

Section 10

Machinery and Tools Property Tax, 2007

In fiscal year 2006, the machinery and tools property tax accounted for 0.4 percent of the total tax revenue for cities, less than 0.1 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 D.

Under § 58.1-3507 of the *Code of Virginia*, certain machinery and tools 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.

In 2007 § 58.1-3507 was changed to provide a uniform classification for idle machinery. Idle machinery and tools are to be classified as intangible personal property no longer subject to local taxation. Items are defined to be idle if they have not been used for at least one year prior to the given tax day and no one can reasonably suppose that the machinery or tool will be returned to use in the given tax year.

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.” Thirty-nine localities report that in 2006 they accepted applications for review, while six report filing a final local determination. Two localities report requiring a judicial appeal of their assessments in this time period.

Table 10.1 presents the 2007 tax rates on machinery and tools for all of the cities, all counties, and 99 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, 87 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 per \$100 for Localities Using Original Cost

	Cities &			
	Cities	Counties	Counties	Towns
Mean	\$1.31	\$1.11	\$1.17	\$0.38
Median	\$1.05	\$0.90	\$0.90	\$0.37
1st quartile	\$0.73	\$0.65	\$0.66	\$0.16
3rd quartile	\$1.65	\$1.35	\$1.50	\$0.54
No. of localities:	38	87	125	86

Table 10.2 presents the 2007 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 seven counties (Accomack, Arlington, Augusta, Charles City, Chesterfield, Fairfax, and Loudoun) impose a tax on semiconductor equipment. Eight counties (Accomack, Alleghany, Augusta, Buckingham, Charles City, Chesterfield, Gloucester, and Stafford) report levying a tax on forest harvesting equipment.

Table 10.3 presents the number of machinery and tool accounts each locality reported for 2007. Thirty-two cities reported their number of accounts, as did 78 counties and 53 towns.



**Table 10.1
Machinery and Tools Property Tax, 2007**

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	OC	IN	\$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	OC	IN	\$1.30		60	\$0.78
Bristol	OC	IN	\$7.00		11	\$0.77
Buena Vista	OC	IN	\$4.25	1-10	20	\$0.85
				11-20	15	\$0.64
				21+	10	\$0.43
				Not in use	1	\$0.04
Charlottesville	OC	IN	\$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	OC	IN	\$3.12 ^a		20	\$0.62
Colonial Heights	OC	IN	\$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	OC	IN	\$5.52		15	\$0.83
Danville	OC	IN	\$1.50	1-10	20	\$0.30
				11-15	10	\$0.15
				16+	2	\$0.03
Emporia	OC	IN	\$5.00		12.5	\$0.63
Fairfax	OC	IN	\$4.13	1	80	\$3.30
				2	70	\$2.89
				3	60	\$2.48
				4	50	\$2.07
				5	40	\$1.65
				6	30	\$1.24
				7	20	\$0.83
				8+	10	\$0.41
Falls Church	OC	IN	\$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, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Cities (continued)						
Franklin	OC	IN	\$2.00		30	\$0.60
Fredericksburg	OC	IN	\$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	OC	IN	\$1.42		50	\$0.71
Hampton	OC	IN	\$3.50		35	\$1.23
Harrisonburg	OC	IN	\$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	OC	IN	\$3.05		25	\$0.76
Lexington	OC	IN	\$3.95		25	\$0.99
Lynchburg	OC	IN	\$3.00	1-5	30	\$0.90
				6+	25.35 ^b	\$0.76
Manassas	OC	IN	\$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	OC	IN	\$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	OC	IN	\$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	OC	IN	\$3.50		33.3	\$1.17
Norfolk	OC	IN	\$4.00		40	\$1.60
Norton	OC	IN	\$1.85		10	\$0.19
Petersburg	OC	IN	\$3.80	1	40	\$1.52
				2	35	\$1.33
				3	30	\$1.14
				4	25	\$0.95
				5+	20	\$0.76
Poquoson	OC	IN	\$4.15		30	\$1.25
Portsmouth	OC	IN	\$3.00		50	\$1.50
Radford	OC	IN	\$1.76		30	\$0.53
Richmond	OC	IN	\$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 ratio.

Table 10.1 Machinery and Tools Property Tax, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Cities (continued)						
Roanoke	OC	IN	\$3.45	1	60	\$2.07
				2	50	\$1.73
				3	40	\$1.38
				4	30	\$1.04
				5+	20	\$0.69
Salem	OC	IN	\$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	IN	\$1.24 ^c		100	\$1.24
Suffolk	OC	IN	\$3.15	1-5	20	\$0.63
				6+	10	\$0.32
Virginia Beach	OC	IN	\$1.00		40	\$0.40
Waynesboro	OC	IN	\$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	OC	IN	\$3.50		30	\$1.05
Winchester	OC	IN	\$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	BV	IN	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	\$1.47
				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	OC	IN	\$4.28	1	25	\$1.07
				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, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Alleghany	OC	IN	\$5.95		15	\$0.89
Amelia	OC	IN	\$1.00		100	\$1.00
Amherst	OC	IN	\$2.00		25	\$0.50
Appomattox	OC	IN	\$4.60		12.5	\$0.58
Arlington	OC	IN	\$5.00	1	80	\$4.00
				2	70	\$3.50
				3	60	\$3.00
				4	50	\$2.50
				5	40	\$2.00
				6	30	\$1.50
				7+	20	\$1.00
Augusta	OC	IN	\$1.90		20	\$0.38
Bath	B V	IN	\$0.20		100	\$0.20
Bedford	OC	IN	\$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	OC	IN	\$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	OC	IN	\$1.80	1-5	50	\$0.90
				6+	42	\$0.76
Brunswick	OC	IN	\$3.40		20	\$0.68
Buchanan	OC	IN	\$1.95	1-3	80	\$1.56
				4-6	60	\$1.17
				7-9	40	\$0.78
				10+	20	\$0.39
Buckingham	OC	IN	\$2.90	1-9	15	\$0.44
				10-19	10	\$0.29
				20+	5	\$0.15
Campbell	OC	IN	\$3.25		25	\$0.81
Caroline	OC	IN	\$3.50		20	\$0.70
Carroll	OC	IN	\$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, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Charles City	OC	IN	\$2.50	1	50	\$1.25
				2	40	\$1.00
				3	30	\$0.75
				4	20	\$0.50
				5+	10	\$0.25
Charlotte	OC	IN	\$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	OC	IN	\$1.00	1-10	25	\$0.25
				11-20	20	\$0.20
				20+	15	\$0.15
				Idle	1	\$0.01
Clarke	OC	IN	\$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	OC	IN	\$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	OC	IN	\$2.00	1	70	\$1.40
				2	60	\$1.20
				3	50	\$1.00
				4	40	\$0.80
				5+	30	\$0.60
Cumberland	OC	IN	\$3.75		20	\$0.75
Dickenson	OC	IN	\$1.69	1-3	80	\$1.35
				4-6	60	\$1.01
				7-9	40	\$0.68
				10+	20	\$0.34
Dinwiddie	OC	IN	\$3.30		20	\$0.66
Essex	OC	IN	\$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, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Fairfax	OC	IN	\$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	OC	IN	\$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	OC	IN	\$1.55	1	60	\$0.93
				2	50	\$0.78
				3	40	\$0.62
				4	30	\$0.47
				5+	20	\$0.31
Fluvanna	OC	IN	\$2.00		13	\$0.40
Franklin	OC	IN	\$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	OC	IN	\$2.00	1	60	\$1.20
				2	50	\$1.00
				3	40	\$0.80
				4+	30	\$0.60
Giles	OC	IN	\$0.90		100	\$0.90
Gloucester	OC	IN	\$2.20	1-7	30	\$0.66
				8+	10	\$0.22
Goochland ^e	OC	IN	\$3.75(M)	1-5	20	\$0.75
			\$4.00(O)	6-10	15	\$0.56
				11+	10	\$0.38
Grayson	OC	IN	\$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	IN	\$2.00		100	\$2.00
Greensville	OC	IN	\$3.50		20	\$0.70
Halifax	OC	IN	\$1.26	1-18	50	\$0.63
				19+	25	\$0.32
				Idle	5	\$0.06
Hanover	OC	IN	\$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, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100 [†]
				Year	Ratio (%)	
Counties (continued)						
Henrico	OC	IN	\$1.00 ^f	1	80	\$0.80
				2	74	\$0.75
				3	66	\$0.67
				4	59	\$0.60
				5	52	\$0.53
				6-10	25	\$0.25
				11-12	20	\$0.20
				13-14	16	\$0.16
				15+	8	\$0.08
Henry	OC	IN	\$1.19		71	\$0.85
Highland	OC	IN	\$1.00		5	\$0.05
Isle of Wight	OC	IN	\$0.95		100	\$0.95
James City	OC	IN	\$4.00		25	\$1.00
King & Queen	OC	IN	\$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	OC	IN	\$2.50		20	\$0.50
King William	OC	IN	\$2.50		25	\$0.63
Lancaster	BV	IN	\$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	OC	IN	\$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	OC	IN	\$2.75	1	50	\$1.38
				2	40	\$1.10
				3	30	\$0.83
				4	20	\$0.55
				5+	10	\$0.28
Louisa	OC	IN	\$1.90		10	\$0.19
Lunenburg	OC	IN	\$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	OC	IN	\$1.10		100	\$1.10
Mathews	FMV	IN	\$2.14		100	\$2.14
Mecklenburg	OC	IN	\$0.66		80	\$0.53
Middlesex	OC	IN	\$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.

^f Henrico's rate includes \$0.01/\$100 sanitary district tax.

Table 10.1 Machinery and Tools Property Tax, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Montgomery	OC	IN	\$1.82	1-4	60	\$1.09
				5-7	50	\$0.91
				8+	40	\$0.73
Nelson	OC	IN	\$1.25	1-5	40	\$0.50
				6-10	30	\$0.38
				11-15	20	\$0.25
				16+	10	\$0.13
New Kent	OC	IN	\$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	OC	IN	\$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	OC	IN	\$3.60		25	\$0.90
Nottoway	OC	IN	\$1.35	1-3	70	\$0.95
				4-7	60	\$0.81
				8+	30	\$0.41
Orange	OC	IN	\$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	OC	IN	\$2.00		40	\$0.80
Patrick	OC	IN	\$1.71	1	95	\$1.62
				2	85.5	\$1.46
				3	77	\$1.32
				4	69.3	\$1.19
				5	62.3	\$1.07
				6	56.1	\$0.96
				7	50.5	\$0.86
				8	45.4	\$0.78
				9	40.9	\$0.70
				10	36.8	\$0.63
				11	33.1	\$0.57
				12	29.8	\$0.51
				13	26.8	\$0.46
				14+	25 ^g	\$0.43
Pittsylvania	OC	IN	\$4.50		10	\$0.45
Powhatan	FMV	IN	\$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	OC	IN	\$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, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Prince George	OC	IN	\$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	OC	IN	\$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	OC	IN	\$1.50		48	\$0.72
Rappahannock	N/A	N/A	N/A		N/A	N/A
Richmond	BV	IN	\$0.50		100	\$0.50
Roanoke	OC	IN	\$3.00	1-5	25	\$0.75
				6-10	20	\$0.60
				11+	15	\$0.45
Rockbridge	OC	IN	\$2.35		10	\$0.24
Rockingham	OC	IN	\$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	OC	IN
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	OC	IN	\$0.72		100	\$0.72
Shenandoah	OC	IN	\$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	OC	IN	\$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.

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

^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 \$0.0025 has been verified with Prince William County.

Table 10.1 Machinery and Tools Property Tax, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Counties (continued)						
Southampton	OC	IN	\$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	OC	IN	\$2.50	1	50	\$1.25
				2	45	\$1.13
				3	40	\$1.00
				4	30	\$0.75
				5+	20	\$0.50
Stafford	OC	IN	\$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	OC	IN	\$1.00	1	60	\$0.60
				2	50	\$0.50
				3	40	\$0.40
				4	30	\$0.30
				5+	20	\$0.20
Sussex	OC	IN	\$4.85	1-5	50	\$2.43
				6-15	40	\$1.94
				16-25	25	\$1.21
				26+	10	\$0.49
Tazewell	OC	IN	\$2.00		100	\$2.00
Warren	OC	IN	\$1.30	1	70	\$0.91
				2	60	\$0.78
				3	50	\$0.65
				4	40	\$0.52
				5+	30	\$0.39
Washington	OC	IN	\$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	OC	IN	\$1.50		100	\$1.50
Wise	OC	IN	\$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	OC	IN	\$1.50	1-5	50	\$0.75
				6+	20	\$0.30
York	OC	IN	\$4.00		25	\$1.00
Towns (Note: Towns that answered "not applicable" to all items are excluded. For a list of respondent and non-respondent towns, see Appendix B.)						
Abingdon	OC	C	\$0.55		100	\$0.55
Accomac	BV	C	\$0.10		100	\$0.10
Alberta	OC	G	\$1.90		20	\$0.38

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

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Table 10.1 Machinery and Tools Property Tax, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Altavista	OC	G	\$2.00		25	\$0.50
Amherst	OC	G	\$0.35		25	\$0.09
Appalachia	OC	G	\$0.70		100	\$0.70
Appomattox	FMV	IN	\$0.55		12.5	\$0.07
Ashland	OC	G	\$0.77		10	\$0.08
Berryville	OC	IN	\$1.00	1	50	\$0.50
				2	45	\$0.45
				3	40	\$0.40
				4	37.5	\$0.38
				5	35	\$0.35
				6	32.5	\$0.33
				7	30	\$0.30
				8	27.5	\$0.28
				9	25	\$0.25
				10	22.5	\$0.23
				11	20	\$0.20
				12	17.5	\$0.18
				13	15	\$0.15
				14	12.5	\$0.13
				15+	10	\$0.10
Big Stone Gap	OC	C	\$0.62		100	\$0.62
Blackstone	OC	C	\$0.65		100	\$0.65
Bluefield	OC	G	\$0.60		100	\$0.60
Boones Mill	OC	G	\$1.00	1	10	\$0.10
				2	9	\$0.09
				3	8	\$0.08
				4	7	\$0.07
				5	6	\$0.06
				6	5	\$0.05
				7+	4	\$0.04
Bowling Green	OC	IN	\$1.20		20	\$0.24
Boyce	OC	G	\$0.60			
Boydton	OC	G	\$0.47		100	\$0.47
Bridgewater	OC	G	\$0.75	1	90	\$0.68
				2	80	\$0.60
				3	70	\$0.53
				4	60	\$0.45
				5	50	\$0.38
				6	40	\$0.30
				7	30	\$0.23
				8+	20	\$0.15
Broadway	OC	G	\$0.40		100	\$0.40
Brodnax	OC	G	\$0.35		80	\$0.28
Brookneal	OC	G	\$1.70	1-10	20	\$0.34
				11-20	15	\$0.26
				21+	10	\$0.17
Buchanan	OC	IN	\$0.10		20	\$0.02
Burkeville	OC	G	\$0.68		100	\$0.68
Cedar Bluff	OC	G	\$0.35		100	\$0.35
Chase City	OC	G	\$0.63		80	\$0.50
Chilhowie	FMV	G	\$0.20 (\$5 min)		100	\$0.20
Chincoteague	OC	G	\$0.85		100	\$0.85
Christiansburg	OC	IN	\$0.45	1-4	60	\$0.27
				5-7	50	\$0.23
				8+	40	\$0.18
Claremont	OC	G	\$0.60		100	\$0.60
Clarksville	OC	IN	\$0.38		80	\$0.304

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

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Table 10.1 Machinery and Tools Property Tax, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Clintwood	OC	IN	\$0.30	1-3	80	\$0.24
				4-6	60	\$0.18
				7-9	40	\$0.12
				10+	20	\$0.06
Coeburn	BV	IN	\$0.40		100	\$0.40
Culpeper	OC	IN	\$0.80	1	70	\$0.56
				2	60	\$0.48
				3	50	\$0.40
				4	40	\$0.32
				5+	30	\$0.24
Damascus	OC	G	\$0.54		100	\$0.54
Dillwyn	OC	G	\$0.28		100	\$0.28
Drakes Branch	OC	G	\$0.37		100	\$0.37
Dublin	OC	IN	\$0.50		100	\$0.50
Eastville	FMV	G	\$0.25		100	\$0.25
Elkton	OC	G	\$0.46		100	\$0.46
Floyd	BV	C	\$0.25	1	60	\$0.15
				2	50	\$0.13
				3	40	\$0.10
				4	30	\$0.08
				5+	20	\$0.05
Fries	OC	C	\$1.74		10	\$0.17
Front Royal	OC	C	\$0.60	1-6	25	\$0.15
				7-15	15	\$0.09
				16+	12.5	\$0.08
Glasgow	OC	G	\$0.60		10	\$0.06
Glen Lyn	OC	C	\$0.90		100	\$0.90
Gordonsville	OC	G	\$0.17		26.64	\$0.05
Gretna	OC	G	\$2.00		10	\$0.20
Grottoes	OC	G	\$0.38		100	\$0.38
Halifax	OC	G	\$0.40		15	\$0.06
Hallwood	OC	G	\$0.45		100	\$0.45
Hamilton	OC	G	\$1.10	1	50	\$0.55
				2	40	\$0.44
				3	30	\$0.33
				4	20	\$0.22
				5+	10	\$0.11
Haysi	OC	IN	\$0.15	1-3	80	\$0.12
				4-6	60	\$0.09
				7-9	40	\$0.06
				10+	20	\$0.03
Hillsville	OC	IN	\$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
Independence	OC	G	\$0.63		10	\$0.06
Iron Gate	FMV	C	\$1.00		10	\$0.10
Ivor	OC	C	\$0.50		100	\$0.50
Jonesville	OC	C	\$0.25		100	\$0.25
Keysville	OC	G	\$0.60		100	\$0.60
La Crosse	OC	G	\$0.24		80	\$0.192

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

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Table 10.1 Machinery and Tools Property Tax, 2007 (continued)

Locality	Basis of Assessment*	Assessment Type*	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100†
				Year	Ratio (%)	
Towns (continued)						
Lawrenceville	OC	G	\$1.80		20	\$0.36
Lebanon	OC	G	\$0.75		100	\$0.75
Leesburg	OC	G	\$1.00	1	50	\$0.50
				2	40	\$0.40
				3	30	\$0.30
				4	20	\$0.20
				5+	10	\$0.10
Luray	OC	IN	\$0.40		100	\$0.40
Marion	OC	C	\$0.29		100	\$0.29
Monterey	OC	IN	\$1.00		10	\$0.10
Narrows	OC	G	\$0.94		12.50	\$0.12
Onancock	OC	G	\$2.00	1	25	\$0.50
				2-3	15	\$0.30
				4+	9	\$0.18
Orange	OC	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
Pocahontas	OC	G	\$0.90		100	\$0.90
Pound	OC	IN	\$0.44		100	\$0.44
Rocky Mount	OC	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	OC	IN	\$0.12	1-5	50	\$0.06
				6+	20	\$0.02
Saint Paul	OC	IN	\$0.31		100	\$0.31
Saxis	OC	G	\$0.27	1	25	\$0.07
				2-3	15	\$0.04
				4+	9	\$0.02
Shenandoah	OC	G	\$0.40		100	\$0.40
Smithfield	OC	G	\$0.15		100	\$0.15
South Boston	OC	IN	\$0.31		15	\$0.047
South Hill	OC	G	\$0.38		80	\$0.304
Stanley	OC	IN	\$0.45		100	\$0.45
Stephens City	OC	G	\$0.50		30	\$0.15
Stony Creek	BV	G	\$0.60		100	\$0.60
Strasburg	BV	G	\$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	OC	G	\$0.33		30	\$0.099
Surry	OC	G	\$0.60		100	\$0.60
Tangier	OC	G	\$1.25		100	\$1.25
Tappahannock	OC	C	\$1.00		10	\$0.10

* 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, 2007 (continued)

Locality	Basis of Assessment	Assessment Type	Nominal Rate Per \$100	Assessment		Effective Rate Per \$100 [†]
				Year	Ratio (%)	
Towns (continued)						
Tazewell	OC	G	\$0.50		100	\$0.50
Timberville	OC	IN	\$0.30		100	\$0.30
Victoria	OC	G	\$0.75		33.3	\$0.25
Vinton	OC	IN	\$1.00	1-5	25	\$0.25
				6-10	20	\$0.20
				11+	15	\$0.15
Wakefield	FMV	C	\$0.86		100	\$0.86
Warrenton	OC	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	G	\$0.60		100	\$0.60
Waverly	OC	IN	\$1.06	1-5	50	\$0.53
				6-15	40	\$0.44
				16-25	25	\$0.27
				26+	10	\$0.11
West Point	OC	G	\$2.25		25	\$0.56
Windsor	OC	G	\$0.10		100	\$0.10
Wise	OC	G	\$0.53		100	\$0.53
Woodstock	OC	IN	\$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	OC	IN	\$0.28	1-5	50	\$0.14
				6+	20	\$0.056

[†] 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, 2007**

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	\$7.00	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	2	\$3.24	1	70	2	\$3.24	1	25
			2	60			2	20
			3	50			3	20
			4	40			4	15
			5	30	3	\$3.26	1	25
	3	\$3.26	1	70			2	20
			2	60			3	20
			3	50			4	15
			4	40	4 & 5	\$3.22	1	25
			5	30			2	20
	4 & 5	\$3.22	1	70			3	20
			2	60			4	15
			3	50	6	\$3.13	1	25
			4	40			2	20
			5	30			3	20
	6	\$3.13	1	70			4	15
			2	60				
			3	50				
			4	40				
			5	30				
Alleghany	N/A	N/A	N/A	N/A	All	\$5.95	All	15
Arlington	All	\$5.00	N/A	5	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				

N/A Not applicable.

**Table 10.2
Machinery and Tools Tax: Semiconductor and Forestry Harvest Equipment, 2007**

Locality	District	Semiconductor			Harvest Equipment			
		Rate Per \$100 of Assessed Value	Year	Percentage	District	Rate Per \$100 of Assessed Value	Year	Percentage
Counties (continued)								
Gloucester	N/A	N/A	N/A	N/A	All	\$2.20	1 to 7 8+	30 10
Loudoun	All	\$2.75	1 2 3 4 5+	50 40 30 20 10	N/A	N/A	N/A	N/A
Stafford	N/A	N/A	N/A	N/A	All	\$0.75	1 2 3 4 5 6+	90 80 65 50 35 20
Towns (No towns answered having equipment from semiconductor and forest product harvesting companies.)								
N/A Not applicable.								

Table 10.3
Machinery and Tools Tax Accounts, 2007

Locality	Number of Accounts	Locality	Number of Accounts
Cities (Note: All cities responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Alexandria	22	Lexington	4
Bedford	27	Lynchburg	92
Buena Vista	27	Manassas	38
Charlottesville	4,058	Manassas Park	7
Chesapeake	120	Martinsville	43
Colonial Heights	8	Norfolk	156
Covington	2	Norton	424
Danville	80	Petersburg	187
Emporia	12	Portsmouth	56
Fairfax	54	Radford	24
Falls Church	3	Roanoke	115
Franklin	7	Staunton	30
Galax	10	Virginia Beach	225
Hampton	123	Waynesboro	58
Harrisonburg	46	Williamsburg	1
Hopewell	23	Winchester	54
Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items are excluded.)			
Accomack	33	Isle of Wight	76
Alleghany	46	James City	16
Amherst	59	King and Queen	122
Appomattox	50	King William	50
Augusta	139	Lancaster	5
Bath	6	Lee	453
Bedford	131	Loudoun	234
Bland	7	Mathews	1
Botetourt	45	Mecklenburg	64
Brunswick	18	Middlesex	12
Buckingham	78	Montgomery	60
Campbell	97	New Kent	2
Caroline	61	Northampton	17
Carroll	34	Northumberland	51
Charles City	86	Orange	32
Charlotte	44	Page	24
Chesterfield	331	Patrick	47
Clarke	10	Pittsylvania	79
Craig	6	Powhatan	25
Culpeper	56	Prince Edward	5
Cumberland	297	Prince William	30
Dickenson	450	Pulaski	82
Dinwiddie	30	Richmond	14
Essex	1,647	Roanoke	84
Fairfax	109	Rockbridge	21
Fauquier	47	Scott	225
Floyd	13	Shenandoah	82
Fluvanna	4	Smyth	93
Franklin	106	Southampton	35
Frederick	205	Spotsylvania	399
Giles	27	Stafford	55
Gloucester	12	Surry	7
Goochland	45	Sussex	21
Greensville	117	Tazewell	103
Halifax	34	Warren	29
Hanover	114	Westmoreland	15
Henrico	229	Wise	125
Henry	131	Wythe	2,157
Highland	12	York	26

Table 10.3 Machinery and Tools Tax Accounts, 2007 (continued)

Locality	Number of Accounts	Locality	Number of Accounts
Towns (Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.)			
Abingdon	15	Halifax	1
Accomac	351	Hallwood	9
Altavista	17	Hamilton	1
Amherst	6	Haysi	1
Appomattox	18	Hillsville	5
Ashland	13	Iron Gate	4
Berryville	11	Ivor	1
Big Stone Gap	2	Keysville	2
Boones Mill	1	Kilmarnock	3
Boyce	2	Lebanon	23
Bridgewater	21	Luray	1
Brookneal	7	Monterey	1
Chatham	27	Pamplin	2
Chincoteague	3	Pearisburg	2
Christiansburg	60	Pulaski	33
Clarksville	3	Rocky Mount	23
Clintwood	20	Shenandoah	4
Coeburn	500	Smithfield	408
Culpeper	25	South Boston	15
Dillwyn	8	Stanley	9
Drakes Branch	11	Strasburg	53
Dublin	7	Wakefield	4
Edinburg	4	Warrenton	38
Floyd	2	West Point	25
Fries	1	Woodstock	9
Glasgow	2	Wytheville	31
Gordonsville	5		