

Section 10

Machinery and Tools Property Tax, 2006

In fiscal year 2005, the machinery and tools property tax accounted for 2.1 percent of the total tax revenue for cities, 1.5 percent for counties, and less than 0.1 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns may vary significantly. For information on individual localities, see Appendix C.

Under § 58.1-3507 of the *Code of Virginia*, certain machinery and tools (m&t) are segregated as tangible personal property for local taxation. According to the *Code*, the classes of machinery and tools that are segregated are those that are used for “manufacturing, mining, processing and reprocessing (excluding food processing), radio or television broadcasting, dairy, and laundry or dry cleaning.” The tax rate on machinery and tools may not be higher than that imposed on other classes of tangible personal property. As with other types of tangible personal property a county may not apply a tax to machinery that is already taxed by a town within its jurisdiction.

According to § 58.1-3980, “... any person, firm, or corporation assessed by a commissioner of the revenue ... aggrieved by any such assessment, may, within three years from the last day of the tax year for which such assessment is made, or within one year from the date of the assessment, whichever is later, apply to the commissioner of the revenue or such other official who made the assessment for a correction thereof.” Forty-three localities report that in 2005 they accepted applications for review, while four report filing a final local determination. Three localities reported requiring a judicial appeal of its rates in this time period.

M&T: GENERAL PURPOSES

Table 10.1 presents the 2006 tax rates on machinery and tools for all of the cities, all but one of the counties, and 93 towns that reported imposing the tax. The machinery and tools tax is shown in the table according to the following categories: the basis of assessment, assessment type, the nominal tax rate per \$100, the assessment ratio, and the effective tax rate (computed by multiplying the nominal tax rate by the assessment ratio). *Effective tax rates among localities are only comparable if they use the same basis of*

assessment. Most localities assess machinery and tools on the basis of original cost, fair market value, or book value. Frequently, a sliding scale is used, with the effective tax rate varying according to the age of the property.

All the cities except Staunton use original cost as the basis of assessment. Of the 94 counties imposing the tax, 87 use original cost. Rappahannock County does not impose the tax. Finally, 73 of the towns report basing their assessments on original cost. The remainder use fair market value or depreciated cost. In many cases it is accurate to say that towns follow the same method as the county in which they are located. However, some exceptions do exist. Pearisburg, for example, reports using fair market value while Giles County reports original cost.

The following table, using unweighted averages, compares localities using original cost as their basis.

Machinery and Tools: Effective 1st Year Tax Rate for Localities Using Original Cost

	Cities &			
	Cities	Counties	Counties	Towns
Mean	\$1.35	\$1.13	\$1.20	\$0.39
Median	\$1.05	\$0.90	\$0.97	\$0.38
1st quartile	\$0.72	\$0.63	\$0.66	\$0.17
3rd quartile	\$1.70	\$1.45	\$1.50	\$0.56
No. of localities:	38	87	125	73

M&T: SEMICONDUCTOR AND FOREST HARVESTING EQUIPMENT

Table 10.2 presents the 2006 tax rates on machinery and tools used in semiconductor manufacturing and harvesting forest products. The separate classification of this equipment as part of machinery and tools is permitted by § 58.1-3508 and § 58.1-3508.1. Currently, two cities, Bristol and Falls Church, and four counties (Augusta, Charles City, Chesterfield, and Fairfax) charge a tax on semiconductor equipment. Eight counties (Accomack, Alleghany, Augusta, Buckingham, Charles City, Chesterfield, Gloucester, and Stafford) report charging a tax on forest harvesting equipment.



**Table 10.1
Machinery and Tools Property Tax, 2006**

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Cities (Note: All cities responded to this survey.)						
Alexandria	O C	I N	\$4.50	1	80	\$3.60
				2	70	\$3.15
				3	60	\$2.70
				4	50	\$2.25
				5	40	\$1.80
				6	30	\$1.35
				7+	20	\$0.90
Bedford	O C	I N	\$1.30		60	\$0.78
Bristol	O C	I N	\$6.00		11	\$0.66
Buena Vista	O C	I N	\$4.25	0-10	20	\$0.85
				11-20	15	\$0.64
				21+	10	\$0.43
				Not in use	1	\$0.04
Charlottesville	O C	I N	\$4.20	1	25	\$1.05
				2	22.5	\$0.95
				3	20	\$0.84
				4	17.5	\$0.74
				5	15	\$0.63
				6	12.5	\$0.53
Chesapeake	O C	I N	\$3.12 ^a		20	\$0.62
Colonial Heights	O C	I N	\$2.00	1	90	\$1.80
				2	80	\$1.60
				3	70	\$1.40
				4	60	\$1.20
				5	50	\$1.00
				6+	40	\$0.80
Covington	O C	I N	\$5.53		15	\$0.83
Danville	O C	I N	\$1.50	1-10	20	\$0.30
				11-15	10	\$0.15
				16+	2	\$0.03
Emporia	O C	I N	\$5.00		12.5	\$0.63
Fairfax	O C	I N	\$3.79	1	80	\$3.03
				2	70	\$2.65
				3	60	\$2.27
				4	50	\$1.90
				5	40	\$1.52
				6	30	\$1.14
				7	20	\$0.76
				8+	10	\$0.38
Falls Church	O C	I N	\$4.71	<u>General</u>		
				1	80	\$3.77
				2	70	\$3.30
				3	60	\$2.83
				4	50	\$2.36
				5	40	\$1.88
				6	30	\$1.41
				7+	20	\$0.94
				<u>Computer Equipment</u>		
				1	75	\$3.53
				2	50	\$2.36
				3	35	\$1.65
				4	15	\$0.71
				5	5	\$0.24

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^a Chesapeake City adds an additional \$0.08 per \$100 mosquito district tax on its machinery and tools rate.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Cities (continued)						
Franklin	O C	I N	\$2.00		30	\$0.60
Fredericksburg	O C	I N	\$0.80	1	90	\$0.72
				2	80	\$0.64
				3	70	\$0.56
				4	60	\$0.48
				5	45	\$0.36
				6	30	\$0.24
				7+	20	\$0.16
Galax	O C	I N	\$1.42		50	\$0.71
Hampton	O C	I N	\$3.50		35	\$1.23
Harrisonburg	O C	I N	\$2.00	1	90	\$1.80
				2	80	\$1.60
				3	70	\$1.40
				4	60	\$1.20
				5	50	\$1.00
				6	40	\$0.80
				7+	30	\$0.60
Hopewell	O C	I N	\$3.05		25	\$0.76
Lexington	OC	I N	\$3.95		25	\$0.99
Lynchburg	O C	I N	\$3.00	1-5	30	\$0.90
				6+	25.35 ^b	\$0.76
Manassas	O C	I N	\$1.90	1	80	\$1.52
				2	70	\$1.33
				3	60	\$1.14
				4	50	\$0.95
				5	40	\$0.76
				6	30	\$0.57
				7+	20	\$0.38
Manassas Park	O C	I N	\$3.50	1	70	\$2.45
				2	60	\$2.10
				3	50	\$1.75
				4	40	\$1.40
				5	30	\$1.05
				6+	20	\$0.70
Martinsville	O C	I N	\$1.85	1	90	\$1.67
				2	80	\$1.48
				3	70	\$1.30
				4	60	\$1.11
				5	50	\$0.93
				6	40	\$0.74
				7	30	\$0.56
				8+	25	\$0.46
Newport News	O C	I N	\$3.50		33.3	\$1.17
Norfolk	O C	I N	\$4.00		40	\$1.60
Norton	O C	I N	\$1.85		10	\$0.19
Petersburg	O C	I N	\$3.80	1	40	\$1.52
				2	35	\$1.33
				3	30	\$1.14
				4	25	\$0.95
				5+	20	\$0.76
Poquoson	O C	I N	\$3.85		30	\$1.16
Portsmouth	O C	I N	\$3.00		50	\$1.50
Radford	O C	I N	\$1.76		30	\$0.53
Richmond	O C	I N	\$2.30	1	90	\$2.07
				2	80	\$1.84
				3	70	\$1.61
				4	60	\$1.38
				5	50	\$1.15
				6+	40	\$0.92

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^b The City of Lynchburg has verified this rate.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Cities (continued)						
Roanoke	O C	I N	\$3.45	1	60	\$2.07
				2	50	\$1.73
				3	40	\$1.38
				4	30	\$1.04
				5+	20	\$0.69
Salem	O C	I N	\$3.20	1	70	\$2.24
				2	60	\$1.92
				3	50	\$1.60
				4	40	\$1.28
				5	30	\$0.96
				6+	25	\$0.80
Staunton	FMV	I N	\$1.24 ^c		100	\$1.24
Suffolk	O C	I N	\$3.15	1-5	20	\$0.63
				6+	10	\$0.32
Virginia Beach	O C	I N	\$1.00		40	\$0.40
Waynesboro	O C	I N	\$3.00	1	27	\$0.81
				2	25	\$0.75
				3	22	\$0.66
				4	20	\$0.60
				5	15	\$0.45
				6+	12	\$0.30
Williamsburg	O C	I N	\$3.50		30	\$1.05
Winchester	O C	I N	\$1.30	1	80	\$1.04
				2	70	\$0.91
				3	60	\$0.78
				4	50	\$0.65
				5	40	\$0.52
				6+	30	\$0.39
Counties (Note: All counties responded to this survey.)						
Accomack	FMV	I N	District 2 \$3.30	1	45	\$1.49
				2	35	\$1.16
				3	30	\$0.99
				4-10	20	\$0.66
				11+	10	\$0.33
				District 3 \$3.27	1	45
			2	35	\$1.15	
			3	30	\$0.98	
			4-10	20	\$0.65	
			11+	10	\$0.33	
			Districts 4 & 5 \$3.27	1	45	\$1.47
			2	35	\$1.15	
			3	30	\$0.98	
			4-10	20	\$0.65	
			11+	10	\$0.33	
			District 6 \$3.16	1	45	\$1.42
			2	35	\$1.11	
			3	30	\$0.95	
			4-10	20	\$0.63	
			11+	10	\$0.32	
			Albemarle	O C	I N	\$4.28
2	22.5	\$0.96				
3	20	\$0.86				
4	17.5	\$0.75				
5	15	\$0.64				
6	12.5	\$0.54				

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^c In the City of Staunton, the rate is \$1.24, unless enterprise zone-then 50 percent of rate.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Alleghany	O C	I N	\$5.95		15	\$0.89
Amelia	O C	I N	\$1.00		100	\$1.00
Amherst	O C	I N	\$2.00		25	\$0.50
Appomattox	O C	I N	\$3.50		12.5	\$0.44
Arlington	O C	I N	\$4.40	1	80	\$3.52
				2	70	\$3.08
				3	60	\$2.64
				4	50	\$2.20
				5	40	\$1.76
				6	30	\$1.32
				7+	20	\$0.88
Augusta	O C	I N	\$1.90		20	\$0.38
Bath	B V	I N	\$0.20		100	\$0.20
Bedford	O C	I N	\$6.00	1	100	\$6.00
				2	95	\$5.70
				3	90	\$5.40
				4	85	\$5.10
				5	80	\$4.80
				6	75	\$4.50
				7	70	\$4.20
				8+	65	\$3.90
Bland	O C	I N	\$0.89	1	95	\$0.85
				2	90	\$0.80
				3	85	\$0.76
				4	80	\$0.71
				5	75	\$0.67
				6	70	\$0.62
				7	65	\$0.58
				8	60	\$0.53
				9	55	\$0.49
				10	50	\$0.45
				11	45	\$0.40
				12	40	\$0.36
				13	35	\$0.31
				14	30	\$0.27
				15	25	\$0.22
				16+	20	\$0.18
Botetourt	O C	I N	\$1.80	1-5	50	\$0.90
				6+	42	\$0.76
Brunswick	O C	I N	\$3.40		20	\$0.68
Buchanan	O C	I N	\$1.95	1-3	80	\$1.56
				4-6	60	\$1.17
				7-9	40	\$0.78
				10+	20	\$0.39
Buckingham	O C	I N	\$2.90	0-9	15	\$0.44
				10-19	10	\$0.29
				20+	5	\$0.15
Campbell	O C	I N	\$3.25		25	\$0.81
Caroline	O C	I N	\$3.50		20	\$0.70
Carroll	O C	I N	\$1.30	1	90	\$1.17
				2	85	\$1.11
				3	80	\$0.98
				4	70	\$0.85
				5	60	\$0.72
				6	50	\$0.59
				7	40	\$0.52
				8	35	\$0.46
				9+	30	\$0.39

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Charles City	O C	I N	\$2.50	1	50	\$1.25
				2	40	\$1.00
				3	30	\$0.75
				4	20	\$0.50
				5+	10	\$0.25
Charlotte	O C	I N	\$3.00	1	45	\$1.35
				2	40.5	\$1.22
				3	36.45	\$1.09
				4	32.8	\$0.98
				5+	29.52 ^d	\$0.89
Chesterfield	O C	I N	\$1.00	1-10	25	\$0.25
				11-20	20	\$0.20
				20+	15	\$0.15
				Idle	1	\$0.01
Clarke	O C	I N	\$1.25	1	50	\$0.63
				2	45	\$0.56
				3	40	\$0.50
				4	37.5	\$0.47
				5	35	\$0.44
				6	32.5	\$0.41
				7	30	\$0.38
				8	27.5	\$0.34
				9	25	\$0.31
				10	22.5	\$0.28
				11	20	\$0.25
				12	17.5	\$0.22
				13	15	\$0.19
				14	12.5	\$0.16
				15+	10	\$0.13
Craig	O C	I N	\$2.20	1	80	\$1.76
				2	70	\$1.54
				3	60	\$1.32
				4	50	\$1.10
				5	40	\$0.88
				6	30	\$0.66
				7	20	\$0.44
Culpeper	O C	I N	\$2.00	1	70	\$1.40
				2	60	\$1.20
				3	50	\$1.00
				4	40	\$0.80
				5+	30	\$0.60
Cumberland	O C	I N	\$4.50		20	\$0.90
Dickenson	O C	I N	\$1.69	1-3	80	\$1.35
				4-6	60	\$1.01
				7-9	40	\$0.68
				10+	20	\$0.34
Dinwiddie	O C	I N	\$3.30		20	\$0.66
Essex	O C	I N	\$3.50		10	\$0.35

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^d The rate for Charlotte County decreases 10% each year from the previous year's value to a minimum of 29.52%.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Fairfax	O C	I N	\$4.57	<u>General</u>		
				1	80	\$3.66
				2	70	\$3.20
				3	60	\$2.74
				4	50	\$2.29
				5	40	\$1.83
				6	30	\$1.37
				7+	20	\$0.91
				<u>Computer Equipment</u>		
				1	50	\$2.29
				2	35	\$1.60
				3	20	\$0.91
				4	10	\$0.46
5	2	\$0.09				
Fauquier	O C	I N	\$4.65	1	70	\$3.26
				2	60	\$2.80
				3	50	\$2.33
				4	40	\$1.86
				5	30	\$1.40
				6	20	\$0.93
				7+	10	\$0.47
Floyd	O C	I N	\$1.55	1	60	\$0.93
				2	50	\$0.78
				3	40	\$0.62
				4	30	\$0.47
				5+	20	\$0.31
Fluvanna	O C	I N	\$2.00	1	20	\$0.40
				2+	13	\$0.26
Franklin	O C	I N	\$0.60	1	100	\$0.60
				2	90	\$0.54
				3	80	\$0.48
				4	70	\$0.42
				5	60	\$0.36
				6	50	\$0.30
				7+	40	\$0.24
Frederick	O C	I N	\$2.00	1	60	\$1.20
				2	50	\$1.00
				3	40	\$0.80
				4+	30	\$0.60
Giles	O C	I N	\$0.90		100	\$0.90
Gloucester	O C	I N	\$2.20	1-7	30	\$0.66
				8+	10	\$0.22
Goochland ^e	O C	I N	\$3.75(M)	1-5	20	\$0.75
			\$4.00(O)	6-10	15	\$0.56
				11+	10	\$0.38
Grayson	O C	I N	\$1.50	1	100	\$1.50
				2	90	\$1.35
				3	80	\$1.20
				4	70	\$1.05
				5	60	\$0.90
				6	50	\$0.75
				7	40	\$0.60
				8+	30	\$0.45
Greene	BV	I N	\$2.00		100	\$2.00
Greenville	O C	I N	\$3.50		20	\$0.70
Halifax	O C	I N	\$1.26	1-18	50	\$0.63
				19+	25	\$0.32
				Idle	5	\$0.06
Hanover	O C	I N	\$3.57		10	\$0.36

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^e In Goochland County, (M) applies to manufacturing only; (O) applies to non-manufacturing businesses or professions.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100 [†]
				Year	Ratio (%)	
Counties (continued)						
Henrico	O C	I N	\$1.00 [‡]	1	80	\$0.80
				2	75	\$0.75
				3	67	\$0.67
				4	60	\$0.60
				5	53	\$0.53
				6-10	25	\$0.25
				11-12	20	\$0.20
				13-14	16	\$0.16
			15+	8	\$0.08	
Henry	O C	I N	\$1.19		71	\$0.85
Highland	O C	I N	\$1.00		5	\$0.05
Isle of Wight	O C	I N	\$0.95		100	\$0.95
James City	O C	I N	\$4.00		25	\$1.00
King & Queen	O C	I N	\$0.99	1	70	\$0.69
				2	60	\$0.57
				3	50	\$0.50
				4	40	\$0.40
				5	30	\$0.30
				6	20	\$0.20
				7+	10	\$0.10
King George	O C	I N	\$2.50		20	\$0.50
King William	O C	I N	\$2.30		25	\$0.58
Lancaster	BV	I N	\$1.52	1	100	\$1.52
				2	90	\$1.37
				3	80	\$1.22
				4	70	\$1.06
				5	60	\$0.91
				6	50	\$0.76
				7	40	\$0.61
				8	30	\$0.46
				9+	20	\$0.30
Lee	O C	I N	\$1.41	1	90	\$1.27
				2	80	\$1.13
				3	70	\$0.99
				4	60	\$0.85
				5	50	\$0.71
				6	40	\$0.56
				7	30	\$0.42
				8+	20	\$0.28
Loudoun	O C	I N	\$2.75	1	50	\$1.38
				2	40	\$1.10
				3	30	\$0.83
				4	20	\$0.55
				5+	10	\$0.28
Louisa	O C	I N	\$1.90		10	\$0.19
Lunenburg	O C	I N	\$1.80	1-5	50	\$0.90
				6-10	40	\$0.72
				11-15	30	\$0.54
				16-20	20	\$0.36
				21+	10	\$0.18
Madison	O C	I N	\$1.10		100	\$1.10
Mathews	FMV	I N	\$2.14		100	\$2.14
Mecklenburg	O C	I N	\$0.66		80	\$0.53
Middlesex	O C	I N	\$1.75		10	\$0.18

* See the last page of Table 10.1 for key to abbreviations.

[†] Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

[‡] Henrico's rate includes \$0.01/\$100 sanitary district tax.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Montgomery	O C	I N	\$1.82	1-4	60	\$1.09
				5-7	50	\$0.91
				8+	40	\$0.73
Nelson	O C	I N	\$1.25	1-5	40	\$0.50
				6-10	30	\$0.38
				11-15	20	\$0.25
				16+	10	\$0.13
New Kent	O C	I N	\$3.00	1-3	35	\$1.05
				4-6	30	\$0.90
				7-10	25	\$0.75
				11+	20	\$0.60
				Idle	5	\$0.15
Northampton	O C	I N	\$2.25	1	70	\$1.58
				2	60	\$1.35
				3	50	\$1.13
				4	40	\$0.90
				5	25	\$0.57
				6+	10	\$0.23
Northumberland	O C	I N	\$3.60		25	\$0.90
Nottoway	O C	I N	\$1.25	1-3	70	\$0.88
				4-7	60	\$0.75
				8+	30	\$0.38
Orange	O C	I N	\$1.83	1	80	\$1.46
				2	76	\$1.39
				3	72	\$1.32
				4	68	\$1.24
				5	64	\$1.17
				6	60	\$1.10
				7	56	\$1.02
				8	52	\$0.95
				9	48	\$0.88
				10	44	\$0.81
				11+	40	\$0.73
Page	O C	I N	\$2.00		40	\$0.80
Patrick	O C	I N	\$1.36	1	95	\$1.29
				2	85.5	\$1.16
				3	77	\$1.05
				4	69.3	\$0.94
				5	62.3	\$0.85
				6	56.1	\$0.76
				7	50.5	\$0.69
				8	45.4	\$0.62
				9	40.9	\$0.56
				10	36.8	\$0.50
				11	33.1	\$0.45
				12	29.8	\$0.41
				13	26.8	\$0.37
				14+	25 ^g	\$0.34
Pittsylvania	O C	I N	\$4.50		10	\$0.45
Powhatan	FMV	I N	\$3.60	1	60	\$2.16
				2	45	\$1.44
				3	37.5	\$1.35
				4	30	\$1.08
				5+	20	\$0.72
Prince Edward	O C	I N	\$4.20		10	\$0.42

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

^g Patrick County's ratio decreases 10% from each year's previous value to a minimum of 25%.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Prince George	O C	I N	\$1.50	1	60	\$0.90
				2	50	\$0.75
				3	40	\$0.60
				4	30	\$0.45
				5+	20	\$0.30
Prince William ^h	O C	I N	\$2.00	1	85	\$1.70
				2	75	\$1.50
				3	65	\$1.30
				4	55	\$1.10
				5	45	\$0.90
				6	35	\$0.70
				7	25	\$0.50
				8	15	\$0.30
				9+	10	\$0.20
Pulaski	O C	I N	\$1.50		48	\$0.72
Rappahannock	N/A	N/A	N/A		N/A	N/A
Richmond	BV	I N	\$0.50		100	\$0.50
Roanoke	O C	I N	\$3.00	1-5	25	\$0.75
				6-10	20	\$0.60
				11+	15	\$0.45
Rockbridge	O C	I N	\$2.35		10	\$0.24
Rockingham	O C	I N	\$2.55	1	90	\$2.30
				2	80	\$2.04
				3	70	\$1.79
				4	60	\$1.53
				5	50	\$1.28
				6	40	\$1.02
				7	30	\$0.77
				8+	20	\$0.51
				Russell	O C	I N
2-3	80	\$1.96				
4-5	70	\$1.72				
6-7	60	\$1.47				
8-9	50	\$1.23				
10-14	40	\$0.98				
15+	30	\$0.49				
Scott	O C	I N	\$0.72		100	\$0.72
Shenandoah	O C	I N	\$2.86	1	55	\$1.57
				2	50	\$1.43
				3	45	\$1.29
				4	40	\$1.14
				5	25	\$0.72
				6+	10	\$0.29
Smyth	O C	I N	\$1.20	1	90	\$1.08
				2	80	\$0.96
				3	70	\$0.84
				4	60	\$0.72
				5	50	\$0.60
				6	40	\$0.48
				7	30	\$0.36
				8+	20	\$0.24

N/A Not applicable.

* See the last page of Table 10.1 for key to abbreviations.

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^h The base effective tax rate in Prince William County is \$2.00, but several district levies range from \$0.0025 to \$0.23. The rate of \$0.0023 has been verified with Prince William County.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Southampton	O C	I N	\$2.40	1	80	\$1.92
				2	70	\$1.68
				3	60	\$1.44
				4	50	\$1.20
				5	40	\$0.96
				6	30	\$0.72
				7	20	\$0.48
				8+	10	\$0.24
Spotsylvania	O C	I N	\$2.50	1	50	\$1.25
				2	45	\$1.13
				3	40	\$1.00
				4	30	\$0.75
				5+	20	\$0.50
Stafford	O C	I N	\$0.75	1	90	\$0.68
				2	80	\$0.60
				3	65	\$0.49
				4	50	\$0.38
				5	35	\$0.26
				6+	20	\$0.15
Surry	O C	I N	\$1.00	1	60	\$0.60
				2	50	\$0.50
				3	40	\$0.40
				4	30	\$0.30
				5+	20	\$0.20
Sussex	O C	I N	\$4.85	1-5	50	\$2.43
				6-15	40	\$1.94
				16-25	25	\$1.21
				26+	10	\$0.49
Tazewell	O C	I N	\$2.00		100	\$2.00
Warren	O C	I N	\$2.25	1-6	25	\$0.56
				7-15	15	\$0.34
				16+	12.5	\$0.28
Washington	O C	I N	\$1.55	0	100	\$1.55
				1	90	\$1.40
				2	80	\$1.24
				3	70	\$1.09
				4	60	\$0.93
				5+	50	\$0.78
Westmoreland	O C	I N	\$1.50		100	\$1.50
Wise	O C	I N	\$1.15	1	85	\$0.98
				2	80	\$0.92
				3	75	\$0.86
				4	70	\$0.81
				5	65	\$0.75
				6	60	\$0.69
				7	40	\$0.46
				8	30	\$0.35
				9	20	\$0.23
				10+	15	\$0.17
Wythe	O C	I N	\$1.50	1-5	50	\$0.75
				6+	20	\$0.30
York	O C	I N	\$4.00		25	\$1.00
Abingdon	O C	C	\$0.55		100	\$0.55
Accomac	BV	C	\$0.10		100	\$0.10
Alberta	O C	G	\$1.90		20	\$0.38

* See the last page of Table 10.1 for key to abbreviations.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Altavista	O C	G	\$2.00		25	\$0.50
Amherst	O C	G	\$0.35		25	\$0.088
Appomattox	FMV	I N	\$0.55		12.5	\$0.07
Ashland	O C	G	\$0.77		10	\$0.077
Big Stone Gap	O C	C	\$0.62		100	\$0.62
Blackstone	O C	C	\$0.65		100	\$0.65
Bluefield	O C	G	\$0.60		100	\$0.60
Boones Mill	O C	G	\$1.20	1	10	\$0.12
				2	9	\$0.11
				3	8	\$0.10
				4	7	\$0.08
				5	6	\$0.07
				6	5	\$0.05
				7+	4	\$0.05
Bowling Green	O C	I N	\$1.20		20	\$0.24
Boydton	O C	G	\$0.47		100	\$0.47
Bridgewater	O C	G	\$0.75	1	90	\$0.675
				2	80	\$0.60
				3	70	\$0.525
				4	60	\$0.45
				5	50	\$0.375
				6	40	\$0.30
				7	30	\$0.225
				8+	20	\$0.15
Broadway	N/A	G	\$0.40		100	\$0.40
Brodnax	O C	G	\$0.35		80	\$0.28
Buchanan	O C	I N	\$0.10		20	\$0.02
Burkeville	O C	G	\$0.68		100	\$0.68
Cape Charles	O C	G	\$1.00		100	\$1.00
Cedar Bluff	O C	G	\$0.35		100	\$0.35
Chase City	N/A	G	\$0.61		80	\$0.49
Chilhowie	FMV	G	\$0.20 (\$5 min)		100	\$0.20
Chincoteague	O C	G	\$0.85		100	\$0.85
Christiansburg	O C	C	\$0.45		100	\$0.45
Claremont	O C	G	\$0.60		100	\$0.60
Clarksville	O C	I N	\$0.38		80	\$0.304
Clintwood	O C	I N	\$0.30	1-3	80	\$0.24
				4-6	60	\$0.18
				7-9	40	\$0.12
				10+	20	\$0.06
Coeburn	BV	I N	\$0.40		100	\$0.40
Culpeper	O C	I N	\$0.80	1	100	\$0.80
				2	70	\$0.56
				3	60	\$0.48
				4	50	\$0.40
				5	40	\$0.32
				6+	30	\$0.24
Damascus	O C	G	\$0.54		100	\$0.54
Dillwyn	O C	G	\$0.28		100	\$0.28
Drakes Branch	O C	G	\$0.37		100	\$0.37
Dublin	O C	I N	\$0.50		100	\$0.50
Eastville	FMV	G	\$0.25		100	\$0.25
Elkton	O C	G	\$0.46		100	\$0.46
Exmore	O C	I N	\$0.45		25	\$0.113
Fries	O C	C	\$1.74		10	\$0.174
Front Royal	O C	C	\$0.60	1-6	25	\$0.15
				7-15	15	\$0.09
				16+	12.5	\$0.075

... No response provided.

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Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Glasgow	O C	G	\$0.60		10	\$0.06
Glen Lyn	O C	C	\$0.90		100	\$0.90
Gordonsville	O C	I N	\$0.17		26.64	\$0.05
Gretna	N/A	G	\$2.00		10	\$0.20
Halifax	N/A	G	\$0.40		15	\$0.06
Hamilton	N/A	G	\$1.10	1	50	\$0.55
				2	40	\$0.44
				3	30	\$0.33
				4	20	\$0.22
				5+	10	\$0.11
Hillsville	O C	I N	\$0.72	1	90	\$0.65
				2	85	\$0.61
				3	80	\$0.58
				4	70	\$0.49
				5	60	\$0.43
				6	50	\$0.36
				7	40	\$0.29
				8	35	\$0.25
				9+	30	\$0.22
Hurt	O C	I N	\$2.50		10	\$0.25
Independence	O C	G	\$0.63		10	\$0.063
Iron Gate	FMV	C	\$1.00		10	\$0.10
Ivor	O C	C	\$0.50		100	\$0.50
Jonesville	O C	C	\$0.25		100	\$0.25
Keysville	O C	G	\$0.60		100	\$0.60
La Crosse	O C	C	\$0.24		80	\$0.192
Lawrenceville	O C	G	\$1.80		20	\$0.36
Lebanon	O C	G	\$0.75		100	\$0.75
Leesburg	O C	C	\$1.00	1	50	\$0.50
				2	40	\$0.40
				3	30	\$0.30
				4	20	\$0.20
				5+	10	\$0.10
Luray	O C	I N	\$0.40		100	\$0.40
Marion	O C	C	\$0.29		100	\$0.29
Middleburg	O C	C	\$1.00	1	50	\$0.50
				2	40	\$0.40
				3	30	\$0.30
				4	20	\$0.20
				5+	10	\$0.10
Monterey	O C	I N	\$1.00		10	\$0.10
Narrows	O C	G	\$0.94		12.50	\$0.12
New Market	O C	C	\$0.80	New	100	\$0.80
				1	80	\$0.64
				2	70	\$0.56
				3	55	\$0.44
				4	40	\$0.32
				5	25	\$0.20
				6+	10	\$0.08
Onancock	O C	C	\$2.00	1	25	\$0.50
				2-3	15	\$0.30
				4+	9	\$0.18

... No response provided.

* See the last page of Table 10.1 for key to abbreviations.

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Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Orange	O C	G	\$0.07	1	80	\$0.056
				2	76	\$0.053
				3	72	\$0.050
				4	68	\$0.049
				5	64	\$0.048
				6	60	\$0.042
				7	56	\$0.039
				8	52	\$0.036
				9	48	\$0.034
				10	44	\$0.031
				11+	40	\$0.028
Pearisburg	FMV	C	\$0.47		100	\$0.47
Pennington Gap	OC	G	\$0.25		100	\$0.25
Pound	O C	I N	\$0.44		100	\$0.44
Rocky Mount	O C	G	\$0.17	1	100	\$0.17
				2	90	\$0.153
				3	80	\$0.136
				4	70	\$0.119
				5	60	\$0.102
				6	50	\$0.085
				7+	40	\$0.068
Rural Retreat	O C	I N	\$0.10	1-5	50	\$0.05
				6+	20	\$0.02
Saint Paul	O C	I N	\$0.31		100	\$0.31
Shenandoah	O C	G	\$0.40		100	\$0.40
Smithfield	O C	G	\$0.15		100	\$0.15
South Boston	O C	I N	\$0.31		15	\$0.047
South Hill	N/A	G	\$0.38		80	\$0.304
Stanley	O C	I N	\$0.45		100	\$0.45
Stephens City	O C	N/A	\$0.50		30	\$0.15
Stony Creek	BV	G	\$0.60		100	\$0.60
Strasburg	BV	I N	\$0.86	1	80	\$0.688
				2	70	\$0.602
				3	55	\$0.473
				4	40	\$0.344
				5	25	\$0.215
				6+	10	\$0.086
Stuart	O C	G	\$0.33		30	\$0.099
Surry	N/A	I N	\$0.60		100	\$0.60
Tangier	O C	G	\$1.25		100	\$1.25
Tappahannock	O C	C	\$1.00		10	\$0.10
Timberville	O C	I N	\$0.30		100	\$0.30
Victoria	O C	G	\$0.75		33.3	\$0.25
Vinton	O C	I N	\$1.00	1-5	25	\$0.25
				6-10	20	\$0.20
				11+	15	\$0.15
Wakefield	O C	C	\$0.86		100	\$0.86
Warrenton	O C	G	\$1.00	1	70	\$0.70
				2	60	\$0.60
				3	50	\$0.50
				4	40	\$0.40
				5	30	\$0.30
				6	20	\$0.20
				7+	10	\$0.10
Warsaw	BV	C	\$0.60		100	\$0.60
Waverly	O C	I N	\$1.06	1-5	50	\$0.53
				6-15	40	\$0.44
				16-25	25	\$0.27
				26+	10	\$0.11

... No response provided.

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Table 10.1 Machinery and Tools Property Tax, 2006 (continued)

Locality	Basis of Assessment	Assessment Type	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
West Point	O C	G	\$2.25		25	\$0.56
Windsor	O C	G	\$0.10		100	\$0.10
Wise	O C	I N	\$0.53		100	\$0.53
Woodstock	O C	I N	\$0.90	1	80	\$0.72
				2	70	\$0.63
				3	55	\$0.495
				4	40	\$0.36
				5	25	\$0.225
				6+	10	\$0.09
Wytheville	O C	I N	\$0.28	1-5	50	\$0.14
				6+	20	\$0.056

... No response provided.

† Effective rates in different localities are not comparable unless they share the same basis of assessment and assessment schedule.

Key to abbreviations:

Basis of Assessment: BV - Book Value FMV - Fair Market Value OC - Original Cost
 Assessment Type: C - Contracted Out G - County Government IN - In-House

**Table 10.2
Machinery and Tools Tax: Semiconductor and Forestry Harvest Equipment, 2006**

Locality	Semiconductor				Harvest Equipment			
	District	Rate Per \$100 of Assessed Value	Year	Percentage	District	Rate Per \$100 of Assessed Value	Year	Percentage
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)								
Bristol	All	\$6.00	All	11	N/A	N/A	N/A	N/A
Falls Church	All	\$4.71	1	80	N/A	N/A	N/A	N/A
			2	70				
			3	60				
			4	50				
			5	40				
			6	30				
			7+	20				
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.)								
Accomack	N/A	N/A	N/A	N/A	2	\$3.24	1	25
							2	20
							3	20
							4	15
					3	\$3.26	1	25
							2	20
							3	20
							4	15
					4 & 5	\$3.22	1	25
							2	20
							3	20
							4	15
					6	\$3.13	1	25
							2	20
							3	20
							4	15
Alleghany	N/A	N/A	N/A	N/A	All	\$5.95	All	15
Arlington	All	\$4.40	N/A	N/A	N/A	N/A	N/A	N/A
Augusta	All	\$1.90	All	20	All	\$1.90	1	40
							2	30
							3	20
Buckingham	N/A	N/A	N/A	N/A	All	\$2.90	1 to 9	15
							10 to 19	10
							20+	5
Charles City	All	\$2.50	1	50	All	\$2.50	1	50
			2	40			2	40
			3	30			3	30
			4	20			4	20
			5+	10			5+	10
Chesterfield	All	\$1.00	1 to 10	25	All	\$1.00	1 to 10	25
			11 to 20	20			11 to 20	20
			20+	15			20+	15
			Idle + unused	1			Idle + unused	1
Fairfax	All	\$4.57	1	80	All	\$4.57	N/A	N/A
			2	70				
			3	60				
			4	50				
			5	40				
			6	30				
			7+	20				
Gloucester	N/A	N/A	N/A	N/A	All	\$2.20	1 to 7	30
							8+	10
Stafford	N/A	N/A	N/A	N/A	All	\$0.75	1	90
							2	80
							3	65
							4	50
							5	35
							6+	20
Towns (No towns answered having equipment from semiconductor and forest product harvesting companies.)								
N/A Not applicable.								