

## Section 2

### Real Property Tax, 2006

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The real property tax is by far the most important source of tax revenue for localities. In fiscal year 2005, it accounted for 50.0 percent of tax revenue for cities, 62.1 percent for counties, and 26.4 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns varies significantly. For information on individual localities, see Appendix C.

The *Code of Virginia*, §§ 58.1-3200 through 58.1-3389, authorizes localities to levy taxes on real property (land, including the buildings and improvements on it). There is no restriction on the tax rate that may be imposed. Section 58.1-3201 provides that all general reassessments or annual assessments shall be at 100 percent of fair market value.

#### PUBLIC SERVICE CORPORATIONS

Property owned by so-called public service corporations is not assessed by localities. Instead, that task is delegated to the State Corporation Commission and the Department of Taxation. In Virginia, public service corporations include electric power and distribution companies, gas and pipeline distribution companies, gas and product pipeline transmission companies, public service water companies, telephone and telegraph companies, and railroads.

In fiscal year 2005, the property tax on public service corporations accounted for 2.2 percent of tax revenue for cities, 2.5 percent for counties, and 0.9 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns varies significantly. For information on individual localities, see Appendix C.

The Commissioner of Revenue or another designated official in each county or city is required to provide by January 1 of each year, to any public service company with property in its area, a copy of the property boundaries of the corporation (§ 58.1-2601). The State Corporation Commission or the Department of Taxation send out their assessments for the property (§ 58.1-2602). Localities examine the assessments to determine their correctness. If correct, the locality determines the equalized assessed valuation of the corporate property by applying the local assessment ratio prevailing in the locality for other real estate (§ 58.1-2604). Local taxes are then assigned to real and tangible personal property at the tax rate current in the locality (§ 58.1-2606).

#### TAX RELIEF PROGRAMS

There are several types of locally financed tax relief available. Section 3 contains information on so-called circuit

breaker plans for the elderly and disabled. Section 4 covers land use assessments for agricultural, horticultural, forestal, and open space real estate. Section 5 contains information on preferential taxes for agricultural and forestal districts. In addition, Section 6 covers property tax exemptions for certain rehabilitated real estate and other exemptions.

Two Virginia localities, the cities of Alexandria and Charlottesville provide tax relief for low-income owners who are not elderly. In the City of Alexandria, the Affordable Homeownership Preservation Grant program provides grants ranging from \$1,200 with a \$40,000 income ceiling to \$200 with a \$100,000 income ceiling.<sup>1</sup> The City of Charlottesville grants \$250 annually to homeowners who own homes assessed at less than \$238,200 and have an annual income less than \$50,000.<sup>2</sup>

Localities are permitted to institute deferral for a portion of the real estate tax by § 58.1-3219 of the *Code of Virginia*. Recent legislative changes have eliminated the requirement that the amount of real estate taxes that may be deferred be calculated by subtracting from the real estate tax for the current tax year the “base amount of nondeferrable tax.” Localities are now permitted to grant deferrals from the full amount by which each taxpayer’s real estate tax levy exceeds 105 percent, or such higher percentage adopted by the locality.<sup>3</sup> Deferred taxes are subject to interest in an amount established by the governing body, not to exceed the rate published by the IRS code.<sup>4</sup> The deferral potentially applies to every property owner, not just the elderly and disabled. (For deferrals limited to the elderly and disabled see Section 3 of this study.) No localities reported having a deferral program in 2005.

Loudoun County had a deferral program in place in the 1990s but terminated it “... because the program was administratively complex, cumbersome and required staff time in disproportion to the benefit received by the taxpayer.”<sup>5</sup> The cities of Alexandria, Falls Church, and Fairfax

<sup>1</sup> <http://alexandriava.gov/finance/AHOP.html> (8/25/2006).

<sup>2</sup> Section 50.7 of the Charter of the City of Charlottesville.

<sup>3</sup> A 2005 change allows the use of the Internal Revenue Service rate. Section 6621 of the Internal Revenue Code establishes a rate of 3 percent plus the federal short-term rate. In September 2005 the short-term rate was 3.90 percent.

<sup>4</sup> Department of Taxation, 2006 Fiscal Impact Statement for HB 1231, 3/22/2006.

<sup>5</sup> City of Alexandria, Budget Memo #46: Review of Other Jurisdictions’ Experience with a Real Estate Tax Deferral Program for the General Population (Councilman Speck’s Request), 4/25/2003.

and the counties of Fairfax and Henrico have considered deferral but have not adopted it. Administrative problems appear to be the major reason for the unpopularity of deferral programs. According to Henrico staff, “The administrative procedures for tracing the properties and recovering the relevant taxes upon either the death of the owner or transfer of the property itself would be both cumbersome and time consuming and could not be accomplished with existing staffing levels or existing computer systems.”<sup>6</sup> Another reason for the unpopularity of the programs is that taxpayers receive a postponement, not a removal, of the tax burden.

## ASSESSORS, DUES DATES, & PRORATION

**Table 2.1** shows that in 2006, a total of 28 cities reported employing a full-time property tax assessor, while 11 did not. In contrast, a minority of counties had a full-time assessor (39), while 56 did not. This reflects the fact that many counties reassess property infrequently. No towns had assessors, since towns rely on assessed values established by their host counties.

Tax due dates vary among localities. Generally, if taxes are paid annually, they are due by December 5. If paid semiannually, they are due by June 5 and December 5. However, some localities have different due dates, as provided in § 58.1-3916.

Most cities have semiannual tax due dates with payments required in June and December. Of the 39 cities, 5 require taxes due annually, 27 semiannually, and 7 quarterly. Among the counties, 40 have annual tax due dates, while 55 have semiannual requirements. Of the towns responding to this question, 107 report annual due dates, and 27 require semiannual payments.

A locality is permitted to prorate the taxable amount. Any county, city, or town electing to prorate new buildings which are substantially complete prior to November 1 must do so at the time the building becomes substantially complete or fit to live in.

Localities vary about prorating taxes. Of the cities, 26 report prorating taxes while 13 do not. Among counties, 61 prorate their taxes while 34 do not. Reports from the towns that answered this question indicate that 32 prorate their taxes while 104 do not.

**Table 2.2** details assessment practices among localities that answered. The table includes cities and counties, but not towns, because only a low percentage of towns provided substantive answers. For those interested in the towns that responded, data are available from the Cooper Center upon request.

The second column of Table 2.2 lists the number of taxable real estate parcels within each locality. In cities, the number of such parcels range from 3,203 in Buena Vista to 147,802 in Virginia Beach. Counties range from 3,792 in Highland County to 344,601 in Fairfax County. The third and fourth columns indicate how general reassessments and

maintenance assessments are implemented. General reassessments involve reassessing all parcels to reflect changes in market value. Maintenance assessments involve adjusting assessed values between reassessments because of new construction, improvements, damages, demolitions, subdivisions, and consolidations. Twenty-four cities responded that they perform general reassessments on an in-house basis, while 12 answered they contract out the work. Three cities did not answer the question. Among counties, only 28 indicated they conduct in-house reassessments, while 65 contract them out. Two counties did not respond to the question. Regarding maintenance assessments, 31 cities reported performing reassessments using in-house staff, 5 reported contracting the work, and 3 did not respond. Among counties that responded to the question, 75 reported performing maintenance reassessments using staff, while 16 reported contracting the work to independent appraisers.

The question on physical inspection refers to the actual inspection of the property, as opposed to computerized mass-appraisal of parcels. Column five lists the answer of whether localities ever perform physical inspections and, if so, column six lists the inspection cycle time for physically reassessing parcels. Among cities that responded, 27 answered that they perform physical inspections, while 9 responded that they do not. The inspection cycle ranged anywhere from 1 to 5 years. Among counties that responded, 57 indicated they perform physical inspections, while 32 answered that they do not. The inspection cycle ranged anywhere from 1 to 8 years.

The final two columns refer to the total percentage change in assessed value of parcels between two reassessments, including all parcels and just single-family owner occupied parcels. It should be kept in mind that a major factor affecting the magnitude of the increase is the time between general reassessments. A rise of 50 percent is not as impressive in a locality where reassessments occur every 6 years as it is in a locality that reassesses every 2 years. The reported changes in single-family parcels in cities ranged from 4 percent (Norton) to 42 percent (Fredericksburg), while counties ranged from 5 percent (Buchanan) to 127 percent (Northumberland).

## TAX RATES

Tax rates are generally discussed in terms of either nominal (statutory) or effective rates. The nominal rate is the rate used by localities and is applied to the assessed value of a property. The effective rate is published by the Virginia Department of Taxation in their assessment/sales ratio study. The department derives the effective rate by multiplying the median assessment ratio by the nominal tax rate. The median assessment ratio is usually less than 100 percent because reassessments lag market increases and tend to be conservative. Consequently, the nominal rate is generally higher than the effective rate.

<sup>6</sup>Budget Memo #46.

A problem with the effective rates published by the Virginia Department of Taxation is that there is a significant time lag in publication and the most recent year available is 2004. Despite the lag, the effective rate is important because it gives a more accurate reflection of the difference in real property tax rates across localities.

## NOMINAL TAX RATE

Table 2.1 includes information on nominal real estate tax rates, assessment frequency, whether the locality employs an assessor, effective dates, tax due dates, and whether proration is used.

The nominal tax rates were reported to the Cooper Center by all cities and counties and the 137 respondent towns that levy a real property tax.

### Nominal Real Estate Tax Rates, 2006

	Mean*	Median	1 <sup>st</sup> Quartile	3 <sup>rd</sup> Quartile
Cities	\$1.01	\$1.00	\$0.82	\$1.21
Counties	\$0.71	\$0.68	\$0.60	\$0.80
Towns	\$0.21	\$0.17	\$0.11	\$0.24
Cities & counties	\$0.80	\$0.73	\$0.62	\$0.94

\*Unweighted.

Nominal rates are generally higher in the cities than counties. The rates are lowest in towns because they are subordinate to counties and have limited responsibilities.

## EFFECTIVE TAX RATE

**Table 2.3** shows city and county average effective tax rates in the year 2004, the most recent year for which the Virginia Department of Taxation has conducted an assessment/sales ratio study. The department makes its computation in a way that is designed to control for the variance in assessment procedures. Therefore, when comparing tax rates among localities, the reader may wish to consult both Tables 2.1 and 2.3. Table 2.1 shows nominal rates in 2006. Table 2.3 shows nominal and effective rates in 2004. The following table summarizes the effective tax rates for the localities shown in Table 2.3.

### Effective Real Estate Tax Rates, 2004

	Mean		Median	Quartile	
	Unweighted	Weighted		First	Third
Cities	\$0.85	-	\$0.85	\$0.69	\$1.02
Counties	\$0.53	-	\$0.51	\$0.43	\$0.59
Cities & counties	\$0.62	\$0.73	\$0.56	\$0.46	\$0.76

The Virginia Department of Taxation's assessment/sales ratio study compares the locally assessed value of property to its actual sales price for a sample of parcels sold in the study year. The resulting ratio, the "median ratio," is then multiplied by the average nominal tax rate per \$100 of

assessed value to determine the effective tax rate per \$100 of true (market) value.<sup>7</sup>

It should also be pointed out that the Virginia Department of Taxation does not use the locally reported nominal tax rate in its computations. Instead, it calculates the nominal rate by dividing the real estate levies by the local real estate taxable assessed value, as reported in the local land book. This method of computing the nominal tax rate takes additional district levies into account.<sup>8</sup>

The real property tax rates reported in Table 2.3 are a more accurate reflection of the differences among localities in tax rates on real property than those in Table 2.1 because they control for variations in assessment frequency and technique among localities. Table 2.3 also shows the latest reassessment in effect when the median ratio study was conducted, the number of sales used in the study, the median ratio, and the coefficient of dispersion. The coefficient of dispersion measures how closely the individual ratios of each locality are arrayed around the median ratio. The formula for the coefficient of dispersion (CD) is:

$$CD = \left[ \frac{\sum |X_i - X_m|}{X_m} \right] \times 100$$

where  $X_i$  represents the assessment/sales ratio for the  $i$ th sale in a sample of size  $n$ , and  $X_m$  represents the median ratio of the sample.<sup>9</sup> If there were no dispersion, the CD would equal zero.

### Coefficient of Dispersion, 2004

Coefficient of Dispersion (%)	Cities	Counties	Total
0 - 4.99	0	0	0
5 - 9.99	9	7	16
10 - 14.99	18	9	27
15 - 19.99	10	17	27
20 - 24.99	1	17	18
25 - 29.99	1	21	22
30 - 34.99	0	9	9
35 - 39.99	0	11	11
40 - 44.99	0	3	3
45 - 49.99	0	0	0
50 - 54.99	0	0	0
55 - 55.99	0	1	1
	39	95	134

<sup>7</sup> The assessment/sales ratio data are from 2004. To compare the local nominal tax rates for that year, consult either Section 3, *Tax Rates 2004*, published by the Cooper Center, or the Virginia Department of Taxation's *Virginia Local Tax Rates: Tax Year 2004*. The studies may be viewed at <http://www.virginia.edu/coopercenter/vastat/taxrates2004/taxrates-files04.html> (8/30/06) and [http://www.tax.virginia.gov/Web\\_PDFs/LocalRatesSurvey2004.pdf](http://www.tax.virginia.gov/Web_PDFs/LocalRatesSurvey2004.pdf) (8/30/06), respectively.

<sup>8</sup> Virginia Department of Taxation, *The 2004 Assessment/Sales Ratio Study* (Richmond, April 2006) p. 37. The study can be found at [http://www.tax.virginia.gov/Web\\_PDFs/2004ratiostudy.pdf](http://www.tax.virginia.gov/Web_PDFs/2004ratiostudy.pdf) (8/30/06).

<sup>9</sup> Virginia Department of Taxation, *2004 Assessment/Sales Ratio Study*, p. 38.

There is no universal standard for how much dispersion is tolerable, but an upper limit of under 20 percent is subscribed to by many practitioners.<sup>10</sup> By that standard, all but three of the cities had an acceptable CD. However, a number of counties did not meet that standard.

As one might expect, more frequent reassessment is associated with higher quality assessments. All but six of the 54 localities that assessed annually or biennially had an acceptable CD.

### ASSESSMENTS AND APPEALS

Section 58.1-3250 requires cities to have a general reassessment of real estate every two years. However, any city with a total population of 30,000 or less may elect to conduct its general reassessments at four-year intervals.<sup>11</sup> Counties are required to have a general reassessment every four years (§ 58.1-3252). There is an exception for counties with a total population of 50,000 or less. These counties may elect to reassess at either five-year or six-year intervals (§ 58.1-3252). However, nothing in these sections affects the power of cities and counties to use the annual or biennial assessment method in lieu of general assessments. The table below summarizes the reassessment periods chosen by the cities and counties.

#### Reassessment Periods for Real Estate

Period	Cities	Counties
1 year	18	11
2 years	13	13
2-3 years	0	0
3 years	1	1
3-6 years	0	1
4 years	7	32
4-6 years	0	8
5 years	0	5
5-6 years	0	0
6 years	0	24
	39	95



As the previous table indicates, a large majority of the cities reassess at one or two year intervals. In contrast, only one-fifth of the counties reassess that frequently. Virtually all of the populous cities and counties reassess annually or biennially.

Generally, a town relies on the surrounding county to provide its assessments, in which case the town's reassessment will occur with the same frequency as the county's. Similarly, most towns utilize their county to handle the billing and collection of taxes, though some of the larger localities may do it themselves.

Any building which has incurred a \$500 or more increase in value due to repairs or additions must be assessed as if it were new (§ 58.1-3291). Similarly, the *Code* permits the abatement of local real estate taxes on damaged buildings if they are rendered unusable for at least 30 days of the calendar year (§ 58.1-3222).

An assessment may be appealed through either a formal or judicial appeal. In 2005, formal (administrative) appeals were begun in 68 localities and judicial appeals in 24. The number of appeals in a locality ranged from one administrative appeal in a few cities and counties to over 2,000 reported in the City of Richmond and in Fairfax County. Judicial appeals were far less numerous, with most localities having one or two, though the City of Alexandria reported 227 and the City of Richmond, 400. **Table 2.4** presents data on appeals for all localities which provided a response.

<sup>10</sup> John L. Knapp, *Virginia Issues: The Real Property Tax* (Charlottesville: Tayloe Murphy Institute, 1974), pp. 17-18.

<sup>11</sup> The *Code* does not specify which census is to be used.

**Table 2.1  
Real Property Nominal Tax Rate, 2006**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Cities</b> (Note: All cities responded to the survey.)							
Alexandria	0.815	No	Every year	Yes	1/06	6/15; 11/15	Yes
Bedford	0.83	No	Every four years	No	7/02	3/31; 6/5; 9/30; 12/31	Yes
Bristol	0.98	No	Every four years	No	1/05	12/5	No
Buena Vista	0.89	No	Every two years	No	7/04	6/5; 12/5	Yes
Charlottesville	0.99	No	Every year	Yes	1/03	6/5; 12/5	No
Chesapeake	1.09	Yes <sup>a</sup>	Every year	Yes	1/06	3/31; 6/5; 9/30; 12/31	No
Colonial Heights	1.18	No	Every two years	Yes	1/06	5/15; 11/15	Yes
Covington	0.66	No	Every four years	No	7/03	6/5; 12/5	No
Danville	0.77	No	Every two years	Yes	7/04	6/5; 12/5	No
Emporia	0.83	No	Every two years	No	1/06	12/5	Yes
Fairfax	0.71	Yes <sup>b</sup>	Every year	Yes	1/06	6/5; 12/5	Yes
Falls Church	1.031	No	Every year	Yes	1/06	6/5; 12/5	Yes
Franklin	0.95	Yes <sup>c</sup>	Every two years	No	7/04	6/5; 12/5	Yes
Fredericksburg	0.89	Yes <sup>d</sup>	Every four years	No	7/03	5/15; 11/15	Yes
Galax	0.70	No	Every four years	No	1/04	12/5	No
Hampton	1.20	Yes <sup>e</sup>	Every year	Yes	7/05	6/5; 12/5	Yes
Harrisonburg	0.62	Yes <sup>f</sup>	Every two years	Yes	1/05	6/5; 12/5	Yes
Hopewell	1.20	No	Every two year	Yes	1/05	6/15; 12/5	Yes
Lexington	0.67	No	Every three years	No	7/03	6/5; 12/5	Yes
Lynchburg	1.11	No	Every two years	Yes	7/05	1/15; 3/15; 5/15; 11/15	Yes
Manassas	0.815	Yes <sup>g</sup>	Every year	Yes	1/06	6/5; 12/5	Yes
Manassas Park	1.14	No	Every year	Yes	1/06	6/5; 12/5	Yes
Martinsville	1.08	No	Every two years	Yes	7/05	6/5; 12/5	No
Newport News	1.20	No	Every year	Yes	7/06	6/5; 12/5	Yes
Norfolk	1.27	Yes <sup>h</sup>	Every year	Yes	7/05	Quarterly	No
Norton	0.70	No	Every four years	No	1/04	12/5	No
Petersburg	1.38	No	Every year	Yes	7/05	Quarterly	Yes
Poquoson	1.06	No	Every two years	Yes	7/04	6/5; 12/5	Yes
Portsmouth	1.44	No	Every year	Yes	7/02	3/31; 6/30; 9/30; 12/31;	Yes
Radford	0.73	No	Every four years	No	1/04	6/5; 12/5	Yes
Richmond	1.29	Yes <sup>i</sup>	Every year	Yes	1/05	6/15	No
Roanoke	1.21	Yes <sup>j</sup>	Every year	Yes	1/06	4/5; 10/5	Yes
Salem	1.18	No	Every year	Yes	7/05	6/5; 12/5	No
Staunton	0.96	Yes <sup>k</sup>	Every two years	Yes	1/05	75% on 6/20; 25% on 12/5	No
Suffolk	1.06	Yes <sup>l</sup>	Every year	Yes	1/06	6/5; 12/5	Yes
Virginia Beach	0.99	Yes <sup>m</sup>	Every year	Yes	7/06	6/5; 12/5	Yes
Waynesboro	0.78	No	Every two years	Yes	1/05	7/31; 12/5	No
Williamsburg	0.54	No	Every year	Yes	7/05	6/1; 12/1	Yes
Winchester	0.69	Yes <sup>n</sup>	Every two years	Yes	1/05	6/5; 12/5	Yes

**Tax rates for cities:**

Unweighted mean	0.96
Median	0.98
First quartile	0.78
Third quartile	1.16

<sup>a</sup> City of Chesapeake levies: \$0.02 if property is located within mosquito control borough.

<sup>b</sup> City of Fairfax levies: Downtown Revitalization Tax Zone, \$0.125; Lee Highway Corridor \$0.06.

<sup>c</sup> City of Franklin levies: Downtown Service District, \$1.14.

<sup>d</sup> City of Fredericksburg levies: Fall Hill for improvement, \$0.06; Celebrate Virginia for additional services, \$1.18; Central Park for improvement, \$0.12.

<sup>e</sup> City of Hampton levies: Business Improvement District tax at Coliseum Central, \$0.07; Downtown Hampton, \$0.20.

<sup>f</sup> City of Harrisonburg levies: Central Business District, \$0.62.

<sup>g</sup> City of Manassas levies: Owens Brooke for upkeep of private streets, \$0.095.

<sup>h</sup> City of Norfolk levies: Business Improvement District, \$0.18.

<sup>i</sup> City of Richmond levies: Downtown General Special Service Assessment District \$0.05; Riverfront Canal Properties, \$0.12; Riverfront Predevelopment, \$1.90; Riverfront Manufacturing, \$0.35; Riverfront Overlay \$0.035; Riverfront Developing Properties, \$0.22.

<sup>j</sup> City of Roanoke levies: Downtown Special Tax District, \$0.10; Williamson Road Special Tax District, \$0.10.

<sup>k</sup> City of Staunton levies: Downtown Square District, \$0.18; Downtown Service, \$0.15.

<sup>l</sup> City of Suffolk levies: Suffolk Taxing District, \$0.016; Rt. 17 Taxing District, \$0.026; Mosquito Taxing District, \$0.035.

<sup>m</sup> City of Virginia Beach levies: Sandbridge Special District, \$1.05; Central Business District, \$1.56.

<sup>n</sup> City of Winchester levies: Downtown Special Assessment for local improvement, Primary District, \$0.23 and Secondary District, \$0.13.

**Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Counties</b> (Note: All counties responded to the survey.)							
Accomack	0.60	Yes <sup>o</sup>	Every year	Yes	1/06	6/5; 12/5	No
Albemarle	0.74	No	Every two years	Yes	1/05	6/5; 12/5	Yes
Alleghany	0.69	No	Every six years	No	1/01	12/5	No
Amelia	0.392	No	Every six years	No	1/06	12/5	No
Amherst	0.61	No	Every six years	No	1/02	6/5; 12/5	Yes
Appomattox	0.72	No	Every six years	Yes	1/02	6/5; 12/5	Yes
Arlington	0.878	Yes <sup>p</sup>	Every year	Yes	1/05	6/15; 10/5	Yes
Augusta	0.58	No	Every four years	Yes	1/05	6/5; 12/5	Yes
Bath	0.45	No	Every four years	No	7/05	6/5; 12/5	No
Bedford	0.65	No	Every four years	No	1/03	6/5; 12/5	Yes
Bland	0.69	No	Every six years	No	1/02	12/5	No
Botetourt	0.65	No	Every four years	No	1/06	12/5	Yes
Brunswick	0.39	No	Every six years	No	1/06	12/5	No
Buchanan	0.49	No	Every six years	No	1/01	1/5	No
Buckingham	0.58	No	Every 4 to 6 years	No	1/02	6/5; 12/5	Yes
Campbell	0.52	No	Every four years	Yes	1/03	12/5	Yes
Caroline	0.48	No	Every four years	No	1/06	6/5; 12/5	Yes
Carroll	0.59	No	Every six years	Yes	1/04	12/5	Yes
Charles City	0.70	No	Every four years	No	1/05	6/5; 12/5	No
Charlotte	0.62	No	Every 4 to 6 years	No	1/02	12/5	No
Chesterfield	1.04	No	Every year	Yes	1/06	6/5; 12/5	Yes
Clarke	0.45	No	Every four years	Yes	1/06	6/5; 12/5	Yes
Craig	0.52	No	Every six years	No	1/06	6/5; 12/5	No
Culpeper	0.89	No	Every four years	Yes	1/03	12/5	Yes
Cumberland	0.59	No	Every four years	No	1/06	6/15; 11/15	Yes
Dickenson	0.60	No	Every six years	No	1/00	6/5; 12/5	No
Dinwiddie	0.87	No	Every four years	No	1/05	6/5; 12/5	Yes
Essex	0.78	No	Every five years	No	1/03	6/5; 12/5	No
Fairfax	0.89	Yes <sup>q</sup>	Every year	Yes	1/06	7/28; 12/5	Yes
Fauquier	0.99	Yes <sup>r</sup>	Every four years	No	1/02	6/5; 12/5	Yes
Floyd	0.52	No	Every four years	No	1/05	6/5; 12/5	Yes
Fluvanna	0.59	No	Every two years	No	1/05	6/5; 12/5	Yes
Franklin	0.53	No	Every four years	No	1/04	12/5	Yes
Frederick	0.525	No	Every four years	Yes	1/05	6/5; 12/5	Yes
Giles	0.59	No	Every four years	No	1/05	6/5; 12/5	No
Gloucester	0.57	Yes <sup>s</sup>	Every two years	Yes	1/06	6/30; 12/5	Yes
Goochland	0.64	Yes <sup>t</sup>	Every two years	Yes	1/05	6/5; 12/5	Yes
Grayson	0.29	No	Every four years	Yes	1/06	12/5	No
Greene	0.84	No	Every two years	Yes	1/05	6/5; 12/5	No
Greensville	0.62	No	Every six years	No	1/02	12/5	No
Halifax	0.41	No	Every two years	Yes	1/06	12/5	No
Hanover	0.86	No	Every year	Yes	1/06	6/5; 12/5	Yes
Henrico	0.90	Yes <sup>u</sup>	Every year	Yes	1/06	6/5; 12/5	Yes
Henry	0.54	No	Every four years	Yes	1/05	12/5	No
Highland	0.38	No	Every six years	No	1/06	6/5; 12/5	Yes

<sup>o</sup> Accomack County levies: District 2: Mosquito Control, \$0.04; Fire, \$0.07; EMT, \$0.05. District 3: Fire, \$0.04; EMT, \$0.06. District 4: Fire, \$0.04; EMT, \$0.04. District 5: Fire, \$0.05; EMT, \$0.06.

<sup>p</sup> Arlington County levies: Rosslyn BID (B) District, \$0.049; 2nd Road North (C) District, \$0.478; Chain Bridge Rd Sanitation District, \$0.087.

<sup>q</sup> Fairfax County levies: Hunter Mill Service Districts 5,5A: \$0.047. Dulles Rail East Improvement District: \$0.22. Dranesville Service Districts 1A,1A1 to 1A9,1A11,1A12,1A16: \$0.028. Service Districts 3,4,6,7: \$0.028. Sully Service District 5: \$0.047. Lee Service District 1A: \$0.02. Dranesville Service District 5: \$0.047. One hundred-three sanitary districts for Gypsy Moth control, \$0.001. One hundred-three sanitary districts base rate, \$0.89. State Route 28 Transportation Improvement, \$0.20; Lake Bancroft Watershed, \$0.0805. Pest Infestation, \$0.001. Thirty-two sanitary districts for leaf collection, \$0.015.

<sup>r</sup> Fauquier County levies: Marshall District for street lights, \$0.02

<sup>s</sup> Gloucester County levies: MSQ District for mosquito control, \$0.01; Gloucester Sanitary District, \$0.01; Gloucester Point Sanitary District, \$0.01.

<sup>t</sup> Goochland County levies: James River Sanitary District, \$0.09; Tuckahoe Creek Service District, \$0.30.

<sup>u</sup> Henrico County levies: Sanitary District 2, \$0.003; Sanitary District 3, \$0.01; Sanitary District 12, \$0.01; Sanitary District 23, \$0.01; Sanitary District 31: \$0.031.

**Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Counties (continued)</b>							
Isle of Wight	0.68	No	Every two years	Yes	7/02	6/5; 12/5	Yes
James City	0.785	No	Every year	Yes	7/05	6/5; 12/5	Yes
King & Queen	0.76	No	Every five years	No	1/02	12/5	No
King George	0.40	No	Every four years	No	1/06	6/5; 12/5	Yes
King William	0.92	No	Every four years	No	1/05	6/5; 12/5	Yes
Lancaster	0.41	No	Every 4 to 6 years	No	1/04	12/5	No
Lee	0.65	No	Every six years	No	1/04	10/31	No
Loudoun	0.89	Yes <sup>v</sup>	Every year	Yes	1/05	6/5; 12/5	Yes
Louisa	0.64	No	Every three years	Yes	1/06	12/5	Yes
Lunenburg	0.44	No	Every four years	No	1/04	12/5	Yes
Madison	0.59	No	Every 4 to 6 years	No	1/05	12/5	No
Mathews	0.53	No	Every four years	No	1/05	6/5; 12/5	Yes
Mecklenburg	0.39	No	Every two years	Yes	7/04	6/5; 12/5	Yes
Middlesex	0.52	No	Every four years	No	1/04	6/5; 12/5	No
Montgomery	0.67	No	Every four years	Yes	1/03	6/5; 12/5	Yes
Nelson	0.72	No	Every five years	No	1/03	6/5; 12/5	Yes
New Kent	0.94	Yes <sup>w</sup>	Every two years	Yes	1/04	12/5	Yes
Northampton	0.70	Yes <sup>x</sup>	Every four years	No	1/04	12/5	Yes
Northumberland	0.36	No	Every six years	No	1/06	12/5	No
Nottoway	0.44	No	Every six years	No	1/06	12/5	Yes
Orange	0.87	No	Every 4 to 6 years	No	1/03	6/5; 12/5	No
Page	0.67	No	Every 4 to 6 years	No	1/03	6/5; 12/5	No
Patrick	0.50	No	Every six years	No	1/03	12/5	No
Pittsylvania	0.48	No	Every four years	No	1/06	12/5	No
Powhatan	0.74	No	Every four years	No	1/06	6/5; 12/5	Yes
Prince Edward	0.50	No	Every six years	No	1/03	12/5	Yes
Prince George	0.90	No	Every year	Yes	1/05	6/5 & 12/5, half each time	Yes
Prince William	0.758	Yes <sup>y</sup>	Every year	Yes	1/06	7/15; 12/5	Yes
Pulaski	0.62	No	Every six years	Yes	1/04	6/5; 12/5	Yes
Rappahannock	0.58	No	Every 3 to 6 years	No	1/06	12/5	No
Richmond	0.67	No	Every six years	No	1/03	12/5	No
Roanoke	1.11	No	Every year	Yes	1/06	6/5; 12/5	Yes
Rockbridge	0.55	No	Every five years	No	1/06	6/5; 12/5	Yes
Rockingham	0.58	No	Every four years	Yes	1/06	6/5; 12/5	Yes
Russell	0.65	No	Every six years	Yes	1/01	6/11; 12/11	No
Scott	0.69	No	Every six years	No	1/04	11/20	Yes
Shenandoah	0.51	No	Every four years	Yes	1/06	6/5; 12/5	No
Smyth	0.63	No	Every six years	No	1/04	12/5	Yes
Southampton	0.64	No	Every 4 to 6 years	No	1/06	12/5	Yes
Spotsylvania	0.62	Yes <sup>z</sup>	Every two years	Yes	1/06	6/5; 12/5	Yes
Stafford	0.97	No	Every two years	Yes	1/06	6/5; 12/5	Yes
Surry	0.84	No	Every two years	No	1/05	12/5	Yes
Sussex	0.48	No	Every 4 to 6 years	No	1/00	12/5	Yes
Tazewell	0.60	No	Every six years	No	1/06	12/5	Yes
Warren	0.82	Yes <sup>aa</sup>	Every four years	Yes	1/03	12/5	Yes

<sup>v</sup> Loudoun County levies: Rt. 28 Transportation District, \$0.20; Aldie Service District, \$0.27; Hamilton District, \$0.30.

<sup>w</sup> New Kent levies: Bottoms Bridge Sanitary District, \$0.10.

<sup>x</sup> Northampton County levies: Nassawadox Creek Dredging Project, \$0.06.

<sup>y</sup> Prince William County levies: Woodbine Forest District, \$0.12. Gypsy Moth, \$0.0025; Fire and Rescue, \$0.0466. Bull Run Mountain Service District, \$0.12. Lake Jackson Sanitary and Service District, \$0.11. Prince William Pkwy Transportation District for improvement, \$0.20. 234 Bypass Transportation District for improvement, \$0.02. Circuit Court Service District, \$0.19.

<sup>z</sup> Spotsylvania County levies: Massaponax Special Service District, \$0.25.

<sup>aa</sup> Warren County levies: Riverside Sanitary District \$50 + \$0.17/\$100; Shenandoah Shores Sanitary District \$45 + \$0.15/\$100; South River Estates Sanitary District \$75 + \$0.06/\$100; Blue Mountain Sanitary District \$55 + \$0.25/\$100; Shenandoah Farms Sanitary District \$125 unimproved lot/\$140 improved lot; Cedarville Heights Sanitary District \$100; High Knob Sanitary District \$250 vacant lot/\$400 developed lot; Skyland Estates Sanitary District \$0.28/\$100.

**Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Counties (continued)</b>							
Washington	0.57	No	Every four years	No	1/05	12/20	No
Westmoreland	0.44	No	Every four years	No	1/06	12/5	No
Wise	0.57	No	Every six years	Yes	1/03	5/15; 10/15	Yes
Wythe	0.54	No	Every five years	No	1/02	12/5	Yes
York	0.6975	No	Every two years	Yes	1/06	6/5; 12/5	Yes
Tax rates for counties:							
Unweighted mean	0.64						
Median	0.62						
First quartile	0.52						
Third quartile	0.73						
Tax rates for cities and counties:							
Unweighted mean	0.73						
Median	0.69						
First quartile	0.57						
Third quartile	0.89						
<b>Towns</b> (Note: Towns that answered "not applicable" for all items are excluded. For a listing of town respondents and non-respondents, see Appendix B. In many cases a town reported the name of the county that assesses its real estate instead of the frequency of assessments.)							
Abingdon	0.28	No	Washington County	No	7/05	12/5	Yes
Accomac	0.07	No	Accomack County	No	7/03	12/5	No
Alberta	0.28	No	Brunswick County	No	1/01	1/5	No
Altavista	0.20	No	Campbell County	No	1/03	12/5	Yes
Appomattox	0.15	No	Every six years	No	1/02	9/30	Yes
Ashland	0.07	No	Hanover County	No	1/05	1/15	No
Big Stone Gap	0.44	No	Wise County	No	1/03	12/5	No
Blacksburg	0.22	No	Montgomery County	No	1/03	6/5; 12/5	Yes
Blackstone	0.20	No	Nottoway County	No	1/06	12/15	No
Bluefield	0.185	No	Every six years	No	1/06	12/5	No
Boones Mill	0.10	No	Franklin County	No	1/00	3/1	No
Bowling Green	0.14	No	Caroline County	No	1/02	12/5	No
Boyce	0.022	No	Clarke County	No	1/02	12/5	No
Boydton	0.33	No	Mecklenburg County	No	7/06	1/1	No
Bridgewater	0.08	No	Rockingham County	No	1/06	6/5; 12/5	Yes
Broadway	0.07	No	Rockingham County	No	1/04	12/5	No
Brodnax	0.35	No	Brunswick County	No	1/98	1/5	Yes
Buchanan	0.19	No	Every five years	No	1/02	12/5	No
Burkeville	0.11	No	Every five years	No	1/05	12/6	No
Cape Charles	0.3008	No	Northampton County	No	1/04	12/5	No
Capron	0.03	No	Southampton County	No	1/99	12/5	Yes
Cedar Bluff	0.19	No	Tazewell County	No	1/06	12/5	No
Charlotte Court House	0.11	No	Every five years	No	1/02	3/5	No
Chase City	0.32	No	Mecklenburg County	No	7/06	1/31	Yes
Chatham	0.22	No	Pittsylvania County	No	1/06	12/5	No
Cheriton	0.00	Yes <sup>bb</sup>	Northampton County	No	7/03	...	No
Chilhowie	0.12	No	Smyth County	No	1/98	12/5	Yes
Chincoteague	0.10	Yes <sup>cc</sup>	Accomack County	No	1/03	12/5	No
Christiansburg	0.144	No	Montgomery County	No	1/03	12/5	No
Claremont	0.05	No	Surry County	No	1/05	12/5	No
Clarksville	0.24	No	Mecklenburg County	No	1/04	2/1	Yes
Cleveland	0.15	No	Every six years	No	1/01	12/5	No
Clifton Forge	0.23	No	Every six years	No	7/01	6/5; 12/5	No
Clintwood	0.11	No	Every six years	No	1/06	6/5; 12/5	No
Coeburn	0.17	No	Every four years	No	1/03	12/5	Yes
Colonial Beach	0.88	No	Westmoreland County	No	7/01	6/5; 12/5	No
Courtland	0.19	No	...	No	1/06	4/1	Yes
Craigsville	0.58	No	Every three years	No	7/03	6/5; 12/5	No
Crewe	0.25	No	Nottoway County	No	1/99	12/5	Yes

... No response

<sup>bb</sup> Town of Cheriton levies: Business District, \$60 flat fee.<sup>cc</sup> Town of Chincoteague levies: mosquito control, \$0.03.

**Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Towns (continued)</b>							
Culpeper	0.08	No	Every four years	No	1/03	1/31	Yes
Damascus	0.46	No	Washington County	No	1/01	12/20	No
Dayton	0.08	No	Every four years	No	1/02	6/5; 12/5	Yes
Dillwyn	0.04	No	Buckingham County	No	1/02	12/5	No
Drakes Branch	0.17	No	Charlotte County	No	1/02	2/15	No
Dublin	0.19	No	Every six years	No	1/04	6/5; 12/5	Yes
Dumfries	0.18	No	Every year	No	1/04	6/5; 12/5	No
Dungannon	0.12	No	Scott County	No	1/98	12/20	No
Edinburg	0.14	No	Shenandoah County	No	1/00	6/5; 12/5	No
Elkton	0.10	No	Every five years	No	1/05	12/5	No
Farmville	0.14	No	Cumberland County	No	1/03	12/15	No
Floyd	0.87	No	Every ten years	No	1/01	12/5	No
Fries	0.30	No	Grayson County	No	1/00	12/5	No
Front Royal	0.13	Yes <sup>dd</sup>	Warren County	No	1/97	12/5	Yes
Glade Spring	0.17	No	Every four years	No	7/01	12/21	Yes
Glasgow	0.175	No	Rockbridge County	No	1/06	12/5	No
Gordonsville	0.17	No	Orange County	No	1/98	12/5	Yes
Gretna	0.21	No	Pittsylvania County	No	1/06	12/5	No
Halifax	0.19	No	Every two years	No	1/06	12/5	No
Hallwood	0.14	No	Accomack County	No	1/03	12/5	No
Hamilton	0.25	No	Loudoun County	No	1/05	6/5; 12/5	No
Haysi	0.10	No	Every six years	No	1/06	6/5; 12/5	No
Herndon	0.24	No	Fairfax County	No	1/05	7/28; 12/5	No
Hillsville	0.22	No	Carroll County	No	1/04	12/5	Yes
Hurt	0.14	No	Pittsylvania County	No	1/02	12/5	No
Iron Gate	0.24	No	Alleghany County	No	1/01	12/5	No
Irvington	0.00	No	Lancaster County	No	...	12/5	No
Ivor	0.06	No	Southampton County	No	1/06	2/1	No
Jonesville	0.25	No	Lee County	No	7/98	1/5; 12/5	Yes
Kenbridge	0.36	No	Lunenburg County	No	7/03	12/5	No
Keysville	0.20	No	Charlotte County	No	1/02	12/5	No
Kilmarnock	0.14	No	Lancaster/Northumber	No	1/04	12/5	No
La Crosse	0.31	No	Mecklenburg County	No	1/07	1/1	Yes
Lawrenceville	0.30	No	Every six years	No	1/94	1/5	No
Lebanon	0.20	No	Russell County	No	1/01	12/12	No
Leesburg	0.18	No	Loudoun County	No	1/06	6/5; 12/5	No
Louisa	0.21	No	Louisa County	No	1/05	1/15	No
Lovettsville	0.18	Yes <sup>ee</sup>	Every year	No	1/06	12/5	Yes
Luray	0.26	No	Page County	No	1/03	6/5; 12/5	No
Madison	0.105	No	Madison County	No	...	6/1	No
Marion	0.11	Yes <sup>ff</sup>	Smyth County	No	1/98	12/15	No
McKenney	0.07	No	Dinwiddie County	No	...	12/31	No
Middletown	0.07	No	Frederick County	No	7/04	12/5	No
Mineral	0.25	No	Every year	No	7/06	1/15	No
Monterey	0.10	No	Every six years	No	1/06	12/5	No
Montross	0.04	No	Westmoreland County	No	1/06	12/5	No
Narrows	0.34	No	Every six years	No	1/04	12/5	No
New Castle	0.04	No	Every four years	No	1/06	3/5	No
New Market	0.15	No	Shenandoah County	No	1/06	6/5; 12/5	No
Occoquan	0.085	No	...	No	...	2/15	No
Onancock	0.34	No	Accomack County	No	1/02	12/5	No
Orange	0.24	No	Orange County	No	1/03	6/5; 12/5	No
Pamplin	0002	No	Appomattox	No	1/02	6/30	No
Pearisburg	0.29	No	Every 4 to 6 years	No	1/05	3/15	No
Pennington Gap	0.25	No	Lee County	No	7/05	10/31	No
Phenix	0.08	No	Charlotte County	No	...	12/5	No
Pound	0.40	No	Wise County	No	1/03	12/5	No
Pulaski	0.30	No	Pulaski County	No	1/04	6/5; 12/5	No
Purcellville	0.17	No	Loudon County	No	1/06	6/5; 12/5	No
Remington	0.10	No	Every four years	No	1/02	3/5	No

... No response

<sup>dd</sup> Town of Front Royal levies: Downtown Business District, \$0.55.<sup>ee</sup> Town of Lovettsville levies: Frye Court Service Tax District, \$0.71 of land value only.<sup>ff</sup> Town of Marion levies: Downtown Special District Service, \$0.11.

**Table 2.1 Real Property Nominal Tax Rate, 2006 (continued)**

Locality	Nominal Tax Rate per \$100 of Assessed Value		Frequency of Assessment	Employs Full Time Assessor	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax
	Basic	Special					
<b>Towns (continued)</b>							
Rich Creek	0.22	No	Every four years	No	1/03	12/5	No
Richlands	0.16	No	Tazewell County	No	1/06	12/31	No
Rocky Mount	0.14	No	Franklin County	No	1/04	2/28	No
Round Hill	0.14	No	Loudoun County	No	1/06	12/5	No
Rural Retreat	0.21	No	Every four years	No	1/02	1/5	No
Saint Charles	0.10	No	Lee County	No	...	10/31	No
Saint Paul	0.18	No	Wise County	No	1/03	12/5	Yes
Saxis	0.20	No	Every ten years	No	1/00	12/15	No
Shenandoah	0.36	No	Page County	No	1/03	6/5; 12/5	No
Smithfield	0.21	No	Every two years	No	7/04	12/5	Yes
South Boston	0.19	No	Every six years	No	1/04	12/5	No
South Hill	0.34	No	Mecklenburg County	No	1/04	1/5	Yes
Stanley	0.16	No	Page County	No	1/02	6/5; 12/5	No
Stony Creek	0.06	No	Sussex County	No	1/06	12/5	No
Strasburg	0.16	No	Shenandoah County	No	1/06	6/5; 12/5	No
Stuart	0.20	No	Patrick County	No	1/03	12/31	No
Surry	0.05	No	Surry County	No	1/03	12/5	No
Tangier	0.45	No	Every year	No	1/03	10/31	No
Tappahannock	0.13	No	Every six years	No	1/03	12/5	Yes
Tazewell	0.25	No	Tazewell County	No	1/99	12/5	No
The Plains	0.075	No	Fauquier County	No	1/02	3/15	No
Timberville	0.13	No	Rockingham County	No	1/06	12/31	No
Urbanna	0.23	No	Middlesex County	No	1/00	12/5	No
Victoria	0.11	No	Every six years	No	7/04	12/5	Yes
Vienna	0.1862	No	Fairfax County	No	1/06	7/28; 12/5	No
Vinton	0.03	No	Every year	No	1/05	6/5; 12/5	Yes
Wachapreague	0.22	Yes <sup>99</sup>	...	No	1/03	12/5	No
Wakefield	0.09	No	Every six years	No	1/00	2/5	No
Warrenton	0.015	No	Fauquier County	No	1/06	6/15; 12/15	Yes
Warsaw	0.13	No	Every six years	No	1/03	12/5	Yes
Waverly	0.22	No	Sussex County	No	1/06	12/31	No
Weber City	0.14	No	...	No	...	...	No
West Point	0.60	No	Every four yers	No	1/05	8/5	No
Windsor	0.10	No	Every two years	No	1/06	12/5	No
Wise	0.245	No	Wise County	No	1/03	12/5	Yes
Woodstock	0.16	No	Every five years	No	1/06	6/5; 12/5	No
Wytheville	0.16	No	Every five years	No	1/02	12/15	No

Tax rates for towns:

Unweighted mean	0.21
Median	0.17
First quartile	0.11
Third quartile	0.24

... No response

<sup>99</sup> Town of Wachapreague levies: Mosquito Control, \$0.03.

**Table 2.2**

**Assessment Procedures and Percentage Change in Assessed Value After Last Reassessment, 2006**

Locality	Number of Taxable Real Estate Parcels	Conduct of		Physical Inspection		Percentage Change in Assessed Value after the Last Reassessment	
		General Reassessment*	Maintenance Assessments*	Inspection	Cycle (Years)	Overall	Average
							Single-family Parcel
<b>Cities</b> (Note: All cities responded to the survey.)							
Alexandria	41,824	I/H	I/H	Yes	1	21.0	21.9
Bedford	3,210	C	I/H	No	...	9.0	9.7
Bristol	9,160	C	C	Yes	4	15.0	11.0
Buena Vista	3,203	C	I/H	Yes	2	17.0	17.0
Charlottesville	13,671 <sup>a</sup>	...	...	Yes	3	13.0	15.0
Chesapeake	77,473	I/H	I/H	Yes	1	23.9	28.0
Colonial Heights	7,508	I/H	I/H	Yes	2	16.0	16.0
Covington	5,150	C	I/H	No	...	8.1	13.9
Danville	24,842	I/H	I/H	No	...	5.8	...
Emporia	5,217 <sup>a</sup>	...	...	...	...	...	...
Fairfax	8,499	I/H	I/H	Yes	4	19.6	22.2
Falls Church	4,409	I/H	I/H	No	...	17.7	16.3
Franklin	3,367	C	C	Yes	2	15.7	14.6
Fredericksburg	7,627	C	C	No	...	42.7	47.5
Galax	3,900	C	I/H	No	...	24.0	26.0
Hampton	48,107	I/H	I/H	Yes	1	9.0	12.9
Harrisonburg	11,278	I/H	I/H	Yes	2	13.5	15.0
Hopewell	9,671	...	...	Yes	2	6.0	...
Lexington	2,372 <sup>a</sup>	C	C	No	...	22.7	21.7
Lynchburg	28,443	I/H	I/H	Yes	4	11.0	13.0
Manassas	11,800	I/H	I/H	Yes	5	31.0	34.0
Manassas Park	4,114	I/H	I/H	...	...	30.3	31.3
Martinsville	10,537	I/H	I/H	Yes	2	5.3	7.6
Newport News	50,984	I/H	I/H	Yes	1	12.7	21.2
Norfolk	75,000	I/H	I/H	Yes	3	16.8	21.0
Norton	4,057	C	I/H	No	...	4.0	2.0
Petersburg	13,887 <sup>a</sup>	I/H	I/H	Yes	3	6.1	4.7
Poquoson	4,901	I/H	I/H	Yes	2	19.0	19.0
Portsmouth	33,447	I/H	I/H	Yes	2	14.9	14.6
Radford	9,319	C	C	Yes	4	24.0	...
Richmond	67,458	I/H	I/H	Yes	3	10.3	...
Roanoke	45,540	I/H	I/H	Yes	3	6.0	...
Salem	10,228	I/H	I/H	Yes	2	11.5	14.0
Staunton	...	I/H	I/H	Yes	2	18.3	19.3
Suffolk	36,059	I/H	I/H	Yes	...	26.7	25.7
Virginia Beach	147,802	I/H	I/H	No	...	19.8	21.7
Waynesboro	9,086	C	I/H	Yes	2	14.7	12.1
Williamsburg	3,970	I/H	I/H	...	...	9.0	15.0
Winchester	9,537	C	I/H	Yes	...	30.0	33.0
<b>Counties</b> (Note: All counties responded to the survey)							
Accomack	38,021	I/H	I/H	No	...	...	...
Albemarle	38,957	I/H	I/H	Yes	2	27.2	23.9
Alleghany	15,638	C	I/H	No	...	...	...
Amelia	8,422	...	...	...	...	46.0	46.0
Amherst	18,597	C	I/H	No	...	37.9	34.7
Appomattox	10,090	C	I/H	Yes	...	40.0	30.0
Arlington	...	...	...	...	...	...	...
Augusta	36,967	C	I/H	Yes	4	30.0	33.0
Bath	5,066	C	I/H	Yes	1	45.8	28.7
Bedford	42,629	C	C	Yes	4	...	...
Bland	6,215	C	I/H	No	...	42.0	...
Botetourt	18,970	C	C	...	...	29.0	29.0
Brunswick	15,101	C	I/H	No	...	...	...
Buchanan	22,823	C	I/H	...	...	5.0	6.0
Buckingham	12,205	C	I/H	No	...	18.5	15.3

... No response

\* Key to abbreviations: C: Contracted out; I/H: In-house.

<sup>a</sup> Indicates 2005 value, 2006 data not supplied.

**Table 2.2** Assessment Procedures and Percentage Change in Assessed Value After Last Reassessment, 2006 (continued)

Locality	Number of Taxable Real Estate Parcels	Conduct of				Percentage Change in Assessed Value after the Last Reassessment	
		General Reassessment*	Maintenance Assessments*	Physical Inspection		Overall	Average Single-family Parcel
				Inspection	Cycle (Years)		
<b>Counties (continued)</b>							
Campbell	27,207	I/H	I/H	No	...	30.0	...
Caroline	22,577	C	C	Yes	4	75.8	86.2
Carroll	30,611	C	...	Yes	6	63.0	...
Charles City	5,908	C	I/H	Yes	4	24.0	22.0
Charlotte	13,092	C	C	No	...	24.0	...
Chesterfield	116,757	I/H	I/H	No	...	14.4	...
Clarke	8,431	C	I/H	No	...	110.0	140.0
Craig	4,996	C	I/H	Yes	6	45.0	37.1
Culpeper	20,568	I/H	I/H	Yes	4	33.0	...
Cumberland	8,740	C	I/H	Yes	4	48.0	48.0
Dickenson	17,425	C	I/H	Yes	3	11.0	5.0
Dinwiddie	19,000	C	I/H	No	...	16.0	...
Essex	12,150	C	I/H	Yes	5	8.0	...
Fairfax	344,601	I/H	I/H	Yes	8	22.7	20.6
Fauquier	29,960	C	C	Yes	4	29.6	28.0
Floyd	13,542	C	C	No	...	33.0	26.0
Fluvanna	14,431	C	C	No	...	42.0	42.0
Franklin	39,083	C	I/H	Yes	4	45.0	...
Frederick	...	C	I/H	Yes	4	40.0	...
Giles	13,007	C	I/H	No	...	50.0	49.0
Gloucester	24,250	I/H	I/H	Yes	4	...	...
Goochland	13,886	I/H	I/H	Yes	2	30.0	30.0
Grayson	16,493	I/H	I/H	Yes	4	95.0	50.0
Greene	...	I/H	I/H	Yes	2	18.0	15.0
Greensville	7,544	C	C	No	...	17.0	17.0
Halifax	30,676	I/H	I/H	Yes	4	22.0	21.0
Hanover	42,074	I/H	I/H	Yes	3	14.3	14.5
Henrico	105,742	I/H	I/H	Yes	3	16.0	18.0
Henry	54,200	I/H	I/H	Yes	4	7.4	9.6
Highland	3,792	C	I/H	No	...	...	...
Isle of Wight	19,130	C	I/H	Yes	...	21.0	...
James City	28,529 <sup>a</sup>	I/H	I/H	Yes	...	...	...
King & Queen	7,134	C	I/H	No	...	30.0	...
King George	11,791	C	C	Yes	4	70.0	70.0
King William	9,833	C	I/H	Yes	4	35.0	...
Lancaster	14,506	C	I/H	No	...	35.0	40.0
Lee	19,758	C	I/H	Yes	6	...	...
Loudoun	95,989	I/H	I/H	Yes	5	20.0	...
Louisa	25,554	I/H	I/H	Yes	3	...	...
Lunenburg	11,329	C	I/H	No	...	33.0	40.0
Madison	8,377	C	C	Yes	4	68.0	58.0
Mathews	11,762	C	I/H	Yes	6	95.0	123.0
Mecklenburg	31,614 <sup>a</sup>	I/H	I/H	No	...	35.5	40.4
Middlesex	14,067	C	I/H	Yes	4	25.0	25.0
Montgomery	33,893	C	I/H	Yes	4	32.0	33.0
Nelson	15,076	C	I/H	No	...	20.0	...
New Kent	16,886	I/H	I/H	No	...	18.0	...
Northampton	13,976	C	I/H	Yes	4	36.0	49.0
Northumberland	17,889	C	I/H	Yes	6	127.0	127.0
Nottoway	...	C	I/H	Yes	6	...	...
Orange	17,782 <sup>a</sup>	C	I/H	Yes	4	22.0	...
Page	21,000	C	I/H	No	...	30.0	81.0
Patrick	19,909	C	I/H	No	...	25.0	28.0
Pittsylvania	46,208	C	C	Yes	4	30.4	20.1
Powhatan	13,603	C	C	Yes	4	76.9	70.2

... No response

\* Key to abbreviations: C: Contracted out; I/H: In-house.

<sup>a</sup> Indicates 2005 value, 2006 data not supplied.

**Table 2.2** Assessment Procedures and Percentage Change in Assessed Value After Last Reassessment, 2006 (continued)

Locality	Number of Taxable Real Estate Parcels	Conduct of				Percentage Change in Assessed Value after the Last Reassessment		
		General Reassessment*	Maintenance Assessments*	Physical Inspection		Overall	Average Single-family Parcel	
				Inspection	Cycle (Years)			
<b>Counties (continued)</b>								
Prince Edward	12,685	C	C	Yes	6	...	...	
Prince George	12,436	I/H	I/H	Yes	4	15.0	5.0	
Prince William	129,466	I/H	I/H	Yes	5	25.2	26.0	
Pulaski	30,041	C	...	Yes	6	39.0	...	
Rappahannock	6,000	C	I/H	No	...	85.0	85.0	
Richmond	6,579	C	I/H	No	...	19.0	...	
Roanoke	39,087	I/H	I/H	Yes	3	8.0	9.6	
Rockbridge	16,225	C	C	Yes	5	60.0	...	
Rockingham	43,517	I/H	I/H	Yes	4	46.0	...	
Russell	24,090	C	I/H	...	...	10.0	...	
Scott	19,082	C	I/H	No	...	42.0	...	
Shenandoah	31,562	C	I/H	Yes	4	50.0	...	
Smyth	20,060	C	C	Yes	6	24.0	...	
Southampton	14,962	C	I/H	No	...	80.9	60.4	
Spotsylvania	57,472	I/H	I/H	Yes	3	57.5	62.5	
Stafford	44,963	I/H	I/H	Yes	2	63.0	65.0	
Surry	5,896	C	I/H	No	...	18.0	...	
Sussex	8,498	C	I/H	...	...	8.9	...	
Tazewell	30,897	C	I/H	No	...	33.1	...	
Warren	25,713	C	I/H	Yes	4	25.0	25.0	
Washington	38,000	C	C	Yes	4	20.0	20.0	
Westmoreland	34,516	I/H	I/H	No	...	80.0	80.0	
Wise	26,804	I/H	I/H	Yes	6	21.0	...	
Wythe	17,821	C	I/H	No	...	43.0	42.0	
York	22,963	I/H	I/H	Yes	2	37.2	46.7	

... No response

\* Key to abbreviations: C: Contracted out; I/H: In-house.

<sup>a</sup> Indicates 2005 value, 2006 data not supplied.

**Table 2.3**  
**Real Property Effective True Tax Rate, 2004**

Locality	Latest Reassessment as of 2004	Number of Sales in Sample	Median Ratio (Percent)	Coefficient of Dispersion (Percent)	Nominal Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
<b>Cities</b> (Note: All cities responded to this survey.)						
Alexandria	Annual	4,251	78.18%	12.76%	\$1.00	\$0.78
Bedford <sup>a</sup>	2003	106	83.50%	19.00%	\$0.80	\$0.67
Bristol	2001	365	82.10%	21.53%	\$0.98	\$0.80
Buena Vista <sup>a</sup>	2003	97	78.06%	14.74%	\$0.89	\$0.69
Charlottesville	Annual	791	78.97%	15.00%	\$1.09	\$0.86
Chesapeake	Annual	7,234	97.07%	8.72%	\$1.28	\$1.24
Colonial Heights	2004	386	83.50%	9.70%	\$1.20	\$1.00
Covington <sup>a</sup>	2004	100	94.14%	15.62%	\$0.66	\$0.62
Danville <sup>a</sup>	2003	497	88.65%	11.83%	\$0.80	\$0.71
Emporia	2004	68	92.14%	19.15%	\$0.83	\$0.76
Fairfax	Annual	663	78.81%	10.79%	\$0.90	\$0.71
Falls Church	Annual	213	82.32%	11.17%	\$1.08	\$0.89
Franklin <sup>a</sup>	2003	109	100.59%	14.12%	\$0.91	\$0.91
Fredericksburg <sup>a</sup>	2004	428	75.14%	25.40%	\$0.89	\$0.67
Galax	2004	116	95.04%	19.26%	\$0.70	\$0.67
Hampton <sup>a</sup>	Annual	2,018	87.64%	9.02%	\$1.27	\$1.12
Harrisonburg	2003	590	76.10%	9.63%	\$0.62	\$0.47
Hopewell	2003	358	84.99%	12.16%	\$1.20	\$1.02
Lexington <sup>a</sup>	2003	123	89.33%	16.21%	\$0.64	\$0.57
Lynchburg <sup>a</sup>	2004	1,189	89.13%	11.74%	\$1.11	\$0.99
Manassas	Annual	1,170	83.85%	9.73%	\$1.15	\$0.96
Manassas Park	Annual	544	76.53%	11.05%	\$1.33	\$1.02
Martinsville	2004	192	81.22%	16.47%	\$0.94	\$0.76
Newport News <sup>a</sup>	Annual	761	80.45%	8.55%	\$1.27	\$1.02
Norfolk <sup>a</sup>	Annual	3,670	74.37%	15.84%	\$1.40	\$1.04
Norton	2004	25	97.21%	13.81%	\$0.70	\$0.68
Petersburg <sup>a</sup>	Annual	428	95.75%	12.68%	\$1.41	\$1.35
Poquoson <sup>a</sup>	2003	197	94.07%	9.27%	\$1.12	\$1.05
Portsmouth <sup>a</sup>	Annual	779	76.25%	13.04%	\$1.42	\$1.08
Radford	2004	271	92.00%	13.48%	\$0.70	\$0.64
Richmond	Annual	2,720	97.81%	8.14%	\$1.38	\$1.35
Roanoke	Annual	975	89.76%	7.80%	\$1.21	\$1.09
Salem	2003	469	78.10%	11.32%	\$1.18	\$0.92
Staunton	2003	498	82.27%	13.95%	\$1.00	\$0.82
Suffolk <sup>a</sup>	Annual	1,543	76.94%	12.20%	\$1.10	\$0.85
Virginia Beach <sup>a</sup>	Annual	11,386	74.81%	11.31%	\$1.22	\$0.91
Waynesboro	2003	422	87.11%	15.10%	\$0.85	\$0.74
Williamsburg <sup>a</sup>	Annual	194	86.26%	12.16%	\$0.54	\$0.47
Winchester	2003	172	66.64%	17.03%	\$0.58	\$0.39
Effective tax rates for cities:						
Unweighted mean					\$1.01	\$0.85
Median					\$1.00	\$0.85
First quartile					\$0.82	\$0.69
Third quartile					\$1.21	\$1.02
<b>Counties</b> (Note: All counties responded to this survey.)						
Accomack	Annual	538	43.33%	55.13%	\$0.64	\$0.28
Albemarle	2003	2,174	80.92%	11.39%	\$0.76	\$0.61
Alleghany	2001	253	83.30%	20.73%	\$0.67	\$0.56
Amelia	2000	340	67.33%	24.86%	\$0.52	\$0.35
Amherst	2002	431	83.98%	17.04%	\$0.61	\$0.51
Appomattox	2002	439	75.45%	31.10%	\$0.66	\$0.50
Arlington	Annual	4,074	73.89%	11.59%	\$0.96	\$0.71
Augusta	2001	1,044	77.17%	16.10%	\$0.58	\$0.45
Bath	2000	102	73.43%	29.08%	\$0.50	\$0.37
Bedford	2003	1,703	84.62%	18.07%	\$0.65	\$0.55

<sup>a</sup> Localities with fiscal year reassessments.

**Table 2.3 Real Property Effective True Tax Rate, 2004 (continued)**

Locality	Latest Reassessment as of 2004	Number of Sales in Sample	Median Ratio (Percent)	Coefficient of Dispersion (Percent)	Nominal Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
<b>Counties (continued)</b>						
Bland	2003	111	81.25%	29.90%	\$0.69	\$0.56
Botetourt	2002	545	82.91%	15.05%	\$0.7	\$0.58
Brunswick	2000	222	61.68%	37.93%	\$0.62	\$0.38
Buchanan	2001	125	81.52%	38.76%	\$0.51	\$0.41
Buckingham	2002	276	72.74%	28.66%	\$0.58	\$0.42
Campbell	2003	380	91.69%	6.30%	\$0.53	\$0.48
Caroline	2002	863	60.91%	31.73%	\$0.85	\$0.52
Carroll	2004	496	88.27%	23.28%	\$0.91	\$0.81
Charles City	2001	57	64.30%	24.33%	\$0.83	\$0.53
Charlotte	2002	176	80.79%	39.28%	\$0.63	\$0.51
Chesterfield	Annual	7,179	83.14%	7.52%	\$1.07	\$0.89
Clarke	2002	349	55.76%	29.03%	\$0.74	\$0.41
Craig	2000	135	67.44%	27.16%	\$0.66	\$0.45
Culpeper	2003	740	68.64%	17.13%	\$0.89	\$0.61
Cumberland	2002	181	81.11%	24.02%	\$0.76	\$0.62
Dickenson	2000	117	87.95%	35.01%	\$0.60	\$0.53
Dinwiddie	2001	490	79.39%	24.42%	\$0.76	\$0.61
Essex	2003	293	78.23%	25.31%	\$0.70	\$0.55
Fairfax	Annual	16,356	72.46%	9.60%	\$1.14	\$0.83
Fauquier	2002	983	60.07%	12.78%	\$0.99	\$0.59
Floyd	2001	212	67.55%	26.35%	\$0.64	\$0.43
Fluvanna	2002	393	69.75%	20.42%	\$0.68	\$0.47
Franklin	2004	803	85.65%	23.11%	\$0.52	\$0.45
Frederick	2001	2,525	62.52%	20.32%	\$0.73	\$0.46
Giles	1999	251	71.33%	27.75%	\$0.72	\$0.51
Gloucester	2002	984	68.35%	28.90%	\$0.95	\$0.65
Goochland	2001	560	69.84%	19.73%	\$0.70	\$0.49
Grayson	2002	312	68.01%	34.84%	\$0.55	\$0.37
Greene	2003	517	69.77%	19.92%	\$0.84	\$0.59
Greensville	2002	91	76.00%	21.80%	\$0.59	\$0.45
Halifax	2004	456	90.96%	21.28%	\$0.37	\$0.34
Hanover	Annual	1,920	80.96%	10.73%	\$0.81	\$0.66
Henrico	Annual	6,978	82.19%	8.47%	\$0.94	\$0.77
Henry	2001	454	88.00%	14.63%	\$0.54	\$0.48
Highland	2000	79	58.19%	31.44%	\$0.67	\$0.39
Isle of Wight <sup>a</sup>	2003	532	78.90%	19.95%	\$0.75	\$0.59
James City <sup>a</sup>	Annual	1,521	82.21%	11.22%	\$0.86	\$0.71
King and Queen	2002	164	66.20%	44.50%	\$0.58	\$0.38
King George	2002	401	61.51%	23.81%	\$0.77	\$0.47
King William	2001	578	75.12%	25.09%	\$0.86	\$0.65
Lancaster	2004	419	82.26%	27.01%	\$0.44	\$0.36
Lee	2004	368	83.20%	40.45%	\$0.65	\$0.54
Loudoun	Annual	5,854	77.19%	8.09%	\$1.08	\$0.83
Louisa	2003	1,163	70.43%	26.55%	\$0.70	\$0.49
Lunenburg	2004	203	78.16%	35.34%	\$0.42	\$0.33
Madison	2001	295	62.00%	29.42%	\$0.76	\$0.47
Mathews	1999	325	54.19%	38.85%	\$0.79	\$0.43
Mecklenburg <sup>a</sup>	1998	620	71.16%	29.90%	\$0.43	\$0.31
Middlesex	2004	478	72.36%	30.11%	\$0.48	\$0.35
Montgomery	2003	1,360	82.84%	15.88%	\$0.67	\$0.56
Nelson	2003	720	76.18%	25.77%	\$0.72	\$0.55
New Kent	2004	289	80.03%	19.10%	\$0.76	\$0.61
Northampton	2004	877	60.00%	34.94%	\$0.65	\$0.39
Northumberland	2000	812	52.86%	37.32%	\$0.61	\$0.32
Nottoway	2000	307	75.26%	37.73%	\$0.54	\$0.41
Orange	2003	959	61.84%	23.87%	\$0.84	\$0.52
Page	2003	504	74.69%	28.85%	\$0.66	\$0.49
Patrick	2003	367	81.63%	34.34%	\$0.50	\$0.41
Pittsylvania	2002	570	88.80%	17.42%	\$0.55	\$0.49
Powhatan	2002	432	74.07%	17.12%	\$0.95	\$0.70

<sup>a</sup> Localities with fiscal year reassessments.

**Table 2.3** Real Property Effective True Tax Rate, 2004 (continued)

Locality	Latest Reassessment as of 2004	Number of Sales in Sample	Median Ratio (Percent)	Coefficient of Dispersion (Percent)	Nominal Tax Rate per \$100 of Assessed Value	Effective Tax Rate per \$100 of True Value
<b>Counties (continued)</b>						
Prince Edward	2003	279	90.00%	25.41%	\$0.43	\$0.39
Prince George	Annual	437	86.24%	16.37%	\$0.90	\$0.78
Prince William	Annual	11,561	76.50%	9.86%	\$1.15	\$0.88
Pulaski	2004	600	88.71%	18.25%	\$0.62	\$0.55
Rappahannock	2003	214	62.93%	34.69%	\$0.72	\$0.45
Richmond	2003	157	68.78%	40.21%	\$0.54	\$0.37
Roanoke	Annual	1,723	88.17%	8.15%	\$1.12	\$0.99
Rockbridge	2001	525	74.44%	28.35%	\$0.64	\$0.47
Rockingham	2002	1,745	77.04%	16.53%	\$0.71	\$0.55
Russell	2001	309	79.10%	25.50%	\$0.60	\$0.47
Scott	2004	371	90.11%	38.48%	\$0.73	\$0.66
Shenandoah	2002	585	57.43%	19.84%	\$0.68	\$0.39
Smyth	2004	373	84.34%	21.37%	\$0.70	\$0.59
Southampton	2000	317	72.00%	23.24%	\$0.65	\$0.47
Spotsylvania	2004	616	67.97%	14.68%	\$1.01	\$0.69
Stafford	2004	3,062	72.26%	13.18%	\$1.14	\$0.82
Surry	2003	197	78.18%	37.13%	\$0.75	\$0.59
Sussex	2000	200	69.92%	39.17%	\$0.65	\$0.45
Tazewell	2000	475	82.95%	21.87%	\$0.60	\$0.50
Warren	2003	1,107	64.04%	20.80%	\$0.86	\$0.55
Washington	2001	678	94.77%	15.45%	\$0.60	\$0.57
Westmoreland	2001	598	56.77%	30.19%	\$0.62	\$0.35
Wise	2003	314	91.66%	25.72%	\$0.57	\$0.52
Wythe	2002	629	84.29%	26.80%	\$0.54	\$0.46
York	2004	1,419	84.64%	11.70%	\$0.82	\$0.69
Effective tax rates for counties:						
Unweighted mean					\$0.71	\$0.53
Median					\$0.68	\$0.51
First quartile					\$0.60	\$0.43
Third quartile					\$0.80	\$0.59
Effective tax rates for cities and counties:						
Weighted mean					\$0.99 <sup>b</sup>	\$0.72 <sup>b</sup>
Unweighted mean					\$0.80	\$0.62
Median					\$0.73	\$0.56
First quartile					\$0.62	\$0.46
Third quartile					\$0.94	\$0.76

<sup>b</sup> Computed by the Virginia Department of Taxation. The nominal rate for cities and counties was obtained by dividing the total local real estate levies by the total taxable real estate value of all counties and cities. The effective rate for the cities and counties was computed by multiplying the total fair market value of all counties and cities by the state nominal tax rate and then dividing by the total true value of real estate for the state (see page 45 of the Department of Taxation study and the errata). All other measures of central tendency were computed by the Cooper Center.

Source: Virginia Department of Taxation, *The 2004 Assessment/Sales Ratio Study* (Richmond, April 2006) plus errata published July 2006.

**Table 2.4  
Administrative and Judicial Real Property Assessment Appeals, 2006**

Locality	Number of Appeals		Locality	Number of Appeals	
	Administrative	Judicial		Administrative	Judicial
(Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)					
<b>Cities</b>			<b>Cities (continued)</b>		
Alexandria	489	227	Newport News	6	1
Bristol	2	0	Norfolk	38	0
Charlottesville	310	0	Norton	5	0
Chesapeake	19	0	Petersburg	140	0
Colonial Heights	36	0	Portsmouth	95	0
Danville	2	0	Radford	56	0
Emporia	1	0	Richmond	2,352	400
Fairfax	126	0	Roanoke	420	0
Falls Church	61	15	Suffolk	18	0
Fredericksburg	87	1	Virginia Beach	311	19
Hampton	200	1	Waynesboro	560	0
Hopewell	80	0	Williamsburg	70	0
Lynchburg	1,566	0			
Manassas	160	30			
Martinsville	2	1			
(Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)					
<b>Counties</b>			<b>Counties (continued)</b>		
Albemarle	1,169	1	James City	31	0
Arlington	0	5	King George	5	0
Augusta	395	0	King William	60	0
Bath	1	0	Lancaster	2	2
Buchanan	0	6	Lee	7	0
Caroline	2	0	Loudoun	1,500	0
Carroll	2	2	Louisa	456	0
Charles City	2	1	Middlesex	1	0
Chesterfield	578	30	Northampton	1	0
Culpeper	18	0	Nottoway	1	1
Cumberland	44	0	Pittsylvania	1,821	0
Dinwiddie	32	0	Prince George	469	0
Fairfax	2,161	2	Prince William	286	0
Fauquier	5	0	Richmond	0	4
Fluvanna	2	0	Roanoke	25	0
Franklin	75	75	Rockingham	660	0
Frederick	12	0	Russell	0	1
Goochland	150	144	Shenandoah	0	1
Grayson	90	0	Spotsylvania	1,215	0
Greene	75	0	Stafford	9	0
Hanover	632	0	Sussex	1	0
Henrico	655	0	Washington	100	0
Henry	11	0	Wise	0	2
Isle of Wight	0	1	York	400	0