

Section 2

Real Property Tax, 2007

The real property tax is by far the most important source of tax revenue for localities. In fiscal year 2006, it accounted for 50.6 percent of tax revenue for cities, 62.4 percent for counties, and 27.5 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 D.

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 2006, the property tax on public service corporations accounted for 1.7 percent of tax revenue for cities, 2.2 percent for counties, and 0.8 percent for large towns. These are averages; the relative importance of taxes in individual cities, counties, and towns varies significantly. In two counties with large power-generating facilities, the property tax on public service corporations accounts for more than 60 percent of local tax revenue. For information on individual localities, see Appendix D.

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 real property 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.¹ The City of Charlottesville grants up to \$500 annually to homeowners who own homes assessed at less than \$350,000 and have an annual income less than \$50,000.²

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 must 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.³ Deferred taxes are subject to interest in an amount established by the governing body, not to exceed the rate published by the IRS code.⁴ 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 2007.

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

¹ <http://alexandriava.gov/finance/AHOP.html> (9/13/2007).

² Charlottesville Affordability Housing Program: <http://www.charlottesville.org/Index.aspx?page=1995> (9/13/2007).

³ 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 2007 the short-term rate was 4.82 percent.

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

taxpayer.”⁵ The cities of Alexandria, Falls Church, and Fairfax 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.”⁶ Another reason for the unpopularity of the programs is that taxpayers receive a postponement, not a removal, of the tax burden.

CHANGES BY GENERAL ASSEMBLY IN 2007

The General Assembly passed several new laws pertaining to real property. It passed the first of two required resolutions for the homestead exemption referendum. Homestead exemption, if it becomes law, will allow localities to exempt from real property taxes, or defer real property taxes on, up to 20 percent of the value of residential or farm property that is the owner-occupant’s primary dwelling and is lived in continuously. Before this can happen, one more resolution must be passed and then the amendment is subject to public referendum.

The General Assembly also passed a transportation funding agreement. It gave two transportation organizations, the Northern Virginia Transportation Authority and the Hampton Roads Transportation Authority the ability to impose certain taxes in their areas of activity. See Section 1 for a complete summary of the new powers of these authorities. It also gave localities in these authorities the ability to tax commercial real property at a rate different than residential real property. Localities associated with the Northern Virginia Transportation Authority may tax commercial properties at a rate not to exceed \$0.25 per \$100 over the residential rate. Localities in the Hampton Roads Transportation Authority may tax commercial properties at a rate not to exceed \$0.10 per \$100 over the residential rate. It appears that Fairfax and Arlington counties will take advantage of this new law for tax year 2008.⁷

ASSESSMENT FREQUENCY, DUES DATES, PRORATION, AND BILLING PRACTICES

Table 2.1 provides general information associated with real property taxes in Virginia’s localities. The table provides an estimate by localities of the number of real estate parcels in a locality. Thirty-five cities, 85 counties, and 87 towns returned estimates. The number of parcels in cities ranges from 149,739 (Virginia Beach) down to 2,387 (Lexington).

⁵ 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.

⁶ Budget Memo #46.

⁷ “Arlington Endorses Business Tax Hike: Transportation Projects Would be Funded by Revenue.” Kirstin Downey, *Washington Post*, 10/23/2007,

Among counties, the number of parcels ranges from a high of 349,351 (Fairfax County) down to 3,792 (Highland).

Table 2.1 also lists the nominal tax rates. The nominal rate is the rate used by localities and is applied to the assessed value of a property. It will be discussed in more detail later, when comparing it to effective tax rates.

The frequency of a locality’s general assessment is listed along with the date of the last assessment. Section 58.1-3250 of the *Code* 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.⁸ 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	19	13
2 years	12	13
2-3 years	0	0
3 years	1	0
3-6 years	0	1
4 years	7	32
4-6 years	0	8
5 years	0	4
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, just over one-fourth 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).

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

⁸ The *Code* does not specify which census is to be used.

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, four require taxes due annually, 28 semiannually, and 7 quarterly. Among the counties, 39 have annual tax due dates, while 56 have semiannual requirements. Of the towns responding to this question, 115 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 35 prorate their taxes while 107 do not.

The final column of Table 2.1 pertains to town billing practices. Three possibilities exist: a town sends out its own bills and collect its taxes (TT in the table), a town collects its taxes but the county sends the bills (CT in the table), or a town has the county bill and collect the taxes (CC in the table). Of the 114 towns that answered the question, the overwhelming majority (89) reported billing and collecting their own taxes. Twenty-three said they collect taxes, while two had the county both bill and collect town taxes.

Table 2.2 provides additional information concerning tax rates. Several localities provide district levies to fund special activities such as capital improvements, emergency services, sewer and water services, or pest control within those districts. Table 2.2 lists the 14 cities, 13 counties, and five towns that report levying such taxes. The table includes the base (nominal) rate for the locality, the district in which the activity takes place, the purpose of the activity, and the special rate imposed for that activity. Most special activity taxes are in addition to the base rate, though some are simply flat fee and others a percentage rate of improvements.

Table 2.3 details assessment practices among localities. The table includes cities and counties, but not towns, because only a small percentage of towns provided substantive answers. For those interested in the towns that responded, data are available from the Cooper Center upon request.

The first column lists whether a locality has a full-time assessor. Twenty-eight cities reported employing a full-time property tax assessor. In contrast, a minority of counties had a full-time assessor (40), while 55 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.

Columns two through five indicates general reassessments and maintenance assessments practices. 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-six cities responded that they perform general reassessments on an in-house basis, while 12 contracted out the work. Among counties, only 28 indicated they conduct in-house reassessments, while 67 contract them out. Regarding maintenance assessments, 33 cities reported performing reassessments using in-house staff, while six reported contracting the work. Among counties, 83 reported performing maintenance reassessments using staff, while 12 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 during the general reassessment. If a locality responded that it did not perform physical inspections during the general reassessment, two further questions were asked: did the locality perform a physical inspection at all? If so, what was the inspection cycle?

Among cities that responded, 26 answered that the assessment cycle did not correspond to the physical inspection cycle. Twenty-four reported having a physical inspection cycle, the periods ranging anywhere from two to five years. Among counties that responded, 73 indicated they perform physical inspections during general assessment, while 21 answered that they do not. Of the latter, 19 reported having physical inspection cycles ranging anywhere from two to eight years.

Table 2.4 pertains to the percent change in assessed value between the last two reassessments. These are total, not annual, percentages, so localities reporting longer assessment periods tend to have larger percentage changes. The first two columns refer to the total percentage change, with the first column referring to all parcels in a locality and the second to just single-family owner-occupied parcels. The reported changes in single-family parcels in cities ranged from minus 5.3 percent (Manassas) to 54 percent (Poquoson), while counties ranged from minus 0.01 percent (Arlington) to 140 percent (Clarke).

The third column lists the lower rate offset. The *Code of Virginia* § 58.1-3321 requires, as part of the “truth in taxation state law,” that localities report the lower rate offset after each general reassessment in which assessments increase. The purpose is to let taxpayers know the equivalent tax rate needed by a locality to bring in an amount of revenue equal to the revenue before the assessment increase. For example, assuming a locality of one house, if the nominal tax rate was \$1.00/\$100, and the house was assessed at \$100,000, the property tax would be \$1,000. Given a new assessment at \$150,000, taxes would go up to \$1,500. The lower rate offset is the tax rate that would bring in the amount of the original tax, \$1,000. In this case, the lower rate offset would amount to about \$0.67/\$100 [$(\$1,000/\$150,000) \times \$100$]. A total of 13 cities and 23 counties provided their offset rates for comparison with their nominal rates.

The final columns provide a breakdown of the change in assessment value by six percentages, ranging from a decline in value to an increase of 20 percent or more. Seventeen cities and 29 counties provides estimates.

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.

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 2005. 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, number of real estate parcels, effective date of last reassessment, tax due dates, whether proration is used, and town billing practices.

The nominal tax rates were reported to the Cooper Center by all cities and counties and the 150 respondent towns that levy a real property tax.

Nominal Real Estate Tax Rates, 2007

	Mean*	Median	1 st Quartile	3 rd Quartile
Cities	\$0.93	\$0.90	\$0.75	\$1.10
Counties	\$0.61	\$0.58	\$0.50	\$0.70
Towns	\$0.19	\$0.16	\$0.10	\$0.23
Cities & counties	\$0.70	\$0.65	\$0.53	\$0.83

*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 2.5 shows city and county average effective tax rates in the year 2005, 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 2.5. Table 2.1 shows nominal rates in 2007. Table 2.5

shows nominal and effective rates in 2005. The following table summarizes the effective tax rates for the localities shown in Table 2.5.

Effective Real Estate Tax Rates, 2005

	Mean		Median	Quartile	
	Unweighted	Weighted		First	Third
Cities	\$0.80	-	\$0.77	\$0.66	\$0.94
Counties	\$0.47	-	\$0.47	\$0.37	\$0.53
Cities & counties	\$0.57	\$0.72	\$0.52	\$0.41	\$0.70

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.⁹

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.¹⁰

The real property tax rates reported in Table 2.5 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 2.5 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:

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

⁹ The assessment/sales ratio data are from 2005. To compare the local nominal tax rates for that year, consult either Section 2, *Tax Rates 2005*, published by the Cooper Center, or the Virginia Department of Taxation's *Virginia Local Tax Rates: Tax Year 2005*. The studies may be viewed at <http://www.virginia.edu/coopercenter/vastat/taxrates2005/taxratesfiles05.html> (9/14/07) and http://www.tax.virginia.gov/Web_PDFs/LocalRatesSurvey2005.pdf (9/14/07), respectively.

¹⁰ Virginia Department of Taxation, *The 2005 Assessment/Sales Ratio Study* (Richmond, March 2007) p. 37. The study can be found at http://www.tax.virginia.gov/Web_PDFs/2005ratiostudy.pdf (9/14/07).

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.¹¹ If there were no dispersion, the CD would equal zero.

Coefficient of Dispersion, 2005

Coefficient of Dispersion (%)	Cities	Counties	Total
0 - 4.99	0	0	0
5 - 9.99	9	7	16
10 - 14.99	13	11	24
15 - 19.99	10	9	19
20 - 24.99	5	14	19
25 - 29.99	1	12	13
30 - 34.99	1	16	17
35 - 39.99	0	15	15
40 - 44.99	0	4	4
45 - 49.99	0	5	5
50 - 54.99	0	0	0
55 and over	0	2	2
	39	95	134

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.¹² Seven cities and 69 counties did not meet the 20 percent standard.

As one might expect, more frequent reassessment is associated with higher quality assessments. All but 12 of the 58 localities that assessed annually or biennially had an acceptable CD.

ASSESSMENTS APPEALS AND MISCELLANEOUS TAXES

Table 2.6 presents data on miscellaneous taxes and matters associated with the real property tax. The second two columns refer to formal (administrative) and judicial appeals. In 2006, formal (administrative) appeals were begun in 56 localities and judicial appeals in 18. Both were less than in 2005 when appeals were begun in 68 and 24 localities. The number of appeals in a locality ranged from one administrative appeal in a few cities and counties to over 4,000 reported in the City of Richmond. Judicial appeals were far less numerous, with most localities having one or two, though the Spotsylvanian County reported 147. The fourth column refers to a recreation tax. The *Code* in §15.2-1807 permits localities to collect a real estate tax for recreations and playgrounds that is not to exceed \$0.02/\$100 of the assessed value of a property. So far, only five cities and six counties report collecting it. The fifth column refers to the tax deferral ordinance permitted by §58.1-3219 regarding the deferral of a portion of real estate tax increases when the tax exceeds 105 percent of the real property tax on property owned by a taxpayer in the previous year. So far, no localities report implementing this deferral. The reasons were discussed earlier in this section (under the heading “Tax Relief Programs”). The sixth column refers to the establishment of a tax increment financing fund used to encourage development in certain areas and permitted by §58.1-3245 of the *Code*. Three cities and one county report having implemented the fund. Finally, the seventh column refers to low-income grant programs, a topic discussed earlier (under the heading “Tax Relief Programs”). Only two cities, Alexandria and Charlottesville, report having some form of relief.



¹¹ Virginia Department of Taxation, *2005 Assessment/Sales Ratio Study*, p. 38.

¹² John L. Knapp, *Virginia Issues: The Real Property Tax* (Charlottesville: Tayloe Murphy Institute, 1974), pp. 17-18.

Table 2.1
Real Property Nominal Tax Rate, 2007

Locality	Number of Parcels	Nominal Tax Rate per \$100 of Assessed Value	Frequency of Assessment	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax	Town Billing Practices
Cities (Note: All cities responded to the survey.)							
Alexandria	42,988	0.83	Every year	1/07	6/15; 11/15	Yes	N/A
Bedford	3,212	0.81	Every four years	7/06	3/31; 6/5; 9/30; 12/31	Yes	N/A
Bristol	9,338	1.05	Every four years	1/05	6/5; 12/5	No	N/A
Buena Vista	3,223	0.89	Every two years	7/06	6/5; 12/5	Yes	N/A
Charlottesville	...	0.99	Every year	1/07	6/5; 12/5	No	N/A
Chesapeake	78,310	1.04*	Every year	1/07	3/31; 6/5; 9/30; 12/31	No	N/A
Colonial Heights	7,329	1.18	Every two years	1/06	5/15; 11/15	Yes	N/A
Covington	5,154	0.66	Every four years	7/07	6/5; 12/5	No	N/A
Danville	24,691	0.77	Every two years	7/06	6/5; 12/5	No	N/A
Emporia	5,225	0.83	Every two years	1/06	12/5	Yes	N/A
Fairfax	8,511	0.72*	Every year	1/07	6/5; 12/5	Yes	N/A
Falls Church	4,301	1.01	Every year	1/07	6/5; 12/5	Yes	N/A
Franklin	3,596	0.90*	Every two years	7/06	6/5; 12/5	Yes	N/A
Fredericksburg	8,051	0.53*	Every four years	7/07	5/15; 11/15	Yes	N/A
Galax	3,900	0.70	Every four years	1/04	12/5	No	N/A
Hampton	48,254	1.14*	Every year	7/06	6/5; 12/5	Yes	N/A
Harrisonburg	11,684	0.59*	Every year	7/07	6/5; 12/5	Yes	N/A
Hopewell	9,671	1.09	Every two years	1/07	6/5; 12/5	Yes	N/A
Lexington	2,424	0.56	Every three years	7/06	6/5; 12/5	Yes	N/A
Lynchburg	29,136	1.05	Every two years	7/07	1/15; 3/15; 5/15; 11/15	Yes	N/A
Manassas	11,810	0.855*	Every year	1/07	6/5; 12/5	Yes	N/A
Manassas Park	4,074	1.14	Every year	1/07	6/5; 12/5	Yes	N/A
Martinsville	11,205	1.08	Every two years	7/07	6/5; 12/5	No	N/A
Newport News	...	1.20	Every year	7/06	6/5; 12/5	Yes	N/A
Norfolk	75,367	1.11*	Every year	7/06	Quarterly	No	N/A
Norton	2,387	0.80	Every four years	1/04	12/5	No	N/A
Petersburg	13,211	1.35	Every year	7/06	Quarterly	Yes	N/A
Poquoson	...	1.06	Every two years	7/06	6/5; 12/5	Yes	N/A
Portsmouth	33,548	1.36	Every year	7/06	3/31; 6/30; 9/30; 12/31;	Yes	N/A
Radford	9,418	0.73	Every four years	1/04	6/5; 12/5	Yes	N/A
Richmond	67,508	1.23*	Every year	1/07	6/15	No	N/A
Roanoke	45,530	1.19*	Every year	1/07	4/5; 10/5	Yes	N/A
Salem	10,000	1.18	Every year	7/06	6/5; 12/5	No	N/A
Staunton	10,854	0.90*	Every two years	1/07	75% on 6/20; 25% on 12/5	No	N/A
Suffolk	36,650	0.94*	Every year	1/07	6/5; 12/5	Yes	N/A
Virginia Beach	149,739	0.89*	Every year	7/07	6/5; 12/5	Yes	N/A
Waynesboro	9,020	0.70	Every two years	1/07	7/31; 12/5	No	N/A
Williamsburg	...	0.54	Every year	7/06	6/1; 12/1	Yes	N/A
Winchester	9,595	0.65*	Every two years	1/07	6/5; 12/5	Yes	N/A
Tax rates for cities:							
Unweighted mean		0.93					
Median		0.90					
First quartile		0.75					
Third quartile		1.10					
Counties (Note: All counties responded to the survey.)							
Accomack	38,689	0.60*	Every year	1/07	6/5; 12/5	No	N/A
Albemarle	38,957	0.68	Every year	1/07	6/5; 12/5	Yes	N/A
Alleghany	16,409	0.72	Every six years	1/07	12/5	No	N/A
Amelia	...	0.43	Every six years	1/06	12/5	No	N/A
Amherst	18,777	0.65	Every six years	1/02	6/5; 12/5	Yes	N/A
Appomattox	10,291	0.77	Every six years	1/02	6/5; 12/5	Yes	N/A
Arlington	...	0.818*	Every year	1/07	6/15; 10/5	Yes	N/A
Augusta	38,662	0.58	Every four years	1/05	6/5; 12/5	Yes	N/A
Bath	5,229	0.45	Every four years	7/05	6/5; 12/5	No	N/A
Bedford	44,187	0.50	Every four years	1/07	6/5; 12/5	Yes	N/A

* Locality reported having special district levies. See Table 2.2 for a listing each district.

... No response to question

Table 2.1 Real Property Nominal Tax Rate, 2007 (continued)

Locality	Number of Parcels	Nominal Tax Rate per \$100 of Assessed Value	Frequency of Assessment	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax	Town Billing Practices
Counties (continued)							
Bland	6,258	0.69	Every six years	1/02	12/5	No	N/A
Botetourt	19,042	0.65	Every four years	1/06	12/5	Yes	N/A
Brunswick	15,170	0.39	Every six years	1/06	12/5	No	N/A
Buchanan	22,823	0.49	Every six years	1/01	1/5	No	N/A
Buckingham	12,388	0.58	Every 4 to 6 years	1/02	6/5; 12/5	Yes	N/A
Campbell	27,905	0.43	Every four years	1/03	12/5	Yes	N/A
Caroline	22,917	0.48	Every four years	1/06	6/5; 12/5	Yes	N/A
Carroll	30,586	0.71	Every four years	1/04	12/5	Yes	N/A
Charles City	5,551	0.75	Every four years	1/05	6/5; 12/5	No	N/A
Charlotte	13,102	0.42	Every 4 to 6 years	1/07	12/5	No	N/A
Chesterfield	120,097	0.97	Every year	1/07	6/5; 12/5	Yes	N/A
Clarke	8,431	0.48	Every four years	1/06	6/5; 12/5	Yes	N/A
Craig	4,890	0.52	Every six years	1/06	6/5; 12/5	No	N/A
Culpeper	21,048	0.56	Every two years	1/07	12/5	Yes	N/A
Cumberland	8,825	0.59	Every four years	1/06	6/15; 11/15	Yes	N/A
Dickenson	16,103	0.60	Every six years	1/06	6/5; 12/5	No	N/A
Dinwiddie	19,863	0.87	Every four years	1/05	6/5; 12/5	Yes	N/A
Essex	12,208	0.78	Every four years	1/03	6/5; 12/5	No	N/A
Fairfax	349,351	0.89*	Every year	1/07	7/28; 12/5	Yes	N/A
Fauquier	30,476	0.645*	Every four years	1/06	6/5; 12/5	Yes	N/A
Floyd	13,626	0.60	Every four years	1/05	6/5; 12/5	Yes	N/A
Fluvanna	14,723	0.43	Every two years	1/07	6/5; 12/5	Yes	N/A
Franklin	39,724	0.53	Every four years	1/04	12/5	Yes	N/A
Frederick	41,624	0.525	Every four years	1/05	6/5; 12/5	Yes	N/A
Giles	13,086	0.63	Every four years	1/05	6/29; 12/5	No	N/A
Gloucester	24,250	0.57*	Every two years	1/06	6/30; 12/5	Yes	N/A
Goochland	14,215	0.53*	Every two years	1/07	6/5; 12/5	Yes	N/A
Grayson	17,578	0.30	Every four years	1/06	12/5	No	N/A
Greene	9,682	0.72	Every two years	1/07	6/5; 12/5	No	N/A
Greensville	7,998	0.63	Every six years	1/02	12/5	No	N/A
Halifax	30,830	0.41	Every two years	1/06	12/5	No	N/A
Hanover	42,501	0.81	Every year	1/07	6/5; 12/5	Yes	N/A
Henrico	107,533	0.87*	Every year	1/07	6/5; 12/5	Yes	N/A
Henry	54,200	0.54	Every four years	1/05	12/5	No	N/A
Highland	3,792	0.38	Every six years	1/06	6/5; 12/5	Yes	N/A
Isle of Wight	18,642	0.52	Every two years	7/06	6/5; 12/5	Yes	N/A
James City	...	0.785	Every year	7/06	6/5; 12/5	Yes	N/A
King & Queen	7,195	0.48	Every five years	1/07	12/5	No	N/A
King George	...	0.44	Every four years	1/06	6/5; 12/5	Yes	N/A
King William	10,338	0.99	Every two years	1/05	6/5; 12/5	Yes	N/A
Lancaster	15,215	0.53	Every 4 to 6 years	1/04	12/5	No	N/A
Lee	18,899	0.65	Every six years	1/04	10/31	No	N/A
Loudoun	106,170	0.917*	Every year	1/07	6/5; 12/5	Yes	N/A
Louisa	29,500	0.62	Every year	1/07	12/5	Yes	N/A
Lunenburg	11,839	0.44	Every four years	1/04	12/5	Yes	N/A
Madison	8,720	0.59	Every 4 to 6 years	1/05	12/5	No	N/A
Mathews	11,244	0.53	Every six years	1/05	6/5; 12/5	Yes	N/A
Mecklenburg	...	0.36	Every two years	7/04	6/5; 12/5	Yes	N/A
Middlesex	13,865	0.52	Every four years	1/04	6/5; 12/5	No	N/A
Montgomery	35,345	0.63	Every four years	1/07	6/5; 12/5	Yes	N/A
Nelson	15,293	0.72	Every five years	1/03	6/5; 12/5	Yes	N/A
New Kent	18,000	0.94*	Every four years	1/04	12/5	Yes	N/A
Northampton	14,574	0.70	Every four years	1/04	12/5	Yes	N/A
Northumberland	17,955	0.36	Every six years	1/06	12/5	No	N/A
Nottoway	...	0.47	Every six years	1/06	12/5	Yes	N/A
Orange	18,956	0.42	Every 4 to 6 years	1/07	6/5; 12/5	No	N/A
Page	21,000	0.48	Every 4 to 6 years	1/07	6/5; 12/5	No	N/A
Patrick	20,072	0.53	Every six years	1/03	12/5	No	N/A
Pittsylvania	46,629	0.50	Every four years	1/06	6/5; 12/5	No	N/A
Powhatan	13,976	0.74	Every two years	1/06	6/5; 12/5	Yes	N/A

* Locality reported having special district levies. See Table 2.2 for a listing each district.

... No response to question

Table 2.1 Real Property Nominal Tax Rate, 2007 (continued)

Locality	Number of Parcels	Nominal Tax Rate per \$100 of Assessed Value	Frequency of Assessment	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax	Town Billing Practices
Counties (continued)							
Prince Edward	12,340	0.57	Every six years	1/03	12/5	Yes	N/A
Prince George	...	0.80	Every year	1/07	6/5 & 12/5	Yes	N/A
Prince William	...	0.787*	Every year	1/07	7/15; 12/5	Yes	N/A
Pulaski	30,264	0.62	Every six years	1/04	6/5; 12/5	Yes	N/A
Rappahannock	5,837	0.59	Every 3 to 6 years	1/06	12/5	No	N/A
Richmond	6,584	0.67	Every six years	1/03	12/5	No	N/A
Roanoke	43,068	1.09	Every year	1/07	6/5; 12/5	Yes	N/A
Rockbridge	27,207	0.55	Every five years	1/06	6/5; 12/5	Yes	N/A
Rockingham	...	0.58	Every four years	1/06	6/5; 12/5	Yes	N/A
Russell	24,594	0.56	Every six years	1/07	6/11; 12/11	No	N/A
Scott	28,515	0.69	Every six years	1/04	11/20	Yes	N/A
Shenandoah	31,885	0.51	Every four years	1/06	6/5; 12/5	No	N/A
Smyth	21,541	0.63	Every six years	1/04	12/5	Yes	N/A
Southampton	15,000	0.68	Every 4 to 6 years	1/06	12/5	Yes	N/A
Spotsylvania	57,473	0.62*	Every two years	1/06	6/5; 12/5	Yes	N/A
Stafford	46,667	0.70	Every two years	1/06	6/5; 12/5	Yes	N/A
Surry	5,930	0.70	Every year	1/07	12/5	Yes	N/A
Sussex	8,601	0.48	Every 4 to 6 years	1/00	12/5	Yes	N/A
Tazewell	29,516	0.58	Every six years	1/06	12/5	Yes	N/A
Warren	25,633	0.45*	Every four years	1/07	12/5	Yes	N/A
Washington	...	0.57	Every four years	1/05	12/20	No	N/A
Westmoreland	33,650	0.44	Every four years	1/06	12/5	Yes	N/A
Wise	25,326	0.57	Every six years	1/03	5/15; 10/15	Yes	N/A
Wythe	17,516	0.43*	Every five years	1/07	12/5	Yes	N/A
York	22,963	0.6975	Every two years	1/06	6/5; 12/5	Yes	N/A

Tax rates for counties:

Unweighted mean	0.61
Median	0.58
First quartile	0.50
Third quartile	0.70

Tax rates for cities and counties:

Unweighted mean	0.70
Median	0.65
First quartile	0.53
Third quartile	0.83

Towns (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	4,393	0.28	Washington County	7/05	12/5	Yes	TT
Accomac	299	0.07	Accomack County	7/03	12/5	Yes	TT
Alberta	450	0.28	Brunswick County	1/06	1/5	No	N/A
Altavista	...	0.165	Campbell County	1/07	12/5	Yes	TT
Amherst	1,135	0.054	Amherst County	1/02	12/5	No	TT
Appalachia	1,168	0.35	Wise County	1/03	12/5	No	TT
Appomattox	...	0.15	Every six years	1/02	9/30	Yes	CT
Ashland	2,266	0.07	Hanover County	1/06	1/15	No	CT
Berryville	1,750	0.0989	Clarke County	1/06	6/5; 12/5	Yes	TT
Big Stone Gap	2,438	0.44	Wise County	1/03	12/5	No	TT
Blacksburg	8,423	0.22	Montgomery County	1/07	6/5; 12/5	Yes	TT
Blackstone	...	0.20	Nottoway County	1/06	12/15	No	TT
Bluefield	...	0.185	Every six years	1/06	12/5	No	TT
Boones Mill	192	0.10	Franklin County	1/04	3/1	No	TT
Bowling Green	...	0.14	Caroline County	1/06	12/5	No	TT
Boyce	320	0.022	Clarke County	1/06	12/5	No	TT
Boydton	...	0.33	Mecklenburg County	7/06	1/1	No	TT
Bridgewater	1,843	0.08	Rockingham County	1/06	6/5; 12/5	Yes	...
Broadway	...	0.07	Rockingham County	1/06	12/5	No	...
Brodnax	...	0.35	Brunswick County	1/04	1/5	Yes	TT

* Locality reported having special district levies. See Table 2.2 for a listing each district.

... No response to question.

Key to abbreviations for "Town Billing Practices":

CC: County bills/County collects; CT: County bills/Town collects; TT: Town bills/Town collects

Table 2.1 Real Property Nominal Tax Rate, 2007 (continued)

Locality	Number of Parcels	Nominal Tax Rate per \$100 of Assessed Value	Frequency of Assessment	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax	Town Billing Practices
Towns (continued)							
Brookneal	894	0.17	Campbell County	1/07	12/5	No	CT
Buchanan	...	0.19	Botetourt County	1/06	12/5	No	CT
Burkeville	486	0.11	Nottoway County	1/06	12/5	No	TT
Capron	119	0.03	Southampton County	1/06	12/5	No	TT
Cedar Bluff	...	0.19	Tazewell County	1/06	12/5	No	TT
Chase City	...	0.34	Mecklenburg County	7/06	1/31	Yes	CT
Chatham	927	0.22	Pittsylvania County	1/06	12/5	No	...
Cheriton	...	0.00*	Northampton County	7/03	12/5	No	...
Chilhowie	854	0.12	Smyth County	1/04	12/5	Yes	TT
Chincoteague	5,330	0.10*	Accomack County	1/03	12/5	No	TT
Christiansburg	9,800	0.1126	Montgomery County	1/07	12/5	No	TT
Claremont	...	0.05	Surry County	1/06	12/5	No	TT
Clarksville	1,087	0.24	Mecklenburg County	1/06	2/1	Yes	CT
Cleveland	167	0.15	Every six years	1/01	12/5	No	...
Clinchco	...	0.10	Dickenson County	7/01	6/1; 12/1	No	...
Clinchport	...	0.15	Scott County	1/04	11/20	No	...
Clintwood	1,106	0.11	Dickenson County	1/06	6/5; 12/5	No	CC
Coeburn	1,200	0.17	Every four years	1/03	12/5	Yes	TT
Colonial Beach	4,300	0.56	Westmoreland County	7/06	6/5; 12/5	No	TT
Courtland	...	0.19	Southampton	1/06	4/1	Yes	TT
Craigsville	...	0.58	Augusta County	7/03	6/5; 12/5	No	...
Crewe	...	0.25	Nottoway County	1/06	12/5	Yes	TT
Culpeper	5,702	0.08	Every two years	1/07	1/31	Yes	TT
Damascus	669	0.46	Washington County	1/05	12/20	No	CT
Dayton	716	0.08	Every four years	1/06	6/5; 12/5	Yes	CT
Dillwyn	293	0.04	Buckingham County	1/02	12/5	No	...
Drakes Branch	...	0.15	Charlotte County	1/02	2/15	No	TT
Dublin	813	0.19	Every six years	1/04	6/5; 12/5	Yes	TT
Dumfries	1,668	0.18	Prince William County	1/04	6/5; 12/5	No	TT
Eastville	90	0.0275	Northampton County	1/04	12/5	No	TT
Edinburg	...	0.14	Shenandoah County	1/00	6/5; 12/5	No	TT
Elkton	2,100	0.10	Every five years	1/05	12/5	No	...
Farmville	...	0.14	Cumberland County	1/03	12/15	No	...
Floyd	344	0.87	Every ten years	1/01	12/5	No	TT
Fries	389	0.30	Grayson County	1/06	12/5	No	CT
Front Royal	6,200	0.07	Warren County	1/07	12/5	Yes	TT
Gate City	...	0.35	Scott County	1/98	12/20	No	...
Glade Spring	891	0.17	Every four years	7/05	12/21	Yes	CT
Glasgow	1,168	0.175	Rockbridge County	1/06	12/5	No	TT
Glen Lyn	...	0.23	Giles County	1/05	12/5	No	...
Gordonsville	795	0.095	Orange County	1/07	12/5	Yes	TT
Gretna	...	0.21	Pittsylvania County	1/06	12/5	No	TT
Grottoes	3,570	0.12	Rockingham County	1/06	12/5	No	TT
Halifax	1,026	0.19	Every two years	1/06	12/5	No	...
Hallwood	152	0.14	Accomack County	1/03	12/5	No	CT
Hamilton	224	0.25	Loudoun County	1/07	6/5; 12/5	No	TT
Haysi	311	0.10	Every six years	1/06	6/5; 12/5	No	CC
Herndon	6,770	0.24	Fairfax County	1/07	7/28; 12/5	No	TT
Hillsville	1,878	0.22	Carroll County	1/04	12/5	Yes	TT
Honaker	...	0.13	Russell County	1/07	12/11	No	TT
Independence	...	0.127	Grayson County	1/06	12/5	No	...
Iron Gate	467	0.21	Alleghany County	1/01	12/5	No	TT
Ivor	...	0.06	Southampton County	1/06	2/1	No	TT
Jonesville	536	0.25	Lee County	1/06	1/5	Yes	CT
Kenbridge	...	0.38	Lunenburg County	7/03	12/5	No	...
Keysville	671	0.16	Charlotte County	1/07	12/5	No	TT
Kilmarnock	1,021	0.14	Lancaster/Northumb.	1/04	12/5	No	TT
La Crosse	500	0.31	Mecklenburg County	1/07	1/1	Yes	CT
Lawrenceville	...	0.28	Every six years	1/06	1/5	No	CT
Lebanon	1,616	0.20	Russell County	1/01	12/12	No	TT

* Locality reported having special district levies. See Table 2.2 for a listing each district.

... No response to question.

Key to abbreviations for "Town Billing Practices":

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Table 2.1 Real Property Nominal Tax Rate, 2007 (continued)

Locality	Number of Parcels	Nominal Tax Rate per \$100 of Assessed Value	Frequency of Assessment	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax	Town Billing Practices
Towns (continued)							
Leesburg	13,685	0.18	Loudoun County	1/07	6/5; 12/5	No	TT
Louisa	...	0.195	Louisa County	1/05	1/15	No	TT
Lovettsville	755	0.18*	Every year	1/07	12/5	Yes	TT
Luray	2,666	0.22	Page County	1/07	6/5; 12/5	No	TT
Madison	150	0.105	Madison County	1/05	6/1	No	TT
Marion	...	0.11*	Smyth County	1/04	12/15	No	...
Melfa	...	0.07	Accomack County	1/07	6/5; 12/5	No	...
Middletown	...	0.07	Frederick County	7/04	12/5	No	TT
Mineral	490	0.25	Every year	7/07	1/15	No	TT
Monterey	178	0.10	Every six years	1/06	12/5	No	...
Montross	334	0.04	Westmoreland County	1/06	12/5	No	TT
Narrows	1,046	0.34	Every six years	1/04	12/5	No	CT
Newsoms	...	0.104	Wise County	1/03	1/5	No	TT
Onancock	874	0.34	Accomack County	1/07	12/5	No	CT
Orange	1,811	0.114	Orange County	1/03	6/5; 12/5	No	TT
Pamplin	176	0.20	Appomattox	1/02	6/30	No	TT
Pearisburg	1,719	0.29	Every 4 to 6 years	1/05	3/15	No	TT
Pennington Gap	...	0.25	Lee County	7/05	10/31	No	CT
Pocahontas	...	0.45	Every six years	1/06	12/5	No	...
Pound	623	0.40	Wise County	1/03	12/5	No	TT
Pulaski	...	0.32	Pulaski County	1/04	6/5; 12/5	No	...
Purcellville	2,645	0.18	Loudon County	1/06	6/5; 12/5	No	TT
Remington	362	0.10	Every four years	1/06	3/5	No	TT
Rich Creek	497	0.22	Every four years	1/03	12/5	No	TT
Richlands	...	0.16	Tazewell County	1/06	12/31	No	TT
Rocky Mount	2,480	0.14	Franklin County	1/04	2/28	No	TT
Round Hill	261	0.16	Loudoun County	1/06	12/5	Yes	TT
Rural Retreat	880	0.17	Every five years	1/07	1/5	No	CT
Saint Paul	760	0.18	Wise County	1/03	12/5	Yes	TT
Saltville	...	0.15	Every six years	1/04	12/5	No	...
Saxis	...	0.20	Every ten years	1/00	12/15	No	...
Shenandoah	1,579	0.25	Page County	1/07	6/5; 12/5	No	TT
Smithfield	3,743	0.16	Every two years	7/06	12/5	Yes	TT
South Boston	6,059	0.19	Every six years	1/04	12/5	No	TT
South Hill	...	0.34	Mecklenburg County	1/04	1/5	Yes	TT
Stanley	640	0.11	Page County	1/07	6/5; 12/5	No	CT
Stephens City	829	0.076	Frederick County	1/05	6/5; 12/5	No	TT
Stony Creek	4,032	0.06	Wythe County	1/06	12/5	No	TT
Strasburg	3,168	0.16	Shenandoah County	1/06	6/5; 12/5	No	CT
Stuart	...	0.20	Patrick County	1/03	12/31	No	TT
Surry	...	0.05	Surry County	1/03	12/5	No	...
Tangier	...	0.45	Every year	1/03	10/31	No	CT
Tappahannock	...	0.13	Every six years	1/03	12/5	Yes	TT
Tazewell	3,600	0.25	Tazewell County	1/06	12/5	No	TT
The Plains	...	0.04	Fauquier County	1/02	3/15	No	...
Timberville	898	0.115	Rockingham County	1/06	12/31	No	TT
Toms Brook	...	0.10	Shenandoah County	1/06	6/15; 12/15	No	CT
Urbanna	...	0.23	Middlesex County	1/04	12/5	No	TT
Victoria	579	0.11	Every six years	7/04	12/5	Yes	TT
Vienna	5,800	0.1996	Fairfax County	1/07	7/28; 12/5	Yes	TT
Vinton	...	0.03	Every year	1/06	6/5; 12/5	Yes	...
Virgilina	...	0.10	Halifax County	1/06	12/5	No	...
Wachapreague	...	0.22*	Accomack County	1/03	12/5	No	TT
Wakefield	706	0.093	Every six years	1/06	2/5	No	TT
Warrenton	4,047	0.015	Fauquier County	1/06	6/15; 12/15	Yes	TT

* Locality reported having special district levies. See Table 2.2 for a listing each district.

... No response to question

Key to abbreviations for "Town Billing Practices":

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Table 2.1 Real Property Nominal Tax Rate, 2007 (continued)

Locality	Number of Parcels	Nominal Tax Rate per \$100 of Assessed Value	Frequency of Assessment	Effective Date of Last Reassessment	Tax Due Date(s)	Prorate Tax	Town Billing Practices
Towns (continued)							
Warsaw	...	0.13	Every six years	1/03	12/5	Yes	TT
Waverly	...	0.20	Sussex County	1/06	1/31	No	TT
West Point	...	0.70	Every four yers	1/05	8/7	No	CT
Windsor	...	0.08	Every two years	1/06	12/5	No	TT
Wise	1,551	0.245	Wise County	1/03	12/5	Yes	TT
Woodstock	4,954	0.16	Every five years	1/06	6/5; 12/5	No	TT
Wytheville	4,032	0.16	Every five years	1/02	12/15	No	TT

Tax rates for towns:

Unweighted mean	0.19
Median	0.16
First quartile	0.10
Third quartile	0.23

... No response to question

Key to abbreviations for "Town Billing Practices":

CC: County bills/County collects; CT: County bills/Town collects; TT: Town bills/Town collects

Table 2.2
Tax Levies in Special Districts, 2007

Locality	Base Rate (\$)	District	Purpose	District Rate (\$)
Cities (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)				
Chesapeake	1.04	Mosquito Control	To fund mosquito control	0.02
Fairfax	0.72	Business Improvement District	Lee Highway Revitalization	0.06
		Special Tax District	Downtown Revitalization	0.125
Franklin	0.90	Downtown Service District	Develop professional center	0.24
Fredericksburg	0.53	Central Park	Improvements to Cowan Blvd.	0.09
		Fall Hill	Improvements to F.H. Ave	0.04
Hampton	1.14	Downtown Hampton	Additional gov't services	0.20
		Coliseum Central	Additional gov't services	0.07
Harrisonburg	0.59	Central Business District	Rehab. of residential and commercial properties	0.62
Manassas	0.855	Owens Brooke	Upkeep of private streets	0.095
Norfolk	1.11	Business District	Business Improvement	0.18
Richmond	1.23	Riverfront Manufacturing	Revitalization	0.35
		Riverfront Canal Properties	Revitalization	0.12
		Riverfront Predevelopment	Revitalization	1.90
		General District	Revitalization	0.05
		Riverfront Developing Properties	Revitalization	0.22
		Riverfront Overlay	Revitalization	0.035
Roanoke	1.19	Downtown Special Tax Dist.	Revitalization	0.10
		Williamson Rd. Special Tax Dist.	Revitalization	0.10
Staunton	0.90	Downtown Service	Gov't services, improvements	0.15
Suffolk	0.94	Route 17	Infrastructure	0.26
		Downtown Business Overlay District	Business improvement	0.125
Virginia Beach	0.89	Central Business District	Parking Garage	0.67
		Sandbridge District	Sand replenishment	0.16
Winchester	0.65	Old Town Primary	Promotion, infrastructure	0.23
		Old Town Secondary	Promotion, infrastructure	0.13
Counties (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)				
Accomack	0.60	#2-Atlantic	EMT	0.06
		#3-Metompkin	Fire	0.04
		#3-Metompkin	EMT	0.06
		#4-Lee	Fire	0.04
		#4-Lee	EMT	0.06
		#5-Pungoteague	Fire	0.05
		#5-Pungoteague	EMT	0.06
		Atlantic/Captain's Cove, Grnbckville	Mosquito Control	0.04
		#2-Atlantic	Fire	0.07
		Arlington	0.818	Chain Bridge Rd Sanitation District	Public Sewer Lines	0.0540
Crystal City BID	Business Improvements			0.045
Rosslyn BID (B)	Street Improvements			0.0780
2nd Road North (C)	Added Sewer Lines			0.2230
Fairfax	0.89	Dranesville Serv. Dist#5	Community Center	0.047
		Dulles Rail East	Improvement District	0.22
		Lee Serv. Dist.#1A	Community Center	0.02
		Dranesville Serv.Dist#3,4,6,7	Community Center	0.028
		Dranesville Serv.Dist.#1A,1A1to1A9, 1A11,1A12,1A2,1A61	Community Center	0.028
		Sully Serv. Dist.#5	Community Center	0.047
		Hunter Mill Serv.Dist.#5, 5A	Community Center	0.047
		32 Sanitary Districts	Leaf Collection	0.015
		103 Sanitary Districts	Gypsy Moth Control	0.001
		Lake Barcroft Watershed	Improvement District	0.0925
		Pest Infestation	Gypsy moths, cankerworms	0.001
		State Route 28	Improvement District	0.2
		Fauquier	0.645	Marshall	Street lights	0.02
Gloucester	0.57	Gloucester	Sanitary District	0.01
		MSQ	Mosquito District	0.01
		Gloucester Point	Sanitary District	0.01
Goochland	0.53	James River Sanitary District	Water and Sewer	0.05
		Tuckahoe Creek Service District	Water and Sewer	0.23

Table 2.2 Tax Levies in Special Districts, 2007 (continued)

Locality	Base Rate (\$)	District	Purpose	District Rate (\$)
Counties (continued)				
Henrico	0.87	Sanitary #12	Street Lights	0.01
		Sanitary #23	Street Lights	0.01
		Sanitary #3.1	Street Lights	0.031
		Sanitary #3	Street Lights	0.01
		Sanitary #2	Street Lights	0.003
Loudoun	0.917	Rt. 28	Transportation	0.20
		Fire/EMS	Public Safety	0.43
		Aldie Service	Sewer	0.13
		Hamilton	Sewer	0.30
		Dulles Industrial	Water/Sewer	per parcel ^a
New Kent	0.94	Bottoms Bridge SD	Sewer construction	0.10
Prince William	0.787	Lake Jackson Sanitary and Service	District	0.11
		Circuit Court Service District		0.19
		Prince William Pkwy Transportation	Improvement District	0.20
		Bull Run Mountain Service District		0.12
			Fire and Rescue	0.0484
Spotsylvania	0.62	234 Bypass Transportation	Improvement District	0.02
		Massapmax Special Service	Transportation	0.25
		Harrison Road	Transportation	0.35
Warren	0.45	Riverside	Sanitary District	\$60 per lot+ \$0.15/\$100 of improvements
		Shenandoah Shores	Sanitary District	\$50 per lot + \$0.08/\$100 of improvements
		South River Estates	Sanitary District	\$75 per lot + \$0.05/\$100 of improvements
		Shenandoah Farms Sanitary District	Sanitary District	\$145 per unimproved lot; \$180 per improved lot
		Cederville Heights	Sanitary District	\$100 per lot
		High Knob	Sanitary District	\$250 per unimproved lot; \$475 per improved lot
		Skyland Estates	Sanitary District	\$0.18/\$100 on lot + \$0.18/\$100 of improvements
		Blue Mountain	Sanitary District	\$57.75 per lot + \$0.15/\$100 of improvements
Wythe	0.43	Carterville Heights	Road Improvement	0.26
		Peace Haven Mountain Sub.	Road Improvement	0.20
		Blackberry Drive	Road Improvement	1.20
		Edenwood Lane Area	Road Improvement	0.60
		Dunkord Subdivision	Road Improvement	0.46
		Country Mile Subdivision	Road Improvement	0.86
Towns (Note: Towns that answered "not applicable for all items in this table are excluded. For a list of town respondents and non-respondents, see Appendix B.)				
Cheriton	0.00	Business District	Refund business advertising	\$60 flat fee
Chincoteague	0.10	N/A	Mosquito Control	0.03
Lovettsville	0.18	Frye Court Service Tax District	Sewer lift station	0.55
Marion	0.11	Downtown Special Service District		0.11
Wachapreague	0.22	Entire Town	Mosquito Control	\$20/property

^a The Dulles Industrial District is made up of a community development authority that determines the water and sewer construction costs within the district and then allocates the cost to the benefitting industrial properties.

Table 2.3
Assessment Procedures for Virginia Localities, 2007

Locality	Employs Full-time Assessor	Conduct of General Reassessments				Physical Insp. Part of Assessment	Physical Inspection Cycle	
		General Reassessment*	Maintenance Assessments*	Frequency of Assessments	Inspection		Cycle (Years)	
Cities (Note: All cities responded to the survey.)								
Alexandria	Yes	I/H	I/H	Annually	No	Yes	...	
Bedford	No	C	I/H	Four years	Yes	N/A	N/A	
Bristol	No	C	C	Four years	No	Yes	4	
Buena Vista	No	C	I/H	Two years	No	Yes	2	
Charlottesville	Yes	I/H	I/H	Annually	No	Yes	3	
Chesapeake	Yes	I/H	I/H	Annually	No	Yes	...	
Colonial Heights	Yes	I/H	I/H	Two years	No	Yes	2	
Covington	No	C	I/H	Four years	Yes	N/A	N/A	
Danville	Yes	I/H	I/H	Two years	Yes	N/A	N/A	
Emporia	No	C	C	Two years	No	Yes	6	
Fairfax	Yes	I/H	I/H	Annually	No	Yes	4	
Falls Church	Yes	I/H	I/H	Annually	No	Yes	Varies	
Franklin	No	C	C	Two years	Yes	N/A	N/A	
Fredericksburg	No	C	C	Four years	...	...	...
Galax	No	C	I/H	Four years	...	...	...
Hampton	Yes	I/H	I/H	Annually	No	Yes	5	
Harrisonburg	Yes	I/H	I/H	Annually	Yes	N/A	N/A	
Hopewell	Yes	I/H	I/H	Two years	No	Yes	2	
Lexington	No	C	C	Three years	No	Yes	3	
Lynchburg	Yes	I/H	I/H	Two years	No	Yes	4	
Manassas	Yes	I/H	I/H	Annually	No	Yes	5	
Manassas Park	Yes	I/H	I/H	Annually	No	...	...
Martinsville	Yes	I/H	I/H	Two years	Yes	N/A	N/A	
Newport News	Yes	I/H	I/H	Annually	Yes	N/A	N/A	
Norfolk	Yes	I/H	I/H	Annually	No	Yes	3	
Norton	No	C	I/H	Four years	Yes	N/A	N/A	
Petersburg	Yes	I/H	I/H	Annually	No	Yes	3	
Poquoson	Yes	I/H	I/H	Two years	No	Yes	2	
Portsmouth	Yes	I/H	I/H	Annually	No	Yes	2	
Radford	No	C	C	Four years	Yes	N/A	N/A	
Richmond	Yes	I/H	I/H	Annually	No	Yes	3	
Roanoke	Yes	I/H	I/H	Annually	Yes	N/A	N/A	
Salem	Yes	I/H	I/H	Annually	No	Yes	3	
Staunton	Yes	I/H	I/H	Two years	No	Yes	2	
Suffolk	Yes	I/H	I/H	Annually	No	Yes	4	
Virginia Beach	Yes	I/H	I/H	Annually	No	Yes	...	
Waynesboro	Yes	C	I/H	Two years	No	Yes	2	
Williamsburg	Yes	I/H	I/H	Annually	No	Yes	...	
Winchester	Yes	C	I/H	Two years	Yes	N/A	N/A	
Counties (Note: All counties responded to the survey)								
Accomack	Yes	I/H	I/H	Annually	No	Yes	Varies	
Albemarle	Yes	I/H	I/H	Two years	Yes	N/A	N/A	
Alleghany	No	C	I/H	Six years	Yes	N/A	N/A	
Amelia	No	C	I/H	Six years	Yes	N/A	N/A	
Amherst	No	C	I/H	Six years	Yes	N/A	N/A	
Appomattox	Yes	C	I/H	Six years	Yes	N/A	N/A	
Arlington	Yes	I/H	I/H	Annually	Yes	N/A	N/A	
Augusta	Yes	C	I/H	Four years	Yes	N/A	N/A	
Bath	No	C	I/H	Four years	Yes	N/A	N/A	
Bedford	No	C	C	Four years	Yes	N/A	N/A	
Bland	No	C	I/H	Six years	Yes	N/A	N/A	
Botetourt	No	C	C	Four years	Yes	N/A	N/A	
Brunswick	No	C	I/H	Six years	Yes	N/A	N/A	
Buchanan	No	C	I/H	Six years	Yes	N/A	N/A	
Buckingham	No	C	I/H	Four/six years	Yes	N/A	N/A	

... No response

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

Table 2.3 Assessment Procedures for Virginia Localities, 2007 (continued)

Locality	Conduct of General Reassessments						
	Employs Full-time Assessor	General Reassessment*	Maintenance Assessments*	Frequency of Assessments	Physical Insp. Part of Assessment	Physical Inspection Cycle	
						Inspection	Cycle (Years)
Counties (continued)							
Campbell	Yes	I/H	I/H	Four years	No	...	...
Caroline	No	C	C	Four years	Yes	N/A	N/A
Carroll	Yes	I/H	I/H	Four years	Yes	N/A	N/A
Charles City	No	C	I/H	Four years	Yes	N/A	N/A
Charlotte	No	C	I/H	Four/six years	Yes	N/A	N/A
Chesterfield	Yes	I/H	I/H	Annually	No	...	...
Clarke	Yes	C	I/H	Four years	Yes	N/A	N/A
Craig	No	C	I/H	Six years	Yes	N/A	N/A
Culpeper	Yes	I/H	I/H	Two years	No	Yes	2
Cumberland	No	C	I/H	Four years	Yes	N/A	N/A
Dickenson	Yes	C	I/H	Six years	Yes	N/A	N/A
Dinwiddie	No	C	I/H	Four years	Yes	N/A	N/A
Essex	No	C	I/H	Four years	Yes	N/A	N/A
Fairfax	Yes	I/H	I/H	Annually	No	Yes	8
Fauquier	No	C	C	Four years	Yes	N/A	N/A
Floyd	No	C	C	Four years	Yes	N/A	N/A
Fluvanna	No	C	I/H	Two years	Yes	N/A	N/A
Franklin	No	C	I/H	Four years	Yes	N/A	N/A
Frederick	Yes	C	I/H	Four years	Yes	N/A	N/A
Giles	No	C	I/H	Four years	Yes	N/A	N/A
Gloucester	Yes	I/H	I/H	Two years	No	Yes	4
Goochland	Yes	I/H	I/H	Two years	Yes	N/A	N/A
Grayson	Yes	C	I/H	Four years	Yes	N/A	N/A
Greene	Yes	I/H	I/H	Two years	Yes	N/A	N/A
Greensville	No	C	C	Six years	Yes	N/A	N/A
Halifax	Yes	I/H	I/H	Two years	No	Yes	4
Hanover	Yes	I/H	I/H	Annually	No	Yes	3
Henrico	Yes	I/H	I/H	Annually	No	Yes	3
Henry	Yes	I/H	I/H	Four years	Yes	N/A	N/A
Highland	No	C	I/H	Six years	Yes	N/A	N/A
Isle of Wight	Yes	C	I/H	Two years	Yes	N/A	N/A
James City	Yes	I/H	I/H	Annually	No	Yes	...
King & Queen	No	C	I/H	Five years	Yes	N/A	N/A
King George	No	C	C	Four years	Yes	N/A	N/A
King William	No	C	I/H	Two years	Yes	N/A	N/A
Lancaster	No	C	I/H	Four/six years	Yes	N/A	N/A
Lee	No	C	I/H	Six years	Yes	N/A	N/A
Loudoun	Yes	I/H	I/H	Annually	No	Yes	4
Louisa	Yes	I/H	I/H	Annually	No	Yes	3
Lunenburg	No	C	I/H	Four years	Yes	N/A	N/A
Madison	No	C	I/H	Four/six years	Yes	N/A	N/A
Mathews	No	C	I/H	Six years	Yes	N/A	N/A
Mecklenburg	Yes	I/H	I/H	Two years	...	...	...
Middlesex	No	C	I/H	Four years	Yes	N/A	N/A
Montgomery	Yes	C	I/H	Four years	Yes	N/A	N/A
Nelson	No	C	I/H	Five years	Yes	N/A	N/A
New Kent	No	C	I/H	Four years	Yes	N/A	N/A
Northampton	No	C	I/H	Four years	Yes	N/A	N/A
Northumberland	No	C	I/H	Six years	No	Yes	6
Nottoway	No	C	I/H	Six years	Yes	N/A	N/A
Orange	No	C	C	Four/six years	No	Yes	4-6
Page	No	C	I/H	Four/six years	Yes	N/A	N/A
Patrick	No	C	I/H	Six years	Yes	N/A	N/A
Pittsylvania	No	C	I/H	Four years	Yes	N/A	N/A
Powhatan	No	C	C	Two years	Yes	N/A	N/A

... No response

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

Table 2.3 Assessment Procedures for Virginia Localities, 2007 (continued)

Locality	Employs Full-time Assessor	Conduct of General Reassessments			Frequency of Assessments	Physical Insp. Part of Assessment	Physical Inspection Cycle	
		General Reassessment*	Maintenance Assessments*				Inspection	Cycle (Years)
Counties (continued)								
Prince Edward	No	C	C	Six years	Yes	N/A	N/A	
Prince George	Yes	I/H	I/H	Annually	No	Yes	4	
Prince William	Yes	I/H	I/H	Annually	No	Yes	5	
Pulaski	Yes	C	I/H	Six years	Yes	N/A	N/A	
Rappahannock	No	C	I/H	Three/six years	Yes	N/A	N/A	
Richmond	No	C	I/H	Six years	Yes	N/A	N/A	
Roanoke	Yes	I/H	I/H	Annually	No	Yes	3	
Rockbridge	No	C	I/H	Five years	Yes	N/A	N/A	
Rockingham	Yes	I/H	I/H	Four years	Yes	N/A	N/A	
Russell	Yes	C	I/H	Six years	Yes	N/A	N/A	
Scott	No	C	I/H	Six years	Yes	N/A	N/A	
Shenandoah	Yes	C	I/H	Four years	Yes	N/A	N/A	
Smyth	No	C	C	Six years	Yes	N/A	N/A	
Southampton	No	C	I/H	Four/six years	Yes	N/A	N/A	
Spotsylvania	Yes	I/H	I/H	Two years	No	Yes	4-6	
Stafford	Yes	I/H	I/H	Two years	No	Yes	2	
Surry	No	C	I/H	Annually	Yes	N/A	N/A	
Sussex	No	C	I/H	Four/six years	Yes	N/A	N/A	
Tazewell	Yes	C	I/H	Six years	Yes	N/A	N/A	
Warren	Yes	C	I/H	Four years	Yes	N/A	N/A	
Washington	No	C	C	Four years	No	Yes	4	
Westmoreland	No	I/H	I/H	Four years	Yes	N/A	N/A	
Wise	Yes	I/H	I/H	Six years	No	Yes	6	
Wythe	No	C	I/H	Five years	Yes	N/A	N/A	
York	Yes	I/H	I/H	Two years	Yes	N/A	N/A	

... No response

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

Table 2.4

Percentage Change in Assessed Value After Last Reassessment, 2007

Locality	Percentage Change in Assessed Value Between Reassessments		Percentage Change in Aggregate Assessment Value of Single-Family Housing						Reassess- ment Cycle (Years)	Last Reassess- ment	Lower Rate Offset (\$)
	Overall	Single-Family Parcel	Decline	0%-	5%-	10%-	15%-	20%			
				4.9%	9.9%	14.9%	19.9%	or more			
Cities (Note: All cities responded to the survey.)											
Alexandria	4.3	-0.8	45.8	48.2	4.4	1.6	0.0	0.0	1	2007	...
Bedford	25.0	31.0							4	2006	...
Bristol	15.0	11.0							4	2005	...
Buena Vista	...	...							2	2006	...
Charlottesville	13.0	15.0							1	2007	...
Chesapeake	9.7	10.2	0.0	25.0	50.0	20.0	4.0	1.0	1	2007	...
Colonial Heights	16.0	16.0							2	2006	...
Covington	20.0	20.0	4.0	18.0	11.0	12.0	8.0	47.0	4	2007	...
Danville	...	...							2	2006	...
Emporia	9.0	...							2	2006	...
Fairfax	2.7	-2.7	59.7	34.3	3.5	1.5	0.9	0.1	1	2007	...
Falls Church	4.9	2.3	21.5	69.6	2.4	3.3	0.6	2.6	1	2007	1.00
Franklin	15.7	14.6							2	2006	0.71
Fredericksburg	42.7	47.5							4	2006	...
Galax	24.0	26.0							4	2004	...
Hampton	12.8	14.5	0.0	7.7	18.0	36.0	20.0	18.3	1	2006	...
Harrisonburg	34.9	15.0	0.0	0.0	0.0	3.0	15.0	82.0	1	2007	0.46
Hopewell	20.0	21.0							2	2007	1.01
Lexington	47.3	53.0							3	2006	...
Lynchburg	20.0	22.0	0.7	5.9	11.7	15.8	15.0	50.9	2	2007	0.94
Manassas	-1.2	-5.3	84.0	16.0	0.0	0.0	0.0	0.0	1	2007	...
Manassas Park	1.9	3.0	12.5	59.4	21.5	5.1	1.5	0.0	1	2007	1.06
Martinsville	7.8	7.5	4.9	60.1	12.2	7.9	5.1	9.8	2	2007	1.00
Newport News	12.7	21.2	0.3	6.3	5.2	13.4	23.6	51.2	1	2006	...
Norfolk	13.3	16.0							1	2006	1.11
Norton	4.0	2.0	...						4	2004	...
Petersburg	11.5	9.0	2.0	20.0	20.0	28.0	15.0	16.0	1	2006	1.27
Poquoson	54.0	54.0	0.5	6.5	0.2	0.6	4.2	88.0	2	2006	...
Portsmouth	26.5	25.41							1	2006	...
Radford	24.0	...							4	2004	...
Richmond	...	...							1	2007	...
Roanoke	6.0	...							1	2007	...
Salem	11.5	14.0							1	2006	1.08
Staunton	32.9	36.9							2	2007	...
Suffolk	7.9	9.5	0.0	0.0	50.0	25.0	25.0	0.0	1	2007	0.88
Virginia Beach	18.5	20.7	0.1	3.3	8.1	15.1	18.0	55.4	1	2007	...
Waynesboro	35.0	35.0							2	2007	0.58
Williamsburg	...	...							1	2006	...
Winchester	33.0	39.0	0.3	0.1	0.5	1.4	3.6	94.1	2	2007	0.51
Counties (Note: All counties responded to the survey)											
Accomack	...	...							1	2007	...
Albemarle	27.2	23.9							2	2007	...
Alleghany	49.0	48.8	2.3	1.4	2.0	3.1	5.3	85.9	6	2007	0.57
Amelia	46.0	46.0							6	2006	...
Amherst	37.9	34.7							6	2002	...
Appomattox	40.0	30.0							6	2002	...
Arlington	...	-0.01							1	2007	...
Augusta	30.0	33.0	1.0	4.0	2.0	4.0	9.0	80.0	4	2005	0.48
Bath	45.8	28.7							4	2005	0.45
Bedford	70.0	...							4	2007	...
Bland	42.0	...							6	2002	...
Botetourt	29.0	29.0							4	2006	...
Brunswick	...	...							6	2006	...
Buchanan	0.0	0.0							6	2001	...
Buckingham	18.5	15.3							6	2002	...

... No response

N/A Not applicable

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

Table 2.4 Percentage Change in Assessed Value After Last Reassessment, 2007 (continued)

Locality	Percentage Change in Assessed Value Between Reassessments		Percentage Change in Aggregate Assessment Value of Single-Family Housing						Reassess- ment Cycle (Years)	Last Reassess- ment	Lower Rate Offset (\$)
	Overall	Single-Family Parcel	Decline	0%-	5%-	10%-	15%-	20%			
				4.9%	9.9%	14.9%	19.9%	or more			
Counties (continued)											
Campbell	30.0	...	5.0	0.0	0.0	5.0	0.0	90.0	4	2003	...
Caroline	75.8	86.2	0.0	0.0	0.0	0.0	1.0	99.0	4	2006	...
Carroll	63.0	...							4	2004	...
Charles City	24.0	22.0							4	2005	0.70
Charlotte	51.0	...							6	2007	0.40
Chesterfield	14.0	16.2	0.1	2.4	9.3	26.3	37.8	24.1	1	2007	...
Clarke	110.0	140.0	0.0	0.0	0.0	1.0	0.0	99.0	4	2006	...
Craig	44.0	37.1							4	2006	...
Culpeper	110.0	113.7	0.0	0.0	0.0	0.0	0.0	100.0	2	2007	...
Cumberland	48.0	48.0							4	2006	...
Dickenson	11.0	5.0							6	2006	...
Dinwiddie	16.0	...							4	2005	...
Essex	8.0	...							4	2003	...
Fairfax	4.2	0.4	40.6	45.0	9.0	2.7	1.2	1.5	1	2007	...
Fauquier	99.0	108.0							4	2006	...
Floyd	33.0	26.0							4	2005	...
Fluvanna	...	...							2	2007	...
Franklin	45.0	...							4	2004	0.53
Frederick	40.0	...							4	2005	0.50
Giles	50.0	49.0							4	2005	...
Gloucester	...	...							2	2006	...
Goochland	37.0	38.0	0.0	0.0	0.0	0.0	10.0	90.0	2	2007	0.53
Grayson	95.0	50.0	7.0	0.0	0.0	3.0	10.0	80.0	4	2006	0.29
Greene	...	...							2	2007	...
Greensville	17.0	17.0							6	2002	...
Halifax	11.0	8.8							2	2006	...
Hanover	13.5	...	0.0	22.0	0.0	78.0	0.0	0.0	1	2007	0.76
Henrico	11.8	13.4	1.0	11.0	30.0	38.0	13.0	7.0	1	2007	...
Henry	7.4	9.6							4	2005	...
Highland	...	...							6	2006	...
Isle of Wight	43.0	...							2	2006	...
James City	19.9	...							1	2006	...
King & Queen	58.0	...							5	2007	0.48
King George	70.0	70.0							4	2006	...
King William	35.0	...	0.0	0.0	0.0	0.0	0.0	100.0	2	2005	...
Lancaster	35.0	40.0							6	2004	...
Lee	...	...							6	2004	...
Loudoun	-7.0	...	83.0	15.0	0.0	2.0	0.0	0.0	1	2007	...
Louisa	8.0	6.0	8.0	30.0	35.0	14.0	5.0	8.0	1	2007	0.62
Lunenburg	33.0	40.0							4	2004	0.40
Madison	68.0	58.0							6	2005	...
Mathews	95.0	123.0							6	2005	...
Mecklenburg	...	...							2	2006	...
Middlesex	25.0	25.0	1.0	4.0	15.0	10.0	30.0	40.0	4	2004	...
Montgomery	34.0	35.0							4	2007	0.63
Nelson	20.0	...							5	2003	...
New Kent	18.0	...							4	2004	...
Northampton	36.0	49.0							4	2004	...
Northumberland	127.0	127.0	0.0	0.0	0.0	0.0	0.0	100.0	6	2006	...
Nottoway	...	...							6	2006	...
Orange	148.0	...							6	2007	0.42
Page	30.0	81.0							6	2007	0.34
Patrick	25.0	28.0							6	2003	...
Pittsylvania	30.4	20.1	3.6	14.5	10.2	17.3	16.1	38.3	4	2006	...
Powhatan	76.9	70.2	0.0	1.0	3.0	5.0	5.0	86.0	2	2006	0.61

... No response

N/A Not applicable

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

Table 2.4 Percentage Change in Assessed Value After Last Reassessment, 2007 (continued)

Locality	Percentage Change in Assessed Value Between Reassessments		Percentage Change in Aggregate Assessment Value of Single-Family Housing						Reassess- ment Cycle (Years)	Last Reassess- ment	Lower Rate Offset (\$)	
	Overall	Single-Family Parcel	Decline	0%- 5%- 10%- 15%- 20%								
				4.9%	9.9%	14.9%	19.9%	or more				
Counties (continued)												
Prince Edward	36.0	...								6	2003	...
Prince George	13.0	15.0								1	2007	...
Prince William	-1.9	...								1	2007	...
Pulaski	39.0	...								6	2004	...
Rappahannock	85.0	85.0	0.0	0.0	0.0	0.0	0.0	100.0		6	2006	...
Richmond	19.0	...	0.0	5.0	5.0	20.0	65.0	5.0		6	2003	...
Roanoke	9.2	10.1	0.0	0.0	65.0	35.0	0.0	0.0		1	2007	1.04
Rockbridge	60.0	...								5	2006	...
Rockingham	...	...	5.0	80.0	5.0	5.0	5.0	0.0		4	2006	...
Russell	30.0	...	10.0	20.0	20.0	20.0	10.0	20.0		6	2007	0.56
Scott	42.0	...								6	2004	...
Shenandoah	50.0	...	1.0	0.0	0.0	0.0	9.0	90.0		4	2006	...
Smyth	24.0	...								6	2004	...
Southampton	80.9	60.4	1.0	0.0	0.0	4.0	0.0	95.0		6	2006	...
Spotsylvania	57.5	62.5	0.2	16.2	0.7	1.3	1.7	79.9		2	2006	...
Stafford	63.0	65.0								2	2006	0.58
Surry	33.0	...								1	2007	0.62
Sussex	8.9	...								6	2000	...
Tazewell	31.0	...								6	2006	...
Warren	...	...								4	2007	0.42
Washington	20.0	20.0								4	2005	...
Westmoreland	80.0	80.0	0.0	5.0	5.0	10.0	15.0	65.0		4	2006	...
Wise	21.0	...								6	2003	...
Wythe	...	...								5	2007	0.43
York	37.2	46.7	0.5	7.0	1.2	1.8	3.4	86.2		2	2006	...

... No response

N/A Not applicable

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

Table 2.5
Real Property Effective True Tax Rate, 2005

Locality	Latest Reassessment as of 2005	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
Cities (Note: All cities responded to this survey.)						
Alexandria	Annual	3,313	79.2	9.7	0.92	0.72
Bedford ^a	2003	117	80.6	21.0	0.82	0.66
Bristol	2005	331	89.6	19.6	0.95	0.85
Buena Vista ^a	2005	92	87.2	11.5	0.80	0.70
Charlottesville	Annual	749	77.0	13.3	1.05	0.81
Chesapeake	Annual	6,283	97.4	9.1	1.23	1.20
Colonial Heights	2004	376	71.9	12.1	1.20	0.86
Covington ^a	2004	100	87.6	16.3	0.66	0.58
Danville ^a	2005	447	90.1	11.1	0.77	0.70
Emporia	2004	83	88.2	32.7	0.83	0.73
Fairfax	Annual	603	80.6	11.3	0.84	0.68
Falls Church	Annual	182	84.7	7.6	1.03	0.87
Franklin ^a	2005	151	83.0	21.2	0.91	0.76
Fredericksburg ^a	2004	531	60.0	29.1	0.89	0.53
Galax	2004	129	90.9	21.1	0.70	0.64
Hampton ^a	Annual	2,466	98.0	9.1	1.25	1.23
Harrisonburg	2005	720	78.4	9.1	0.62	0.49
Hopewell	2005	438	79.8	16.7	1.20	0.96
Lexington ^a	2005	121	78.9	16.3	0.64	0.51
Lynchburg ^a	2004	1,281	83.6	13.0	1.11	0.93
Manassas	Annual	1,325	75.9	9.2	1.01	0.76
Manassas Park	Annual	533	75.1	9.1	1.27	0.95
Martinsville	2004	271	83.7	21.6	0.94	0.79
Newport News ^a	Annual	633	73.0	9.2	1.27	0.93
Norfolk ^a	Annual	4,060	75.8	16.2	1.40	1.06
Norton	2004	33	93.1	17.0	0.70	0.65
Petersburg ^a	Annual	634	97.9	15.0	1.38	1.35
Poquoson ^a	2005	211	77.4	13.2	1.06	0.82
Portsmouth ^a	Annual	501	72.5	14.3	1.45	1.05
Radford	2004	229	84.6	18.9	0.73	0.62
Richmond	Annual	3,129	84.2	14.4	1.33	1.12
Roanoke	Annual	1,378	88.4	8.7	1.21	1.07
Salem	2005	493	80.2	14.5	1.18	0.95
Staunton	2005	730	78.8	18.5	0.96	0.76
Suffolk ^a	Annual	1,884	72.0	16.6	1.10	0.79
Virginia Beach ^a	Annual	11,321	64.2	12.9	1.20	0.77
Waynesboro	2005	574	79.5	13.9	0.78	0.62
Williamsburg ^a	Annual	206	77.5	12.8	0.54	0.42
Winchester	2005	739	75.9	22.1	0.63	0.48
Effective tax rates for cities:						
Unweighted mean					0.99	0.80
Median					0.96	0.77
First quartile					0.79	0.66
Third quartile					1.20	0.94
Counties (Note: All counties responded to this survey.)						
Accomack	Annual	1,047	40.9	56.7	0.64	0.26
Albemarle	2005	2,238	86.9	11.2	0.74	0.64
Alleghany	2001	280	77.4	25.6	0.69	0.53
Amelia	2000	425	62.2	37.4	0.52	0.32
Amherst	2002	768	74.2	30.7	0.61	0.45
Appomattox	2002	506	71.6	31.0	0.72	0.52
Arlington	Annual	3,653	78.3	10.8	0.88	0.69
Augusta	2005	887	82.5	13.2	0.58	0.48
Bath	2005	84	80.7	31.4	0.45	0.36
Bedford	2003	2,285	72.4	28.7	0.65	0.47
Bland	2002	100	74.2	39.5	0.69	0.51

^aLocalities with fiscal year reassessments.

Table 2.5 Real Property Effective True Tax Rate, 2005 (continued)

Locality	Latest Reassessment as of 2005	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
Counties (continued)						
Botetourt	2002	604	75.5	20.3	0.70	0.53
Brunswick	2000	230	52.1	48.9	0.60	0.31
Buchanan	2001	185	69.9	44.5	0.49	0.34
Buckingham	2002	335	59.5	34.0	0.58	0.34
Campbell	2003	403	87.4	7.3	0.52	0.45
Caroline	2002	965	45.4	35.6	0.79	0.36
Carroll	2004	642	84.5	20.8	0.59	0.50
Charles City	2005	116	79.5	28.3	0.70	0.56
Charlotte	2002	210	72.6	45.1	0.62	0.45
Chesterfield	Annual	8,605	77.4	9.2	1.07	0.83
Clarke	2002	288	45.9	35.4	0.81	0.37
Craig	2000	129	64.5	32.9	0.68	0.44
Culpeper	2003	1,044	58.1	17.7	0.89	0.52
Cumberland	2002	210	71.5	31.0	0.78	0.56
Dickenson	2000	118	87.2	40.7	0.60	0.52
Dinwiddie	2005	314	80.0	21.3	0.87	0.70
Essex	2003	351	61.5	31.1	0.68	0.42
Fairfax	Annual	21,805	73.9	7.6	1.02	0.75
Fauquier	2002	1,115	46.0	18.6	0.99	0.46
Floyd	2005	264	81.0	18.7	0.52	0.42
Fluvanna	2002	409	82.7	12.9	0.50	0.41
Franklin	2004	642	76.7	28.8	0.53	0.41
Frederick	2005	3,072	75.8	22.7	0.52	0.39
Giles	2005	292	90.4	26.4	0.59	0.53
Gloucester	2002	553	56.6	22.7	0.96	0.54
Goochland	2005	516	82.1	14.8	0.59	0.48
Grayson	2002	378	61.6	42.8	0.55	0.34
Greene	2005	594	69.2	21.2	0.84	0.58
Greensville	2002	94	74.8	24.9	0.59	0.44
Halifax	2004	529	86.0	27.6	0.41	0.35
Hanover	Annual	1,770	75.3	12.0	0.86	0.65
Henrico	Annual	7,719	80.3	9.1	0.92	0.74
Henry	2005	463	89.5	15.1	0.54	0.48
Highland	2000	82	48.0	38.7	0.73	0.35
Isle of Wight ^a	2005	386	76.4	19.7	0.68	0.52
James City ^a	Annual	1,719	75.8	14.0	0.83	0.63
King and Queen	2002	137	58.2	36.3	0.58	0.34
King George	2002	460	48.5	26.8	0.77	0.37
King William	2005	687	83.2	18.5	0.72	0.60
Lancaster	2004	549	67.7	32.4	0.41	0.28
Lee	2004	366	78.7	39.3	0.65	0.51
Loudoun	Annual	7,065	72.9	8.5	1.04	0.76
Louisa	2005	1,379	76.6	30.1	0.66	0.51
Lunenburg	2004	208	77.0	30.7	0.42	0.32
Madison	2005	319	72.8	30.2	0.59	0.43
Mathews	2005	360	72.7	31.1	0.51	0.37
Mecklenburg ^a	2005	803	81.4	26.2	0.37	0.30
Middlesex	2004	546	53.5	34.9	0.48	0.26
Montgomery	2003	1,522	76.9	16.4	0.67	0.52
Nelson	2003	775	50.6	35.8	0.72	0.36
New Kent	2004	583	70.3	23.2	0.81	0.57
Northampton	2004	510	44.8	44.9	0.70	0.31
Northumberland	2000	662	42.9	45.5	0.61	0.26
Nottoway	2000	242	65.5	45.4	0.56	0.37
Orange	2003	801	51.0	25.6	0.88	0.45
Page	2003	501	51.0	32.6	0.66	0.33
Patrick	2003	401	69.0	39.6	0.50	0.34
Pittsylvania	2002	571	84.7	12.7	0.57	0.48
Powhatan	2002	775	61.5	23.1	0.94	0.58
Prince Edward	2003	382	83.3	29.2	0.50	0.42

^a Localities with fiscal year reassessments.

Table 2.5 Real Property Effective True Tax Rate, 2005 (continued)

Locality	Latest Reassessment as of 2005	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
Counties (continued)						
Prince George	Annual	394	82.0	14.7	0.90	0.74
Prince William	Annual	12,236	75.0	9.2	0.97	0.73
Pulaski	2004	860	83.1	29.5	0.62	0.51
Rappahannock	2003	212	50.7	36.8	0.80	0.41
Richmond	2003	144	54.4	38.3	0.63	0.34
Roanoke	Annual	1,949	85.1	9.5	1.12	0.95
Rockbridge	2001	559	63.1	31.0	0.73	0.46
Rockingham	2002	1,307	67.9	20.7	0.71	0.48
Russell	2001	246	73.6	21.1	0.60	0.44
Scott	2004	376	83.9	38.6	0.69	0.58
Shenandoah	2002	645	50.2	24.6	0.68	0.34
Smyth	2004	313	80.0	22.2	0.63	0.50
Southampton	2000	262	63.9	36.8	0.74	0.47
Spotsylvania	2004	605	58.5	15.4	0.89	0.52
Stafford	2004	3,097	56.7	14.4	0.97	0.55
Surry	2005	201	83.2	31.4	0.77	0.64
Sussex	2000	268	52.4	66.2	0.65	0.34
Tazewell	2000	738	81.6	36.6	0.60	0.49
Warren	2003	1,089	48.9	20.5	0.79	0.39
Washington	2005	502	92.5	17.2	0.57	0.53
Westmoreland	2001	1,107	38.5	48.5	0.62	0.24
Wise	2003	355	87.3	36.1	0.57	0.50
Wythe	2002	660	75.6	27.8	0.54	0.41
York	2004	1,326	69.8	14.0	0.82	0.57
Effective tax rates for counties:						
Unweighted mean					0.69	0.47
Median					0.66	0.47
First quartile					0.58	0.37
Third quartile					0.79	0.53
Effective tax rates for cities and counties:						
Weighted mean					0.93 ^b	0.72 ^b
Unweighted mean					0.77	0.57
Median					0.72	0.52
First quartile					0.60	0.41
Third quartile					0.91	0.70

^b 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 2005 Assessment/Sales Ratio Study* (Richmond, March 2007). The study can be found at http://www.tax.virginia.gov/Web_PDFs/2005ratiostudy.pdf. (9/12/07).

Table 2.6

Administrative and Judicial Real Property Assessment Appeals and Miscellaneous Taxes, 2007

Locality	Number of Appeals		Recreation Tax	Deferral of Tax	Tax Increment Financing Fund	Low-Income Relief Grants
	Administrative	Judicial				
Cities (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)						
Alexandria	841	1	No	No	No	Yes
Bedford	30	0	No	No	No	No
Bristol	2	2	No	No	No	No
Charlottesville	210	0	No	No	No	Yes
Chesapeake	11	0	No	No	Yes ^a	No
Colonial Heights	50	0	No	No	No	No
Danville	3	0	No	No	No	No
Fairfax	98	0	No	No	No	No
Falls Church	85	25	No	No	No	No
Franklin	176	0	No	No	No	No
Fredericksburg	2	0	No	No	No	No
Hampton	140	0	No	No	No	No
Harrisonburg	1,000	0	No	No	No	No
Manassas	618	54	No	No	No	No
Manassas Park	4	0	No	No	No	No
Norfolk	85	0	No	No	No	No
Norton	1	1	No	No	No	No
Petersburg	92	0	No	No	No	No
Poquoson	54	0	No	No	No	No
Portsmouth	95	0	Yes	No	No	No
Richmond	4,256	0	No	No	No	No
Roanoke	0	0	Yes	No	No	No
Salem	0	0	Yes	No	No	No
Suffolk	155	1	No	No	No	No
Virginia Beach	311	0	No	No	Yes	No
Waynesboro	0	0	Yes	No	Yes	No
Williamsburg	8	0	No	No	No	No
Winchester	190	0	Yes	No	No	No
Totals for Cities	8,517	84				
Counties (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)						
Arlington	807	3	No	No	No	No
Bath	1	0	No	No	No	No
Botetourt	899	0	No	No	No	No
Culpeper	45	0	No	No	No	No
Dickenson	0	0	No	No	No	No
Fairfax	3,159	1	Yes	No	No	No
Fauquier	1,478	0	No	No	No	No
Franklin	170	30	No	No	No	No
Frederick	9	1	No	No	No	No
Giles	0	0	No	No	No	No
Goochland	5	0	No	No	No	No
Greene	0	0	Yes	No	No	No
Hanover	102	0	Yes	No	Yes	No
Henrico	677	0	No	No	No	No
James City	28	0	Yes	No	No	No
King George	142	0	No	No	No	No
King William	42	0	No	No	No	No
Loudoun	1,100	2	Yes	No	No	No
Louisa	647	0	No	No	No	No
Middlesex	2	0	No	No	No	No
Montgomery	697	0	No	No	No	No
Northampton	1	1	No	No	No	No
Nottoway	0	1	No	No	No	No
Pittsylvania	249	0	No	No	No	No
Powhatan	511	0	No	No	No	No
Prince Edward	2	0	No	No	No	No
Prince William	176	0	No	No	No	No
Rappahannock	1	0	No	No	No	No
Richmond	0	1	No	No	No	No
Roanoke	32	0	No	No	No	No

^a The city of Chesapeake's finance program is related to the improvement of a commercial district. Revenue increases related to the increase in real estate value after January 1, 2004 within the district are to be used for improvements of the commercial district.

Table 2.6 Administrative and Judicial Real Property Assessment Appeals and Miscellaneous Taxes, 2007 (continued)

Locality	Number of Appeals		Recreation Tax	Deferral of Tax	Tax Increment Financing Fund	Low-Income Relief Grants
	Administrative	Judicial				
Counties (continued)						
Rockingham	800	0	No	No	No	No
Smyth	0	1	No	No	No	No
Spotsylvania	1,119	147	No	No	No	No
Stafford	435	0	No	No	No	No
Tazewell	2,076	0	No	No	No	No
Washington	3	3	No	No	No	No
Wise	450	2	No	No	No	No
York	0	0	Yes	No	No	No
Total for counties	15,865	193				
Total for cities and counties	24,382	277				