

# **Virginia Local Tax Rates, 2006**

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**Information for All Cities and Counties and Selected Incorporated Towns**

**25<sup>th</sup> Annual Edition**

**John L. Knapp, Ph.D.  
William M. Shobe, Ph.D.  
and  
Stephen C. Kulp**

**In Cooperation  
with  
The Virginia Association of Counties  
and  
The Virginia Municipal League**



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**WELDON COOPER  
CENTER FOR PUBLIC SERVICE**

*University of Virginia*

P.O. Box 400206  
Charlottesville, VA 22904-4206  
(434) 982-5522 • FAX: (434) 982-5536 • TDD: (434) 982-HEAR  
Website: [www.coopercenter.org/](http://www.coopercenter.org/)

**Richmond**  
700 East Franklin Street, Suite 700  
Richmond, VA 23219-2328  
(804) 371-0202 • FAX: (804) 371-0234 • TDD: (804) 982-HEAR

**Southwest**  
College Avenue  
Wise, VA 24293-0016  
(540) 328-0133 • FAX: (540) 328-0233 • TDD (540) 328-0191

**Southside**  
1008 South Main Street  
Danville, VA 24541-4088  
(434) 791-5174 • (434) 791-5175 • FAX: (434) 791-5176

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# Introduction

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## FOREWORD

This is the twenty-fifth edition of the Cooper Center's annual publication on tax rates levied by Virginia's local governments. This comprehensive guide to local taxes is based on information gathered in the spring, summer, and early fall of 2006. The study includes all of Virginia's 39 independent cities and 95 counties and 146 of the 190 incorporated towns. The included towns account for 93 percent of the commonwealth's population in towns. In addition to survey data, the study includes information from two Department of Taxation studies, *2006 Legislative Summary* and *The 2004 Assessment/Sales Ratio Study*; the Auditor of Public Accounts' *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2005*; and the Commission on Local Governments' *Report of Proffered Cash Payments and Expenditures by Virginia's Counties, Cities and Towns, 2004-2005*.

## ORGANIZATION OF THE BOOK

The study is separated into 26 sections. We have reprinted as Section 1 the Department of Taxation's information on 2006 state legislation affecting local taxation, which also is available on the department's website: [http://www.tax.virginia.gov/Web\\_PDFs/2006LegislativeSummary.pdf](http://www.tax.virginia.gov/Web_PDFs/2006LegislativeSummary.pdf) (9/22/2006).

Sections 2 through 26 cover specific taxes, cash proffers, fees, and service charges. Most of the data came from a detailed questionnaire sent to all cities, counties, and incorporated towns (see Appendix A for a facsimile of the document). Appendix B provides a listing of names, phone numbers, and email addresses, when supplied, of respondents and non-respondents to the questionnaire. Appendix C contains local government web addresses provided by questionnaire respondents. Web information is increasingly available for Virginia local governments. This year, all but one of the cities reported a web site. Among the counties, 88 (93 percent) reported a web site. Also, 75 (51 percent) of the 146 responding towns have a web site. Additional information on state and local

government finance is available on the Cooper Center's VaStat website: [http://www.coopercenter.org/econ/VASTAT/government\\_finance.php](http://www.coopercenter.org/econ/VASTAT/government_finance.php). Most of the information at the site is for Virginia, but there are also links for nearby states and national links. (The Schmidt Enterprises, LLC link is particularly useful for finding information for other states.) Appendix D shows the percentage share of total local taxes represented by each specific tax. Information is provided for each city and county and for 35 populous incorporated towns.

## PUBLICATION NOTES

If a table shows, for a particular locality, a different tax than reported in the previous edition, this usually means that the tax has been changed. However, there is always the remote possibility that in one or both years the response was inaccurate or that we made an error.

When web addresses are shown they are followed by a date in parentheses indicating the date we last accessed the website. In the tables three dots (...) are used to show there was no response and "N/A" is used to indicate "not applicable." Readers may use the phone list in Appendix B to call local officials in order to obtain clarification and additional detail.

## STUDY PERSONNEL

John L. Knapp, Ph.D., Professor Emeritus and Senior Research Economist in the Business and Economics Section, was the project director. In this capacity he designed and edited the publication and was responsible for final approval of the entire content. Stephen C. Kulp, Research Specialist in the Business and Economics Section, was responsible for all day-to-day work on the project. He refined the new database, administered the survey, translated the results into tables, checked relevant code sections, and made appropriate changes in the text. William M. Shobe, Ph.D., the Research Director for the Business and Economics Section, read the full manuscript and provided valuable suggestions for

improvement. Student research assistant James J. Jenkins assisted Kulp with mailing, follow-up, layout, and other aspects of the work. He also assisted Knapp with the editing. Student research assistants Josh S. Levy and Mathew P. Neitzke also provided valuable assistance with follow-up and editing tasks. The Cooper Center Publications Division assisted in many ways. William H. Wood helped with the content and design of the publication flier. Jayne E. Weber designed the cover, consulted on the layout and formatting of the book, and did proofreading. David J. Borszich converted Appendix A to InDesign and assisted with proofreading. Cooper Center employee Albert W. Spengler, who authored this study for a number of years prior to 1991, laid the foundation for the study when it was his responsibility.

The questionnaire was reviewed by William J. White, Department of Taxation; Mary Jo Fields, Virginia Municipal League; Joann M. Draughn, Virginia Economic Development Partnership; and John H. Garka, and Betsy Daley,

Division of Legislative Services, although the responsibility for any remaining errors is our own. The strong support for this publication by the Virginia Association of Counties and the Virginia Municipal League adds to its acceptance as a basic reference on Virginia local taxes.

## **FINAL COMMENTS**

We are grateful to the many local officials throughout the Commonwealth who supplied the survey information presented in this study. We thank them for their willingness to provide information and their patience in answering follow-up questions. Excellent response rates of 100 percent for the cities and counties and 77 percent for the towns could not have been achieved without their cooperation.

Please let us hear from you if you have corrections or suggestions for possible changes or additions to future editions. Our email addresses and phone numbers are listed below.



John L. Knapp  
Professor Emeritus  
Senior Economist  
Business & Economics Section  
jlk6a@virginia.edu  
(434) 982-5604

William M. Shobe  
Director  
Business & Economics Section  
shobe@virginia.edu  
(434) 982-5376

Stephen C. Kulp  
Research Specialist  
Business & Economics Section  
sck7x@virginia.edu  
(434) 982-5638

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