

Virginia Economic Development Partnership



2011-12

Virginia Guide to
Local Taxes on Business



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INTRODUCTION

Nationally recognized for its conservative fiscal practices, Virginia has one of the fairest and most stable tax structures of the 50 states. Both businesses and individuals carry their share of the tax load. The General Assembly has kept taxes on industry competitive and has eliminated many tax irritants. The state corporate income tax rate, one of the lowest in the nation, has not increased since 1972. Virginia also offers a very modest local tax bill for industry. Items taxed at the state level are not taxed at the local level, with the exception of sales and use tax; and Virginia taxes new and existing industries equally.

Tax Jurisdiction

This publication summarizes local taxes on businesses by Virginia's cities and counties. Virginia differs from most states in that its counties and cities are separate taxing entities. A company pays either county or city taxes, depending upon its location--it does not pay both. If a company is located within the corporate limits of a *town*, it pays county taxes and town taxes, except for utility taxes which are paid only to the town if levied by both jurisdictions. Town rates may be found in the bulletin, ***Local Tax Rates***, from the Virginia Department of Taxation. In almost every instance, a town uses the same assessment policy for tax purposes as the county in which it is located.

Virginia statutes permit the creation of sanitary and other special purpose districts. If a company is located in one of these districts, it would pay a modest levy in addition to the basic county or city levy for some or all property taxes.

Local Taxes on Manufacturers

At the local level, a Virginia manufacturer is liable for the following taxes:

- * Real estate tax
- * Machinery and tool tax
- * Industrial utility taxes
- * Tangible personal property tax on road-licensed vehicles

In Virginia, a manufacturer's inventory, furniture, fixtures, and corporate aircraft are not taxed, nor does a manufacturer pay business license tax on gross receipts when the sales are at wholesale and occur at the place of manufacture. Manufacturing companies also receive broad exemptions from state and local sales and use taxes on purchases used directly in production and in research and development.

Merchants' Capital Tax

Forty-six of Virginia's 95 counties impose a merchants' capital tax. None of Virginia's cities impose the tax; rather, all 39 cities opt to impose the business license tax discussed below, which is in lieu of a merchants' capital tax. Thus, a locality may impose either the merchants' capital tax or the business license tax, not both. Under the merchants' capital tax, "capital" generally is defined as merchandise for sale, including: inventory of stock on hand, certain daily rental passenger cars, and certain daily rental property. The situs for assessment and taxation is the locality in which the property is physically located on the locality's tax day (usually January 1).

Business License Tax

Localities may impose local license taxes on businesses, trades, professions, occupations, and callings. Most business license taxes are based on "gross receipts", and localities have the option of taxing some classifications of business and not taxing others. Table 11 covers five classifications of businesses as defined by the Virginia Department of Taxation's *Guidelines*: retailer, mail order, wholesaler, financial services, and business services.

Sources

In the spring of 2011, the University of Virginia's Weldon Cooper Center for Public Service surveyed all 95 counties and 39 cities. The tax information in this publication is based on the survey responses. Assessment ratios for real estate taxes were obtained from the Virginia Department of Taxation and are based on an annual analysis of real estate transactions in each locality.

Additional information on taxes is included in the Virginia Economic Development Partnership's publication, **Virginia: A Guide to Establishing A Business**. The *Guide* summarizes the major state and local taxes on businesses as well as major personal taxes.

TABLE 1
TAXES ON REAL ESTATE IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Assessment Ratio (Percentage of Fair Market Value Taxable)*	Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate (Assessment Ratio X Nominal Tax Rate)
¹ Accomack County	100.0%	\$0.38	\$0.38
Albemarle County	98.4%	\$0.74	\$0.73
City of Alexandria	95.9%	\$1.00	\$0.96
Alleghany County	97.9%	\$0.64	\$0.63
Amelia County	79.3%	\$0.43	\$0.34
Amherst County	92.7%	\$0.52	\$0.48
Appomattox County	99.0%	\$0.50	\$0.49
¹ Arlington County	95.4%	\$0.95	\$0.90
Augusta County	96.4%	\$0.48	\$0.46
Bath County	94.2%	\$0.48	\$0.45
City of Bedford	96.2%	\$0.86	\$0.83
Bedford County	98.8%	\$0.50	\$0.49
Bland County	100.0%	\$0.55	\$0.55
Botetourt County	94.1%	\$0.65	\$0.61
City of Bristol	90.5%	\$0.94	\$0.85
Brunswick County	84.0%	\$0.39	\$0.33
Buchanan County	70.2%	\$0.43	\$0.30
Buckingham County	100.0%	\$0.44	\$0.44
City of Buena Vista	100.0%	\$0.93	\$0.93
Campbell County	97.8%	\$0.46	\$0.45
Caroline County	100.0%	\$0.68	\$0.68
Carroll County	94.0%	\$0.60	\$0.56
Charles City County	85.2%	\$0.68	\$0.58
Charlotte County	93.4%	\$0.42	\$0.39
City of Charlottesville	97.1%	\$0.95	\$0.92
¹ City of Chesapeake	97.4%	\$1.04	\$1.01
¹ Chesterfield County	100.0%	\$0.95	\$0.95
Clarke County	100.0%	\$0.62	\$0.62
City of Colonial Heights	100.0%	\$1.10	\$1.10
City of Covington	93.8%	\$0.69	\$0.65
Craig County	80.5%	\$0.56	\$0.45
Culpeper County	96.0%	\$0.74	\$0.71
Cumberland County	90.9%	\$0.68	\$0.62
City of Danville	100.0%	\$0.73	\$0.73
Dickenson County	74.8%	\$0.60	\$0.45
Dinwiddie County	98.4%	\$0.72	\$0.71
City of Emporia	94.6%	\$0.81	\$0.77

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Locality	Assessment Ratio (Percentage of Fair Market Value Taxable)*	Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate (Assessment Ratio X Nominal Tax Rate)
Essex County	100.0%	\$0.61	\$0.61
¹ City of Fairfax	99.2%	\$0.94	\$0.93
¹ Fairfax County	93.1%	\$1.07	\$1.00
City of Falls Church	96.9%	\$1.27	\$1.23
¹ Fauquier County	98.6%	\$0.97	\$0.96
Floyd County	95.2%	\$0.50	\$0.48
Fluvanna County	100.0%	\$0.57	\$0.57
¹ City of Franklin	100.0%	\$0.77	\$0.77
Franklin County	100.0%	\$0.48	\$0.48
Frederick County	99.0%	\$0.55	\$0.54
City of Fredericksburg	100.0%	\$0.72	\$0.72
City of Galax	99.5%	\$0.62	\$0.62
Giles County	95.0%	\$0.54	\$0.51
¹ Gloucester County	99.6%	\$0.58	\$0.58
¹ Goochland County	100.0%	\$0.53	\$0.53
Grayson County	92.8%	\$0.49	\$0.45
Greene County	99.2%	\$0.69	\$0.68
Greensville County	97.0%	\$0.47	\$0.46
Halifax County	97.8%	\$0.43	\$0.42
¹ City of Hampton	100.0%	\$1.04	\$1.04
¹ Hanover County	100.0%	\$0.81	\$0.81
City of Harrisonburg	100.0%	\$0.59	\$0.59
¹ Henrico County	100.0%	\$0.87	\$0.87
Henry County	93.6%	\$0.46	\$0.43
Highland County	78.0%	\$0.40	\$0.31
City of Hopewell	100.0%	\$0.99	\$0.99
Isle of Wight County	100.0%	\$0.65	\$0.65
James City County	100.0%	\$0.77	\$0.77
King and Queen County	100.0%	\$0.48	\$0.48
King George County	88.5%	\$0.50	\$0.44
² King William County	100.0%	\$0.81	\$0.81
Lancaster County	100.0%	\$0.40	\$0.40
Lee County	82.3%	\$0.65	\$0.53
City of Lexington	100.0%	\$0.73	\$0.73
¹ Loudoun County	96.3%	\$1.29	\$1.24
Louisa County	100.0%	\$0.62	\$0.62
Lunenburg County	94.0%	\$0.36	\$0.34

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City of Lynchburg	98.5%	\$1.05	\$1.03
Madison County	100.0%	\$0.50	\$0.50
¹ City of Manassas	94.7%	\$1.23	\$1.16
City of Manassas Park	94.8%	\$1.65	\$1.56
City of Martinsville	98.1%	\$1.02	\$1.00
Mathews County	82.5%	\$0.47	\$0.39
Mecklenburg County	98.9%	\$0.36	\$0.36
Middlesex County	93.9%	\$0.43	\$0.40
Montgomery County	98.6%	\$0.75	\$0.74
Nelson County	100.0%	\$0.55	\$0.55
¹ New Kent County	100.0%	\$0.70	\$0.70
City of Newport News	100.0%	\$1.10	\$1.10
¹ City of Norfolk	100.0%	\$1.11	\$1.11
Northampton County	100.0%	\$0.49	\$0.49
Northumberland County	97.6%	\$0.40	\$0.39
City of Norton	91.0%	\$0.80	\$0.73
Nottoway County	87.7%	\$0.49	\$0.43
Orange County	100.0%	\$0.49	\$0.49
Page County	100.0%	\$0.64	\$0.64
Patrick County	94.3%	\$0.48	\$0.45
City of Petersburg	96.1%	\$1.35	\$1.30
Pittsylvania County	94.4%	\$0.52	\$0.49
City of Poquoson	100.0%	\$0.09	\$0.09
City of Portsmouth	100.0%	\$1.27	\$1.27
Powhatan County	100.0%	\$0.77	\$0.77
Prince Edward County	95.4%	\$0.42	\$0.40
Prince George County	97.5%	\$0.80	\$0.78
¹ Prince William County	90.0%	\$1.20	\$1.08
Pulaski County	100.0%	\$0.54	\$0.54
City of Radford	95.6%	\$0.76	\$0.73
Rappahannock County	95.2%	\$0.58	\$0.55
¹ City of Richmond	100.0%	\$1.20	\$1.20
Richmond County	90.3%	\$0.67	\$0.61
¹ City of Roanoke	100.0%	\$1.19	\$1.19
Roanoke County	97.2%	\$1.09	\$1.06
Rockbridge County	90.3%	\$0.61	\$0.55
Rockingham County	89.0%	\$0.60	\$0.53

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Russell County	74.4%	\$0.61	\$0.45
City of Salem	89.1%	\$1.18	\$1.05
Scott County	100.0%	\$0.69	\$0.69
¹ Shenandoah County	97.8%	\$0.47	\$0.46
Smyth County	92.4%	\$0.69	\$0.64
Southampton County	93.4%	\$0.77	\$0.72
¹ Spotsylvania County	93.5%	\$0.86	\$0.80
Stafford County	89.8%	\$1.08	\$0.97
¹ City of Staunton	100.0%	\$0.90	\$0.90
¹ City of Suffolk	100.0%	\$0.91	\$0.91
Surry County	100.0%	\$0.73	\$0.73
Sussex County	79.3%	\$0.54	\$0.43
Tazewell County	92.4%	\$0.58	\$0.54
¹ City of Virginia Beach	100.0%	\$0.89	\$0.89
¹ Warren County	100.0%	\$0.59	\$0.59
Washington County	88.8%	\$0.58	\$0.52
City of Waynesboro	95.5%	\$0.75	\$0.72
Westmoreland County	100.0%	\$0.46	\$0.46
City of Williamsburg	100.0%	\$0.54	\$0.54
¹ City of Winchester	100.0%	\$0.86	\$0.86
Wise County	87.5%	\$0.57	\$0.50
¹ Wythe County	87.8%	\$0.44	\$0.39
York County	100.0%	\$0.66	\$0.66

***Virginia statutes require reassessments to be made at 100 percent of fair market value. However, because of rising real estate values and most localities reassessing only periodically, actual assessment ratios are usually lower than 100 percent. Each year, the Virginia Department of Taxation examines real estate transactions, comparing real estate assessments effective on the date of the property's sale with the selling price of the property. The Tax Department's ratios of assessed values to selling prices for 2011 are shown in this table. They represent the best measures of actual assessment ratios in Virginia localities.**

1: District levies are imposed in addition to the basic county or city levy.

2: The county levy in the town of West Point is \$0.27 per \$100 of assessed valuation.

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
¹ Accomack County	Original Cost	1	45.0%	\$3.58	\$1.61
	Original Cost	2	35.0%	\$3.58	\$1.25
	Original Cost	3	30.0%	\$3.58	\$1.07
	Original Cost	4 - 10	20.0%	\$3.58	\$0.72
	Original Cost	11+	10.0%	\$3.58	\$0.36
Albemarle County	Original Cost	1	25.0%	\$4.28	\$1.07
	Original Cost	2	22.5%	\$4.28	\$0.96
	Original Cost	3	20.0%	\$4.28	\$0.86
	Original Cost	4	17.5%	\$4.28	\$0.75
	Original Cost	5	15.0%	\$4.28	\$0.64
	Original Cost	6	12.5%	\$4.28	\$0.54
	Original Cost	7+	10.0%	\$4.28	\$0.43
Alleghany County	Original Cost	1+	15.0%	\$5.95	\$0.89
Amelia County	Original Cost	1	60.0%	\$1.00	\$0.60
	Original Cost	2	45.0%	\$1.00	\$0.45
	Original Cost	3	37.5%	\$1.00	\$0.38
	Original Cost	4	30.0%	\$1.00	\$0.30
	Original Cost	5+	20.0%	\$1.00	\$0.20
Amherst County	Original Cost	1+	25.0%	\$2.00	\$0.50
Appomattox County	Original Cost	1+	12.5%	\$4.60	\$0.58
Arlington County	Original Cost	1	80.0%	\$5.00	\$4.00
	Original Cost	2	70.0%	\$5.00	\$3.50
	Original Cost	3	60.0%	\$5.00	\$3.00
	Original Cost	4	50.0%	\$5.00	\$2.50
	Original Cost	5	40.0%	\$5.00	\$2.00
	Original Cost	6	30.0%	\$5.00	\$1.50
	Original Cost	7+	20.0%	\$5.00	\$1.00
Augusta County	Original Cost	1+	20.0%	\$1.90	\$0.38
Bath County	Book Value	1+	100.0%	\$0.35	\$0.35
Bedford County	Original Cost	1	100.0%	\$1.20	\$1.20
	Original Cost	2	95.0%	\$1.20	\$1.14
	Original Cost	3	90.0%	\$1.20	\$1.08
	Original Cost	4	85.0%	\$1.20	\$1.02

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		Age of Machinery	Percent		
Bedford County	Original Cost	5	80.0%	\$1.20	\$0.96
	Original Cost	6	75.0%	\$1.20	\$0.90
	Original Cost	7	70.0%	\$1.20	\$0.84
	Original Cost	8	65.0%	\$1.20	\$0.78
	Original Cost	9	60.0%	\$1.20	\$0.72
	Original Cost	10	55.0%	\$1.20	\$0.66
	Original Cost	11	50.0%	\$1.20	\$0.60
	Original Cost	12	45.0%	\$1.20	\$0.54
	Original Cost	13+	40.0%	\$1.20	\$0.48
Bland County	Original Cost	1	95.0%	\$0.89	\$0.85
	Original Cost	2	90.0%	\$0.89	\$0.80
	Original Cost	3	85.0%	\$0.89	\$0.76
	Original Cost	4	80.0%	\$0.89	\$0.71
	Original Cost	5	75.0%	\$0.89	\$0.67
	Original Cost	6	70.0%	\$0.89	\$0.62
	Original Cost	7	65.0%	\$0.89	\$0.58
	Original Cost	8	60.0%	\$0.89	\$0.53
	Original Cost	9	55.0%	\$0.89	\$0.49
	Original Cost	10	50.0%	\$0.89	\$0.45
	Original Cost	11	45.0%	\$0.89	\$0.40
	Original Cost	12	40.0%	\$0.89	\$0.36
	Original Cost	13	35.0%	\$0.89	\$0.31
	Original Cost	14	30.0%	\$0.89	\$0.27
	Original Cost	15	25.0%	\$0.89	\$0.22
	Original Cost	16+	20.0%	\$0.89	\$0.18
Botetourt County	Original Cost	1 - 5	50.0%	\$1.80	\$0.90
	Original Cost	6+	42.0%	\$1.80	\$0.76
Brunswick County	Original Cost	1+	20.0%	\$3.40	\$0.68
Buchanan County	Original Cost	1 - 3	80.0%	\$1.95	\$1.56
	Original Cost	4 - 6	60.0%	\$1.95	\$1.17
	Original Cost	7 - 9	40.0%	\$1.95	\$0.78
	Original Cost	10+	20.0%	\$1.95	\$0.39
Buckingham County	Original Cost	1 - 9	15.0%	\$2.90	\$0.44
	Original Cost	10 - 19	10.0%	\$2.90	\$0.29

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(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)	
		Age of Machinery	Percent			
Buckingham County	Original Cost	20+	5.0%	\$2.90	\$0.15	
Campbell County	Original Cost	1+	25.0%	\$3.25	\$0.81	
Caroline County	Original Cost	1+	20.0%	\$3.50	\$0.70	
Carroll County	Original Cost	1	90.0%	\$1.30	\$1.17	
	Original Cost	2	85.0%	\$1.30	\$1.11	
	Original Cost	3	80.0%	\$1.30	\$1.04	
	Original Cost	4	70.0%	\$1.30	\$0.91	
	Original Cost	5	60.0%	\$1.30	\$0.78	
	Original Cost	6	50.0%	\$1.30	\$0.65	
	Original Cost	7	40.0%	\$1.30	\$0.52	
	Original Cost	8	35.0%	\$1.30	\$0.46	
	Original Cost	9+	30.0%	\$1.30	\$0.39	
	Charles City County	Original Cost	1	50.0%	\$2.50	\$1.25
		Original Cost	2	40.0%	\$2.50	\$1.00
Original Cost		3	30.0%	\$2.50	\$0.75	
Original Cost		4	20.0%	\$2.50	\$0.50	
Original Cost		5+	10.0%	\$2.50	\$0.25	
Charlotte County	Original Cost	1	45.0%	\$3.00	\$1.35	
	Original Cost	2	40.5%	\$3.00	\$1.22	
	Original Cost	3	36.5%	\$3.00	\$1.09	
	Original Cost	4	32.8%	\$3.00	\$0.98	
	Original Cost	5+	29.5%	\$3.00	\$0.89	
Chesterfield County	Original Cost	1 - 10	25.0%	\$1.00	\$0.25	
	Original Cost	11 - 20	20.0%	\$1.00	\$0.20	
	Original Cost	21+	15.0%	\$1.00	\$0.15	
	Original Cost	(Idle & unused equipment)	0.0%	\$1.00	\$0.00	
City of Alexandria	Original Cost	1	80.0%	\$4.50	\$3.60	
	Original Cost	2	70.0%	\$4.50	\$3.15	
	Original Cost	3	60.0%	\$4.50	\$2.70	
	Original Cost	4	50.0%	\$4.50	\$2.25	
	Original Cost	5	40.0%	\$4.50	\$1.80	
	Original Cost	6	30.0%	\$4.50	\$1.35	
	Original Cost	7+	20.0%	\$4.50	\$0.90	

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		Age of Machinery	Percent		
City of Bedford	Original Cost	1+	60.0%	\$1.30	\$0.78
City of Bristol	Original Cost	1+	11.0%	\$7.00	\$0.77
City of Buena Vista	Original Cost	1 - 10	20.0%	\$4.25	\$0.85
	Original Cost	11 - 20	15.0%	\$4.25	\$0.64
	Original Cost	21+	10.0%	\$4.25	\$0.43
	Original Cost	(Equipment idle for one year)	1.0%	\$4.25	\$0.04
City of Charlottesville	Original Cost	1	25.0%	\$4.20	\$1.05
	Original Cost	2	22.5%	\$4.20	\$0.94
	Original Cost	3	20.0%	\$4.20	\$0.84
	Original Cost	4	17.5%	\$4.20	\$0.74
	Original Cost	5	15.0%	\$4.20	\$0.63
	Original Cost	6+	12.5%	\$4.20	\$0.53
¹ City of Chesapeake	Original Cost	1+	20.0%	\$3.12	\$0.62
City of Colonial Heights	Original Cost	1	90.0%	\$2.00	\$1.80
	Original Cost	2	80.0%	\$2.00	\$1.60
	Original Cost	3	70.0%	\$2.00	\$1.40
	Original Cost	4	60.0%	\$2.00	\$1.20
	Original Cost	5	50.0%	\$2.00	\$1.00
	Original Cost	6+	40.0%	\$2.00	\$0.80
City of Covington	Original Cost	1+	15.0%	\$5.52	\$0.83
City of Danville	Original Cost	1 - 10	20.0%	\$1.50	\$0.30
	Original Cost	11 - 15	10.0%	\$1.50	\$0.15
	Original Cost	16+	2.0%	\$1.50	\$0.03
City of Emporia	Original Cost	1+	12.5%	\$5.00	\$0.63
City of Fairfax	Original Cost	1	80.0%	\$4.13	\$3.30
	Original Cost	2	70.0%	\$4.13	\$2.89
	Original Cost	3	60.0%	\$4.13	\$2.48
	Original Cost	4	50.0%	\$4.13	\$2.07
	Original Cost	5	40.0%	\$4.13	\$1.65
	Original Cost	6	30.0%	\$4.13	\$1.24
	Original Cost	7	20.0%	\$4.13	\$0.83
	Original Cost	8+	10.0%	\$4.13	\$0.41
City of Falls Church	Original Cost	1	80.0%	\$4.84	\$3.87

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
City of Falls Church	Original Cost	2	70.0%	\$4.84	\$3.39
	Original Cost	3	60.0%	\$4.84	\$2.90
	Original Cost	4	50.0%	\$4.84	\$2.42
	Original Cost	5	40.0%	\$4.84	\$1.94
	Original Cost	6	30.0%	\$4.84	\$1.45
	Original Cost	7+	20.0%	\$4.84	\$0.97
City of Franklin	Original Cost	1+	30.0%	\$2.00	\$0.60
City of Fredericksburg	Original Cost	1	90.0%	\$0.80	\$0.72
	Original Cost	2	80.0%	\$0.80	\$0.64
	Original Cost	3	70.0%	\$0.80	\$0.56
	Original Cost	4	60.0%	\$0.80	\$0.48
	Original Cost	5	45.0%	\$0.80	\$0.36
	Original Cost	6	30.0%	\$0.80	\$0.24
	Original Cost	7+	20.0%	\$0.80	\$0.16
City of Galax	Original Cost	1+	50.0%	\$1.42	\$0.71
City of Hampton	Original Cost	1+	35.0%	\$3.50	\$1.23
City of Harrisonburg	Original Cost	1	90.0%	\$2.00	\$1.80
	Original Cost	2	80.0%	\$2.00	\$1.60
	Original Cost	3	70.0%	\$2.00	\$1.40
	Original Cost	4	60.0%	\$2.00	\$1.20
	Original Cost	5	50.0%	\$2.00	\$1.00
	Original Cost	6	40.0%	\$2.00	\$0.80
	Original Cost	7+	30.0%	\$2.00	\$0.60
City of Hopewell	Original Cost	1+	25.0%	\$3.05	\$0.76
City of Lexington	Original Cost	(equipment not fully depreciated)	25.0%	\$4.25	\$1.06
	Original Cost	(equipment fully depreciated)	10.0%	\$4.25	\$0.43
City of Lynchburg	Original Cost	1 - 5	30.0%	\$3.00	\$0.90
	Original Cost	6+	25.4%	\$3.00	\$0.76
City of Manassas	Original Cost	1	80.0%	\$2.10	\$1.68
	Original Cost	2	70.0%	\$2.10	\$1.47
	Original Cost	3	60.0%	\$2.10	\$1.26
	Original Cost	4	50.0%	\$2.10	\$1.05
	Original Cost	5	40.0%	\$2.10	\$0.84

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
City of Manassas	Original Cost	6	30.0%	\$2.10	\$0.63
	Original Cost	7+	20.0%	\$2.10	\$0.42
City of Manassas Park	Original Cost	1	70.0%	\$3.50	\$2.45
	Original Cost	2	60.0%	\$3.50	\$2.10
	Original Cost	3	50.0%	\$3.50	\$1.75
	Original Cost	4	40.0%	\$3.50	\$1.40
	Original Cost	5	30.0%	\$3.50	\$1.05
	Original Cost	6+	20.0%	\$3.50	\$0.70
	Original Cost	6+	20.0%	\$3.50	\$0.70
City of Martinsville	Original Cost	1	90.0%	\$1.85	\$1.67
	Original Cost	2	80.0%	\$1.85	\$1.48
	Original Cost	3	70.0%	\$1.85	\$1.30
	Original Cost	4	60.0%	\$1.85	\$1.11
	Original Cost	5	50.0%	\$1.85	\$0.93
	Original Cost	6	40.0%	\$1.85	\$0.74
	Original Cost	7	30.0%	\$1.85	\$0.56
	Original Cost	8+	25.0%	\$1.85	\$0.46
City of Newport News	Original Cost	1+	33.3%	\$3.75	\$1.25
City of Norfolk	Original Cost	1+	40.0%	\$4.25	\$1.70
City of Norton	Other	1+	10.0%	\$1.85	\$0.19
City of Petersburg	Original Cost	1	40.0%	\$3.80	\$1.52
	Original Cost	2	35.0%	\$3.80	\$1.33
	Original Cost	3	30.0%	\$3.80	\$1.14
	Original Cost	4	25.0%	\$3.80	\$0.95
	Original Cost	5+	20.0%	\$3.80	\$0.76
City of Poquoson	Original Cost	1+	30.0%	\$4.15	\$1.25
City of Portsmouth	Original Cost	1 - 25	50.0%	\$3.00	\$1.50
	Original Cost	26+	25.0%	\$3.00	\$0.75
City of Radford	Original Cost	1+	30.0%	\$1.76	\$0.53
City of Richmond	Original Cost	1	90.0%	\$2.30	\$2.07
	Original Cost	2	80.0%	\$2.30	\$1.84
	Original Cost	3	70.0%	\$2.30	\$1.61
	Original Cost	4	60.0%	\$2.30	\$1.38
	Original Cost	5	50.0%	\$2.30	\$1.15

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
City of Richmond	Original Cost	6+	40.0%	\$2.30	\$0.92
City of Roanoke	Original Cost	1	60.0%	\$3.45	\$2.07
	Original Cost	2	50.0%	\$3.45	\$1.73
	Original Cost	3	40.0%	\$3.45	\$1.38
	Original Cost	4	30.0%	\$3.45	\$1.04
	Original Cost	5+	20.0%	\$3.45	\$0.69
City of Salem	Original Cost	1	70.0%	\$3.20	\$2.24
	Original Cost	2	60.0%	\$3.20	\$1.92
	Original Cost	3	50.0%	\$3.20	\$1.60
	Original Cost	4	40.0%	\$3.20	\$1.28
	Original Cost	5	30.0%	\$3.20	\$0.96
	Original Cost	6+	25.0%	\$3.20	\$0.80
City of Staunton	Original Cost	1+	100.0%	\$1.24	\$1.24
City of Suffolk	Original Cost	1 - 5	20.0%	\$3.15	\$0.63
	Original Cost	6+	10.0%	\$3.15	\$0.32
City of Virginia Beach	No Machinery/Tools Tax				
City of Waynesboro	Original Cost	1	27.0%	\$3.00	\$0.81
	Original Cost	2	25.0%	\$3.00	\$0.75
	Original Cost	3	22.0%	\$3.00	\$0.66
	Original Cost	4	20.0%	\$3.00	\$0.60
	Original Cost	5	15.0%	\$3.00	\$0.45
	Original Cost	6+	12.0%	\$3.00	\$0.36
City of Williamsburg	Original Cost	1+	30.0%	\$3.50	\$1.05
City of Winchester	Original Cost	1	80.0%	\$1.30	\$1.04
	Original Cost	2	70.0%	\$1.30	\$0.91
	Original Cost	3	60.0%	\$1.30	\$0.78
	Original Cost	4	50.0%	\$1.30	\$0.65
	Original Cost	5	40.0%	\$1.30	\$0.52
	Original Cost	6+	30.0%	\$1.30	\$0.39
Clarke County	Original Cost	1	50.0%	\$1.25	\$0.63
	Original Cost	2	45.0%	\$1.25	\$0.56
	Original Cost	3	40.0%	\$1.25	\$0.50
	Original Cost	4	37.5%	\$1.25	\$0.47

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Clarke County	Original Cost	5	35.0%	\$1.25	\$0.44
	Original Cost	6	32.5%	\$1.25	\$0.41
	Original Cost	7	30.0%	\$1.25	\$0.38
	Original Cost	8	27.5%	\$1.25	\$0.34
	Original Cost	9	25.0%	\$1.25	\$0.31
	Original Cost	10	22.5%	\$1.25	\$0.28
	Original Cost	11	20.0%	\$1.25	\$0.25
	Original Cost	12	17.5%	\$1.25	\$0.22
	Original Cost	13	15.0%	\$1.25	\$0.19
	Original Cost	14	12.5%	\$1.25	\$0.16
	Original Cost	15+	10.0%	\$1.25	\$0.13
	Original Cost	(Idle equipment)		10.0%	\$1.25
Craig County	Original Cost	1	80.0%	\$2.20	\$1.76
	Original Cost	2	70.0%	\$2.20	\$1.54
	Original Cost	3	60.0%	\$2.20	\$1.32
	Original Cost	4	50.0%	\$2.20	\$1.10
	Original Cost	5	40.0%	\$2.20	\$0.88
	Original Cost	6	30.0%	\$2.20	\$0.66
	Original Cost	7+	20.0%	\$2.20	\$0.44
Culpeper County	Original Cost	1	70.0%	\$2.00	\$1.40
	Original Cost	2	60.0%	\$2.00	\$1.20
	Original Cost	3	50.0%	\$2.00	\$1.00
	Original Cost	4	40.0%	\$2.00	\$0.80
	Original Cost	5	30.0%	\$2.00	\$0.60
	Original Cost	6+	20.0%	\$2.00	\$0.40
Cumberland County	Original Cost	1+	20.0%	\$3.75	\$0.75
Dickenson County	Original Cost	1 - 3	80.0%	\$1.69	\$1.35
	Original Cost	4 - 6	60.0%	\$1.69	\$1.01
	Original Cost	7 - 9	40.0%	\$1.69	\$0.68
	Original Cost	10+	20.0%	\$1.69	\$0.34
Dinwiddie County	Original Cost	1+	20.0%	\$3.30	\$0.66
Essex County	Original Cost	1+	10.0%	\$3.50	\$0.35
Fairfax County	Original Cost	1	80.0%	\$4.57	\$3.66

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Fairfax County	Original Cost	2	70.0%	\$4.57	\$3.20
	Original Cost	3	60.0%	\$4.57	\$2.74
	Original Cost	4	50.0%	\$4.57	\$2.29
	Original Cost	5	40.0%	\$4.57	\$1.83
	Original Cost	6	30.0%	\$4.57	\$1.37
	Original Cost	7+	20.0%	\$4.57	\$0.91
Fauquier County	Original Cost	1	70.0%	\$2.30	\$1.61
	Original Cost	2	60.0%	\$2.30	\$1.38
	Original Cost	3	50.0%	\$2.30	\$1.15
	Original Cost	4	40.0%	\$2.30	\$0.92
	Original Cost	5	30.0%	\$2.30	\$0.69
	Original Cost	6	20.0%	\$2.30	\$0.46
	Original Cost	7+	10.0%	\$2.30	\$0.23
Floyd County	Original Cost	1	60.0%	\$1.55	\$0.93
	Original Cost	2	50.0%	\$1.55	\$0.78
	Original Cost	3	40.0%	\$1.55	\$0.62
	Original Cost	4	30.0%	\$1.55	\$0.47
	Original Cost	5+	20.0%	\$1.55	\$0.31
Fluvanna County	Original Cost	1+	13.0%	\$2.00	\$0.26
Franklin County	Original Cost	1	100.0%	\$0.60	\$0.60
	Original Cost	2	90.0%	\$0.60	\$0.54
	Original Cost	3	80.0%	\$0.60	\$0.48
	Original Cost	4	70.0%	\$0.60	\$0.42
	Original Cost	5	60.0%	\$0.60	\$0.36
	Original Cost	6	50.0%	\$0.60	\$0.30
	Original Cost	7+	40.0%	\$0.60	\$0.24
Frederick County	Original Cost	1	60.0%	\$2.00	\$1.20
	Original Cost	2	50.0%	\$2.00	\$1.00
	Original Cost	3	40.0%	\$2.00	\$0.80
	Original Cost	4+	30.0%	\$2.00	\$0.60
Giles County	Original Cost	1+	100.0%	\$0.99	\$0.99
Gloucester County	Original Cost	1 - 13	30.0%	\$2.60	\$0.78
	Original Cost	14+	10.0%	\$2.60	\$0.26

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Goochland County	Original Cost	1 - 5	20.0%	\$3.75	\$0.75
	Original Cost	6 - 14	15.0%	\$3.75	\$0.56
	Original Cost	15+	10.0%	\$3.75	\$0.38
	Original Cost	(Idle & unused equipment)	1.0%	\$3.75	\$0.04
Grayson County	Original Cost	1	100.0%	\$1.75	\$1.75
	Original Cost	2	90.0%	\$1.75	\$1.58
	Original Cost	3	80.0%	\$1.75	\$1.40
	Original Cost	4	70.0%	\$1.75	\$1.23
	Original Cost	5	60.0%	\$1.75	\$1.05
	Original Cost	6	50.0%	\$1.75	\$0.88
	Original Cost	7	40.0%	\$1.75	\$0.70
	Original Cost	8+	30.0%	\$1.75	\$0.53
Greene County	Book Value	1+	100.0%	\$2.50	\$2.50
Greensville County	Original Cost	1+	20.0%	\$4.00	\$0.80
Halifax County	Original Cost	1 - 19	50.0%	\$1.26	\$0.63
	Original Cost	20+	25.0%	\$1.26	\$0.32
	Original Cost	(Idle & unused equipment)	5.0%	\$1.26	\$0.06
Hanover County	Original Cost	1+	10.0%	\$3.57	\$0.36
¹ Henrico County	Original Cost	1	80.0%	\$1.00	\$0.80
	Original Cost	2	77.0%	\$1.00	\$0.77
	Original Cost	3	69.0%	\$1.00	\$0.69
	Original Cost	4	62.0%	\$1.00	\$0.62
	Original Cost	5	55.0%	\$1.00	\$0.55
	Original Cost	6 - 10	23.0%	\$1.00	\$0.23
	Original Cost	11 - 12	18.0%	\$1.00	\$0.18
	Original Cost	13 - 14	14.0%	\$1.00	\$0.14
	Original Cost	15+	7.0%	\$1.00	\$0.07
Henry County	Original Cost	1	97.0%	\$1.48	\$1.44
	Original Cost	2	87.0%	\$1.48	\$1.29
	Original Cost	3	77.0%	\$1.48	\$1.14
	Original Cost	4	67.0%	\$1.48	\$0.99
	Original Cost	5+	57.0%	\$1.48	\$0.84
Highland County	Original Cost	1+	5.0%	\$1.00	\$0.05

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Isle of Wight County	Original Cost	1+	100.0%	\$0.70	\$0.70
James City County	Original Cost	1+	25.0%	\$4.00	\$1.00
King and Queen County	Original Cost	1	70.0%	\$1.10	\$0.77
	Original Cost	2	60.0%	\$1.10	\$0.66
	Original Cost	3	50.0%	\$1.10	\$0.55
	Original Cost	4	40.0%	\$1.10	\$0.44
	Original Cost	5	30.0%	\$1.10	\$0.33
	Original Cost	6	20.0%	\$1.10	\$0.22
	Original Cost	7+	10.0%	\$1.10	\$0.11
	King George County	Original Cost	1+	20.0%	\$2.50
² King William County	Original Cost	1+	25.0%	\$2.45	\$0.61
Lancaster County	Book Value	1	100.0%	\$1.52	\$1.52
	Book Value	2	90.0%	\$1.52	\$1.37
	Book Value	3	80.0%	\$1.52	\$1.22
	Book Value	4	70.0%	\$1.52	\$1.06
	Book Value	5	60.0%	\$1.52	\$0.91
	Book Value	6	50.0%	\$1.52	\$0.76
	Book Value	7	40.0%	\$1.52	\$0.61
	Book Value	8	30.0%	\$1.52	\$0.46
	Book Value	9+	20.0%	\$1.52	\$0.30
Lee County	Original Cost	1	90.0%	\$2.00	\$1.80
	Original Cost	2	80.0%	\$2.00	\$1.60
	Original Cost	3	70.0%	\$2.00	\$1.40
	Original Cost	4	60.0%	\$2.00	\$1.20
	Original Cost	5	50.0%	\$2.00	\$1.00
	Original Cost	6	40.0%	\$2.00	\$0.80
	Original Cost	7	30.0%	\$2.00	\$0.60
	Original Cost	8+	20.0%	\$2.00	\$0.40
Loudoun County	Original Cost	1	50.0%	\$2.75	\$1.38
	Original Cost	2	40.0%	\$2.75	\$1.10
	Original Cost	3	30.0%	\$2.75	\$0.83
	Original Cost	4	20.0%	\$2.75	\$0.55
	Original Cost	5+	10.0%	\$2.75	\$0.28

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Louisa County	Original Cost	1+	10.0%	\$1.90	\$0.19
Lunenburg County	Original Cost	1 - 5	50.0%	\$1.80	\$0.90
	Original Cost	6 - 10	40.0%	\$1.80	\$0.72
	Original Cost	11 - 15	30.0%	\$1.80	\$0.54
	Original Cost	16 - 20	20.0%	\$1.80	\$0.36
	Original Cost	21+	10.0%	\$1.80	\$0.18
Madison County	Original Cost	1	90.0%	\$1.62	\$1.46
	Original Cost	(depreciate 10% each year thereafter)		\$1.62	
Mathews County	Book Value	1+	100.0%	\$2.14	\$2.14
Mecklenburg County	Original Cost	1+	80.0%	\$0.66	\$0.53
Middlesex County	Original Cost	1+	10.0%	\$1.75	\$0.18
Montgomery County	Original Cost	1 - 4	60.0%	\$1.82	\$1.09
	Original Cost	5 - 7	50.0%	\$1.82	\$0.91
	Original Cost	8+	40.0%	\$1.82	\$0.73
Nelson County	Original Cost	1 - 5	40.0%	\$1.25	\$0.50
	Original Cost	6 - 10	30.0%	\$1.25	\$0.38
	Original Cost	11 - 15	20.0%	\$1.25	\$0.25
	Original Cost	16+	10.0%	\$1.25	\$0.13
New Kent County	Original Cost	1 - 3	35.0%	\$1.50	\$0.53
	Original Cost	4 - 6	30.0%	\$1.50	\$0.45
	Original Cost	7 - 10	25.0%	\$1.50	\$0.38
	Original Cost	11+	20.0%	\$1.50	\$0.30
	Original Cost	(Idle equipment)	5.0%	\$1.50	\$0.08
Northampton County	Original Cost	1	70.0%	\$2.25	\$1.58
	Original Cost	2	60.0%	\$2.25	\$1.35
	Original Cost	3	50.0%	\$2.25	\$1.13
	Original Cost	4	40.0%	\$2.25	\$0.90
	Original Cost	5	25.0%	\$2.25	\$0.56
	Original Cost	6+	10.0%	\$2.25	\$0.23
Northumberland County	Original Cost	1+	25.0%	\$3.60	\$0.90
Nottoway County	Original Cost	1 - 3	70.0%	\$1.35	\$0.95
	Original Cost	4 - 7	60.0%	\$1.35	\$0.81
	Original Cost	8+	30.0%	\$1.35	\$0.41

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MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Orange County	Original Cost	1	75.0%	\$1.83	\$1.37
	Original Cost	2	70.0%	\$1.83	\$1.28
	Original Cost	3	65.0%	\$1.83	\$1.19
	Original Cost	4	60.0%	\$1.83	\$1.10
	Original Cost	5	55.0%	\$1.83	\$1.01
	Original Cost	6	50.0%	\$1.83	\$0.92
	Original Cost	7	45.0%	\$1.83	\$0.82
	Original Cost	8	40.0%	\$1.83	\$0.73
	Original Cost	9	35.0%	\$1.83	\$0.64
	Original Cost	10	30.0%	\$1.83	\$0.55
	Original Cost	11+	25.0%	\$1.83	\$0.46
Page County	Original Cost	1+	40.0%	\$2.00	\$0.80
Patrick County	Original Cost	1	95.0%	\$1.71	\$1.62
	Original Cost	2	85.5%	\$1.71	\$1.46
	Original Cost	3	77.0%	\$1.71	\$1.32
	Original Cost	4	69.3%	\$1.71	\$1.19
	Original Cost	5	62.3%	\$1.71	\$1.07
	Original Cost	6	56.1%	\$1.71	\$0.96
	Original Cost	7	50.5%	\$1.71	\$0.86
	Original Cost	8	45.4%	\$1.71	\$0.78
	Original Cost	9	40.9%	\$1.71	\$0.70
	Original Cost	10	36.8%	\$1.71	\$0.63
	Original Cost	11	33.1%	\$1.71	\$0.57
	Original Cost	12	29.8%	\$1.71	\$0.51
	Original Cost	13	26.8%	\$1.71	\$0.46
	Original Cost	14+	25.0%	\$1.71	\$0.43
Pittsylvania County	Original Cost	1+	10.0%	\$4.50	\$0.45
Powhatan County	Original Cost	1	60.0%	\$3.60	\$2.16
	Original Cost	2	45.0%	\$3.60	\$1.62
	Original Cost	3	37.5%	\$3.60	\$1.35
	Original Cost	4	30.0%	\$3.60	\$1.08
	Original Cost	5+	20.0%	\$3.60	\$0.72
Prince Edward County	Original Cost	1+	10.0%	\$4.20	\$0.42
Prince George County	Original Cost	1	60.0%	\$1.50	\$0.90

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MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Prince George County	Original Cost	2	50.0%	\$1.50	\$0.75
	Original Cost	3	40.0%	\$1.50	\$0.60
	Original Cost	4	30.0%	\$1.50	\$0.45
	Original Cost	5+	20.0%	\$1.50	\$0.30
Prince William County	Original Cost	1	85.0%	\$2.00	\$1.70
	Original Cost	2	75.0%	\$2.00	\$1.50
	Original Cost	3	65.0%	\$2.00	\$1.30
	Original Cost	4	55.0%	\$2.00	\$1.10
	Original Cost	5	45.0%	\$2.00	\$0.90
	Original Cost	6	35.0%	\$2.00	\$0.70
	Original Cost	7	25.0%	\$2.00	\$0.50
	Original Cost	8	15.0%	\$2.00	\$0.30
	Original Cost	9+	10.0%	\$2.00	\$0.20
Pulaski County	Original Cost	1+	48.0%	\$1.50	\$0.72
Rappahannock County	No Machinery/Tools Tax				
Richmond County	Book Value	1+	100.0%	\$0.01	\$0.01
Roanoke County	Original Cost	1 - 5	25.0%	\$3.00	\$0.75
	Original Cost	6 - 10	20.0%	\$3.00	\$0.60
	Original Cost	11+	15.0%	\$3.00	\$0.45
Rockbridge County	Original Cost	1+	10.0%	\$2.55	\$0.26
Rockingham County	Original Cost	1	90.0%	\$2.55	\$2.30
	Original Cost	2	80.0%	\$2.55	\$2.04
	Original Cost	3	70.0%	\$2.55	\$1.79
	Original Cost	4	60.0%	\$2.55	\$1.53
	Original Cost	5	50.0%	\$2.55	\$1.28
	Original Cost	6	40.0%	\$2.55	\$1.02
	Original Cost	7	30.0%	\$2.55	\$0.77
	Original Cost	8+	20.0%	\$2.55	\$0.51
Russell County	Original Cost	new - 1	90.0%	\$1.65	\$1.49
	Original Cost	2 - 3	80.0%	\$1.65	\$1.32
	Original Cost	4 - 5	70.0%	\$1.65	\$1.16
	Original Cost	6 - 7	60.0%	\$1.65	\$0.99
	Original Cost	8 - 10	50.0%	\$1.65	\$0.83

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Russell County	Original Cost	11 - 14	40.0%	\$1.65	\$0.66
	Original Cost	15+	30.0%	\$1.65	\$0.50
Scott County	Original Cost	1+	100.0%	\$0.72	\$0.72
Shenandoah County	Original Cost	1	55.0%	\$3.15	\$1.73
	Original Cost	2	50.0%	\$3.15	\$1.58
	Original Cost	3	45.0%	\$3.15	\$1.42
	Original Cost	4	40.0%	\$3.15	\$1.26
	Original Cost	5	25.0%	\$3.15	\$0.79
	Original Cost	6+	10.0%	\$3.15	\$0.32
	Original Cost				
Smyth County	Original Cost	1	90.0%	\$1.55	\$1.40
	Original Cost	2	80.0%	\$1.55	\$1.24
	Original Cost	3	70.0%	\$1.55	\$1.09
	Original Cost	4	60.0%	\$1.55	\$0.93
	Original Cost	5	50.0%	\$1.55	\$0.78
	Original Cost	6	40.0%	\$1.55	\$0.62
	Original Cost	7	30.0%	\$1.55	\$0.47
	Original Cost	8+	20.0%	\$1.55	\$0.31
Southampton County	Original Cost	1	80.0%	\$2.40	\$1.92
	Original Cost	2	70.0%	\$2.40	\$1.68
	Original Cost	3	60.0%	\$2.40	\$1.44
	Original Cost	4	50.0%	\$2.40	\$1.20
	Original Cost	5	40.0%	\$2.40	\$0.96
	Original Cost	6	30.0%	\$2.40	\$0.72
	Original Cost	7	20.0%	\$2.40	\$0.48
	Original Cost	8+	10.0%	\$2.40	\$0.24
Spotsylvania County	Original Cost	1	50.0%	\$2.50	\$1.25
	Original Cost	2	45.0%	\$2.50	\$1.13
	Original Cost	3	40.0%	\$2.50	\$1.00
	Original Cost	4	30.0%	\$2.50	\$0.75
	Original Cost	5+	20.0%	\$2.50	\$0.50
Stafford County	Original Cost	1	90.0%	\$0.75	\$0.68
	Original Cost	2	80.0%	\$0.75	\$0.60
	Original Cost	3	65.0%	\$0.75	\$0.49
	Original Cost	4	50.0%	\$0.75	\$0.38

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Stafford County	Original Cost	5	35.0%	\$0.75	\$0.26
	Original Cost	6+	20.0%	\$0.75	\$0.15
Surry County	Original Cost	1	60.0%	\$1.00	\$0.60
	Original Cost	2	50.0%	\$1.00	\$0.50
	Original Cost	3	40.0%	\$1.00	\$0.40
	Original Cost	4	30.0%	\$1.00	\$0.30
	Original Cost	5+	20.0%	\$1.00	\$0.20
Sussex County	Original Cost	1 - 5	100.0%	\$2.43	\$2.43
	Original Cost	6 - 15	80.0%	\$2.43	\$1.94
	Original Cost	16 - 25	50.0%	\$2.43	\$1.22
	Original Cost	26+	20.0%	\$2.43	\$0.49
Tazewell County	Original Cost	1+	100.0%	\$2.00	\$2.00
Warren County	Original Cost	1	70.0%	\$1.30	\$0.91
	Original Cost	2	60.0%	\$1.30	\$0.78
	Original Cost	3	50.0%	\$1.30	\$0.65
	Original Cost	4	40.0%	\$1.30	\$0.52
	Original Cost	5+	30.0%	\$1.30	\$0.39
Washington County	Original Cost	new	100.0%	\$1.55	\$1.55
	Original Cost	1	90.0%	\$1.55	\$1.40
	Original Cost	2	80.0%	\$1.55	\$1.24
	Original Cost	3	70.0%	\$1.55	\$1.09
	Original Cost	4	60.0%	\$1.55	\$0.93
	Original Cost	5+	50.0%	\$1.55	\$0.78
Westmoreland County	Original Cost	1+	100.0%	\$1.50	\$1.50
Wise County	Original Cost	1	85.0%	\$1.15	\$0.98
	Original Cost	2	80.0%	\$1.15	\$0.92
	Original Cost	3	75.0%	\$1.15	\$0.86
	Original Cost	4	70.0%	\$1.15	\$0.80
	Original Cost	5	65.0%	\$1.15	\$0.75
	Original Cost	6	60.0%	\$1.15	\$0.69
	Original Cost	7	40.0%	\$1.15	\$0.46
	Original Cost	8	30.0%	\$1.15	\$0.35
	Original Cost	9	20.0%	\$1.15	\$0.23

TABLE 2**MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA**

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Wise County	Original Cost	10+	15.0%	\$1.15	\$0.17
Wythe County	Original Cost	1 - 5	50.0%	\$1.50	\$0.75
	Original Cost	6+	20.0%	\$1.50	\$0.30
York County	Original Cost	1+	25.0%	\$4.00	\$1.00

*The "effective tax rate" in each locality was computed by multiplying the assessment ratio by the nominal tax rate. Unlike the tax on real estate which is based on the fair market value of the property, the tax on machinery and tools can be based on the original total capitalized cost or the depreciated cost (book value). The original total capitalized cost of machinery and tools is usually greater than the depreciated cost defined as original cost less depreciation. Thus, comparisons of effective tax rates are valid only among localities using the same assessment value.

1: District levies are imposed in addition to the basic county or city levy.

2: The county levy in the town of West Point is \$0.95 per \$100 of assessed valuation.

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
¹ Accomack County	X		1	50.0%	\$3.58	\$1.79
			2	45.0%	\$3.58	\$1.61
			3	43.0%	\$3.58	\$1.54
			4	41.0%	\$3.58	\$1.47
			5	39.0%	\$3.58	\$1.40
			6	37.0%	\$3.58	\$1.32
			7	35.0%	\$3.58	\$1.25
			8	33.0%	\$3.58	\$1.18
			9	31.0%	\$3.58	\$1.11
			10	29.0%	\$3.58	\$1.04
			11	27.0%	\$3.58	\$0.97
			12	25.0%	\$3.58	\$0.90
			13	23.0%	\$3.58	\$0.82
			14+	20.0%	\$3.58	\$0.72
Albemarle County	X		1	25.0%	\$4.28	\$1.07
			(reduced by 2.5/yr. thereafter, minimum is 10%)		\$4.28	
					\$4.28	
Alleghany County	X		1+	15.0%	\$5.95	\$0.89
Amelia County	X		1	60.0%	\$4.00	\$2.40
			2	40.0%	\$4.00	\$1.60
			3	37.0%	\$4.00	\$1.48
			4	33.0%	\$4.00	\$1.32
			5+	20.0%	\$4.00	\$0.80
Amherst County	X		1+	30.0%	\$3.25	\$0.98
Appomattox County	X		1 - 5	50.0%	\$4.60	\$2.30
			6 - 10	40.0%	\$4.60	\$1.84
			11 - 15	30.0%	\$4.60	\$1.38
			16+	15.0%	\$4.60	\$0.69
Arlington County	X		1	80.0%	\$5.00	\$4.00
			(reduced by 10/yr. thereafter, minimum is 20%)		\$5.00	
					\$5.00	
Augusta County	X		1	40.0%	\$1.90	\$0.76
			(reduced by 5/yr. thereafter, minimum is 5% or \$50)		\$1.90	
					\$1.90	
Bath County	X		1	90.0%	\$0.35	\$0.31
			(reduced by 10/yr. thereafter, minimum is 10% or \$1,000)		\$0.35	
					\$0.35	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Bedford County	X		1	100.0%	\$1.70	\$1.70
			(reduced by 5/yr. thereafter, minimum is 30%)		\$1.70	
					\$1.70	
Bland County	X		1+	50.0%	\$2.29	\$1.15
Botetourt County	X		1	90.0%	\$2.25	\$2.02
			(reduced by 20/yr. thereafter, minimum is 10%)		\$2.25	
					\$2.25	
Brunswick County	X		1+	25.0%	\$3.40	\$0.85
Buchanan County	X		1 - 3	80.0%	\$1.95	\$1.56
			4 - 6	60.0%	\$1.95	\$1.17
			7 - 9	40.0%	\$1.95	\$0.78
			10+	20.0%	\$1.95	\$0.39
Buckingham County	X		1 - 9	15.0%	\$4.05	\$0.61
			10 - 19	10.0%	\$4.05	\$0.41
			20+	5.0%	\$4.05	\$0.20
Campbell County	X		1 - 10	25.0%	\$3.85	\$0.96
			11+	15.0%	\$3.85	\$0.58
Caroline County	X		1+	20.0%	\$6.25	\$1.25
Carroll County	X		1	90.0%	\$1.60	\$1.44
			2	85.0%	\$1.60	\$1.36
			3	80.0%	\$1.60	\$1.28
			4	70.0%	\$1.60	\$1.12
			5	60.0%	\$1.60	\$0.96
			6	50.0%	\$1.60	\$0.80
			7	40.0%	\$1.60	\$0.64
			8	35.0%	\$1.60	\$0.56
			9+	30.0%	\$1.60	\$0.48
Charles City County	X		1	60.0%	\$3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 10%)		\$3.50	
					\$3.50	
Charlotte County	X		1	45.0%	\$3.00	\$1.35
			(less 10% each yr. thereafter to a minimum of 10%)		\$3.00	
					\$3.00	
Chesterfield County	X		1	70.0%	\$3.60	\$2.52
			2	50.0%	\$3.60	\$1.80
			(reduced by 10/yr. thereafter, minimum is 10%)		\$3.60	
		\$3.60				

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
City of Alexandria	X		1	80.0%	\$4.75	\$3.80
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.75	
					\$4.75	
City of Bedford	X		1+	52.0%	\$1.50	\$0.78
City of Bristol	X		1+	11.0%	\$7.00	\$0.77
City of Buena Vista	X		1	80.0%	\$5.85	\$4.68
			(reduced by 10/yr. thereafter, minimum is 10%)		\$5.85	
					\$5.85	
City of Charlottesville	X		1	25.0%	\$4.20	\$1.05
			(reduced by 2.5/yr. thereafter, minimum is 10%)		\$4.20	
					\$4.20	
City of Chesapeake	X		1+	20.0%	\$4.08	\$0.82
City of Colonial Heights	X		1	60.0%	\$3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.50	
					\$3.50	
City of Covington	X		1+	10.0%	\$5.60	\$0.56
City of Danville	X		1	60.0%	\$3.00	\$1.80
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.00	
					\$3.00	
City of Emporia	X		1	50.0%	\$5.00	\$2.50
			(reduced by 5/yr. thereafter, minimum is 20%)		\$5.00	
					\$5.00	
City of Fairfax	X		1	80.0%	\$4.13	\$3.30
			(reduced by 10/yr. thereafter, minimum is 10%)		\$4.13	
					\$4.13	
City of Falls Church	X		1	80.0%	\$4.84	\$3.87
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.84	
					\$4.84	
City of Franklin	X		1+	25.0%	\$4.50	\$1.13
City of Fredericksburg	X		1	90.0%	\$3.40	\$3.06
			2	80.0%	\$3.40	\$2.72
			3	70.0%	\$3.40	\$2.38
			4	60.0%	\$3.40	\$2.04
			5	45.0%	\$3.40	\$1.53
			6	30.0%	\$3.40	\$1.02
			7+	20.0%	\$3.40	\$0.68
City of Galax	X		1+	50.0%	\$1.68	\$0.84

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)
(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
City of Hampton	X		1+	35.0%	\$4.25	\$1.49
City of Harrisonburg	X		1 (reduced by 10/yr. thereafter, minimum is 30%)	90.0%	\$2.00 \$2.00 \$2.00	\$1.80
City of Hopewell	X		new (reduced by 10/yr. thereafter, minimum is 20%)	60.0%	\$3.50 \$3.50 \$3.50	\$2.10
City of Lexington	X		(equipment not fully depreciated) (equipment fully depreciated)	25.0% 10.0%	\$4.25 \$4.25	\$1.06 \$0.43
City of Lynchburg	X		1 - 5 6+	30.0% 25.4%	\$3.80 \$3.80	\$1.14 \$0.96
City of Manassas	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	80.0%	\$2.50 \$2.50 \$2.50	\$2.00
City of Manassas Park	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	70.0%	\$3.50 \$3.50 \$3.50	\$2.45
City of Martinsville	X		1 2 3 4 5 6 7 8+	90.0% 80.0% 70.0% 60.0% 50.0% 40.0% 30.0% 25.0%	\$2.30 \$2.30 \$2.30 \$2.30 \$2.30 \$2.30 \$2.30 \$2.30	\$2.07 \$1.84 \$1.61 \$1.38 \$1.15 \$0.92 \$0.69 \$0.58
City of Newport News	X		1+	33.3%	\$4.25	\$1.42
City of Norfolk	X		1+	40.0%	\$4.33	\$1.73
City of Norton	X		1+	10.0%	\$1.85	\$0.19
City of Petersburg	X		1 (reduced by 5/yr. thereafter, minimum is 20%)	40.0%	\$4.40 \$4.40 \$4.40	\$1.76
City of Poquoson	X		1+	30.0%	\$4.15	\$1.25
City of Portsmouth	X		1 - 25 26+	50.0% 25.0%	\$5.00 \$5.00	\$2.50 \$1.25
City of Radford	X		1 2 3	90.0% 80.0% 70.0%	\$1.76 \$1.76 \$1.76	\$1.58 \$1.41 \$1.23

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
City of Radford			4	60.0%	\$1.76	\$1.06
			5	50.0%	\$1.76	\$0.88
			6+	20.0%	\$1.76	\$0.35
City of Richmond	X		1	70.0%	\$3.70	\$2.59
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.70	
City of Roanoke	X		1	60.0%	\$3.45	\$2.07
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.45	
City of Salem	X		1	70.0%	\$3.20	\$2.24
			2	60.0%	\$3.20	\$1.92
			3	50.0%	\$3.20	\$1.60
			4	40.0%	\$3.20	\$1.28
			5	30.0%	\$3.20	\$0.96
			6+	25.0%	\$3.20	\$0.80
City of Staunton	X		3	20.0%	\$2.00	\$0.40
			5	20.0%	\$2.00	\$0.40
			7	15.0%	\$2.00	\$0.30
			10	10.0%	\$2.00	\$0.20
			15	10.0%	\$2.00	\$0.20
			(uses greater of S/L depreciation or percentages)		\$2.00	
City of Suffolk	X		1+	20.0%	\$4.25	\$0.85
City of Virginia Beach	X		1+	40.0%	\$3.70	\$1.48
City of Waynesboro	X		40% of given book value each year		\$5.00	
			to minimum of 20% of cost of item		\$5.00	
City of Williamsburg	X		1+	30.0%	\$3.50	\$1.05
City of Winchester	X		1	80.0%	\$4.50	\$3.60
			(reduced by 10/yr. thereafter, minimum is 30%)		\$4.50	
Clarke County	X		1	75.0%	\$4.69	\$3.52
			2	60.0%	\$4.69	\$2.81
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.69	
Craig County	X		1	50.0%	\$3.00	\$1.50
			2	30.0%	\$3.00	\$0.90
			3	20.0%	\$3.00	\$0.60

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Craig County			4+	10.0%	\$3.00	\$0.30
Culpeper County	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	70.0%	\$3.50 \$3.50 \$3.50	\$2.45
Cumberland County	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	80.0%	\$4.50 \$4.50 \$4.50	\$3.60
Dickenson County	X		new - 3 4 - 6 7 - 9 10+	80.0% 60.0% 40.0% 20.0%	\$1.69 \$1.69 \$1.69 \$1.69	\$1.35 \$1.01 \$0.68 \$0.34
Dinwiddie County	X		1+	20.0%	\$4.90	\$0.98
Essex County	X		1+	10.0%	\$3.50	\$0.35
Fairfax County	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	80.0%	\$4.57 \$4.57 \$4.57	\$3.66
Fauquier County	X		1 (reduced by 10/yr. thereafter, minimum is 10%)	70.0%	\$2.30 \$2.30 \$2.30	\$1.61
Floyd County	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	60.0%	\$2.95 \$2.95 \$2.95	\$1.77
Fluvanna County	X		1 - 10	20.0%	\$4.15	\$0.83
Franklin County	X		1 (reduced by 5/yr. thereafter, minimum is 20%)	50.0%	\$2.04 \$2.04 \$2.04	\$1.02
Frederick County	X		1+	30.0%	\$4.86	\$1.46
Giles County	X		1+	50.0%	\$1.91	\$0.96
Gloucester County	X		1 - 12 13+	30.0% 10.0%	\$2.60 \$2.60	\$0.78 \$0.26
Goochland County	X		1 2 3 4 5+	60.0% 45.0% 37.5% 30.0% 20.0%	\$4.00 \$4.00 \$4.00 \$4.00 \$4.00	\$2.40 \$1.80 \$1.50 \$1.20 \$0.80
Grayson County	X		1 (reduced by 5/yr. thereafter,	75.0%	\$1.75 \$1.75	\$1.31

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Grayson County			minimum is 20%)		\$1.75	
Greene County	X		1	80.0%	\$5.00	\$4.00
			(reduced by 10/yr. thereafter, minimum is 20%)		\$5.00	
Greensville County	X		1	50.0%	\$4.50	\$2.25
			2	45.0%	\$4.50	\$2.02
			3	40.0%	\$4.50	\$1.80
			(reduced by 2.5/yr. thereafter, minimum is 15%)		\$4.50	
Halifax County	X		1	70.0%	\$3.60	\$2.52
			(reduced by 10/yr. thereafter, minimum is 10%)		\$3.60	
Hanover County	X		1	60.0%	\$3.57	\$2.14
			(reduced by 10/yr. thereafter, minimum is 10%)		\$3.57	
¹ Henrico County	X		1	80.0%	\$3.50	\$2.80
			2	75.0%	\$3.50	\$2.63
			3	64.0%	\$3.50	\$2.24
			4	54.0%	\$3.50	\$1.89
			5	45.0%	\$3.50	\$1.57
			6	36.0%	\$3.50	\$1.26
			7	27.0%	\$3.50	\$0.95
			8	20.0%	\$3.50	\$0.70
			9	15.0%	\$3.50	\$0.53
			10+	8.0%	\$3.50	\$0.28
Henry County	X		1	97.0%	\$1.48	\$1.44
			2	87.0%	\$1.48	\$1.29
			3	77.0%	\$1.48	\$1.14
			4	67.0%	\$1.48	\$0.99
			5+	57.0%	\$1.48	\$0.84
Highland County	X		1	40.0%	\$1.50	\$0.60
			(less 5% each yr. thereafter, minimum is \$100)		\$1.50	
Isle of Wight County	X		1+	40.0%	\$4.50	\$1.80
James City County	X		1+	25.0%	\$4.00	\$1.00
King and Queen County	X		1	25.0%	\$3.94	\$0.99
			(less 10% each yr. thereafter,		\$3.94	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
King and Queen County			minimum is \$200)		\$3.94	
King George County	X		1	30.0%	\$3.20	\$0.96
			(reduced by 5/yr. thereafter, minimum is 10%)		\$3.20	
² King William County	X		1	80.0%	\$3.65	\$2.92
			2	60.0%	\$3.65	\$2.19
			3	40.0%	\$3.65	\$1.46
			4	20.0%	\$3.65	\$0.73
			5+	10.0%	\$3.65	\$0.37
Lancaster County		X	1+	100.0%	\$1.52	\$1.52
			(minimum is 20% of OC)		\$1.52	
Lee County	X		1	90.0%	\$2.00	\$1.80
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.00	
Loudoun County	X		1	50.0%	\$4.20	\$2.10
			(reduced by 10/yr. thereafter, minimum is 10%)		\$4.20	
Louisa County	X		1	90.0%	\$1.90	\$1.71
			2	80.0%	\$1.90	\$1.52
			3	70.0%	\$1.90	\$1.33
			4	60.0%	\$1.90	\$1.14
			5	50.0%	\$1.90	\$0.95
			6	40.0%	\$1.90	\$0.76
			7	30.0%	\$1.90	\$0.57
			8+	25.0%	\$1.90	\$0.48
			(minimum is 10%)		\$1.90	
Lunenburg County	X		1 - 5	32.5%	\$3.60	\$1.17
			6 - 10	27.5%	\$3.60	\$0.99
			11 - 15	22.5%	\$3.60	\$0.81
			16 - 20	17.5%	\$3.60	\$0.63
			21+	12.5%	\$3.60	\$0.45
Madison County	X		1	100.0%	\$3.05	\$3.05
			(less 10% each yr. thereafter, minimum is \$100)		\$3.05	
Mathews County		X	1+	100.0%	\$2.14	\$2.14
Mecklenburg County	X		1	80.0%	\$3.26	\$2.61
			2	60.0%	\$3.26	\$1.96

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Mecklenburg County			3	50.0%	\$3.26	\$1.63
			4	40.0%	\$3.26	\$1.30
			5	30.0%	\$3.26	\$0.98
			6	20.0%	\$3.26	\$0.65
			7+	15.0%	\$3.26	\$0.49
Middlesex County	X		1+	35.0%	\$3.50	\$1.22
Montgomery County	X		1	80.0%	\$2.45	\$1.96
			(reduced by 10/yr. thereafter, minimum is 30%)		\$2.45	\$2.45
Nelson County	X		1+	15.0%	\$2.95	\$0.44
New Kent County	X		1 - 3	55.0%	\$3.75	\$2.06
			4 - 6	30.0%	\$3.75	\$1.13
			7+	10.0%	\$3.75	\$0.38
Northampton County	X		1	70.0%	\$4.10	\$2.87
			2	60.0%	\$4.10	\$2.46
			3	50.0%	\$4.10	\$2.05
			4	40.0%	\$4.10	\$1.64
			5	25.0%	\$4.10	\$1.03
			6+	10.0%	\$4.10	\$0.41
		(minimum is \$200)		\$4.10		
Northumberland County	X		1+	40.0%	\$3.60	\$1.44
Nottoway County	X		1	80.0%	\$3.50	\$2.80
			2	70.0%	\$3.50	\$2.45
			3	55.0%	\$3.50	\$1.93
			4	40.0%	\$3.50	\$1.40
			5	25.0%	\$3.50	\$0.88
			6+	10.0%	\$3.50	\$0.35
Orange County	X		1	65.0%	\$2.20	\$1.43
			2	60.0%	\$2.20	\$1.32
			3	55.0%	\$2.20	\$1.21
			4	50.0%	\$2.20	\$1.10
			5	45.0%	\$2.20	\$0.99
			6	40.0%	\$2.20	\$0.88
			7	37.0%	\$2.20	\$0.81
			8	34.0%	\$2.20	\$0.75
			9	31.0%	\$2.20	\$0.68
			10	28.0%	\$2.20	\$0.62

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)
(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Orange County			11+	25.0%	\$2.20	\$0.55
Page County	X		1	72.0%	\$4.64	\$3.34
			(less 10% each yr. thereafter, minimum is \$100)		\$4.64	
					\$4.64	
Patrick County	X		1	95.0%	\$1.71	\$1.62
			2	85.5%	\$1.71	\$1.46
			3	77.0%	\$1.71	\$1.32
			4	69.3%	\$1.71	\$1.19
			5	62.0%	\$1.71	\$1.06
			6	56.0%	\$1.71	\$0.96
			7	50.5%	\$1.71	\$0.86
			8	45.4%	\$1.71	\$0.78
			9	41.0%	\$1.71	\$0.70
			10	36.8%	\$1.71	\$0.63
			11	33.0%	\$1.71	\$0.56
			12	29.8%	\$1.71	\$0.51
			13	26.8%	\$1.71	\$0.46
			14+	25.0%	\$1.71	\$0.43
Pittsylvania County	X		1	30.0%	\$8.50	\$2.55
			2	27.5%	\$8.50	\$2.34
			3	25.0%	\$8.50	\$2.13
			4	23.5%	\$8.50	\$2.00
			5	20.0%	\$8.50	\$1.70
			6	17.5%	\$8.50	\$1.49
			7	15.0%	\$8.50	\$1.28
			8	13.5%	\$8.50	\$1.15
			9	10.0%	\$8.50	\$0.85
			10	7.5%	\$8.50	\$0.64
			11+	5.0%	\$8.50	\$0.43
Powhatan County	X		1	60.0%	\$3.60	\$2.16
			2	45.0%	\$3.60	\$1.62
			3	37.5%	\$3.60	\$1.35
			4	30.0%	\$3.60	\$1.08
			5+	20.0%	\$3.60	\$0.72
Prince Edward County	X		1+	20.0%	\$4.50	\$0.90
Prince George County	X		1	60.0%	\$4.00	\$2.40
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.00	
					\$4.00	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Prince William County	X		1	85.0%	\$3.70	\$3.15
			2	75.0%	\$3.70	\$2.78
			3	65.0%	\$3.70	\$2.40
			4	55.0%	\$3.70	\$2.04
			5	45.0%	\$3.70	\$1.66
			6	35.0%	\$3.70	\$1.29
			7	25.0%	\$3.70	\$0.93
			8	15.0%	\$3.70	\$0.56
			9+	10.0%	\$3.70	\$0.37
Pulaski County	X		1 - 5	60.0%	\$2.14	\$1.28
			6 - 10	40.0%	\$2.14	\$0.86
			11+	20.0%	\$2.14	\$0.43
Rappahannock County			No Tax			
Richmond County	X		1	40.0%	\$3.50	\$1.40
			(less 10% each yr. thereafter, minimum is \$100)		\$3.50	\$3.50
					\$3.50	
Roanoke County	X		1	60.0%	\$3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20% or \$100)		\$3.50	\$3.50
					\$3.50	
Rockbridge County	X		1+	25.0%	\$4.25	\$1.06
Rockingham County	X		1	90.0%	\$2.80	\$2.52
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.80	\$2.80
					\$2.80	
Russell County	X		new - 1	90.0%	\$1.65	\$1.48
			2 - 3	80.0%	\$1.65	\$1.32
			4 - 5	70.0%	\$1.65	\$1.15
			6 - 7	60.0%	\$1.65	\$0.99
			8 - 10	50.0%	\$1.65	\$0.83
			11 - 14	40.0%	\$1.65	\$0.66
			15+	30.0%	\$1.65	\$0.50
Scott County	X		new	90.0%	\$0.72	\$0.65
			(reduced by 10/yr. thereafter, minimum is 30%)		\$0.72	\$0.72
					\$0.72	
Shenandoah County	X		1	80.0%	\$3.15	\$2.52
			(reduced by 10/yr. thereafter, minimum is 10%)		\$3.15	\$3.15
					\$3.15	
Smyth County	X		1	90.0%	\$2.25	\$2.02

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Smyth County			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.25 \$2.25	
Southampton County	X		1	80.0%	\$5.00	\$4.00
			(reduced by 10/yr. thereafter, minimum is 10%)		\$5.00 \$5.00	
Spotsylvania County	X		1	50.0%	\$5.95	\$2.98
			2	45.0%	\$5.95	\$2.68
			3	40.0%	\$5.95	\$2.38
			4	30.0%	\$5.95	\$1.79
			5+	20.0%	\$5.95	\$1.19
Stafford County	X		1	35.0%	\$5.49	\$1.92
			(reduced by 5/yr. thereafter, minimum is 15%)		\$5.49 \$5.49	
Surry County	X		1	60.0%	\$4.00	\$2.40
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.00 \$4.00	
Sussex County	X		1	90.0%	\$4.85	\$4.36
			(reduced by 10/yr. thereafter, minimum is 10%)		\$4.85 \$4.85	
Tazewell County	X		1	80.0%	\$2.00	\$1.60
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.00 \$2.00	
Warren County	X		1	70.0%	\$4.00	\$2.80
			(reduced by 10/yr. thereafter, minimum is 10%)		\$4.00 \$4.00	
Washington County	X		1	90.0%	\$1.55	\$1.39
			(reduced by 10/yr. thereafter, minimum is 20%)		\$1.55 \$1.55	
Westmoreland County	X		1	80.0%	\$3.00	\$2.40
			(less 10% each yr. thereafter, minimum is \$100)		\$3.00 \$3.00	
Wise County	X		1	90.0%	\$1.49	\$1.34
			2	80.0%	\$1.49	\$1.19
			3	70.0%	\$1.49	\$1.04
			4	60.0%	\$1.49	\$0.89
			5	50.0%	\$1.49	\$0.75
			6	40.0%	\$1.49	\$0.60

TABLE 3**NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA**

(Calendar Year 2011 or Fiscal Year 2011-2012)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Wise County			7	30.0%	\$1.49	\$0.45
			8	20.0%	\$1.49	\$0.30
			9+	15.0%	\$1.49	\$0.22
Wythe County	X		1 - 5	50.0%	\$2.08	\$1.04
			6+	20.0%	\$2.08	\$0.42
York County	X		1+	25.0%	\$4.00	\$1.00

*The "effective tax rate" in each locality was computed by multiplying the assessment ratio by the nominal tax rate. Unlike the tax on real estate which is based on the fair market value of the property, the tax on machinery and tools can be based on the original total capitalized cost or the depreciated cost (book value). The original total capitalized cost of machinery and tools is usually greater than the depreciated cost defined as original cost less depreciation. Thus, comparisons of effective tax rates are valid only among localities using the same assessment value.

1: District levies are imposed in addition to the basic county or city levy.

2: The county levy in the town of West Point is \$0.50 per \$100 of assessed valuation.

Note: In some localities, the nominal tax rate and/or assessment ratios may differ for tangible personal property used in research and development and certain categories of tangible personal property, i.e. computer equipment, airplanes.

TABLE 4

**LOCALITIES IN VIRGINIA EXEMPTING REHABILITATED
COMMERCIAL OR INDUSTRIAL REAL ESTATE***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality

Arlington County
City of Bedford
City of Bristol
City of Buena Vista
Campbell County
City of Chesapeake
Chesterfield County
Clarke County
City of Colonial Heights
Culpeper County
City of Danville
Dinwiddie County
City of Emporia
City of Fairfax
Fairfax County
City of Falls Church
City of Franklin
City of Fredericksburg
City of Galax
City of Hampton
Hanover County
City of Harrisonburg
Henrico County
City of Hopewell
Isle of Wight County
Lancaster County
City of Lexington
City of Lynchburg
City of Manassas
City of Martinsville
City of Newport News
City of Norfolk
Northampton County
City of Norton
Page County

TABLE 4

**LOCALITIES IN VIRGINIA EXEMPTING REHABILITATED
COMMERCIAL OR INDUSTRIAL REAL ESTATE***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality

City of Petersburg
City of Portsmouth
Prince William County
City of Radford
City of Richmond
City of Roanoke
Smyth County
Spotsylvania County
Stafford County
City of Staunton
City of Suffolk
City of Virginia Beach
Washington County
City of Waynesboro
City of Winchester
York County

***Exemptions, eligibility, and qualifications vary widely by locality. However, if allowed, a partial tax exemption may be given for up to fifteen years for qualifying real estate which has been substantially rehabilitated for industrial use.**

Note: In some localities the real estate must be located in an enterprise zone or a designated zoned area.

TABLE 5

**LOCALITIES IN VIRGINIA EXEMPTING OR PARTIALLY
EXEMPTING CERTIFIED POLLUTION CONTROL PROPERTY***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality

Alleghany County
Amherst County
Augusta County
Bedford County
Campbell County
Chesterfield County
City of Bedford
City of Danville
City of Hampton
City of Harrisonburg
City of Hopewell
City of Lynchburg
City of Manassas
City of Newport News
City of Norfolk
City of Petersburg
City of Portsmouth
City of Radford
City of Richmond
City of Roanoke
City of Salem
City of Waynesboro
City of Winchester
Cumberland County
Dinwiddie County
Franklin County
Frederick County
Giles County
Henrico County
Henry County
Isle of Wight County
King William County
Montgomery County
Orange County
Prince William County
Pulaski County
Rockingham County
Shenandoah County
Spotsylvania County

TABLE 5

**LOCALITIES IN VIRGINIA EXEMPTING OR PARTIALLY
EXEMPTING CERTIFIED POLLUTION CONTROL PROPERTY***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality

Sussex County

Warren County

Wise County

Wythe County

York County

***Certification is carried out by the Virginia Department of Environmental Quality.**

TABLE 6

**LOCALITIES IN VIRGINIA EXEMPTING OR PARTIALLY
EXEMPTING ENERGY CONVERSION AND COGENERATION EQUIPMENT**

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality

Henrico County

Pulaski County

City of Winchester

TABLE 7

**LOCALITIES IN VIRGINIA EXEMPTING OR PARTIALLY
EXEMPTING CERTIFIED SOLAR ENERGY PROPERTY***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality
Albemarle County
City of Alexandria
City of Charlottesville
Chesterfield County
Fairfax County
City of Falls Church
City of Hampton
Hanover County
City of Harrisonburg
Henrico County
Isle of Wight County
King and Queen County
Loudoun County
City of Lynchburg
Prince William County
Pulaski County
City of Roanoke
Spotsylvania County
City of Winchester
Wise County

***If allowed, the exemption may be permitted for a term of not more than ten years. Certification of equipment, facilities, or devices is made by the local building inspection and permitting office.**

TABLE 8

**LOCALITIES IN VIRGINIA EXEMPTING OR PARTIALLY
EXEMPTING CERTIFIED RECYCLING EQUIPMENT***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality

Albemarle County
Amelia County
Bedford County
City of Charlottesville
City of Danville
Dinwiddie County
Frederick County
Isle of Wight County
City of Lynchburg
Pulaski County
City of Roanoke
Shenandoah County
Warren County
City of Winchester
Wise County

***Recycling machinery and equipment are certified by the Virginia Department of Environmental Quality.**

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
¹ Accomack County	Average Loan	A/B/E/H	100.0%	\$3.58
Albemarle County	Average Trade-In	A/B/I/D	100.0%	\$4.28
City of Alexandria	Other	A/B/I/P/D/H	100.0%	\$4.75
Alleghany County	Average Loan	A/B	50.0%	\$5.95
Amelia County	Average Loan	A/B	100.0%	\$4.00
Amherst County	Average Trade-In	A/B	100.0%	\$3.25
Appomattox County	Average Retail	A/B	50.0%	\$4.60
Arlington County	Average Loan	A/B	100.0%	\$5.00
Augusta County	Average Loan	A/B	100.0%	\$2.25
Bath County	Average Trade-In	D	100.0%	\$0.35
City of Bedford	Average Trade-In	A/B	100.0%	\$2.43
Bedford County	Average Trade-In	A/B	100.0%	\$2.35
Bland County	Average Loan	A/B	100.0%	\$2.29
Botetourt County	Average Loan	A/B	100.0%	\$2.55
City of Bristol	Average Loan	A	30.0%	\$7.00
Brunswick County	Average Loan	A/B	100.0%	\$3.40
Buchanan County	Average Loan	A/B	100.0%	\$1.95
Buckingham County	Average Trade-In	A/B	100.0%	\$4.05
City of Buena Vista	Average Trade-In	A/B	80.0%	\$5.85
Campbell County	Average Retail	A/B	50.0%	\$3.85
Caroline County	Average Retail	A/B	50.0%	\$6.25
Carroll County	Average Loan	A/B	100.0%	\$1.60
Charles City County	Average Loan	A/B	95.0%	\$3.50
Charlotte County	Average Trade-In	A/B	100.0%	\$3.00
City of Charlottesville	Average Trade-In	A/B/D	100.0%	\$4.20
City of Chesapeake	Average Loan	A/B	100.0%	\$4.00
Chesterfield County	Average Loan	A/B/H	100.0%	\$3.60
Clarke County	Average Trade-In	A/B	100.0%	\$4.69
City of Colonial Heights	Average Loan	A/B/D	100.0%	\$3.50
City of Covington	Average Retail	A/B/D	55.0%	\$5.60
Craig County	Average Loan	A/B/D	100.0%	\$3.00
Culpeper County	Average Trade-In	A/B	100.0%	\$3.50
Cumberland County	Average Trade-In	A/B	100.0%	\$4.50

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
City of Danville	Other	A/B	100.0%	\$3.00
Dickenson County	Average Loan	A/B	100.0%	\$1.69
Dinwiddie County	Average Loan	A/B	100.0%	\$4.90
City of Emporia	Average Loan	A/B	100.0%	\$5.00
Essex County	Average Loan	A/B	100.0%	\$3.50
City of Fairfax	Other	A/B	100.0%	\$4.13
Fairfax County	Average Trade-In	A/B/I/H	100.0%	\$4.57
City of Falls Church	Average Trade-In	A/B	100.0%	\$4.84
Fauquier County	Average Loan	A/B	100.0%	\$4.65
Floyd County	Average Loan	A	100.0%	\$2.95
Fluvanna County	Average Trade-In	A/B/D	100.0%	\$4.15
City of Franklin	Average Trade-In	A/B/D/H	100.0%	\$4.50
Franklin County	Average Loan	A/B/D/H	95.0%	\$2.04
Frederick County	Average Trade-In	A/C/B/D/H	100.0%	\$4.86
City of Fredericksburg	Average Retail	A/B	90.0%	\$3.40
City of Galax	Average Loan	A/D	100.0%	\$1.62
Giles County	Average Retail	A/B	100.0%	\$1.91
Gloucester County	Average Retail	A/B/D	100.0%	\$2.60
Goochland County	Average Loan	A/B/D	100.0%	\$4.00
Grayson County	Average Loan	D	100.0%	\$1.75
Greene County	Average Loan	A/B	100.0%	\$5.00
Greensville County	Average Trade-In	A/C	100.0%	\$4.50
Halifax County	Average Loan	A/B/D	100.0%	\$3.60
City of Hampton	Average Loan	A/B/H	100.0%	\$4.25
Hanover County	Average Trade-In	A/B	100.0%	\$3.57
City of Harrisonburg	Average Trade-In	A/B/H	100.0%	\$3.00
Henrico County	Average Loan	A	100.0%	\$3.50
Henry County	Average Loan	A/B	100.0%	\$1.48
Highland County	Average Loan	A/B	100.0%	\$1.50
City of Hopewell	Average Loan	A/B/D	100.0%	\$3.50
Isle of Wight County	Average Loan	A/B	100.0%	\$4.50
James City County	Average Loan	A/B	100.0%	\$4.00
King and Queen County	Average Trade-In	A/B	100.0%	\$3.94

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
King George County	Average Trade-In	A/B	100.0%	\$3.20
² King William County	Average Trade-In	A/B/D	100.0%	\$3.65
Lancaster County	Average Loan	A/B	100.0%	\$2.04
Lee County	Average Trade-In	A/B	100.0%	\$2.00
City of Lexington	Average Trade-In	A	100.0%	\$4.25
Loudoun County	Average Loan	A/B/H	100.0%	\$4.20
Louisa County	Average Trade-In	A/B	100.0%	\$1.90
Lunenburg County	Average Trade-In	A/B	100.0%	\$3.60
City of Lynchburg	Average Trade-In	A/B	100.0%	\$3.80
Madison County	Average Trade-In	A	100.0%	\$2.95
City of Manassas	Average Trade-In	A	100.0%	\$3.25
City of Manassas Park	Average Trade-In	A/B	100.0%	\$3.50
City of Martinsville	Average Loan	A/B/H	100.0%	\$2.30
Mathews County	Average Trade-In	A/B/D	100.0%	\$3.70
Mecklenburg County	Average Loan	A/B	100.0%	\$3.26
Middlesex County	Average Retail	A/B/D/H	35.0%	\$3.50
Montgomery County	Average Trade-In	A/B	80.0%	\$2.45
Nelson County	Average Retail	A/B	90.0%	\$2.95
New Kent County	Average Loan	A/B	100.0%	\$3.75
City of Newport News	Average Loan	A/B	100.0%	\$4.25
City of Norfolk	Average Loan	A/B	100.0%	\$4.33
Northampton County	Average Loan	A/B/D	100.0%	\$4.10
Northumberland County	Average Retail	A/B	40.0%	\$3.60
City of Norton	Average Trade-In	A/B	100.0%	\$1.85
Nottoway County	Average Loan	A/B	100.0%	\$3.50
Orange County	Average Trade-In	A/B	100.0%	\$3.27
Page County	Average Loan	A/B/H	100.0%	\$4.64
Patrick County	Average Trade-In	A/B	100.0%	\$1.71
City of Petersburg	Average Loan	A/B/D/H	100.0%	\$4.40
Pittsylvania County	Average Trade-In	A/B/D	30.0%	\$8.50
City of Poquoson	Average Loan	A/B	100.0%	\$4.15
City of Portsmouth	Average Loan	A/B	100.0%	\$5.00
Powhatan County	Average Loan	A/B	100.0%	\$3.60

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
Prince Edward County	Average Loan	A/B/D	100.0%	\$4.50
Prince George County	Average Loan	A/B	100.0%	\$4.00
Prince William County	Average Trade-In	A/B	100.0%	\$3.70
Pulaski County	Average Trade-In	A/B	100.0%	\$2.14
City of Radford	Other	A/B	100.0%	\$2.44
Rappahannock County	Average Loan	A/B/D	100.0%	\$4.20
City of Richmond	Other	A/B/D	100.0%	\$3.70
Richmond County	Average Loan	A/B/D	100.0%	\$3.50
City of Roanoke	Average Loan	A/B	100.0%	\$3.45
Roanoke County	Average Loan	A/B/H	100.0%	\$3.50
Rockbridge County	Average Loan	A/B	100.0%	\$4.25
Rockingham County	Average Loan	A/B	100.0%	\$2.80
Russell County	Average Loan	A	100.0%	\$1.65
City of Salem	Average Loan	A/B/H	100.0%	\$3.20
Scott County	Average Loan	A/B	100.0%	\$1.40
Shenandoah County	Other	A/B	100.0%	\$3.15
Smyth County	Average Loan	A/B	100.0%	\$2.25
Southampton County	Average Loan	A/B	100.0%	\$5.00
Spotsylvania County	Average Retail	A/B/D	100.0%	\$6.26
Stafford County	Average Retail	A/B	40.0%	\$6.89
City of Staunton	Average Retail	A/C/B/D	100.0%	\$2.40
City of Suffolk	Average Loan	A/B	100.0%	\$4.25
Surry County	Average Loan	A/B	100.0%	\$4.00
Sussex County	Average Loan	A/B/D	100.0%	\$4.85
Tazewell County	Average Loan	A/B	100.0%	\$2.00
City of Virginia Beach	Average Loan	A/B	100.0%	\$3.70
Warren County	Average Trade-In	A/B/H	100.0%	\$4.00
Washington County	Average Loan	A/B/H	100.0%	\$1.55
City of Waynesboro	Average Retail	A/B	50.0%	\$5.00
Westmoreland County	Average Loan	A/B	100.0%	\$3.00
City of Williamsburg	Average Loan	A/B/D	100.0%	\$3.50
City of Winchester	Average Trade-In	A/B/D	100.0%	\$4.50
Wise County	Average Loan	A/B	100.0%	\$1.49

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
Wythe County	Average Loan	A/B	100.0%	\$2.08
York County	Average Loan	A/B	100.0%	\$4.00

*For large trucks, the nominal tax rate is the same; however, the method of assessment and/or the assessment ratio may be different.

1: District levies are imposed in addition to the basic county or city levy.

2: The county levy in the town of West Point is \$0.50 per \$100 of assessed valuation.

The code for pricing guides is as follows:

- A. N.A.D.A. Official Used Car Guide
- B. N.A.D.A. Official Older Used Car Guide
- C. MacLean Hunter Market Reports
 - Automobile Red Book
 - Older Car Red Book
 - Truck Blue Book
 - Older Truck Blue Book
- D. Black Book, Hearst Business Media
- E. CPI Guide (Cars of Particular Interest)
- F. New Car Cost Guide, Automobile Invoice Service
- G. Old Car Price Guide, Krause Publications
- H. Car Dealerships
- I. DMV Reports

TABLE 10

LOCALITIES IN VIRGINIA IMPOSING A MERCHANTS' CAPITAL TAX

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Tax Rate Per \$100	Value Used for Assessment	Assessment Ratio %	Effective Tax Rate Per \$100 (Rates not comparable)	
Amherst County	3.95	Original Cost	20%	\$0.79	
Appomattox County	1.00	Original Cost	85%	\$0.85	
Bedford County	0.22	Original Cost	100%	\$0.22	
Bland County	0.73	Original Cost	100%	\$0.73	
Brunswick County	1.20	Original Cost	100%	\$1.20	
Buchanan County	2.00	Other	10%	\$0.20	
Buckingham County	1.00	Original Cost	100%	\$1.00	
Carroll County	2.30	Original Cost	30%	\$0.69	
Charles City County	2.80	Fair Market Value	100%	\$2.80	
Charlotte County	3.20	Original Cost	10%	\$0.32	
Craig County	3.50	Original Cost	25%	\$0.88	
Dickenson County	10.50	Original Cost	10%	\$1.05	
Essex County	3.75	Original Cost	5%	\$0.19	
Floyd County	3.50	Original Cost	15%	\$0.53	
Franklin County	1.08	Original Cost	100%	\$1.08	
Giles County	0.81	Original Cost	100%	\$0.81	
Grayson County	6.70	Original Cost	10%	\$0.67	
Hanover County	1.90	Original Cost	10%	\$0.19	
Highland County	1.00	Depreciated Cost	20%	\$0.20	
King and Queen County	0.65	Original Cost	100%	\$0.65	
Lancaster County	1.00	Original Cost	50%	\$0.50	
Lee County	1.41	Original Cost	30%	\$0.42	
Louisa County	0.65	Original Cost	100%	\$0.65	
Lunenburg County	1.20	Original Cost	40%	\$0.48	
Madison County	0.86	Original Cost	100%	\$0.86	
Mecklenburg County	0.72	Original Cost	100%	\$0.72	
Montgomery County	3.05	Fair Market Value	20%	\$0.61	
Northampton County	6.25	Original Cost	10%	\$0.63	
Northumberland County	1.00	Original Cost	50%	\$0.50	
Orange County	0.40	Original Cost	100%	\$0.40	
Pittsylvania County	2.75	Original Cost	30%	\$0.83	
Prince Edward County	0.70	Original Cost	100%	\$0.70	
Pulaski County	4.80		(\$1 - \$300,000)	22%	\$1.06
	4.80		(\$300,001-\$20,000,000)	5%	\$0.24
	4.80		(Over \$20,000,000)	1%	\$0.05

TABLE 10**LOCALITIES IN VIRGINIA IMPOSING A MERCHANTS' CAPITAL TAX**

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Tax Rate Per \$100	Value Used for Assessment	Assessment Ratio %	Effective Tax Rate Per \$100 (Rates not comparable)	
Richmond County	3.50	Original Cost	(\$1 - \$25,000)	50%	\$1.75
	3.50	Original Cost	(\$25,001 - \$50,000)	30%	\$1.05
	3.50	Original Cost	(\$50,001 - \$100,000)	20%	\$0.70
	3.50	Original Cost	(Over \$100,000)	10%	\$0.35
Rockingham County	0.87	Original Cost		67%	\$0.58
Russell County	0.65	Original Cost		20%	\$0.13
Scott County	0.72	Original Cost		100%	\$0.72
Shenandoah County	0.60	Original Cost		100%	\$0.60
Smyth County	0.40	Original Cost		100%	\$0.40
Southampton County	0.50	Fair Market Value		100%	\$0.50
Stafford County	0.50	Original Cost		100%	\$0.50
Sussex County	1.00	Original Cost		100%	\$1.00
Tazewell County	4.30	Original Cost		20%	\$0.86
Westmoreland County	0.46	Original Cost		100%	\$0.46
Wise County	2.85	Other	(\$1 - \$300,000)	45%	\$1.28
	2.85	Other	(Over \$300,000)	35%	\$1.00
Wythe County	0.56	Fair Market Value		100%	\$0.56

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Albemarle County	Retailers	.20
	Mail order firms	.10
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
Alleghany County	Retailers	.10
	Mail order firms	.10
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.29
	Business services	.18
Amelia County	Retailers	.05
	Mail order firms	no rate provided
	Wholesalers and distributors	.05
	Financial services	.15
	Business services	.09
Amherst County	Retailers	no rate provided
	Mail order firms	.31
	Wholesalers and distributors	no rate provided
	Financial services	.50
	Business services	.31
Arlington County	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.08
	Financial services	.36
	Business services	.35
Augusta County	Retailers	.20
	Mail order firms	.30
	Wholesalers and distributors	.05
	Financial services	.30
	Business services	.30

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Botetourt County	Retailers	.10
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.29
	Business services	.18
Campbell County	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.50
	Business services	.35
Caroline County	Retailers	.15
	Mail order firms	.15
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.49
	Business services	.19
Chesterfield County	Retailers	.19
	Mail order firms	.19
	Wholesalers and distributors	.10/\$100 of gross purchases
	Financial services	.20
	Business services	.20
City of Alexandria	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.35
	Business services	.35
City of Bedford	Retailers	.125
	Mail order firms	.25
	Wholesalers and distributors	.10/\$100 of gross purchases
	Financial services	.50
	Business services	.25

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Bristol	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	no rate provided
	Financial services	.50
	Business services	.20
City of Buena Vista	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Charlottesville	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.25/\$100 of gross purchases
	Financial services	.50
	Business services	.30
City of Chesapeake	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.12/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Colonial Heights	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.57
	Business services	.35
City of Covington	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.12
	Financial services	.58
	Business services	.36

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Danville	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.15/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Emporia	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Fairfax	Retailers	.20
	Mail order firms	.27
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.40
	Business services	.27
City of Falls Church	Retailers	.19
	Mail order firms	.36
	Wholesalers and distributors	.08
	Financial services	.52
	Business services	.36
City of Franklin	Retailers	.20
	Mail order firms	.30
	Wholesalers and distributors	.10/\$100 of gross purchases
	Financial services	.58
	Business services	.30
City of Fredericksburg	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Galax	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.20
City of Hampton	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.15/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Harrisonburg	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.17
	Financial services	.58
	Business services	.20
City of Hopewell	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.25
	Financial services	.58
	Business services	.36
City of Lexington	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Lynchburg	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.28/\$100 of gross purchases
	Financial services	.58
	Business services	.36

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Manassas	Retailers	.12
	Mail order firms	.22
	Wholesalers and distributors	.05
	Financial services	.35
	Business services	.22
City of Manassas Park	Retailers	.15
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.35
	Business services	.18
City of Martinsville	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Newport News	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.20/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Norfolk	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.15/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Norton	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.25/\$100 of gross purchases
	Financial services	.50
	Business services	.36

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Petersburg	Retailers	.20
	Mail order firms	.32
	Wholesalers and distributors	no rate provided
	Financial services	.58
	Business services	.32
City of Poquoson	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Portsmouth	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.15/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Radford	Retailers	.135
	Mail order firms	no rate provided
	Wholesalers and distributors	.07/\$100 of gross purchases
	Financial services	.365
	Business services	.14
City of Richmond	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.22/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Roanoke	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.26/\$100 of gross purchases
	Financial services	.58
	Business services	.36

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Salem	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.13/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Staunton	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	no rate provided
	Financial services	.40
	Business services	.36
City of Suffolk	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.09/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Virginia Beach	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.12/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Waynesboro	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.15/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Williamsburg	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.05
	Financial services	.58
	Business services	.36

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Winchester	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.20/\$100 of gross purchases
	Financial services	.58
	Business services	.36
Cumberland County	Retailers	.05
	Mail order firms	no rate provided
	Wholesalers and distributors	.05
	Financial services	.10
	Business services	.05
Dinwiddie County	Retailers	.16
	Mail order firms	no rate provided
	Wholesalers and distributors	.05
	Financial services	.45
	Business services	.30
Fairfax County	Retailers	.17
	Mail order firms	no rate provided
	Wholesalers and distributors	.04/\$100 of gross purchases
	Financial services	.31
	Business services	.19
Fauquier County	Retailers	.10
	Mail order firms	no rate provided
	Wholesalers and distributors	.04/\$100 of gross purchases
	Financial services	.2975
	Business services	.187
Frederick County	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Gloucester County	Retailers	.10 on first \$200,000, \$0.20/\$100 on excess
	Mail order firms	.10 on first \$200,000, \$0.20/\$100 on excess
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.12
	Business services	.10
Goochland County	Retailers	.05
	Mail order firms	.05
	Wholesalers and distributors	.02/\$100 of gross purchases
	Financial services	.15
	Business services	.05
Greene County	Retailers	.15
	Mail order firms	.025
	Wholesalers and distributors	.04/\$100 of gross purchases
	Financial services	.44
	Business services	.27
Greensville County	Retailers	.16
	Mail order firms	.16
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.40
	Business services	.30
Halifax County	Retailers	.10
	Mail order firms	.10
	Wholesalers and distributors	.02
	Financial services	.29
	Business services	.18
Henrico County	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.20/\$100 of gross purchases
	Financial services	.20
	Business services	.20

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Henry County	Retailers	.15 (over \$100,000)
	Mail order firms	.15 (over \$100,000)
	Wholesalers and distributors	no rate provided
	Financial services	.25
	Business services	.15
Isle of Wight County	Retailers	.12
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.35
	Business services	.20
James City County	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
King George County	Retailers	.10
	Mail order firms	.10
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.25
	Business services	.10
King William County	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05
	Financial services	.48
	Business services	.26
Loudoun County	Retailers	.17
	Mail order firms	.17
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.33
	Business services	.16

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Mathews County	Retailers	.15
	Mail order firms	.05
	Wholesalers and distributors	.05
	Financial services	.15
	Business services	.05
Middlesex County	Retailers	.07
	Mail order firms	.07
	Wholesalers and distributors	.02/\$100 of gross purchases
	Financial services	.19
	Business services	.12
New Kent County	Retailers	.15
	Mail order firms	.18
	Wholesalers and distributors	.04
	Financial services	.44
	Business services	.27
Nottoway County	Retailers	.05
	Mail order firms	no rate provided
	Wholesalers and distributors	.02/\$100 of gross purchases
	Financial services	.15
	Business services	.09
Page County	Retailers	.10
	Mail order firms	.10
	Wholesalers and distributors	.05
	Financial services	.30
	Business services	.20
Prince George County	Retailers	.15
	Mail order firms	.15
	Wholesalers and distributors	no rate provided
	Financial services	.20
	Business services	.20

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Prince William County	Retailers	.17
	Mail order firms	.17
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.33
	Business services	.21
Pulaski County	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.07
	Business services	.15
Roanoke County	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
Rockbridge County	Retailers	.13
	Mail order firms	.13
	Wholesalers and distributors	.05
	Financial services	.38
	Business services	.23
Southampton County	Retailers	no rate provided
	Mail order firms	.25
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.25
Spotsylvania County	Retailers	.10
	Mail order firms	.18
	Wholesalers and distributors	.02/\$100 of gross purchases
	Financial services	.29
	Business services	.18

TABLE 11**LOCALITIES IN VIRGINIA IMPOSING A BUSINESS LICENSE TAX***

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Surry County	Retailers	.15
	Mail order firms	.20
	Wholesalers and distributors	.05
	Financial services	.30
	Business services	.20
Warren County	Retailers	.14
	Mail order firms	.25
	Wholesalers and distributors	.03/\$100 of gross purchases
	Financial services	.39
	Business services	.25
York County	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36

* Tax rates shown are based on the threshold amount for that locality. In addition some localities charge a fee for the issuance of a license and/or charge different tax rates based on the amount of the business' gross receipts or purchases.

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Tax Rate (per month)	Type
Accomack County	\$0.00132/kWh	Electric
	10% on first \$100, 2% on excess	Gas
Albemarle County	\$0.005265/kWh on first 56,980 kWh, \$0.000934/kWh on excess	Electric
	\$0.0638/CCF on first 4,500 CCF, \$0.0110/CCF on excess (non-interruptible); \$0.0588/CCF on first 4,770 CCF (interruptible)	Gas
City of Alexandria	\$0.97 + \$0.003755/kWh	Electric
	\$1.42 + \$0.050213/CCF	Gas
	15% on first \$150	Water
Alleghany County	10% of min. charge + \$0.00724/kWh (\$50 max)	Electric
	10% of min. charge + \$0.07693/CCF (\$50 max)	Gas
Amelia County	20% on first \$25	Electric
Amherst County	20% of min. charge + \$0.014214/kWh (\$20 max)	Electric
	20% of min. charge + \$0.15566/CCF (\$20 max)	Gas
Appomattox County	20% of min. charge + \$0.015279/kWh (\$20 max)	Electric
Arlington County	\$1.15 + \$0.008022/kWh	Electric
	\$0.845 + \$0.05017/CCF; \$4.50 + \$0.00913/CCF (interruptible)	Gas
Augusta County	\$2.29 + \$0.014169/kWh (\$30 max)	Electric
Bath County	\$0.00018/kWh	Electric
Bedford County	\$0.00735/kWh (\$25 max)	Electric
	\$2.35 + \$0.04/CCF (\$25 max)	Gas
Bland County	\$1.50 + \$0.00945/kWh on first 3,175 kWh, \$0.00012/kWh on next 66,667 kWh	Electric
Botetourt County	20% of min. charge + \$0.0146/kWh (\$40 max)	Electric
City of Bristol	5%	Electric
	5%	Water
Brunswick County	20% of min. charge + \$0.015427/kWh (\$20 max)	Electric
	20% of min. charge + \$0.15566/CCF (\$20 max)	Gas
Buchanan County	\$0.75 + \$0.0109/kWh (\$3 max)	Electric
Buckingham County	10% on first \$100	Electric
City of Buena Vista	20% on first \$150	Electric
	20% on first \$150	Gas
	20% on first \$50	Water
Campbell County	greater of \$2.29 or \$0.03000/kWh (\$3 max)	Electric
	\$2.45 + \$0.05/CCF (\$3 max)	Gas
Caroline County	20% of min. charge + \$0.01865/kWh (\$10 max)	Electric
	20% of min. charge + \$0.15566/CCF (\$10 max)	Gas
Carroll County	\$0.01155/kWh (\$50 max)	Electric
Charles City County	\$2.29 + \$0.014443/kWh (\$20 max)	Electric
	\$2.58 + \$0.14/CCF (\$20 max)	Gas

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Tax Rate (per month)	Type
Charlotte County	\$0.006583/kWh on first 412 kWh, \$0.001568/kWh on excess	Electric
City of Charlottesville	\$1.15 + \$0.009580/kWh on first 36,570 kWh, \$0.001755/kWh on excess	Electric
	\$0.80 + \$0.0919/CCF on first 4,500 CCF, \$0.0308/CCF on excess	Gas
	10% on first \$3,000, 4% on excess	Water
City of Chesapeake	\$2.87/meter + \$0.0251/kWh (\$112.50 max)	Electric
	\$4.00/meter + \$0.155/CCF (\$112.50 max)	Gas
Chesterfield County	\$1.15 + \$0.010995/kWh on first 1,714 kWh, \$0.000758/kWh on next 129,288 kWh, \$0.000167/kWh on excess	Electric
	\$2.00 + \$0.010010/CCF on first 50,000 CCF, \$0.00005/CCF on excess	Gas
Clarke County	\$2.29 + \$0.0140167/kWh on first 5,300 kWh, \$0.00283/kWh on excess	Electric
	20% on first \$75, 4% on excess	Gas
City of Colonial Heights	\$2.29 + \$0.013669/kWh (\$60 max)	Electric
	\$4.00 + \$0.0840/CCF (\$60 max)	Gas
City of Covington	10% of min. charge + \$0.006602/kWh (\$8,000 max)	Electric
	10% of min. charge + \$0.07783/CCF in excess of 64 CCF (\$8,000 max)	Gas
Craig County	\$1.50 + \$0.01525/kWh (\$9 max)	Electric
Culpeper County	\$2.29 + \$0.14658/kWh (\$10 max)	Electric
Cumberland County	20% of min. charge + \$0.016994/kWh (\$3 max)	Electric
	20% of min. charge + \$0.15566/CCF (\$3 max)	Gas
City of Danville	\$39.00 + \$0.0019/kWh (\$60 max)	Electric
	\$0.95 + \$0.0445/CCF (\$60 max)	Gas
Dickenson County	\$1.50 + \$0.01525/kWh	Electric
Dinwiddie County	20% of min. charge + \$0.01660/kWh on first 100 kWh, \$0.014863/kWh on excess	Electric
	20% of min. charge + \$0.15566/CCF (\$30 max)	Gas
City of Emporia	\$2.29 + \$0.014085/kWh (\$36 max)	Electric
	20% (\$180 max)	Water
Essex County	\$1.15 + \$0.007261/kWh (\$10 max)	Electric
City of Fairfax	\$1.72 + \$0.010112/kWh (\$75 max)	Electric
	\$1.27 + \$0.05295/CCF (\$75 max)	Gas
	15% on first \$500	Water
Fairfax County	\$1.15 + \$0.00707/kWh (\$1,000 max)	Electric
	\$0.845 + \$0.04794/CCF (\$300 max)	Gas
City of Falls Church	\$0.092 + \$0.004807/kWh	Electric
	\$0.676 + \$0.098/CCF	Gas
	8%	Water
Fauquier County	10% of min. charge + \$0.007887/kWh on first 1,500 kWh, \$0.007184/kWh on excess (\$100 max)	Electric
	10% of min. charge + \$0.07783/CCF (\$100 max)	Gas
Floyd County	\$1.50 + \$0.01480/kWh (\$20 max)	Electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Tax Rate (per month)	Type
Floyd County	\$3.00	Gas
Fluvanna County	\$1.40 + \$0.017138/kWh (\$3 max)	Electric
City of Franklin	\$2.00 + \$0.015/kWh on first 3,700 kWh, \$0.0055/kWh on excess (\$165 max)	Electric
	16.5% on first \$1,000	Water
Franklin County	\$1.50 + \$0.01600/kWh (\$40 max)	Electric
	\$1.50 + \$0.12183/CCF (\$40 max)	Gas
Frederick County	\$0.30 + \$0.0024/kWh on first 700 kWh, \$0.0015928/kWh on excess	Electric
	\$0.04 * non- metered + \$0.04/CCF on first 6,000 CCF + \$0.033/CCF on next 24,000 CCF, \$0.025/CCF on excess	Gas
City of Fredericksburg	\$1.15 + \$0.005194/kWh on first 30,630 kWh, \$0.001494/kWh on excess	Electric
	\$4.65 + \$0.091390/CCF on first 835 CCF, \$0.00843/CCF on excess	Gas
City of Galax	20% on first \$150	Electric
Giles County	\$1.50 + \$0.01610/kWh	Electric
Gloucester County	\$1.15 + \$0.007129/kWh (\$7.50 max)	Electric
Goochland County	20% of min. charge + \$0.014866/kWh (\$6 max)	Electric
	20% of min. charge + \$0.015566/CCF (\$6 max)	Gas
Grayson County	\$1.50 + \$0.0155/kWh (\$40 max)	Electric
	20% on first \$1,000 (\$200 max)	Gas
Greene County	\$1.40 + \$0.015/kWh (\$8.50 max)	Electric
Greensville County	20% of min. charge + \$0.016729/kWh (\$30 max)	Electric
	20% of min. charge + \$0.15566/CCF (\$30 max)	Gas
	20% on first \$150	Water
Halifax County	20% of min. charge + \$0.016375/kWh on first 1,082 kWh, \$0.001070/kWh on excess	Electric
	20% of min. charge + \$0.15566/CCF on first 100 CCF, \$0.015566/CCF on excess	Gas
City of Hampton	\$2.29 + \$0.015498/kWh on first 2,433 kWh, \$0.004835/kWh on excess (\$80 max)	Electric
	\$2.78 + \$0.135199/CCF on first 30 CCF, \$0.032578/CCF on excess (\$65 max)	Gas
Hanover County	\$2.29 + \$0.22188/kWh (\$3 max)	Electric
	\$2.58 + \$0.1356/CCF (\$3 max)	Gas
City of Harrisonburg	\$0.50 + \$0.0083/kWh (\$15 max)	Electric
	\$2.33 + \$0.0775/CCF (\$15 max)	Gas
	10% on first \$150	Water
Henrico County	\$1.15 + \$0.007603/kWh (\$10 max)	Electric
Henry County	20% of min. charge + \$0.009794/kWh (up to \$3), \$0.003183/kWh on excess	Electric
	20% of min. charge + \$0.14521/CCF (up to \$3), \$0.04719/CCF on excess	Gas
Highland County	\$1.00 + \$0.015/kWh (\$3 max)	Electric
City of Hopewell	\$35.00 + \$0.001296/kWh (\$500 max)	Electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Tax Rate (per month)	Type
City of Hopewell	\$35.00 + \$0.000236/CCF (\$500 max)	Gas
	20% on first \$2,500	Water
Isle of Wight County	\$0.014766/kWh (\$200 max)	Electric
	\$0.15716/CCF (\$100 max)	Gas
King and Queen County	\$0.000380/kWh on first 2,500 kWh, \$0.000240/kWh on next 47,500 kWh, \$0.000180/kWh on excess	Electric
King George County	\$1.15 + \$0.007283/kWh (\$10 max)	Electric
King William County	\$1.15 + \$0.007218/kWh (\$10 max)	Electric
Lee County	15% on first \$15	Electric
	15% on first \$15	Gas
City of Lexington	\$1.15 + \$0.006739/kWh (\$100 max)	Electric
	\$2.45 + \$0.05/CCF (\$100 max)	Gas
Loudoun County	\$0.92 + \$0.005393/kWh	Electric
	\$0.676 + \$0.03034/CCF	Gas
Louisa County	\$1.72 + \$0.014558/kWh (\$2.25 max)	Electric
	\$100.00 + \$0.082/CCF on first 10,000 CCF, \$0.075/CCF on next 40,000 CCF, \$0.07/CCF on next 150,000 CCF, \$0.069/CCF on excess (\$180 max)	Gas
Lunenburg County	20% on first \$30	Electric
City of Lynchburg	\$0.00375/kWh on first 1,000 kWh, \$0.00260/kWh on excess	Electric
	\$1.63 + \$0.00256/CCF	Gas
Madison County	20% of min. charge + \$0.013966/kWh (\$20 max)	Electric
	20% of min. charge + \$0.15566/CCF (\$20 max)	Gas
City of Manassas	\$0.015/kWh (\$100 max)	Electric
	\$4.65 + \$0.06/CCF (\$100 max)	Gas
City of Manassas Park	20% of min. charge + \$0.021683/kWh on first 1,500 kWh, \$0.0174/kWh on excess	Electric
	20% of min. charge + \$0.1557/CCF on first 200 CCF, \$0.1530/CCF on excess (\$150 max)	Gas
City of Martinsville	\$0.00528/kWh (\$400 max)	Electric
	\$1.00 (if not an electric customer)	Water
Mathews County	20% on first \$10	Electric
Mecklenburg County	20% of min. charge + \$0.0016729/kWh	Electric
	20% of min. charge + \$0.15566/CCF	Gas
Middlesex County	5% on first \$50	Electric
Montgomery County	20% of min. charge + \$0.0148/kWh (\$20 max)	Electric
	20% of min. charge + \$0.1669/CCF (\$20 max); 20% of min. charge + \$0.0013/CCF (\$20 max) (interruptible)	Gas
Nelson County	20% of min. charge + \$0.016443/kWh (\$10 max)	Electric
	\$16.70 on first 4,000 gal., \$5.00/1,000 gal. on excess	Water
New Kent County	\$1.15 + \$0.007040/kWh (\$10 max)	Electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Tax Rate (per month)	Type
New Kent County	10% of min. charge + \$0.05945/CCF (\$10 max)	Gas
City of Newport News	\$2.29 + \$0.015455/kWh on first 2,440 kWh, \$0.003482/kWh on excess (\$80 max)	Electric
	\$1.29 + \$0.067602/CCF on first 128.91 CCF, \$0.032576/CCF on excess (\$55 max)	Gas
City of Norfolk	\$1.38 + \$0.004965/kWh on first 3,625,100 kWh, \$0.004014/kWh on excess	Electric
	\$3.225 + \$0.167821/CCF on first 70 CCF, \$0.161552/CCF on next 360 CCF, \$0.15363/CCF on excess (\$500 max)	Gas
	25% on first \$75, 15% on excess	Water
Northampton County	\$1.00 + \$0.015/kWh (\$20 max)	Electric
	20% on first \$100	Gas
Northumberland County	\$0.015/kWh (\$3 max)	Electric
City of Norton	greater of 20% of min. charge or \$0.01/kWh	Electric
	20% on first \$37.50	Gas
Orange County	20% of min. charge + \$0.017342/kWh (\$15 max)	Electric
Patrick County	20% on first \$15	Electric
City of Petersburg	\$1.72 + \$0.010533/kWh (\$75 max)	Electric
	\$3.49 + \$0.063/CCF (\$7.50 max)	Gas
	15% on first 30,000 cu. ft.	Water
Pittsylvania County	20% of min. charge + \$0.010753/kWh	Electric
	20% of min. charge + \$0.112805/CCF	Gas
City of Poquoson	\$1.15 + \$0.007286/kWh (\$10 max)	Electric
	\$1.29 + \$0.068855/CCF (\$10 max)	Gas
City of Portsmouth	\$2.29 + \$0.015915/kWh (\$400 max)	Electric
	\$4.65 + \$0.10/CCF (\$400 max)	Gas
	20% on first \$2,000	Water
Powhatan County	20% of min. charge + \$0.015071/kWh (\$20 max)	Electric
	20% of min. charge + \$0.15566/CCF (\$20 max)	Gas
	\$2.50/1,000 gal.	Water
Prince Edward County	\$2.29 + \$0.010239/kWh (\$40 max)	Electric
Prince George County	\$2.29 + \$0.0135957/kWh (\$40 max)	Electric
	20% of min. charge + \$0.015566/CCF (\$30 max)	Gas
Prince William County	\$2.29 + \$0.013487/kWh (\$100 max)	Electric
	\$3.35 + \$0.085/CCF (\$100 max)	Gas
Pulaski County	\$0.01515/kWh	Electric
	\$0.14618/CCF	Gas
City of Radford	\$0.03000/kWh (\$40 max)	Electric
	\$0.25/CCF (\$40 max)	Gas
Rappahannock County	20% of min. charge + \$0.014676/kWh	Electric
City of Richmond	\$2.75 + \$0.11952/kWh on first 1,232 kWh, \$0.001837/kWh on excess	Electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Tax Rate (per month)	Type
City of Richmond	\$120.00 + \$0.011835/CCF	Gas
Richmond County	\$0.015/kWh (\$3 max)	Electric
City of Roanoke	greater of 12% of min. charge or \$0.00680/kWh on first 1,000 kWh, \$0.00395/kWh on excess	Electric
	greater of 12% of min. charge or \$0.008/CCF	Gas
	12% on first \$20,000	Water
Roanoke County	\$0.90 + \$0.00640/kWh (\$600 max)	Electric
	\$0.90 + \$0.12183/CCF (\$600 max)	Gas
	12% on first \$5,000	Water
Rockbridge County	20% of min. charge + \$0.014682/kWh (\$10 max)	Electric
	20% of min. charge + \$0.15566/CCF (\$10 max)	Gas
Rockingham County	\$2.29 + \$0.014674/kWh (\$20 max)	Electric
	\$4.65 + \$0.0520/CCF (\$20 max)	Gas
Russell County	20% on first \$1,000, 2% on excess	Electric
	20% (\$7.50 max)	Gas
City of Salem	6% on first \$5,000	Electric
	6% on first \$5,000	Gas
	6% on first \$5,000	Water
Scott County	20% on first \$75	Electric
	20% on first \$75	Gas
Shenandoah County	10% of min. charge + \$0.007136/kWh (\$15 max)	Electric
Smyth County	20% of min. charge + \$0.01260/kWh (\$200 max)	Electric
	20% of min. charge + \$0.13842/CCF (\$200 max)	Gas
Southampton County	\$2.29 + \$0.015199/kWh on first 3,219 kWh, \$0.000365/kWh on excess (\$1,500 max)	Electric
Spotsylvania County	\$1.15 + \$0.007731/kWh on first 3,732 kWh, \$0.000410/kWh on excess	Electric
	\$2.32 + \$0.0874/CCF on first 330 CCF, \$0.0023/CCF on excess	Gas
Stafford County	\$1.15+ \$0.006434/kWh (\$200 max)	Electric
	\$2.29 + \$0.085/CCF (\$100 max)	Gas
City of Staunton	\$2.29 + \$0.014489/kWh (\$20 max)	Electric
	\$4.65 + \$0.1832269/CCF (\$20 max)	Gas
	20% on first \$100 (\$20 max)	Water
City of Suffolk	\$1.49 + \$0.008283/kWh (\$1,300 max)	Electric
	\$1.67 + \$0.08904/CCF (\$1,300 max)	Gas
Sussex County	\$1.15 + \$0.007123/kWh (\$15 max)	Electric
	\$4.00 + \$0.115/CCF (\$15 max)	Gas
Tazewell County	\$1.50 + \$0.01500/kWh on first 667 kWh, \$0.00105/kWh on excess (\$90 max)	Electric
City of Virginia Beach	\$1.72 + \$0.009253/kWh on first 9,946 kWh, \$0.001190/kWh on excess (\$162.50 max)	Electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2011 or Fiscal Year 2011-2012)

Locality	Tax Rate (per month)	Type
City of Virginia Beach	\$1.94 + \$0.097668/CCF on first 961 CCF, \$0.031362/CCF (\$162.50 max)	Gas
	15% on first \$625, 5% on next \$1,375	Water
Warren County	\$2.29 + \$0.0047223/kWh on first 5,300 kWh, \$0.000943/kWh on excess	Electric
	\$0.16/CCF (800 CCF max)	Gas
Washington County	\$1.50 + \$0.01500/kWh on first 667 kWh, \$0.00105/kWh on excess (\$100 max)	Electric
	\$2.50 (small) or \$12.30 (large) + \$0.10/CCF on first 100 CCF, \$0.075/CCF on excess (\$100 max)	Gas
City of Waynesboro	\$1.15 + \$0.007409/kWh (\$15 max)	Electric
	\$2.33 + \$0.07384/CCF (\$15 max)	Gas
Westmoreland County	\$0.005265/kWh on first 56,980 kWh, \$0.000934/kWh on excess (\$10 max)	Electric
City of Williamsburg	\$1.15 + \$0.006947/kWh (\$20 max)	Electric
	\$1.15 + \$0.0243/CCF (\$20 max)	Gas
	\$4.30/1,000 gal. (\$25.80/quarter)	Water
City of Winchester	\$0.011/kWh (10,700 kWh max)	Electric
	\$0.15/CCF (800 CCF max)	Gas
Wise County	\$1.50 + \$0.01800/kWh (\$15 max)	Electric
Wythe County	\$0.01500/kWh on first 14,285 kWh (up to \$200), \$0.00030/kWh on excess	Electric
	20% of min. charge + \$0.14618/CCF (up to \$200), \$0.00731/CCF on excess	Gas
York County	\$0.004000/CCF	Gas

Note: State law prohibits localities from imposing the consumer utility tax at a rate higher than 20 percent, unless they had higher rates in effect on July 1, 1972, in which case they may continue to impose the tax at the higher rates but may not increase them.

Effective January 1, 2001, the General Assembly repealed the utility license tax on utility providers of gas and electric power and rearranged the rate structure of the utility consumers' tax for electricity and natural gas consumption (Section 58.1-3814). The taxes are now per kilowatt hour of electricity (kWh) used by the consumer or per hundred cubic feet (CCF) of gas delivered monthly to consumers.

*The local consumers' utility tax for landline and wireless phones was eliminated on January 1, 2007 (HB 568, Chapter 780). Telephone service will now be taxed under the Communications Sales and Use Tax. The Communications Sales and Use Tax is 5 percent of the total amount paid by customers on all voice, video and audio communications services. The only major exception will be fees for Internet access, which federal law exempts from state and local taxation.

**Utility taxes are paid only to the town if levied by both town and county.

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2011 or Fiscal Year 2011-2012)

The Virginia Enterprise Zone Program offers a number of business incentives to encourage job creation and investment within designated Zones across Virginia. The Department of Housing and Community Development (DHCD) administers the Enterprise Zone Program.

In July 2005, the Enterprise Zone Grant Act went into effect. Under the new program, two grant-based incentives are offered: Job Creation Grants and Real Property Investment Grants.

There are currently 57 designated Enterprise Zones in Virginia. Enterprise Zones are designated for 10 years with the possibility of two five-year renewal periods. Zones already in existence prior to 2005 can finish out the remainder of their 20-year designation period allowed under the previous program.

Localities may also offer additional local incentives to qualified businesses and investors locating in a Zone, as long as these incentives conform to the requirements of the Virginia and United States Constitutions. Localities have the opportunity to amend their incentive packages every 12 months.

The following local tax incentives are offered to businesses and investors locating with their Zones. In localities with multiple Zone designation, incentives **may not** be offered in all Zones or may differ within the locality. Additional information about non-tax incentives may be obtained from the Virginia Economic Development Partnership, the Department of Housing and Community Development or from the following localities.

Accomack County/Northampton County (26) (1995)

Machinery and tools tax reimbursement

*Accomack County
P. O. Box 686
Accomac, VA 23301
(757) 787-5797*

*Northampton County
P. O. Box 66
Eastville, VA 23347
(757) 678-0440*

Alexandria (20) (1994)

No tax incentives

*Alexandria Economic Development Partnership, Inc.
1729 King Street, Suite 410
Alexandria, VA 22314
(703) 739-3820 EXT 11*

Alleghany County/Covington/Clifton Forge (53) (2001)

- (1) Utility consumer tax reduction
- (2) Business license tax reduction
- (3) Real estate tax reduction
- (4) Machinery and tools tax reduction
- (5) Business license tax reduction

*Alleghany Highlands Economic Development Corporation
1000 Dabney Drive, Suite 150
Clifton Forge, VA 24422
(540) 862-0936*

Bedford City (12) (2005)

- (1) Business, occupational, license fee rebates
- (2) Rehabilitated real estate tax exemption

*City of Bedford Office of the City Manager
215 East Main Street
Bedford, VA 24523
(540) 587-6022*

Brunswick County/Lawrenceville (32) (1996)

- (1) Waiver of real estate tax
- (2) Waiver of machinery and tools tax
- (3) Waiver of business, professional and occupational license tax

*Brunswick County IDA
P. O. Box 48
Lawrenceville, VA 23868
(434) 848-0248*

*Town of Lawrenceville
400 North Main Street
Lawrenceville, VA 23868
(434) 848-2414*

Carroll County/Hillsville (27) (1995)

- (1) Real property tax incentive
- (2) Machinery and tools tax incentive

*Blue Ridge Crossroads EDA
1117 East Stuart Drive
Galax, VA 24333
(276) 236-0391*

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2011 or Fiscal Year 2011-2012)

Charlotte/Lunenburg/Prince Edward Counties (48) (2000)

- (1) Real estate tax rebate
- (2) Machinery and tools tax rebate

Charlotte County
P. O. Box 625
Charlotte, VA 23923
(434) 542-5117

Lunenburg County Administrator's Office
11409 Courthouse Road
Lunenburg, VA 23952
(434) 696-2546

Prince Edward County
P. O. Box 608
Farmville, VA 23901
(434) 392-1482

Chesterfield County (21, 33) (1994, 1996)

- (1) Rehabilitated real estate tax credit
- (2) Business professional and occupational license fees exemption
- (3) Tangible personal property incentive
- (4) Machinery and tools tax exemption

Chesterfield County Economic Development Office
9401 Courthouse Road, Suite B
Chesterfield, VA 23832
(804) 318-8559

Danville (1, 57) (2004, 2010)

- (1) Rehabilitated real estate tax exemption
- (2) Machinery and tools tax rebate
- (3) Business and professional license fee rebate

Danville Department of Economic Development
P. O. Box 3300
Danville, VA 24543
(434) 793-1753

Dickenson County/Clintwood/Haysi (49) (2000)

- (1) Rehabilitated real estate tax exemption
- (2) Machinery and tools tax grant
- (3) Real estate tax grant

Dickenson County Economic Development Office
P. O. Box 1989
Clintwood, VA 24228
(276) 926-1699

Dinwiddie County/Petersburg (47) (1998)

- (1) Rehabilitated real estate tax exemption
- (2) Business, professional and occupational license tax exemption

Dinwiddie County Economic Development
P. O. Box 70
Dinwiddie, VA 23841
(804) 469-4500 EXT 104

Petersburg Economic Development
400 East Washington Street
Petersburg, VA 23803
(804) 733-2352

Franklin/Southampton/Isle of Wight (18) (2011)

- (1) Rehabilitated real estate tax exemption
- (2) Machinery and tools tax grant
- (3) Electric utility tax rebate

Franklin/Southampton Economic Development
601 North Mechanic Street, Suite 300
Franklin, VA 23851
(757) 516-7709

Isle of Wight County Economic Development Office
17130 Monument Circle, Suite A
Isle of Wight, VA 23397
(757) 356-1969

Galax (13) (2008)

- (1) Rehabilitated real estate tax abatement
- (2) Business, professional and occupational license tax abatement

Blue Ridge Crossroads EDA
1117 East Stuart Drive
Galax, VA 24333
(276) 236-0391

Greensville County (34) (1996)

- (1) Real estate tax rebate
- (2) Machinery and tools tax rebate
- (3) Business and professional occupational license tax rebate

Greensville County Administration Office
1781 Greensville County Circle
Emporia, VA 23847
(434) 348-4205

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2011 or Fiscal Year 2011-2012)

Halifax County/South Boston (15) (2008)

- (1) Business and professional license fee waiver
- (2) Rehabilitated real estate tax exemption

Halifax County IDA
P. O. Box 1281
South Boston, VA 24592
(434) 572-1734

Town of South Boston
P. O. Box 417
South Boston, VA 24592
(434) 575-4209

Hampton (8, 35) (1996, 2005)

- (1) Real property rehabilitation tax credit
- (2) Business license tax rebate
- (3) Utility tax rebate

Hampton Department of Development
1 Franklin Street, Suite 600
Hampton, VA 23669
(757) 728-5122

Henry County/Martinsville (36, 54) (1996, 2001)

- (1) Real estate tax rebate
- (2) Machinery and tools tax rebate
- (3) Business furniture, fixtures and equipment tax rebate

Henry County Engineering and Mapping Department
P. O. Box 7
Collinsville, VA 24078
(276) 634-2570

City of Martinsville
P. O. Box 1112
Martinsville, VA 24112
(276) 403-5156

Hopewell (9) (2005)

- (1) Business, professional and occupational license fee reduction
- (2) Rehabilitated real estate tax exemption

Hopewell Department of Development
300 North Main Street
Hopewell, VA 23860
(804) 541-2220

James City County (37) (1996)

- (1) Waiver of consumer utility tax
- (2) Property tax rebate

James City County Economic Development
5308 Discover Park Boulevard, Suite 203
Williamsburg, VA 23188
(757) 253-6645

**Lancaster County/Northumberland County/Richmond County/
Westmoreland County/Kilmarnock/Warsaw (50) (2000)**

No tax incentives

Northern Neck PDC
P. O. Box 1600
Warsaw, VA 22572
(804) 333-1900

Lunenburg County/Kenbridge/Victoria (55) (2001)

- (1) Real estate tax grant
- (2) Business license fee waiver
- (3) Tax-exempt revenue bonds

Lunenburg County Administrator's Office
11409 Courthouse Road
Lunenburg, VA 23952
(434) 696-2546

Lynchburg (2, 46) (1996, 2004)

- (1) Rehabilitated real estate tax exemption
- (2) Machinery and tools tax grant
- (3) Business and professional license fee grant

City of Lynchburg Office of Economic Development
828 Main Street, 10th Floor
Lynchburg, VA 24504
(434) 455-4492

Mecklenburg County/Clarksville (56) (2001)

Machinery and tools tax grant

Mecklenburg County Economic Development Office
P. O. Box 307
Boydton, VA 23917
(434) 738-6388

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2011 or Fiscal Year 2011-2012)

Mecklenburg County/South Hill/LaCrosse (38) (1996)

- (1) Machinery and tools tax grant
- (2) Business license tax rebate

*Mecklenburg County Economic Development Office
P. O. Box 307
Boynton, VA 23917
(434) 738-6388*

*Town of South Hill
211 South Mecklenburg Avenue
South Hill, VA 23970
(434) 447-3191*

Newport News (3, 30, 31) (2004, 1995)

- (1) Rehabilitated real estate tax exemption
- (2) Local utility tax rebate
- (3) Business license fee abatement

*Newport News Department of Development
2400 Washington Avenue
Newport News, VA 238607
(757) 597-2840*

Norfolk (7) (2010)

- (1) Rehabilitated real estate tax exemption
- (2) Business license tax rebate
- (3) Local utility tax rebate

*Norfolk Department of Development
500 East Main Street, Suite 1500
Norfolk, VA 23510
(757) 644-4338*

Orange (39) (1996)

Rehabilitated real estate tax abatement

*Orange Downtown Alliance
P. O. Box 283
Orange, VA 22960
(540) 672-2540*

Patrick County/Stuart (22) (2002)

- (1) Rehabilitated real estate tax waiver
- (2) Machinery and tools tax waiver
- (3) Business, professional and occupational tax waiver

*Patrick County
P. O. Box 466
Stuart, VA 24171
(276) 694-8367*

Petersburg (10) (2005)

- (1) Rehabilitated real estate tax exemption
- (2) Machinery and tools tax reduction
- (3) Business, professional and occupational license tax exemption

*City of Petersburg Economic Development Office
400 East Washington Street
Petersburg, VA 23803
(804) 733-2352*

Pittsylvania County (24) (2010)

Local sales tax refund

*Pittsylvania County
P. O. Box 426
Chatham, VA 24531
(434) 432-7974*

Pittsylvania County/Danville (57) (2001)

- (1) Local sales tax refund
- (2) Machinery and tools tax rebate

*City of Danville Department of Economic Development
P. O. Box 3300
Danville, VA 24543
(434) 793-1753*

*Pittsylvania County
P. O. Box 426
Chatham, VA 24531
(434) 432-7974*

Portsmouth (4) (2010)

- (1) Business personal property tax grant
- (2) Machinery and tools tax grant

*Portsmouth Department of Economic Development
200 High Street, Suite 200
Portsmouth, VA 23704
(757) 393-8804*

Prince George County (16) (2010)

Business and occupational tax rebate

*Prince George County Department of Economic Development
P. O. Box 68
Prince George, VA 23875
(804) 722-8612*

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2011 or Fiscal Year 2011-2012)

Pulaski County (25, 40) (1994, 1996)

- (1) Real property tax rebate
- (2) Machinery and tools tax rebate

*Pulaski County Economic Development Office
143 3rd Street, N.W., Suite 1
Pulaski, VA 24301
(540) 980-7710*

Pulaski Town (41) (1996)

- (1) Rehabilitated real estate tax abatement
- (2) Business occupation license fee rebate
- (3) Machinery and tools tax abatement
- (4) New building tax abatement

*Town of Pulaski Department of Economic Development
P. O. Box 660
Pulaski, VA 24301
(540) 994-8631*

Richmond City (19, 29) (1993, 1995)

- (1) Real estate tax abatement
- (2) Machinery and tools tax grant

*City of Richmond Office of Economic Development
1500 East Main Street, Suite 400
Richmond, VA 23219
(804) 646-3792*

Richmond City/Henrico County (28) (1995)

- (1) Real estate tax abatement
- (2) Machinery and tools tax grant
- (3) Rehabilitated real estate tax exemption

*Henrico County Department of Community Revitalization
P. O. Box 90775
Henrico, VA 23273
(804) 501-7611*

*City of Richmond Office of Economic Development
1500 East Main Street, Suite 400
Richmond, VA 23219
(804) 646-3792*

Roanoke City (5, 42) (2004, 1996)

- (1) Real estate tax exemption
- (2) Rehabilitated real estate tax abatement

*City of Roanoke Department of Economic Development
117 Church Avenue, S.W.
Roanoke, VA 24011
(540) 853-5405*

Rocky Mount (23) (1994)

- (1) Rehabilitated real estate tax exemption
- (2) Personal property tax rebate
- (3) Business license rebate

*Town of Rocky Mount Department of Community Development
345 Donald Avenue
Rocky Mount, VA 24151
(540) 483-0907*

Saltville/Smyth County (6) (2004)

- (1) Business, professional and license tax credit
- (2) Rehabilitated real estate tax credit
- (3) Machinery and tools tax grant

*Smyth County Economic Development Office
P. O. Box 730
Saltville, VA 24370
(276) 496-5342*

Scott County (43) (1996)

- (1) Real estate tax exemption
- (2) Machinery and tools tax exemption

*Scott County Economic Development Office
180 West Jackson Street
Gate City, VA 24251
(276) 386-2525*

Smyth County/Washington County/Chilhowie/Glade Spring (51) (2000)

- (1) Rehabilitated real estate tax exemption
- (2) Business, professional and occupational license tax credit

*Mount Rogers PDC
1021 Terrace Drive
Marion, VA 24354
(276) 783-5103*

Staunton (17) (2010)

- Machinery and tools tax grant

*Staunton Department of Economic Development
P. O. Box 58
Staunton, VA 24402
(540) 332-3869*

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2011 or Fiscal Year 2011-2012)

Tazewell County (44) (1996)

- (1) Machinery and tools tax grant
- (2) Rehabilitated real estate tax exemption
- (3) Real estate tax grant

*Tazewell County Office of Economic Development
108 East Main Street
Tazewell, VA 24651
(276) 988-1270*

Warren County (45) (1996)

- (1) Real estate tax exemption
- (2) Business and occupational license fees exemption
- (3) Machinery and tools tax exemption

*Front Royal/Warren County EDA
P. O. Box 445
Front Royal, VA 22630
(540) 942-6779*

Waynesboro (14) (2008)

Rehabilitated real estate tax exemption

*City of Waynesboro Office of Economic Development
301 West Main Street
Waynesboro, VA 22980
(540) 942-6779*

Wise County (52) (2008)

- (1) Real estate tax exemption
- (2) Machinery and tools tax grant

*Wise County Administrator's Office
P. O. Box 570
Wise, VA 24293
(276) 328-2321*

Wythe County (11) (2005)

No tax incentives

*Joint IDA of Wythe County
P. O. Box 569
Wytheville, VA 24832
(276) 223-3370*

Source: Virginia Department of Housing and Community Development.