

## Section 15

### Motor Vehicle Local License Tax, 2007

In fiscal year 2006, the motor vehicle local license tax, popularly known as the local decal tax, accounted for 1.1 percent of the total tax revenue for cities, 1.2 percent for counties, and 2.4 percent for large towns. These are averages; the relative importance of this tax in individual cities, counties, and large towns varies significantly. For information on individual localities see Appendix D.

Section 46.2-752 of the *Code of Virginia* authorizes cities, counties, and towns to levy a license tax on motor vehicles, trailers, and semitrailers. The amount of the tax may not be greater than the tax imposed by the state. Currently, the state license plate fees for non-commercial passenger vehicles are \$23 for those weighing under 4,000 pounds and \$28 for heavier vehicles (§ 46.2-694). The *Code* stipulates similar guidelines for commercial vehicles, buses and other motor vehicles. The *Code* also provides for a \$4 addition to the state license fee for emergency medical service programs (§ 46.2-694) and provides for a \$1.50 addition for the official motor vehicle safety inspection program to be paid at registration (§ 46.2-1168). Finally, House Bill 1400, the Acts of Assembly, Chapter 1042, Section 1-257, authorizes a special license plate program in commemoration of the 400th anniversary of the founding of Jamestown in 2007. The bill authorizes a mandatory \$1 fee until the program expires in 2008.

Most local governments adhere to a \$23 ceiling for a vehicle weighing less than 4,000 pounds. However, the *Code* is unclear about whether the limitation on the local tax applies to the \$23 basic state tax or to that tax plus add-on taxes for medical service programs, for the safety inspection program, and for the Jamestown anniversary commemoration. If the more liberal interpretation is used, the cap becomes \$29.50 for a vehicle weighing less than 4,000 pounds.

No locality may impose a license tax on any vehicle when the owner pays a similar tax to the locality in which the vehicle is normally stored. Furthermore, no locality may impose a local license tax on any vehicle that is owned by a nonresident of such locality and is used exclusively for pleasure or personal transportation. Vehicles used for state business by nonresident officials, dealer demonstration vehicles, and the vehicles of common carriers are also exempt from local license taxes.

The situs for the assessment of motor vehicles is clarified in § 58.1.3511. Business vehicles with a weight of 10,000 pounds or less are considered to be in the jurisdiction in

which the owner of the business: (1) is required to file a tangible personal property tax return for any vehicle used in the business, and (2) has a definite place of business from which the use of the business vehicle is directed or controlled.

If a town within a county levies a motor vehicle license tax, the county must credit the owner with the tax paid to the town. Also, if the town tax is equal to the maximum allowed by law, then the county may not impose any further tax. Likewise, no county license tax may be imposed on vehicles that are subject to license taxes imposed by a town constituting a separate school district (§ 46.2-752).<sup>1</sup>

**Table 15.1** presents the local motor vehicle license taxes on automobiles, motorcycles, and trucks. Thirty-eight cities report imposing the tax. Williamsburg does not charge residents for decals. Ninety-two of the counties, all except Buchanan, Gloucester and James City, impose the tax. Of the reporting towns, 139 say they levy the tax. Column one indicates the date that a decal, if applicable, must be affixed to a motor vehicle to denote payment of license fees. The second column gives the tax rate on private passenger vehicles. Most localities levy a flat tax between \$20 and \$29.50, with the median tax for cities, counties, and towns being \$20. The table also shows the exemption status for elderly or disabled persons. Five cities and counties offer tax relief for the elderly, while 10 exempt the disabled from this tax. The final two columns give the tax rate on motorcycles and trucks. The tax ranges from \$5 to \$29.50 for the former and from \$5 up to \$250 (depending on weight) for the latter. The following table summarize the range of tax charged for private passenger vehicles under 4,000 pounds.

#### License Tax for Private Passenger Vehicles, 2007

Tax	Number of Localities			Total
	Cities	Counties	Towns	
up to \$5	0	2	0	2
\$5.01 - \$10	1	3	12	16
\$10.01 - \$15	2	4	25	31
\$15.01 - \$20	8	25	40	73
\$20.01 - \$25	20	52	53	125
\$25.01 - \$30	7	6	9	22
Total	38	92	139	269

<sup>1</sup> The *Code* refers to school district rather than school division. Colonial Beach and West Point are the only towns that have school divisions.

**Table 15.2** lists whether localities require the display of decals and whether localities permit exemptions from the decal payment requirement. In recent years, many localities have decided not to use the decal. So far, 14 cities, 34 counties, and 26 towns report they no longer require decal

placement on automobile windshields. In addition, 15 cities, 41 counties, and 40 towns report granting payment exemptions. The most popular category for exemption is for the local fire and rescue department members.



**Table 15.1**  
**Motor Vehicle Local License Tax, 2007**

Locality	Due Date Display or Payment	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
<b>Cities</b> (Note: All cities responded to the survey.)						
Alexandria	10/05	\$25.00	No	No	\$15.00	\$25.00-\$90.00
Bedford	05/01	\$25.00	No	No	\$12.00	\$25.00
Bristol	05/15	\$15.00	No	No	\$8.00	\$17.00 up to 13k lbs. \$22.50 over 13k lbs.
Buena Vista	03/01	\$25.00	No	No	\$18.00	\$25.00 up to 2,000 lbs. \$32.50 over 2,000 lbs.
Charlottesville	N/A	\$28.50	No	No	\$8.50	\$33.50
Chesapeake	06/05	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.	No	No	\$8.00	\$23.00-\$150.00
Colonial Heights	06/05	\$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs.	No	No	\$18.00	\$23.00-\$28.00
Covington	02/28	\$20.00	No	No	\$10.00	\$20.00 up to 10k lbs. \$25.00 over 10k lbs.
Danville	06/05	\$25.00	No	Yes	\$25.00	\$25.00-\$195.00
Emporia	N/A	\$25.00	No	No	\$15.00	\$25.00
Fairfax	10/05	\$25.00	No	No	\$15.00	\$25.00
Falls Church	10/05	\$25.00	Yes	Yes	\$24.00	\$28.00 up to 6,500 lbs. \$39.00 from 6,500 to 10k lbs. \$44.00 over 10k lbs.
Franklin	02/15	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.	No	No	\$8.00	\$29.00-\$45.00
Fredericksburg	04/15	\$20.00	No	No	\$15.00	\$20.00
Galax	04/15	\$15.00	No	No	\$8.00	\$15.00 up to 10k lbs. \$20.00 over 10k lbs.
Hampton	02/15	1/1-6/30: \$28.00-\$33.00; 7/1-10/14: 1/2 price; 10/15-12/31: 1/3 price	No	No	\$15.00	1/1-6/30: \$28.00 - \$33.00; 7/1: 1/2 price; 10/15: 1/3 price
Harrisonburg	03/31	\$29.50	No	No	\$10.00	\$28.60-\$93.00
Hopewell	02/15	\$23.00	No	No	\$7.50	\$23.00-\$65.00
Lexington	Yearly <sup>a</sup>	\$20.00	No	No	\$14.00	\$20.00
Lynchburg	06/05	\$29.50 up to 4,000 lbs. \$34.50 over 4,000 lbs.	No	No	\$21.00	\$29.50-\$250.00
Manassas	11/15	\$25.00	Yes	Yes	\$10.00	\$25.00
Manassas Park	11/15	\$25.00	Yes	Yes	\$10.00	\$25.00
Martinsville	12/05	\$29.00	No	No	\$7.25	\$29.00 + 1.45 per 1,000 lbs. over 15k lbs.
Newport News	02/15	\$26.00 up to 4,000 lbs. \$31.00 from 4,001 to 10k lbs. 0.20/100 lbs. over 10k lbs.	No	No	\$24.00	\$26.00 up to 4,000 lbs. \$31.00 from 4,001 to 10k lbs. + 0.20/100 lbs. over 10k lbs.
Norfolk	N/A	\$26.00 up to 4,000 lbs. \$31.00 over 4,000 lbs.	No	No	\$15.00	\$26.00-\$130.00 <sup>b</sup>
Norton	04/15	\$10.00	No	No	\$10.00	\$10.00
Petersburg	06/10	\$23.00-\$28.00	No	No	\$16.00	\$28.00-\$208.00
Portsmouth	06/05	\$25.00 up to 4,000 lbs.; \$30.00 over 4,000 lbs.	No	No	\$24.00	\$25.00-\$250.00
Radford	05/01	\$21.00	No	No	\$11.00	\$21.00 + 0.25/100 lbs. over 10k lbs. (max. \$65.00)
Richmond	05/01	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.	No	No	\$15.00	\$24.00-\$250.00

N/A Not applicable.

<sup>a</sup> The due date for display of decal in the City of Lexington is one year from date of purchase.

<sup>b</sup> The City of Norfolk charges \$6.50 - 12.50 for trailers (by type and weight).

**Table 15.1** Motor Vehicle Local License Tax, 2007 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
<b>Cities (continued)</b>						
Roanoke	06/01	\$20.00	No	No	\$8.00	\$20.00-\$66.00
Salem	05/31	\$20.00	No	No	\$16.00	\$20.00-\$120.00
Staunton	03/31	\$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs.	No	No	\$15.00	\$20.00-\$55.00
Suffolk	12/05	\$20.00 up to 4,000 lbs. \$25.00: 4,001 to 10k lbs. \$30.00: 10k to 25k lbs. \$40.00: 25k to 40k lbs.	No	No	\$15.00	\$6.00 up to 10k lbs. \$22.00 over 10k lbs.
Virginia Beach	N/A	\$25.00 up to 4,000 lbs. \$30.00 over 4,000 lbs.	No	No	\$23.00	\$24.00-\$85.00
Waynesboro	03/31	\$25.00	No	No	\$15.00	\$25.00-\$60.00
Williamsburg	02/15	None <sup>c</sup>	No	No	None	None
Winchester	Yearly <sup>d</sup>	\$24.00	No	No	\$12.00	\$36.00
<b>Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)</b>						
Accomack	04/15	\$27.00	No	No	\$27.00	\$27.00
Albemarle	12/05	\$25.00 - \$30.00	No	No	\$20.00	\$25.00-\$30.00
Alleghany	04/15	\$20.00	No	No	\$13.00	\$20.00 up to 2,000 lbs. \$25.00 over 2,000 lbs.
Amelia	12/15	\$25.00	No	No	\$10.00	\$25.00
Amherst	12/05	\$25.00	No	No	\$11.00	\$25.00
Appomattox	12/05	\$25.00	No	No	\$24.00	\$25.00
Arlington	11/15 <sup>e</sup>	\$24.00 <sup>f</sup>	No	No	\$24.00 <sup>f</sup>	\$24.00 <sup>f</sup>
Augusta	03/31	\$25.00	No	No	\$20.00	\$25.00
Bedford	04/15	\$25.00	No	No	\$10.00	\$25.00
Bland	04/14	\$20.00	No	No	\$10.00	\$20.00
Botetourt	04/15	\$20.00	No	No	\$11.00	\$20.00
Brunswick	02/28	\$25.00	No	No	\$10.00	\$25.00
Buckingham	04/15	\$25.00	No	No	\$25.00	\$25.00
Campbell	12/05	\$27.00	No	No	\$17.00	\$27.00
Caroline	04/01	\$23.00 up to 4,000 lbs \$28.00 over 4,000 lbs	No	No	\$18.00	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs. \$41.00 over 10k lbs.
Carroll	04/15	\$25.00	No	No	\$15.00	\$25.00
Charlotte	12/05	\$25.00	No	No	\$10.00	\$25.00
Chesterfield	06/05	\$20.00	No	No	\$10.00	\$20.00
Clarke	02/15	\$25.00	No	No	\$12.00	\$25.00
Craig	04/15	\$23.00	No	No	\$15.00	\$23.00
Culpeper	04/15	\$25.00	No	No	\$15.00	\$25.00
Cumberland	11/15	\$23.00	No	No	\$18.00	\$20.00-\$30.00
Dickenson	07/01	\$10.00	No	No	\$10.00	\$10.00
Dinwiddie	01/31	\$20.00	No	No	\$10.00	\$20.00
Essex	12/05	\$25.00	No	No	\$15.00	\$20.00
Fauquier	03/15	\$25.00	Yes	No	\$15.00	\$25.00
Floyd	04/15	\$25.00 up to 4,000 lbs. \$30.00 over 4,000 lbs.	No	No	\$10.00	\$25.00 up to 4,000 lbs. \$30.00 over 4,000 lbs.
Fluvanna	06/05	\$20.00	No	No	\$6.00	\$20.00
Franklin	04/15	\$25.00	No	No	\$18.00	\$25.00
Frederick	02/15	\$25.00	No	No	\$10.00	\$25.00
Giles	04/15	\$15.00	No	No	\$7.00	\$15.00
Goochland	03/15	\$29.50	No	No	\$27.50	\$29.50 up to 10k lbs. \$34.50 over 10k lbs.
Grayson	04/15	\$20.00	No	No	\$10.00	\$20.00
Greene	02/15	\$25.00	No	No	\$9.00	\$25.00
Greensville	04/01	\$25.00	No	No	\$22.00	\$25.00

N/A Not Applicable.

<sup>c</sup> The City of Williamsburg verified that it does not charge residents for decals.<sup>d</sup> The due date for display of decal in the City of Winchester is one year from date of purchase.<sup>e</sup> Or thirty days after purchase or moving to Arlington County.<sup>f</sup> New applicants only. New decals are free once personal property taxes are paid.

**Table 15.1 Motor Vehicle Local License Tax, 2007 (continued)**

Locality	Due Date Display or Payment	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
<b>Counties (continued)</b>						
Halifax	04/15	\$25.00	No	No	\$5.00	\$25.00
Hanover	N/A	\$3.00	No	No	\$3.00	\$3.00
Henrico	06/05	\$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs.	No	No	\$15.00	\$20.00-\$64.00
Henry	04/15	\$20.00	No	Yes	\$8.00	\$20.00
Highland	12/05	\$15.00	No	No	\$5.00	\$15.00
Isle of Wight	12/05	\$20.00	No	No	\$18.00	\$20.00
King & Queen	04/01	\$25.00	No	No	\$10.00	\$25.00
King George	03/31	\$23.00	No	No	\$18.00	\$23.00
King William	12/05	\$25.00	No	No	\$20.00	\$25.00
Lancaster	N/A	\$20.00	No	Yes	\$12.00	\$20.00
Lee	10/31	\$20.00	No	No	\$20.00	\$20.00
Loudoun	11/15	\$25.00	No	No	\$16.00	\$25.00
Louisa	04/15	\$20.00	No	No	\$10.00	\$20.00
Lunenburg	12/05	\$25.00	No	No	\$15.00	\$25.00
Madison	04/01	\$25.00	No	No	\$10.00	\$25.00 trailers: \$7.50
Mathews	12/15	\$20.00	No	No	\$10.00	\$20.00
Mecklenburg	04/01	\$25.00	No	No	N/A	\$25.00
Middlesex	12/05	\$20.00; trailers: \$10.00	No	No	\$7.50	\$20.00
Montgomery	04/01	\$20.00; trailers: \$5.00 up to 1,500 lbs. \$10.00 over 1,500 lbs.	No	No	\$10.00	\$20.00
Nelson	04/15	\$20.00	No	No	\$8.00	\$20.00
New Kent	12/05	\$25.00	No	No	\$8.00	\$25.00
Northampton	04/15	\$27.00	No	No	\$27.00	\$27.00
Northumberland	When state tags expire	\$25.00	No	No	\$18.00	\$25.00
Nottoway	03/31	\$25.00	No	No	\$15.00	\$25.00
Orange	12/05	\$25.00	No	No	\$15.00	\$25.00
Page	06/05	\$20.00	No	No	\$10.00	\$20.00
Patrick	04/30	\$25.00	No	No	\$15.00	\$25.00
Pittsylvania	06/05	\$29.50	No	No	\$27.50	\$29.50
Powhatan	04/15	\$25.00	No	No	\$8.00	\$25.00
Prince Edward	04/15	\$20.00	No	No	\$10.00	\$20.00-\$40.00
Prince George	06/05	\$23.00 up to 4,000 lbs. \$27.00 4k to 6.5k lbs. \$29.00 over 6,500 lbs.	No	No	\$18.00	\$23.00 up to 4,000 lbs. \$27.00 4k to 6,500 lbs. \$29.00 over 6,500 lbs.
Prince William	11/16	\$24.00	Yes	Yes	\$12.00	\$24.00
Pulaski	10/15	\$25.00	No	No	\$10.00	\$25.00 trailers: \$10.00
Rappahannock	04/15	\$20.00	No	No	\$15.00	\$20.00
Richmond	N/A	\$29.50	No	No	\$15.00	\$29.50
Roanoke	05/31	\$20.00	No	No	\$15.00	\$20.00-\$80.00
Rockbridge	04/15	\$25.00	No	No	\$25.00	\$25.00
Rockingham	04/15	\$20.00	No	No	\$7.50	\$20.00
Russell	05/15	\$15.00	No	No	\$8.00	\$15.00
Scott	04/15	\$23.00	No	No	\$13.00	\$23.00
Shenandoah	03/01	\$25.00	No	No	\$18.00	\$25.00 trailers 1,500 lbs.: \$15.00
Smyth	03/31	\$15.00	No	No	\$10.00	\$15.00
Southampton	02/15	\$23.00	No	No	\$15.00	\$23.00
Spotsylvania	04/14	\$25.00	No	Yes	\$10.00	N/A
Stafford	06/05	\$23.00	No	No	\$23.00	\$23.00

N/A Not applicable.

**Table 15.1** Motor Vehicle Local License Tax, 2007 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
<b>Counties (continued)</b>						
Surry	05/15	\$15.00	No	No	\$5.00	\$15.00
Sussex	04/15	\$25.00	No	No	\$15.00	\$25.00
Tazewell	05/15	\$10.00	No	No	\$10.00	\$10.00
Warren	12/15	\$25.00	No	No	\$12.00	\$25.00
Washington	05/15	\$20.00	No	No	\$8.00	\$20.00
Westmoreland	12/05	\$29.50	No	No	\$15.00	\$29.50
Wise	04/15	\$5.00	No	No	\$5.00	\$5.00
Wythe	04/15	\$20.00	No	No	\$10.00	\$20.00
York	N/A	\$23.00	No	No	\$15.00	\$23.00
<b>Towns</b> (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	05/15	\$20.00	No	Yes	\$8.00	\$20.00
Accomac	04/15	\$27.00	No	No	\$25.00	\$27.00
Alberta	02/28	\$25.00	No	No	\$10.00	\$25.00
Altavista	12/15	\$15.00	No	No	\$5.00	\$15.00
Amherst	12/05	\$25.00	No	No	\$11.00	\$25.00
Appalachia	04/15	\$16.50	No	No	\$16.50	\$15.00
Appomattox	03/31	\$25.00	No	No	\$24.00	\$25.00
Ashland	01/15	\$25.00	No	No	\$15.00	\$25.00
Berryville	02/15	\$25.00	No	No	\$12.00	\$25.00
Big Stone Gap	04/15	\$25.00	No	No	\$23.00	\$25.00
Blacksburg	06/15	\$25.00	No	No	\$12.50	\$25.00-\$837.50 (2 yrs.)
Blackstone	04/15	\$20.00	No	No	\$16.00	\$20.00
Bluefield	05/15	\$10.00	No	Yes	\$5.00	\$10.00-\$50.00
Boones Mill	04/15	\$20.00	No	No	\$20.00	\$20.00
Bowling Green	04/01	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.	No	No	\$18.00	\$23.00 up to 4,000 lbs. \$28.00 over 4,000 lbs.
Boyce	02/15	\$25.00	Yes	Yes	\$12.00	\$25.00
Boydton	03/31	\$25.00	No	No	\$25.00	\$25.00
Bridgewater	04/15	\$20.00	No	No	\$7.50	\$20.00
Broadway	04/15	\$20.00	No	No	\$10.00	\$20.00
Brodnax	02/28	\$25.00	No	No	\$25.00	\$25.00
Brookneal	12/05	\$15.00	No	No	\$9.00	\$18.00
Buchanan	04/15	\$20.00	No	No	\$11.00	\$20.00
Burkeville	04/15	\$25.00	No	No	\$10.00	N/A
Capron	03/15	\$27.00	No	No	\$27.00	\$27.00
Cedar Bluff	04/15	\$10.00	No	No	\$10.00	\$10.00
Chase City	03/31	\$25.00	No	Yes	N/A	\$25.00
Chatham	04/15	\$29.50	No	No	\$27.50	\$29.50
Cheriton	04/15	\$27.00	No	No	\$27.00	\$27.00
Chilhowie	03/31	\$15.00	No	No	\$5.00	\$15.00
Chincoteague	04/15	\$23.00	No	No	\$23.00	\$23.00
Christiansburg	04/15	\$27.50	No	Yes	\$27.50	\$27.50
Claremont	05/15	\$10.00	No	No	\$5.00	\$10.00
Clarksville	04/01	\$25.00	No	No	N/A	\$25.00
Cleveland	05/15	\$15.00	No	No	N/A	\$15.00
Clifton	N/A	\$25.00	No	No	\$18.00	\$25.00
Clintwood	07/01	\$10.00	No	No	\$5.00	\$10.00
Coeburn	04/15	\$15.00	No	No	\$15.00	\$15.00
Colonial Beach	04/30	\$30.00	No	No	\$15.00	\$30.00
		Trailers: \$12.50				
Courtland	03/15	\$23.00	No	No	\$15.00	\$23.00
Craigsville	03/31	\$17.50	No	No	\$3.00	\$17.50
						trailers: \$5.00

N/A Not applicable.

**Table 15.1 Motor Vehicle Local License Tax, 2007 (continued)**

Locality	Due Date Display or Payment	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
<b>Towns (continued)</b>						
Crewe	04/15	\$25.00	No	No	\$8.00	\$25.00
Damascus	05/15	\$20.00	No	No	\$8.00	\$20.00
Dayton	04/15	\$20.00	No	No	\$10.00	\$20.00
Dublin	04/15	\$20.00	No	No	\$8.00	\$25.00 over 10k lbs.
Dumfries	04/15	\$24.00	Yes	Yes	\$24.00	\$24.00
Edinburg	03/01	\$25.00	No	No	\$18.00	\$25.00
Elkton	04/15	\$20.00	No	No	\$7.50	\$20.00
Farmville	04/15	\$25.00	No	No	\$15.00	\$25.00: less than 6,500 lbs. \$30.00: 6,500 - 10k lbs. \$1.00/1k lbs. over 10k lbs.
Fincastle	04/15	\$20.00	No	No	\$11.00	\$20.00
Floyd	04/15	\$25.00-\$30.00	No	Yes	\$25.00	\$25.00 - 30.00
Fries	04/15	\$20.00	No	No	\$15.00	\$20.00
Front Royal	02/15	\$20.00	No	No	\$12.00	\$20.00
Glade Spring	05/15	\$20.00	No	Yes	\$8.00	\$20.00 trailers: \$6.00
Glasgow	04/15	\$25.00	No	No	\$9.00	N/A
Glen Lyn	04/15	\$15.00	No	No	\$5.00	\$15.00
Gordonsville	12/05	\$25.00	No	No	\$15.00	\$25.00
Goshen	04/15	\$20.00	No	No	\$20.00	\$20.00
Gretna	12/15	\$29.50	No	No	\$29.50	\$29.50
Grottoes	04/15	\$20.00	No	No	\$7.50	\$20.00
Halifax	04/01	\$25.00	No	No	\$25.00	\$25.00
Hallwood	04/15	\$15.00	No	No	\$8.00	\$15.00
Hamilton	11/15	\$25.00	No	No	\$16.00	\$25.00
Herndon	11/16	\$20.00-\$25.00	Yes	Yes	\$10.00	\$25.00
Hillsville	04/15	\$15.00	No	Yes	\$6.00	\$15.00
Honaker	05/15	\$15.00	No	No	\$8.00	\$15.00
Independence	04/15	\$15.00	No	Yes	\$7.50	\$15.00
Iron Gate	04/15	\$20.00	No	No	\$7.50	N/A
Irvington	03/31	\$20.00	No	No	\$5.00	\$20.00
Ivor	02/15	\$23.00	No	No	\$15.00	\$23.00
Jonesville	05/31	\$10.00	No	No	\$10.00	\$10.00
Kenbridge	04/15	\$20.00	No	No	\$10.00	None
Keysville <sup>9</sup>	12/05	\$25.00	No	No	\$10.00	\$25.00
Kilmarnock	04/15	\$20.00	No	No	\$3.00	\$20.00
La Crosse	03/31	\$25.00	No	No	N/A	\$25.00
Lawrenceville	02/28	\$25.00	No	No	\$8.00	\$25.00
Lebanon	05/15	\$15.00	No	No	\$7.50	\$15.00
Leesburg	10/05	\$25.00	No	No	\$15.00	\$25.00
Louisa	04/15	\$20.00	No	No	\$10.00	\$20.00 up to 12k lbs. \$25.00 over 12k lbs.
Lovettsville	11/15	\$25.00	No	No	\$16.00	\$25.00
Luray	06/15	\$10.00	No	No	\$5.00	\$15.00
Madison	04/01	\$25.00	No	No	\$10.00	\$25.00 trailers: \$7.50
Marion	03/31	\$15.00	No	No	\$5.00	\$15.00
Melfa	N/A	\$27.00	No	No	\$27.00	\$27.00
Middletown	02/15	\$20.00	No	No	\$10.00	\$20.00
Mineral	04/15	\$20.00	No	No	\$20.00	\$20.00
Monterey	04/15	\$15.00	No	No	\$5.00	\$15.00
Montross	01/01	\$25.00	No	No	\$8.00	\$25.00
Narrows	04/15	\$15.00	No	No	\$7.50	\$15.00
Newsoms	02/15	\$23.00	No	No	\$15.00	\$23.00
Onancock	04/15	\$27.00	No	No	\$27.00	\$27.00

N/A Not applicable.

<sup>9</sup> The Town of Keysville reserves half to 3/5 of all license taxes for the County of Charlotte.

**Table 15.1** Motor Vehicle Local License Tax, 2007 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles			Motor- cycles	Trucks, Not For Hire
		Tax	Exempt			
			Elderly	Disabled		
<b>Towns (continued)</b>						
Orange	04/01	\$25.00	No	No	\$15.00	\$25.00
Pamplin	03/31	\$20.00	No	No	\$8.00	\$20.00
Pearisburg	04/15	\$15.00	No	No	\$7.50	\$15.00
Pennington Gap	10/31	\$10.00	No	No	\$10.00	\$10.00
Pound	04/15	\$15.00	No	No	\$15.00	\$15.00
Pulaski	04/02	\$25.00	No	No	\$8.00	\$25.00 up to 20k lbs. \$1.00/1k lbs. over 20k lbs
Purcellville	04/15	\$25.00	No	No	\$15.00	\$25.00
Remington	03/15	\$25.00	No	No	\$15.00	\$25.00
Rich Creek	04/15	\$15.00	No	No	\$7.50	\$15.00
Richlands	09/30	\$10.00	No	Yes	\$10.00	\$10.00
Rocky Mount	03/31	\$25.00	No	No	\$18.00	\$25.00
Round Hill	04/15	\$25.00	No	No	\$15.00	\$25.00
Rural Retreat	03/31	\$20.00	No	No	\$10.00	\$20.00
Saint Paul	04/15	\$15.00	No	No	\$15.00	\$15.00
Saxis	04/15	\$25.00	No	No	\$25.00	\$25.00
Scottsville	01/31	\$25.00	No	No	\$15.00	\$25.00
Shenandoah	06/05	\$20.00	No	No	\$10.00	\$20.00
Smithfield	02/15	\$20.00	No	No	\$20.00	\$20.00
South Boston	04/15	\$25.00	No	No	\$10.00	\$25.00-\$70.00
South Hill	04/01	\$25.00	No	No	\$25.00	\$25.00
Stanley	N/A	\$15.00	No	No	\$15.00	\$15.00
Stephens City	02/15	\$25.00	No	No	\$10.00	\$25.00
Stony Creek <sup>h</sup>	03/31	\$10.00	No	No	\$8.00	\$15.00
Strasburg	06/05	\$25.00	No	No	\$18.00	\$25.00
Stuart	05/01	\$25.00	No	No	\$15.00	\$25.00
Surry	05/15	\$15.00	No	No	\$7.50	N/A
Tangier	06/30	\$25.00	No	No	\$25.00	\$25.00
Tappahannock	04/15	\$20.00	No	No	\$15.00	\$20.00
Tazewell	05/15	\$10.00	No	No	\$10.00	\$10.00
The Plains	03/15	\$25.00	No	Yes	\$12.50	\$25.00
Timberville	04/15	\$20.00	No	No	\$7.50	\$20.00
Toms Brook	03/01	\$25.00	No	No	N/A	\$25.00
Urbanna	02/15	\$20.00	No	No	\$10.00	\$20.00
Victoria	04/15	\$25.00	No	No	\$10.00	\$25.00
Vienna	04/15	\$20.00 to 4,000 lbs. \$25.00 over 4,000 lbs.	Yes	Yes	\$10.50	\$20.00 up to 4,000 lbs. \$25.00 over 4,000 lbs.
Vinton	05/31	\$20.00	No	Yes	\$15.00	\$20.00 up to 6,000 lbs. \$25.00 6,000 to 11.5k lbs. \$30.00 over 11.5k lbs.
Wachapreague	04/15	\$27.00	No	No	\$25.00	\$27.00
Wakefield	03/31	\$25.00	No	No	\$15.00	\$25.00
Warrenton	03/15	\$15.00 regular \$7.50 over 65	No	No	\$10.00 regular \$5.00 over 65	\$15.00 regular \$7.50 over 65
Warsaw	12/05	\$25.00	No	No	\$8.00	\$25.00
Waverly <sup>i</sup>	03/31	\$25.00	No	No	\$5.00	\$25.00
West Point	08/07	\$20.00	No	No	\$15.00	\$20.00
White Stone	04/15	\$20.00	No	No	\$15.00	N/A
Windsor	12/05	\$20.00	No	No	\$20.00	\$20.00
Wise	04/15	\$15.00	No	Yes	\$15.00	\$15.00; \$25.00 over 2,000 lbs.
Woodstock	03/01	\$25.00	No	No	\$18.00	\$25.00
Wytheville	04/15	N/A	No	No	\$6.00	\$20.00

N/A Not applicable.

<sup>h</sup> Portion received by Town of Stony Creek from Sussex County decal fee.

<sup>i</sup> The Town of Waverly reserves half of all fees for Sussex County.

**Table 15.2**  
**Motor Vehicle Local License Tax Decal Displays and Exemptions, 2007**

	Display Decals	Special Exemptions
<b>Cities</b> (Note: All cities responded to the survey.)		
Alexandria	Yes	Members of Congress, diplomats, active duty military
Bedford	Yes	Disabled vets, POWs, fire, rescue, and police personnel
Bristol	Yes	N/A
Buena Vista	Yes	Military
Charlottesville	No	N/A
Chesapeake	No	Vehicles exempt under <i>Code of Virginia</i> § 46.2-755
Colonial Heights	Yes	N/A
Covington	Yes	N/A
Danville	No	Rescue crew members (1/2 off)
Emporia	No	N/A
Fairfax	Yes	Public safety, military, students
Falls Church	Yes	Active military
Franklin	Yes	N/A
Fredericksburg	Yes	N/A
Galax	Yes	N/A
Hampton	Yes	Disabled veterans, POWs
Harrisonburg	Yes	Rescue squad, POWs, disabled vets, National Guard
Hopewell	No	POWs, military, antique, city vehicles, National Guard
Lexington	Yes	N/A
Lynchburg	No	Public safety, antique vehicles
Manassas	Yes	Public safety
Manassas Park	Yes	Police, military, and fire personnel
Martinsville	No	N/A
Newport News	No	N/A
Norfolk	No	Disabled vets (1 vehicle), military (out-of-state)
Norton	Yes	N/A
Petersburg	Yes	N/A
Poquoson	No	N/A
Portsmouth	No	N/A
Radford	Yes	N/A
Richmond	No	Veterans
Roanoke	Yes	N/A
Salem	Yes	N/A
Staunton	Yes	N/A
Suffolk	Yes	N/A
Virginia Beach	No	Auxillary Sheriff, auxillary police, chaplains, disabled vets
Waynesboro	Yes	N/A
Williamsburg	No	N/A
Winchester	Yes	N/A
<b>Counties</b> (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)		
Accomack	Yes	Volunteer firemen (1 vehicle), POWs (all vehicles)
Albemarle	Yes	N/A
Alleghany	Yes	Fire and rescue members
Amelia	Yes	N/A
Amherst	No	Fire and rescue personnel, military & guard, disabled vets
Appomattox	No	N/A
Arlington	Yes	N/A
Augusta	Yes	N/A
Bath	No	N/A
Bedford	Yes	Public safety, POWs, disabled veterans
Bland	Yes	Fire fighters (with x number of hours)
Botetourt	Yes	Fire and rescue volunteers
Brunswick	Yes	N/A
Buchanan	No	N/A
Buckingham	Yes	Disabled veterans
Campbell	No	Disabled veterans, fire and rescue members
Caroline	Yes	Fire and rescue members (1 exemption per person)
Carroll	Yes	Fire and rescue members, POWs, disabled veterans
Charles City	No	N/A
Charlotte	No	Volunteer fire and rescue members

N/A Not applicable.

**Table 15.2** Motor Vehicle Local License Decal Displays and Exemptions, 2007 (continued)

	Display Decals	Special Exemptions
<b>Counties (continued)</b>		
Chesterfield	No	N/A
Clarke	Yes	Fire and rescue members
Craig	Yes	N/A
Culpeper	Yes	Fire and rescue members, police, disabled veterans
Cumberland	No	N/A
Dickenson	No	Disabled veterans
Dinwiddie	Yes	Fire and rescue, POWs, military, disabled veterans
Essex	No	N/A
Fairfax	No	N/A
Fauquier	No	Fire and rescue members, auxillary police
Floyd	Yes	N/A
Fluvanna	No	Public safety personnel, active military, disabled veterans
Franklin	Yes	N/A
Frederick	Yes	Fire and rescue, disabled veterans, POWs
Giles	Yes	N/A
Gloucester	No	N/A
Goochland	Yes	Fire and rescue, physically handicapped
Grayson	Yes	N/A
Greene	Yes	Emergency services personnel
Greensville	Yes	Fire and rescue, POWs, county vehicles, veterans
Halifax	Yes	Disabled veterans, volunteer firemen
Hanover	Yes	Public safety, disabled veterans, qualified volunteers
Henrico	No	N/A
Henry	Yes	N/A
Highland	No	Public safety
Isle of Wight	No	Fire and rescue, police, POWs, disabled veterans
James City	Yes	N/A
King & Queen	Yes	N/A
King George	No	Fire and rescue (1 per person)
King William	No	Fire and rescue personnel
Lancaster	No	Fire and rescue, disabled veterans
Lee	Yes	Churches
Loudoun	Yes	Firefighters
Louisa	Yes	N/A
Lunenburg	No	Fire and rescue members, national guard
Madison	Yes	POWs
Mathews	No	Fire and rescue (1 decal per person)
Mecklenburg	Yes	N/A
Middlesex	Yes	Fire and rescue, national guard
Montgomery	Yes	N/A
Nelson	Yes	Fire and rescue
New Kent	Yes	Fire and rescue, auxillary police
Northampton	Yes	N/A
Northumberland	No	N/A
Nottoway	Yes	N/A
Orange	No	N/A
Page	No	N/A
Patrick	Yes	N/A
Pittsylvania	No	Fire and rescue members, disabled veterans
Powhatan	Yes	Fire and rescue (1 decal per person)
Prince Edward	Yes	N/A
Prince George	No	Fire and rescue, volunteer police
Prince William	Yes	Fire and rescue, military, handicapped, disabled veterans, National Guard, antique vehicles
Pulaski	Yes	N/A
Rappahannock	Yes	N/A
Richmond	No	N/A
Roanoke	Yes	N/A
Rockbridge	Yes	N/A
Rockingham	Yes	Fire and rescue, disabled veterans
Russell	Yes	N/A
Scott	Yes	N/A
Shenandoah	No	N/A
Smyth	Yes	Fire and rescue (1 decal), POWs, disabled veterans
Southampton	Yes	N/A
Spotsylvania	No	Fire and rescue

N/A Not applicable.

**Table 15.2** Motor Vehicle Local License Decal Displays and Exemptions, 2007 (continued)

	Display Decals	Special Exemptions
<b>Counties</b> (continued)		
Stafford	No	N/A
Surry	Yes	Fire and rescue, sheriff's department
Sussex	Yes	N/A
Tazewell	Yes	N/A
Warren	Yes	Emergency services, antique vehicles, disabled veterans, farm vehicles
Washington	Yes	N/A
Westmoreland	No	Fire and rescue, antique vehicles
Wise	Yes	N/A
Wythe	Yes	N/A
York	No	N/A
<b>Towns</b> (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	Yes	N/A
Accomac	Yes	Fire squad members
Alberta	Yes	Fire department members
Altavista	No	Fire and rescue members, National Guard, POWs
Amherst	No	Vehicles exempt under <i>Code of Virginia</i> § 46.2-755
Appalachia	Yes	N/A
Appomattox	Yes	N/A
Ashland	Yes	N/A
Berryville	Yes	N/A
Big Stone Gap	Yes	N/A
Blacksburg	Yes	N/A
Blackstone	No	N/A
Bluefield	Yes	Veterans
Boones Mill	Yes	N/A
Bowling Green	Yes	N/A
Boyce	Yes	Volunteer fire department, police
Boydton	Yes	Fire and rescue
Bridgewater	Yes	N/A
Broadway	Yes	N/A
Brodnax	Yes	N/A
Brookneal	No	N/A
Buchanan	Yes	N/A
Burkeville	Yes	N/A
Capron	Yes	N/A
Cedar Bluff	Yes	N/A
Chase City	Yes	Disabled veterans
Chatham	Yes	Fire and rescue members
Cheriton	Yes	N/A
Chilhowie	Yes	N/A
Chincoteague	Yes	Fire squad members, POWs
Christiansburg	No	Disabled veterans, POWs
Claremont	Yes	N/A
Clarksville	Yes	Disabled veterans, POWs
Cleveland	Yes	N/A
Clifton	No	N/A
Clinchco	No	N/A
Clintwood	Yes	Fire and rescue members, clergy, church vans
Coeburn	Yes	Fire and rescue members, disabled veterans
Colonial Beach	Yes	Fire and rescue members, disabled veterans
Courtland	Yes	N/A
Craigsville	Yes	N/A
Crewe	Yes	N/A
Culpeper	No	N/A
Damascus	Yes	N/A
Dayton	Yes	Fire and rescue members (1 exemption per person)
Dilwyn	No	N/A
Drakes Branch	No	N/A
Dublin	Yes	N/A
Duffield	No	N/A

N/A Not applicable.

**Table 15.2** Motor Vehicle Local License Decal Displays and Exemptions, 2007 (continued)

	Display Decals	Special Exemptions
<b>Towns (continued)</b>		
Dumfries	Yes	N/A
Eastville	No	N/A
Edinburg	Yes	Fire and rescue
Elkton	Yes	N/A
Farmville	Yes	N/A
Fincastle	Yes	N/A
Floyd	Yes	N/A
Fries	Yes	N/A
Front Royal	Yes	N/A
Glade Spring	Yes	N/A
Glasgow	Yes	Disabled veterans
Glen Lyn	Yes	N/A
Gordonsville	No	N/A
Goshen	Yes	Fire and rescue members
Gretna	No	N/A
Grottoes	Yes	N/A
Halifax	Yes	N/A
Hallwood	Yes	N/A
Hamilton	Yes	Fire and rescue members (if qualified)
Haysi	No	N/A
Herndon	Yes	N/A
Hillsville	Yes	Fire and rescue members, disabled veterans
Honaker	Yes	N/A
Independence	Yes	N/A
Iron Gate	Yes	Fire department members
Irvington	Yes	Sheriff's office
Ivor	Yes	N/A
Jonesville	Yes	N/A
Kenbridge	Yes	N/A
Keysville	No	N/A
Kilmarnock	No	Fire and rescue members, active duty military
La Crosse	Yes	N/A
Lawrenceville	Yes	N/A
Lebanon	Yes	N/A
Leesburg	Yes	Public safety volunteers
Louisa	Yes	Fire/EMS members
Lovettsville	Yes	Fire and rescue members
Luray	No	Fire and rescue members
Madison	Yes	N/A
Marion	Yes	Fire and rescue members, disabled veterans
Melfa	No	N/A
Middletown	Yes	N/A
Mineral	Yes	N/A
Monterey	Yes	N/A
Montross	Yes	Fire and rescue members, active duty military
Narrows	Yes	N/A
Newsoms	Yes	N/A
Onancock	Yes	Fire and rescue members
Orange	Yes	N/A
Pamplin	Yes	N/A
Pearisburg	Yes	Fire squad members
Pennington Gap	Yes	N/A
Pound	Yes	Fire and rescue members
Pulaski	Yes	Disabled veterans
Purcellville	Yes	N/A
Remington	Yes	N/A
Rich Creek	Yes	Fire squad
Richlands	Yes	Fire and rescue members, disabled veterans
Rocky Mount	Yes	N/A
Round Hill	Yes	Fire department members

N/A Not applicable.

**Table 15.2** Motor Vehicle Local License Decal Displays and Exemptions, 2007 (continued)

	Display Decals	Special Exemptions
<b>Towns (continued)</b>		
Rural Retreat	Yes	Fire squad
Saint Charles	Yes	N/A
Saint Paul	Yes	Public safety
Saxis	Yes	N/A
Scottsville	Yes	Public safety
Shenandoah	No	Fire and rescue members
Smithfield	Yes	N/A
South Boston	Yes	Fire department members
South Hill	Yes	N/A
Stanley	No	N/A
Stephens City	Yes	Fire and rescue members
Stony Creek	Yes	N/A
Strasburg	Yes	Fire and rescue members
Stuart	Yes	N/A
Surry	Yes	N/A
Tangier	Yes	N/A
Tappahannock	Yes	N/A
Tazewell	Yes	N/A
The Plains	Yes	N/A
Timberville	Yes	Fire and rescue members
Toms Brook	No	N/A
Troutdale	Yes	N/A
Urbanna	Yes	N/A
Victoria	Yes	N/A
Vienna	Yes	Fire department members, auxillary police
Vinton	Yes	N/A
Virgilina	Yes	N/A
Wachapreague	Yes	Fire department members
Wakefield	Yes	N/A
Warrenton	Yes	Fire and rescue members
Warsaw	No	Fire and rescue members (1 vehicle per volunteer)
Washington	No	N/A
Waverly	Yes	N/A
West Point	No	Fire and rescue members
White Stone	Yes	Fire department members (1 decal per member)
Windsor	No	Fire and rescue, military, disabled veterans
Wise	Yes	Fire and rescue
Woodstock	Yes	N/A
Wytheville	Yes	Fire and rescue (1 decal per member)
N/A Not applicable.		