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Virginia Economic Development Partnership

2008-09 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 publication, *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 business as defined by the Virginia Department of Taxation's *Guidelines*: retailer, mail order, wholesaler, financial services, and business services.

Sources

In the spring of 2008, 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. Copies are available upon request.

TABLE 1
TAXES ON REAL ESTATE IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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%	\$0.30	\$0.30
Albemarle County	96.3%	\$0.71	\$0.68
City of Alexandria	99.1%	\$0.85	\$0.84
Alleghany County	91.2%	\$0.66	\$0.60
Amelia County	68.0%	\$0.43	\$0.29
Amherst County	95.0%	\$0.05	\$0.05
Appomattox County	98.2%	\$0.44	\$0.43
¹ Arlington County	96.0%	\$0.84	\$0.80
Augusta County	70.4%	\$0.58	\$0.41
Bath County	63.5%	\$0.55	\$0.35
City of Bedford	88.4%	\$0.81	\$0.72
Bedford County	87.0%	\$0.50	\$0.44
Bland County	100.0%	\$0.55	\$0.55
Botetourt County	86.5%	\$0.65	\$0.56
City of Bristol	75.0%	\$1.05	\$0.79
Brunswick County	73.9%	\$0.39	\$0.29
Buchanan County	71.0%	\$0.43	\$0.31
Buckingham County	96.6%	\$0.44	\$0.43
City of Buena Vista	88.0%	\$0.89	\$0.78
Campbell County	89.5%	\$0.43	\$0.38
Caroline County	87.2%	\$0.53	\$0.46
Carroll County	97.1%	\$0.71	\$0.69
Charles City County	61.2%	\$0.82	\$0.50
Charlotte County	91.2%	\$0.42	\$0.38
City of Charlottesville	90.6%	\$0.95	\$0.86
¹ City of Chesapeake	98.0%	\$1.04	\$1.02
¹ Chesterfield County	96.0%	\$0.97	\$0.93
Clarke County	100.0%	\$0.50	\$0.50
City of Colonial Heights	85.2%	\$1.10	\$0.94
City of Covington	93.1%	\$0.66	\$0.61
Craig County	76.2%	\$0.52	\$0.40
Culpeper County	96.8%	\$0.61	\$0.59
Cumberland County	77.3%	\$0.59	\$0.46
City of Danville	89.5%	\$0.77	\$0.69
Dickenson County	88.1%	\$0.60	\$0.53
Dinwiddie County	64.4%	\$0.87	\$0.56
City of Emporia	94.6%	\$0.77	\$0.73

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(Calendar Year 2008 or Fiscal Year 2008-2009)

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	92.1%	\$0.53	\$0.49
¹ City of Fairfax	98.2%	\$0.79	\$0.78
¹ Fairfax County	97.0%	\$0.92	\$0.89
City of Falls Church	96.0%	\$1.03	\$0.99
¹ Fauquier County	100.0%	\$0.77	\$0.77
Floyd County	64.0%	\$0.60	\$0.38
Fluvanna County	93.8%	\$0.48	\$0.45
¹ City of Franklin	96.1%	\$0.90	\$0.86
Franklin County	96.2%	\$0.46	\$0.44
Frederick County	79.4%	\$0.53	\$0.42
¹ City of Fredericksburg	100.0%	\$0.56	\$0.56
City of Galax	95.6%	\$0.55	\$0.53
Giles County	80.5%	\$0.63	\$0.51
¹ Gloucester County	78.4%	\$0.61	\$0.48
¹ Goochland County	89.3%	\$0.53	\$0.47
Grayson County	79.9%	\$0.30	\$0.24
Greene County	78.6%	\$0.72	\$0.57
Greensville County	100.0%	\$0.63	\$0.63
Halifax County	90.4%	\$0.44	\$0.40
¹ City of Hampton	91.0%	\$1.06	\$0.96
¹ Hanover County	91.6%	\$0.81	\$0.74
City of Harrisonburg	96.6%	\$0.59	\$0.57
¹ Henrico County	94.9%	\$0.87	\$0.83
Henry County	81.5%	\$0.54	\$0.44
Highland County	81.8%	\$0.40	\$0.33
City of Hopewell	81.1%	\$1.09	\$0.88
Isle of Wight County	87.2%	\$0.52	\$0.45
James City County	90.8%	\$0.77	\$0.70
King and Queen County	68.4%	\$0.48	\$0.33
King George County	71.6%	\$0.45	\$0.32
² King William County	94.0%	\$0.81	\$0.76
Lancaster County	94.2%	\$0.42	\$0.40
Lee County	67.2%	\$0.65	\$0.44
City of Lexington	87.2%	\$0.60	\$0.52
¹ Loudoun County	99.9%	\$1.14	\$1.14
Louisa County	98.4%	\$0.62	\$0.61
Lunenburg County	92.3%	\$0.33	\$0.30

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(Calendar Year 2008 or Fiscal Year 2008-2009)

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)
City of Lynchburg	88.0%	\$1.05	\$0.92
Madison County	89.9%	\$0.44	\$0.40
¹ City of Manassas	94.9%	\$1.02	\$0.96
City of Manassas Park	99.6%	\$1.24	\$1.24
City of Martinsville	91.5%	\$1.08	\$0.99
Mathews County	58.7%	\$0.56	\$0.33
Mecklenburg County	83.9%	\$0.34	\$0.29
Middlesex County	93.5%	\$0.35	\$0.33
Montgomery County	91.0%	\$0.71	\$0.65
Nelson County	97.5%	\$0.55	\$0.54
¹ New Kent County	96.6%	\$0.73	\$0.71
City of Newport News	91.4%	\$1.20	\$1.10
¹ City of Norfolk	88.2%	\$1.11	\$0.98
Northampton County	95.3%	\$0.49	\$0.47
Northumberland County	67.0%	\$0.40	\$0.27
City of Norton	98.7%	\$0.80	\$0.79
Nottoway County	71.2%	\$0.49	\$0.35
Orange County	98.7%	\$0.42	\$0.41
Page County	97.4%	\$0.48	\$0.47
Patrick County	65.2%	\$0.55	\$0.36
City of Petersburg	84.9%	\$1.35	\$1.15
Pittsylvania County	83.2%	\$0.53	\$0.44
City of Poquoson	85.3%	\$0.08	\$0.07
City of Portsmouth	82.6%	\$1.26	\$1.04
Powhatan County	98.8%	\$0.71	\$0.70
Prince Edward County	66.9%	\$0.57	\$0.38
Prince George County	91.2%	\$0.80	\$0.73
¹ Prince William County	96.0%	\$0.97	\$0.93
Pulaski County	76.6%	\$0.62	\$0.47
City of Radford	91.2%	\$0.64	\$0.58
Rappahannock County	70.4%	\$0.60	\$0.42
¹ City of Richmond	94.5%	\$1.20	\$1.13
Richmond County	42.4%	\$0.70	\$0.30
¹ City of Roanoke	91.0%	\$1.19	\$1.08
Roanoke County	90.6%	\$1.09	\$0.99
Rockbridge County	77.0%	\$0.59	\$0.45
Rockingham County	73.6%	\$0.60	\$0.44

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(Calendar Year 2008 or Fiscal Year 2008-2009)

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)
Russell County	74.4%	\$0.61	\$0.45
City of Salem	86.5%	\$1.18	\$1.02
Scott County	74.2%	\$0.69	\$0.51
Shenandoah County	71.2%	\$0.51	\$0.36
Smyth County	67.4%	\$0.63	\$0.42
Southampton County	71.0%	\$0.72	\$0.51
¹ Spotsylvania County	97.7%	\$0.62	\$0.61
Stafford County	96.7%	\$0.84	\$0.81
¹ City of Staunton	91.9%	\$0.90	\$0.83
¹ City of Suffolk	94.0%	\$0.91	\$0.86
Surry County	98.8%	\$0.70	\$0.69
Sussex County	69.1%	\$0.54	\$0.37
Tazewell County	85.9%	\$0.58	\$0.50
¹ City of Virginia Beach	94.2%	\$0.89	\$0.84
¹ Warren County	93.9%	\$0.45	\$0.42
Washington County	78.1%	\$0.57	\$0.45
City of Waynesboro	89.9%	\$0.70	\$0.63
Westmoreland County	67.8%	\$0.44	\$0.30
City of Williamsburg	87.5%	\$0.54	\$0.47
¹ City of Winchester	93.1%	\$0.68	\$0.63
Wise County	74.3%	\$0.57	\$0.42
¹ Wythe County	79.9%	\$0.43	\$0.34
York County	97.8%	\$0.66	\$0.64

***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 2008 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 2008 or Fiscal Year 2008-2009)

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%	\$3.16	\$1.42
	Original Cost	2	35.0%	\$3.16	\$1.11
	Original Cost	3	30.0%	\$3.16	\$0.95
	Original Cost	4 - 10	20.0%	\$3.16	\$0.63
	Original Cost	11+	10.0%	\$3.16	\$0.32
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
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
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

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		Age of Machinery	Percent			
Augusta County	Original Cost	1+	20.0%	\$1.90	\$0.38	
Bath County	Book Value	1+	100.0%	\$0.35	\$0.35	
City of Bedford	Original Cost	1+	60.0%	\$1.30	\$0.78	
Bedford County	Original Cost	1	100.0%	\$6.00	\$6.00	
	Original Cost	2	95.0%	\$6.00	\$5.70	
	Original Cost	3	90.0%	\$6.00	\$5.40	
	Original Cost	4	85.0%	\$6.00	\$5.10	
	Original Cost	5	80.0%	\$6.00	\$4.80	
	Original Cost	6	75.0%	\$6.00	\$4.50	
	Original Cost	7	70.0%	\$6.00	\$4.20	
	Original Cost	8+	65.0%	\$6.00	\$3.90	
	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	
City of Bristol	Original Cost	1+	11.0%	\$7.00	\$0.77	
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	

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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		
Buchanan County	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
	Original Cost	20+	5.0%	\$2.90	\$0.15
City of Buena Vista	Fair Market Value	1 - 10	20.0%	\$4.25	\$0.85
	Fair Market Value	11 - 20	15.0%	\$4.25	\$0.64
	Fair Market Value	21+	10.0%	\$4.25	\$0.43
	Fair Market Value	(Idle equipment)	1.0%	\$4.25	\$0.04
Campbell County	Original Cost	1+	25.0%	\$3.25	\$0.81
Caroline County	Original Cost	1+	20.0%	\$3.50	\$0.70
	Original Cost	(minimum value \$500)		\$3.50	
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
City of Charlottesville	Original Cost	1	25.0%	\$4.20	\$1.05
	Original Cost	2	22.5%	\$4.20	\$0.94

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(Calendar Year 2008 or Fiscal Year 2008-2009)

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 Charlottesville	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
Chesterfield County	Original Cost	1 - 10	25.0%	\$1.00	\$0.25
	Original Cost	11 - 20	20.0%	\$1.00	\$0.20
	Original Cost	20+	15.0%	\$1.00	\$0.15
	Original Cost	(Idle equipment)	1.0%	\$1.00	\$0.01
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
	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	\$0.13
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
Craig County	Original Cost	1	80.0%	\$2.20	\$1.76
	Original Cost	2	70.0%	\$2.20	\$1.54

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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		
Craig County	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
Cumberland County	Original Cost	1+	20.0%	\$3.75	\$0.75
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
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
City of Emporia	Original Cost	1+	12.5%	\$5.00	\$0.63
Essex County	Original Cost	1+	10.0%	\$3.50	\$0.35
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
	Original Cost				
Fairfax County	Original Cost	1	80.0%	\$4.57	\$3.66
	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

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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	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
City of Falls Church	Original Cost	1	80.0%	\$4.71	\$3.77
	Original Cost	2	70.0%	\$4.71	\$3.30
	Original Cost	3	60.0%	\$4.71	\$2.83
	Original Cost	4	50.0%	\$4.71	\$2.36
	Original Cost	5	40.0%	\$4.71	\$1.88
	Original Cost	6	30.0%	\$4.71	\$1.41
	Original Cost	7+	20.0%	\$4.71	\$0.94
	Original Cost	7+	20.0%	\$4.71	\$0.94
Fauquier County	Original Cost	1	70.0%	\$4.65	\$3.26
	Original Cost	2	60.0%	\$4.65	\$2.79
	Original Cost	3	50.0%	\$4.65	\$2.33
	Original Cost	4	40.0%	\$4.65	\$1.86
	Original Cost	5	30.0%	\$4.65	\$1.40
	Original Cost	6	20.0%	\$4.65	\$0.93
	Original Cost	7+	10.0%	\$4.65	\$0.47
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 - 10	20.0%	\$2.00	\$0.40
City of Franklin	Original Cost	1+	30.0%	\$2.00	\$0.60
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

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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		
Frederick County	Original Cost	3	40.0%	\$2.00	\$0.80
	Original Cost	4+	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
	Original Cost				
City of Galax	Original Cost	1+	50.0%	\$1.42	\$0.71
Giles County	Original Cost	1+	100.0%	\$0.99	\$0.99
Gloucester County	Original Cost	1 - 9	30.0%	\$2.20	\$0.66
	Original Cost	10+	10.0%	\$2.20	\$0.22
Goochland County	Original Cost	1 - 5	20.0%	\$3.75	\$0.75
	Original Cost	6 - 10	15.0%	\$3.75	\$0.56
	Original Cost	11+	10.0%	\$3.75	\$0.38
Grayson County	Original Cost	1	100.0%	\$1.50	\$1.50
	Original Cost	2	90.0%	\$1.50	\$1.35
	Original Cost	3	80.0%	\$1.50	\$1.20
	Original Cost	4	70.0%	\$1.50	\$1.05
	Original Cost	5	60.0%	\$1.50	\$0.90
	Original Cost	6	50.0%	\$1.50	\$0.75
	Original Cost	7	40.0%	\$1.50	\$0.60
	Original Cost	8+	30.0%	\$1.50	\$0.45
Greene County	Book Value	1+	100.0%	\$2.00	\$2.00
Greensville County	Original Cost	1+	20.0%	\$3.50	\$0.70
Halifax County	Original Cost	1 - 19	50.0%	\$1.26	\$0.63
	Original Cost	20+	25.0%	\$1.26	\$0.32
	Original Cost	(Idle equipment)	5.0%	\$1.26	\$0.06
City of Hampton	Original Cost	1+	35.0%	\$3.50	\$1.23
Hanover County	Original Cost	1+	10.0%	\$3.57	\$0.36
City of Harrisonburg	Original Cost	1	90.0%	\$2.00	\$1.80
	Original Cost	2	80.0%	\$2.00	\$1.60

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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 Harrisonburg	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
¹ Henrico County	Original Cost	1	80.0%	\$1.00	\$0.80
	Original Cost	2	74.0%	\$1.00	\$0.74
	Original Cost	3	66.0%	\$1.00	\$0.66
	Original Cost	4	59.0%	\$1.00	\$0.59
	Original Cost	5	52.0%	\$1.00	\$0.52
	Original Cost	6 - 10	25.0%	\$1.00	\$0.25
	Original Cost	11 - 12	20.0%	\$1.00	\$0.20
	Original Cost	13 - 14	16.0%	\$1.00	\$0.16
Henry County	Original Cost	1+	71.0%	\$1.19	\$0.84
Highland County	Original Cost	1+	5.0%	\$1.00	\$0.05
City of Hopewell	Original Cost	1+	25.0%	\$3.05	\$0.76
Isle of Wight County	Original Cost	1+	100.0%	\$0.95	\$0.95
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	\$0.50
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

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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			
Lancaster County	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%	\$1.41	\$1.27	
	Original Cost	2	80.0%	\$1.41	\$1.13	
	Original Cost	3	70.0%	\$1.41	\$0.99	
	Original Cost	4	60.0%	\$1.41	\$0.85	
	Original Cost	5	50.0%	\$1.41	\$0.71	
	Original Cost	6	40.0%	\$1.41	\$0.56	
	Original Cost	7	30.0%	\$1.41	\$0.42	
	Original Cost	8+	20.0%	\$1.41	\$0.28	
City of Lexington	Original Cost	(equipment not fully depreciated)		25.0%	\$3.95	\$0.99
	Depreciated Cost	(equipment fully depreciated)		10.0%	\$3.95	\$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	
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	
City of Lynchburg	Original Cost	1 - 5	30.0%	\$3.00	\$0.90	
	Original Cost	6+	25.4%	\$3.00	\$0.76	
Madison County	Original Cost	1+	100.0%	\$1.47	\$1.47	
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 2008 or Fiscal Year 2008-2009)

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				
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
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%	\$3.50	\$0.35
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%	\$2.95	\$1.18
	Original Cost	6 - 10	30.0%	\$2.95	\$0.89
	Original Cost	11 - 15	20.0%	\$2.95	\$0.59
	Original Cost	16+	10.0%	\$2.95	\$0.30
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
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

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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		
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
City of Norton	Original Cost	1+	10.0%	\$1.85	\$0.19
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
Orange County	Original Cost	1	80.0%	\$1.83	\$1.46
	Original Cost	2	76.0%	\$1.83	\$1.39
	Original Cost	3	72.0%	\$1.83	\$1.32
	Original Cost	4	68.0%	\$1.83	\$1.25
	Original Cost	5	64.0%	\$1.83	\$1.17
	Original Cost	6	60.0%	\$1.83	\$1.10
	Original Cost	7	56.0%	\$1.83	\$1.03
	Original Cost	8	52.0%	\$1.83	\$0.95
	Original Cost	9	48.0%	\$1.83	\$0.88
	Original Cost	10	44.0%	\$1.83	\$0.81
	Original Cost	11+	40.0%	\$1.83	\$0.73
	Original Cost	(minimum value \$250)		\$1.83	
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

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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		
Patrick County	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
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
Pittsylvania County	Original Cost	1+	10.0%	\$4.50	\$0.45
City of Poquoson	Original Cost	1+	30.0%	\$4.25	\$1.28
City of Portsmouth	Original Cost	1 - 23	50.0%	\$3.00	\$1.50
	Original Cost	24+	25.0%	\$3.00	\$0.75
Powhatan County	Fair Market Value	1	60.0%	\$3.60	\$2.16
	Fair Market Value	2	45.0%	\$3.60	\$1.62
	Fair Market Value	3	37.5%	\$3.60	\$1.35
	Fair Market Value	4	30.0%	\$3.60	\$1.08
	Fair Market Value	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
	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

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MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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		
Pulaski County	Original Cost	1+	48.0%	\$1.50	\$0.72
City of Radford	Original Cost	1+	30.0%	\$1.76	\$0.53
City of Richmond	Original Cost	1	90.0%	\$2.10	\$1.89
	Original Cost	2	80.0%	\$2.10	\$1.68
	Original Cost	3	70.0%	\$2.10	\$1.47
	Original Cost	4	60.0%	\$2.10	\$1.26
	Original Cost	5	50.0%	\$2.10	\$1.05
	Original Cost	6+	40.0%	\$2.10	\$0.84
	Richmond County	Book Value	1+	100.0%	\$0.50
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
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
	Original Cost	11 - 14	40.0%	\$1.65	\$0.66
	Original Cost	15+	30.0%	\$1.65	\$0.50

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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 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
Scott County	Original Cost	1+	100.0%	\$0.72	\$0.72
Shenandoah County	Original Cost	1	55.0%	\$2.86	\$1.57
	Original Cost	2	50.0%	\$2.86	\$1.43
	Original Cost	3	45.0%	\$2.86	\$1.29
	Original Cost	4	40.0%	\$2.86	\$1.14
	Original Cost	5	25.0%	\$2.86	\$0.72
	Original Cost	6+	10.0%	\$2.86	\$0.29
Smyth County	Original Cost	1	90.0%	\$1.20	\$1.08
	Original Cost	2	80.0%	\$1.20	\$0.96
	Original Cost	3	70.0%	\$1.20	\$0.84
	Original Cost	4	60.0%	\$1.20	\$0.72
	Original Cost	5	50.0%	\$1.20	\$0.60
	Original Cost	6	40.0%	\$1.20	\$0.48
	Original Cost	7	30.0%	\$1.20	\$0.36
	Original Cost	8+	20.0%	\$1.20	\$0.24
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

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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	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
	Original Cost	5	35.0%	\$0.75	\$0.26
	Original Cost	6+	20.0%	\$0.75	\$0.15
City of Staunton	Fair Market Value	3	20.0%	\$1.24	\$0.25
	Fair Market Value	5	20.0%	\$1.24	\$0.25
	Fair Market Value	7	15.0%	\$1.24	\$0.19
	Fair Market Value	10	10.0%	\$1.24	\$0.12
	Fair Market Value	15	10.0%	\$1.24	\$0.12
	Fair Market Value	(uses greater of S/L depreciation of percentage)			\$1.24
City of Suffolk	Original Cost	1 - 5	20.0%	\$3.15	\$0.63
	Original Cost	6+	10.0%	\$3.15	\$0.32
Surry County	Original Cost	1	60.0%	\$3.50	\$2.10
	Original Cost	2	50.0%	\$3.50	\$1.75
	Original Cost	3	40.0%	\$3.50	\$1.40
	Original Cost	4	30.0%	\$3.50	\$1.05
	Original Cost	5+	20.0%	\$3.50	\$0.70
Sussex County	Original Cost	1 - 5	50.0%	\$4.85	\$2.43
	Original Cost	6 - 15	40.0%	\$4.85	\$1.94
	Original Cost	16 - 25	25.0%	\$4.85	\$1.21
	Original Cost	26+	10.0%	\$4.85	\$0.49
Tazewell County	Original Cost	1+	100.0%	\$2.00	\$2.00
City of Virginia Beach	Original Cost	1+	40.0%	\$1.00	\$0.40
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

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

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		
Washington County	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
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
	Original Cost	1+	100.0%	\$1.50	\$1.50
Westmoreland County	Original Cost	1+	30.0%	\$3.50	\$1.05
City of Williamsburg	Original Cost	1	80.0%	\$1.30	\$1.04
City of Winchester	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
	Original Cost	1	85.0%	\$1.15	\$0.98
Wise County	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
	Original Cost	10+	15.0%	\$1.15	\$0.17
	Wythe County	Original Cost	1 - 5	50.0%	\$1.50
Original Cost		6+	20.0%	\$1.50	\$0.30
York County	Original Cost	1+	25.0%	\$4.00	\$1.00

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Value Used for Tax Purposes	Age of Machinery	Percent	Assessment Ratio	Nominal	Effective
				(Percentage of this Value Taxable Based on Age)	Tax Rate	Tax Rate
					Per \$100 of	Per \$100*
					Assessed	(Rates
					Valuation	Cannot be
						Compared)

*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 2008 or Fiscal Year 2008-2009)

(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%	\$3.16	\$1.58
			2	45.0%	\$3.16	\$1.42
			(reduced by 2%/yr. thereafter, minimum is 5%)		\$3.16	\$3.16
Albemarle County	X		1	25.0%	\$4.28	\$1.07
			(reduced by 2.5%/yr. thereafter, minimum is 10%)		\$4.28	\$4.28
					\$4.28	
City of Alexandria	X		1	80.0%	\$4.75	\$3.80
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$4.75	\$4.75
					\$4.75	
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		new - 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
					60.0%	\$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
					\$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
					\$0.35	
City of Bedford	X		1+	52.0%	\$1.50	\$0.78
Bedford County		X	1	100.0%	\$8.50	\$8.50
			2	95.0%	\$8.50	\$8.07
			3	90.0%	\$8.50	\$7.65
			4	85.0%	\$8.50	\$7.23
			5	80.0%	\$8.50	\$6.80
			6	75.0%	\$8.50	\$6.38

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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			7	70.0%	\$8.50	\$5.95
			8	65.0%	\$8.50	\$5.52
			9	60.0%	\$8.50	\$5.10
			10+	50.0%	\$8.50	\$4.25
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
City of Bristol	X		1+	10.0%	\$7.00	\$0.70
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
City of Buena Vista	X		1	80.0%	\$5.85	\$4.68
				(reduced by 10%/yr. thereafter, minimum is 10%)	\$5.85	\$5.85
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%	\$1.30	\$1.17
			2	85.0%	\$1.30	\$1.11
			3	80.0%	\$1.30	\$1.04
			4	70.0%	\$1.30	\$0.91
			5	60.0%	\$1.30	\$0.78
			6	50.0%	\$1.30	\$0.65
			7	40.0%	\$1.30	\$0.52
			8	35.0%	\$1.30	\$0.45
			9+	30.0%	\$1.30	\$0.39
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+	10.0%	\$3.00	\$0.30
City of Charlottesville	X		1	25.0%	\$4.20	\$1.05

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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 Charlottesville			(reduced by 2.5%/yr. thereafter, minimum is 10%)		\$4.20 \$4.20	
¹ City of Chesapeake	X		1+	20.0%	\$4.08	\$0.82
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	
Clarke County	X		1	75.0%	\$4.00	\$3.00
			2	60.0%	\$4.00	\$2.40
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$4.00 \$4.00	
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
Craig County	X		1	50.0%	\$3.00	\$1.50
			2	30.0%	\$3.00	\$0.90
			3	20.0%	\$3.00	\$0.60
			4+	10.0%	\$3.00	\$0.30
Culpeper County	X		1	70.0%	\$3.50	\$2.45
			(reduced by 10%/yr. thereafter, minimum is 30%)		\$3.50 \$3.50	
Cumberland County	X		1	80.0%	\$4.40	\$3.52
			(reduced by 10%/yr. thereafter, minimum is 10%)		\$4.40 \$4.40	
City of Danville	X		1	60.0%	\$3.00	\$1.80
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$3.00 \$3.00	
Dickenson County	X		new - 3	80.0%	\$1.69	\$1.35
			4 - 6	60.0%	\$1.69	\$1.01
			7 - 9	40.0%	\$1.69	\$0.68
			10+	20.0%	\$1.69	\$0.34
Dinwiddie County	X		1+	20.0%	\$4.90	\$0.98
City of Emporia		X	1	50.0%	\$5.00	\$2.50
			(reduced by 5%/yr. thereafter, minimum is 20%)		\$5.00 \$5.00	
Essex County	X		1+	10.0%	\$3.50	\$0.35

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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 Fairfax	X		1	80.0%	\$4.13	\$3.30
			(reduced by 10%/yr. thereafter, minimum is 10%)		\$4.13	
					\$4.13	
Fairfax County	X		1	80.0%	\$4.57	\$3.66
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$4.57	
					\$4.57	
City of Falls Church	X		1	80.0%	\$4.71	\$3.77
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$4.71	
					\$4.71	
Fauquier County	X		1	70.0%	\$4.65	\$3.25
			(reduced by 10%/yr. thereafter, minimum is 10%)		\$4.65	
					\$4.65	
Floyd County	X		1	60.0%	\$2.70	\$1.62
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$2.70	
					\$2.70	
Fluvanna County	X		1 - 10	20.0%	\$3.85	\$0.77
City of Franklin	X		1+	25.0%	\$4.50	\$1.13
Franklin County	X		1	50.0%	\$1.89	\$0.95
			(reduced by 5%/yr. thereafter, minimum is 20%)		\$1.89	
					\$1.89	
Frederick County	X		1+	30.0%	\$4.20	\$1.26
City of Fredericksburg	X		1	90.0%	\$2.99	\$2.69
			2	80.0%	\$2.99	\$2.39
			3	70.0%	\$2.99	\$2.09
			4	60.0%	\$2.99	\$1.79
			5	45.0%	\$2.99	\$1.35
			6	30.0%	\$2.99	\$0.90
			7+	20.0%	\$2.99	\$0.60
City of Galax	X		1+	50.0%	\$1.42	\$0.71
Giles County	X		1+	25.0%	\$1.85	\$0.46
Gloucester County	X		1 - 9	30.0%	\$2.60	\$0.78
			10+	10.0%	\$2.60	\$0.26
Goochland County	X		1	60.0%	\$4.00	\$2.40
			2	45.0%	\$4.00	\$1.80
			3	37.5%	\$4.00	\$1.50
			4	30.0%	\$4.00	\$1.20
			5+	20.0%	\$4.00	\$0.80

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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	X		1 (reduced by 5%/yr. thereafter, minimum is 20%)	75.0%	\$1.50 \$1.50 \$1.50	\$1.13
Greene County		X	1 (reduced by 10%/yr. thereafter, minimum is 20%)	80.0%	\$5.00 \$5.00 \$5.00	\$4.00
Greensville County	X		1 2 3 (reduced by 2.5%/yr. thereafter, minimum is 15%)	50.0% 45.0% 40.0%	\$4.50 \$4.50 \$4.50 \$4.50 \$4.50	\$2.25 \$2.02 \$1.80
Halifax County	X		1 (reduced by 10%/yr. thereafter, minimum is 10%)	70.0%	\$3.60 \$3.60 \$3.60	\$2.52
City of Hampton	X		1+	35.0%	\$4.25	\$1.49
Hanover County	X		1 (reduced by 10%/yr. thereafter, minimum is 10%)	60.0%	\$3.57 \$3.57 \$3.57	\$2.14
City of Harrisonburg	X		1 (reduced by 10%/yr. thereafter, minimum is 30%)	90.0%	\$2.00 \$2.00 \$2.00	\$1.80
¹ Henrico County	X		1 2 3 4 5 6 7 8 9 10+	80.0% 73.0% 63.0% 53.0% 45.0% 36.0% 29.0% 23.0% 17.0% 8.0%	\$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50	\$2.80 \$2.56 \$2.20 \$1.85 \$1.57 \$1.26 \$1.01 \$0.81 \$0.60 \$0.28
Henry County	X		1+	71.0%	\$1.19	\$0.84
City of Hopewell	X		new (reduced by 10%/yr. thereafter, minimum is 20%)	60.0%	\$3.05 \$3.05 \$3.05	\$1.83
Isle of Wight County	X		1+	40.0%	\$4.40	\$1.76
James City County	X		1+	25.0%	\$4.00	\$1.00

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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	X		1 (less 10% each yr. thereafter, minimum is \$100)	25.0%	\$3.94 \$3.94 \$3.94	\$0.99
King George County	X		1 (reduced by 5%/yr. thereafter, minimum is 10%)	30.0%	\$3.20 \$3.20 \$3.20	\$0.96
² King William County	X		1 2 3 4 5+	80.0% 60.0% 40.0% 20.0% 10.0%	\$3.65 \$3.65 \$3.65 \$3.65 \$3.65	\$2.92 \$2.19 \$1.46 \$0.73 \$0.37
Lancaster County		X	1+	100.0%	\$1.52	\$1.52
Lee County	X		1 (reduced by 10%/yr. thereafter, minimum is 20%)	90.0%	\$1.41 \$1.41 \$1.41	\$1.27
City of Lexington	X		(equipment not fully depreciated)	25.0%	\$3.95	\$0.99
		X	(equipment fully depreciated)	10.0%	\$3.95	\$0.40
Loudoun County	X		1 (reduced by 10%/yr. thereafter, minimum is 10%)	50.0%	\$4.20 \$4.20 \$4.20	\$2.10
Louisa County	X		1 2 3 4 5 6 7 8+ (minimum is 10%)	90.0% 80.0% 70.0% 60.0% 50.0% 40.0% 30.0% 25.0%	\$1.90 \$1.90 \$1.90 \$1.90 \$1.90 \$1.90 \$1.90 \$1.90	\$1.71 \$1.52 \$1.33 \$1.14 \$0.95 \$0.76 \$0.57 \$0.48
Lunenburg County	X		1 - 5 6 - 10 11 - 15 16 - 20 21+	32.5% 27.5% 22.5% 17.5% 12.5%	\$3.60 \$3.60 \$3.60 \$3.60 \$3.60	\$1.17 \$0.99 \$0.81 \$0.63 \$0.45
City of Lynchburg	X		1 - 5 6+	30.0% 25.4%	\$3.80 \$3.80	\$1.14 \$0.96
Madison County	X		1	100.0%	\$2.80	\$2.80

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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		
Madison County			(less 10% each yr. thereafter, minimum is \$200)		\$2.80	\$2.80
City of Manassas	X		1	80.0%	\$3.25	\$2.60
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$3.25	\$3.25
City of Manassas Park	X		1	70.0%	\$3.50	\$2.45
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$3.50	\$3.50
City of Martinsville	X		1	90.0%	\$2.30	\$2.07
			2	80.0%	\$2.30	\$1.84
			3	70.0%	\$2.30	\$1.61
			4	60.0%	\$2.30	\$1.38
			5	50.0%	\$2.30	\$1.15
			6	40.0%	\$2.30	\$0.92
			7	30.0%	\$2.30	\$0.69
			8+	25.0%	\$2.30	\$0.58
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
			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
City of Newport News	X		1+	33.3%	\$4.25	\$1.42
City of Norfolk	X		1+	40.0%	\$4.25	\$1.70
Northampton County	X		1	70.0%	\$4.10	\$2.87
			2	60.0%	\$4.10	\$2.46
			3	50.0%	\$4.10	\$2.05

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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		
Northampton County			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
City of Norton	X		1+	10.0%	\$1.85	\$0.19
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	66.6%	\$2.20	\$1.47
			2	63.3%	\$2.20	\$1.39
			3	60.0%	\$2.20	\$1.32
			4	56.6%	\$2.20	\$1.25
			5	53.3%	\$2.20	\$1.17
			6	50.0%	\$2.20	\$1.10
			7	46.6%	\$2.20	\$1.03
			8	43.3%	\$2.20	\$0.95
			9	40.0%	\$2.20	\$0.88
			10	36.6%	\$2.20	\$0.81
			11+	33.3%	\$2.20	\$0.73
Page County	X		1	72.0%	\$3.90	\$2.81
			(less 10% each yr. thereafter, minimum is \$100)		\$3.90	\$3.90
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

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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		
Patrick County			13	26.8%	\$1.71	\$0.46
			14+	25.0%	\$1.71	\$0.43
City of Petersburg	X		1	40.0%	\$4.40	\$1.76
			(reduced by 5%/yr. thereafter, minimum is 20%)		\$4.40	
					\$4.40	
Pittsylvania County	X		1	30.0%	\$7.75	\$2.33
			2	27.5%	\$7.75	\$2.13
			3	25.0%	\$7.75	\$1.94
			4	23.5%	\$7.75	\$1.82
			5	20.0%	\$7.75	\$1.55
			6	17.5%	\$7.75	\$1.36
			7	15.0%	\$7.75	\$1.16
			8	13.5%	\$7.75	\$1.05
			9	10.0%	\$7.75	\$0.78
			10	7.5%	\$7.75	\$0.58
			11+	5.0%	\$7.75	\$0.39
City of Poquoson	X		1+	30.0%	\$4.15	\$1.25
City of Portsmouth	X		1 - 22	50.0%	\$5.00	\$2.50
			23+	25.0%	\$5.00	\$1.25
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	
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

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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		
Pulaski County	X		1 - 5	60.0%	\$2.00	\$1.20
			6 - 10	40.0%	\$2.00	\$0.80
			10+	20.0%	\$2.00	\$0.40
City of Radford	X		1	90.0%	\$1.76	\$1.58
			2	80.0%	\$1.76	\$1.41
			3	70.0%	\$1.76	\$1.23
			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	
					\$3.70	
Richmond County	X		1	40.0%	\$3.50	\$1.40
			2	36.0%	\$3.50	\$1.26
			3	32.4%	\$3.50	\$1.13
			4	29.2%	\$3.50	\$1.02
			5+	26.2%	\$3.50	\$0.92
			(minimum is \$100)		\$3.50	
City of Roanoke	X		1	60.0%	\$3.45	\$2.07
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$3.45	
					\$3.45	
Roanoke County	X		1	60.0%	\$3.50	\$2.10
			(reduced by 10%/yr. thereafter, minimum is 20% or \$100)		\$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	
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
City of Salem	X		1	70.0%	\$3.20	\$2.24
			2	60.0%	\$3.20	\$1.92

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)

(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 Salem			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
Scott County	X		new	90.0%	\$0.72	\$0.65
			(reduced by 10%/yr. thereafter, minimum is 30%)		\$0.72	
Shenandoah County	X		1	80.0%	\$2.86	\$2.29
			(reduced by 10%/yr. thereafter, minimum is 10%)		\$2.86	
					\$2.86	
Smyth County	X		1	90.0%	\$2.25	\$2.02
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$2.25	
Southampton County	X		1	80.0%	\$4.00	\$3.20
			(reduced by 10%/yr. thereafter, minimum is 10%)		\$4.00	
					\$4.00	
Spotsylvania County	X		1	50.0%	\$5.00	\$2.50
			2	45.0%	\$5.00	\$2.25
			3	40.0%	\$5.00	\$2.00
			4	30.0%	\$5.00	\$1.50
			5+	20.0%	\$5.00	\$1.00
Stafford County	X		1	35.0%	\$5.49	\$1.92
			(reduced by 5%/yr. thereafter, minimum is 15%)		\$5.49	
					\$5.49	
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	15.0%	\$2.00	\$0.30
			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
Surry County	X		1	60.0%	\$3.50	\$2.10
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$3.50	
Sussex County	X		1	90.0%	\$4.85	\$4.36
			(reduced by 10%/yr. thereafter,		\$4.85	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2008 or Fiscal Year 2008-2009)
(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		
Sussex County			minimum is 10%)		\$4.85	
Tazewell County	X		1	80.0%	\$2.00	\$1.60
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$2.00	
City of Virginia Beach	X		1+	40.0%	\$3.70	\$1.48
Warren County	X		1	70.0%	\$3.15	\$2.20
			(reduced by 10%/yr. thereafter, minimum is 10%)		\$3.15	
Washington County	X		1	90.0%	\$1.55	\$1.39
			(reduced by 10%/yr. thereafter, minimum is 20%)		\$1.55	
City of Waynesboro	X		40% of given book value each year to minimum of 20% of cost of item		\$5.00	
					\$5.00	
Westmoreland County		X	1+	80.0%	\$3.00	\$2.40
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	
Wise County	X		1+	90.0%	\$1.49	\$1.34
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 2008 or Fiscal Year 2008-2009)

Locality

Arlington County
City of Bedford
City of Bristol
City of Buena Vista
City of Chesapeake
Chesterfield County
Clarke County
City of Colonial Heights
Culpeper County
City of Danville
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
City of Petersburg
City of Portsmouth

TABLE 4

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality

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.**

TABLE 5

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality

Alleghany County
Amherst County
City of Bedford
Bedford County
Campbell County
Chesterfield County
Cumberland County
City of Danville
Dinwiddie County
Franklin County
Frederick County
Giles County
Hanover County
Henrico County
City of Hopewell
Isle of Wight County
King William County
City of Lynchburg
City of Manassas
Montgomery County
City of Newport News
City of Norfolk
Orange County
City of Petersburg
City of Portsmouth
Prince William County
Pulaski County
City of Radford
City of Richmond
City of Roanoke
City of Salem
Shenandoah County
Spotsylvania County
Warren County
City of Waynesboro
City of Winchester
Wise 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 2008 or Fiscal Year 2008-2009)

Locality

Dinwiddie County

Henrico County

Pulaski County

City of Winchester

TABLE 7

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality
Albemarle County
City of Alexandria
City of Charlottesville
Chesterfield County
Dinwiddie County
Fairfax County
City of Falls Church
City of Hampton
Hanover County
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 2008 or Fiscal Year 2008-2009)

Locality

Albemarle County
Bedford County
City of Charlottesville
City of Danville
Dinwiddie County
Frederick County
Hanover County
Isle of Wight County
City of Lynchburg
Pulaski County
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 2008 or Fiscal Year 2008-2009)

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	100.0%	\$3.16
Albemarle County	Average Trade-In	A, B, D, I	100.0%	\$4.30
City of Alexandria	Average Trade-In	A,B,D,H,I	100.0%	\$4.75
Alleghany County	Average Loan	A, B	50.0%	\$5.90
Amelia County	Average Loan	A, B	100.0%	\$4.00
Amherst County	Average Loan	A	100.0%	\$3.20
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%	\$1.90
Bath County	Average Trade-In	A, B, D	65.0%	\$0.30
City of Bedford	Average Trade-In	A, B	100.0%	\$1.80
Bedford County	Average Retail	A, B, D	20.0%	\$8.50
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 Loan	A, B	100.0%	\$4.10
City of Buena Vista	Average Trade-In	A, B, I	80.0%	\$5.80
Campbell County	Average Retail	A, B	50.0%	\$3.80
Caroline County	Average Retail	A, B	40.0%	\$6.20
Carroll County	Average Loan	A, B	100.0%	\$1.30
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
¹ City of Chesapeake	Average Loan	A, B	81.0%	\$4.00
Chesterfield County	Average Loan	A, B, H	100.0%	\$3.60
Clarke County	Average Trade-In	A, B, C, I	100.0%	\$4.00
City of Colonial Heights	Average Loan	A, B	100.0%	\$3.50
City of Covington	Average Retail	A, B, D	50.0%	\$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, D	100.0%	\$4.40

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2008 or Fiscal Year 2008-2009)

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	Average Trade-In	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	Average Trade-In	A, B	100.0%	\$4.10
Fairfax County	Average Retail	A, B, H, I	100.0%	\$4.57
City of Falls Church	Average Trade-In	A, B	100.0%	\$4.71
Fauquier County	Average Loan	A, B, H	100.0%	\$4.65
Floyd County	Average Loan	A	100.0%	\$2.70
Fluvanna County	Average Trade-In	A, B, D	100.0%	\$3.80
City of Franklin	Average Trade-In	A, B, D, H	100.0%	\$4.50
Franklin County	Average Loan	A, B, D, H	95.0%	\$0.50
Frederick County	Average Trade-In	A,B,C,D,H	100.0%	\$4.20
City of Fredericksburg	Average Retail	A, B	90.0%	\$3.00
City of Galax	Average Loan	A, D	100.0%	\$1.42
Giles County	Average Retail	A, B	100.0%	\$1.90
Gloucester County	Average Retail	A, B, D	100.0%	\$2.60
Goochland County	Average Loan	A, B	100.0%	\$4.00
Grayson County	Average Loan	A, B, D	100.0%	\$1.50
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	100.0%	\$4.20
Hanover County	Average Trade-In	A, B	100.0%	\$3.60
City of Harrisonburg	Average Trade-In	A, B	100.0%	\$3.00
Henrico County	Average Loan	A, B, I	100.0%	\$3.50
Henry County	Average Loan	A, B	100.0%	\$1.50
Highland County	Average Retail	A, B	100.0%	\$1.50
City of Hopewell	Average Loan	A, B, D	100.0%	\$3.00
Isle of Wight County	Average Loan	A, B	100.0%	\$4.40
James City County	Average Loan	A, B	100.0%	\$4.00
King and Queen County	Average Loan	A, B	100.0%	\$3.90

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2008 or Fiscal Year 2008-2009)

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%	\$3.70
Lancaster County	Average Loan	A, B	100.0%	\$2.00
Lee County	Average Trade-In	A, B	100.0%	\$1.40
City of Lexington	Average Trade-In	A	100.0%	\$4.00
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%	\$2.80
City of Manassas	Average Trade-In	A	100.0%	\$3.20
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%	\$3.60
Mecklenburg County	Average Loan	A, B	100.0%	\$3.30
Middlesex County	Average Retail	A, B, D, H	35.0%	\$3.50
Montgomery County	Average Loan	A, B	100.0%	\$2.50
Nelson County	Average Trade-In	A, B	100.0%	\$3.00
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, I	100.0%	\$4.20
Northampton County	Average Loan	A, B	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 Retail	A, B	100.0%	\$2.20
Page County	Average Loan	A, B, H	100.0%	\$3.90
Patrick County	Average Trade-In	A	100.0%	\$1.70
City of Petersburg	Average Loan	A, B	100.0%	\$4.40
Pittsylvania County	Average Trade-In	A, B, D	30.0%	\$7.75
City of Poquoson	Average Loan	A, B	100.0%	\$4.20
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 2008 or Fiscal Year 2008-2009)

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%	\$2.00
City of Radford	Average Trade-In	A, B	100.0%	\$2.40
Rappahannock County	Average Loan	A, B, D	100.0%	\$4.20
City of Richmond	Average Trade-In	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%	\$3.50
Roanoke County	Average Loan	A, B, H	100.0%	\$3.50
Rockbridge County	Average Loan	A, B	100.0%	\$4.20
Rockingham County	Average Loan	A, B	100.0%	\$2.80
Russell County	Average Loan	A	100.0%	\$1.60
City of Salem	Average Loan	A, B, H	100.0%	\$3.20
Scott County	Average Loan	A, B	100.0%	\$1.40
Shenandoah County	Average Trade-In	A, B	100.0%	\$2.90
Smyth County	Average Loan	A, B	100.0%	\$2.25
Southampton County	Average Loan	A, B	100.0%	\$4.00
Spotsylvania County	Average Retail	A, B	50.0%	\$5.00
Stafford County	Average Retail	A, B	40.0%	\$5.50
City of Staunton	Average Retail	A, C, B, D	100.0%	\$2.00
City of Suffolk	Average Loan	A, B	100.0%	\$4.25
Surry County	Average Loan	A, B	100.0%	\$3.50
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	100.0%	\$3.20
Washington County	Average Loan	A, B, H	100.0%	\$1.50
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 2008 or Fiscal Year 2008-2009)

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%	\$2.10
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 2008 or Fiscal Year 2008-2009)

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	80%	\$0.80
Bedford County	1.10	Original Cost	20%	\$0.22
Bland County	0.89	Original Cost	100%	\$0.89
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	0.75	Original Cost	100%	\$0.75
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	Original Cost (\$1 - \$300,000)	22%	\$1.06
	4.80	Original Cost (\$300,001-\$20,000,000)	5%	\$0.24
	4.80	Original Cost (Over \$20,000,000)	1%	\$0.05

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

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	0.50	Original Cost		100%	\$0.50
Wise County	2.85	Other		45%	\$1.28
Wythe County	0.56	Fair Market Value		100%	\$0.56

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Albemarle County	Retailers	.20
	Mail order firms	.10
	Wholesalers and distributors	.05
	Financial services	.58
	Business services	.36
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
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/\$100 of gross purchases
	Financial services	.36
	Business services	.35

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Augusta County	Retailers	.20
	Mail order firms	.30
	Wholesalers and distributors	.05
	Financial services	.30
	Business services	.30
City of Bedford	Retailers	.125
	Mail order firms	.25
	Wholesalers and distributors	.10/\$100 of gross purchases
	Financial services	.50
	Business services	.25
Botetourt County	Retailers	.10
	Mail order firms	no rate provided
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.29
	Business services	.18
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
Campbell County	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05
	Financial services	.50
	Business services	.35

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Caroline County	Retailers	.15
	Mail order firms	.15
	Wholesalers and distributors	no rate provided
	Financial services	.49
	Business services	.19
City of Charlottesville	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.25/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Chesapeake	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.12/\$100 of gross purchases
	Financial services	.58
	Business services	.36
Chesterfield County	Retailers	.19
	Mail order firms	.19
	Wholesalers and distributors	.10/\$100 of gross purchases
	Financial services	.20
	Business services	.20
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	.36
	Wholesalers and distributors	.12
	Financial services	.58
	Business services	.36

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

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

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Falls Church	Retailers	.19
	Mail order firms	.36
	Wholesalers and distributors	.08
	Financial services	.52
	Business services	.36
Fauquier County	Retailers	.10
	Mail order firms	no rate provided
	Wholesalers and distributors	.04/\$100 of gross purchases
	Financial services	.2975
	Business services	.187
City of Franklin	Retailers	.20
	Mail order firms	.30
	Wholesalers and distributors	.10/\$100 of gross purchases
	Financial services	.58
	Business services	.30
Frederick County	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Fredericksburg	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.58
	Business services	.36
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

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Gloucester County	Retailers	.10 (first \$200,000); \$0.20/\$100 on excess
	Mail order firms	.10 (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
City of Hampton	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.15/\$100 of gross purchases
	Financial services	.58
	Business services	.36

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Harrisonburg	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.17
	Financial services	.58
	Business services	.20
Henrico County	Retailers	.20
	Mail order firms	no rate provided
	Wholesalers and distributors	no rate provided
	Financial services	.20
	Business services	.20
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
City of Hopewell	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.25
	Financial services	.58
	Business services	.36
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

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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	.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
Loudoun County	Retailers	.17
	Mail order firms	.17
	Wholesalers and distributors	.05/\$100 of gross purchases
	Financial services	.33
	Business services	.16
City of Lynchburg	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.28/\$100 of gross purchases
	Financial services	.58
	Business services	.36
City of Manassas	Retailers	.12
	Mail order firms	.22
	Wholesalers and distributors	.05
	Financial services	.35
	Business services	.22

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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
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	.18
	Mail order firms	.18
	Wholesalers and distributors	.05
	Financial services	.52
	Business services	.32
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

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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
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
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

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Portsmouth	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.15/\$100 of gross purchases
	Financial services	.58
	Business services	.36
Prince George County	Retailers	.15
	Mail order firms	.15
	Wholesalers and distributors	no rate provided
	Financial services	.20
	Business services	.20
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
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

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Roanoke	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.26/\$100 of gross purchases
	Financial services	.58
	Business services	.36
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
City of Salem	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.13/\$100 of gross purchases
	Financial services	.58
	Business services	.36
Southampton County	Retailers	.25
	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 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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	.25
	Wholesalers and distributors	.09/\$100 of gross purchases
	Financial services	.58
	Business services	.20
Surry County	Retailers	.15
	Mail order firms	.20
	Wholesalers and distributors	.05
	Financial services	.30
	Business services	.20
City of Virginia Beach	Retailers	.20
	Mail order firms	.20
	Wholesalers and distributors	.12/\$100 of gross purchases
	Financial services	.58
	Business services	.36
Warren County	Retailers	.14
	Mail order firms	.25
	Wholesalers and distributors	.03/\$100 of gross purchases
	Financial services	.39
	Business services	.25
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

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

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Williamsburg	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.05
	Financial services	.58
	Business services	.36
City of Winchester	Retailers	.20
	Mail order firms	.36
	Wholesalers and distributors	.20/\$100 of gross purchases
	Financial services	.58
	Business services	.36
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 2008 or Fiscal Year 2008-2009)

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
Bedford County	\$0.00735/kWh (\$25 max)	Electric
	\$2.35 + \$0.04/CCF (\$25 max)	Gas
Bland County	\$1.50 + \$0.00945/kWh on the 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%	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
	\$0.048/CCF (\$3 max)	Gas
Buckingham County	10% on first \$100	Electric
City of Buena Vista	20% on first \$150	Electric
	20% on first \$150	Gas
	20% on first \$150	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	20% on first \$10	Electric
Charlotte County	\$0.006583/kWh on first 412 kWh, \$0.001568/kWh on excess	Electric
City of Charlottesville	\$1.15 + \$0.008172/kWh on first 36,570 kWh, \$0.001497 kWh on excess	Electric
	\$0.80 + \$0.0919/CCF on first 4,500 CCF, \$0.0308/CCF on excess	Gas

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Tax Rate (per month)	Type
City of Charlottesville	\$4.00 (service charge) + \$45.57/mcf (\$35.05 from Oct. to Apr.)	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/yr. max)	Electric
	10% of min. charge + \$0.07783/CCF in excess of 64 CCF (\$8,000/yr. 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 + \$0.155661/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 (\$9 max)	Electric
Dinwiddie County	20% of min. charge + \$0.016600 on first 100 kWh, \$0.014863/kWh on excess (\$30 max)	Electric
	20% of min. charge + \$0.15566/CCF (\$30 max)	Gas
City of Emporia	\$2.29 + \$0.014085/kWh (\$36 max)	Electric
	20%	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); \$4.50 + \$0.00563/CCF (interruptible, \$300 max)	Gas
City of Falls Church	\$0.092 + \$0.004807/kWh	Electric
	\$0.676 + \$0.01759/CCF + \$0.04098/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
	\$3.00	Gas
Fluvanna County	\$1.40 + \$0.017138/kWh (\$3 max)	Electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Tax Rate (per month)	Type
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 130 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
	\$35.00 + \$0.000236/CCF (\$500 max)	Gas
	20% on first \$2,500	Water

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Tax Rate (per month)	Type
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 next 40,000 CCF, \$0.07/CCF 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 (non-interruptible) (\$20 max); 20% of min. charge + \$0.0013/CCF (interruptible) (\$20 max)	Gas
Nelson County	20% of min. charge + \$0.016443/kWh	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
	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

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Tax Rate (per month)	Type
City of Newport News	\$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 next 360 CCF, \$0.15363/CCF on excess (\$599 max)	Gas
	25% on first \$75, 15% on excess	Water
Northampton County	20% on first \$100	Electric
	20% on first \$100	Gas
Northumberland County	\$0.015/kWh (\$3 max)	Electric
City of Norton	greater of \$0.01/kWh or 20% of min. charge	Electric
	20% on first \$37.50	Gas
Orange County	20% of min. charge + \$0.017324/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	15% on first \$100	Electric
	15% on first \$100	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
	\$2.00/1,000 gal.	Water
Prince Edward County	\$2.29 + \$0.010239/kWh (\$40 max)	Electric
Prince George County	\$2.29 + \$0.013957/kWh (\$40 max)	Electric
	20% of min. charge + \$0.15566/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% on first \$15	Gas
City of Richmond	\$2.75 + \$0.11952/kWh on first 1,232 kWh, \$0.001837/kWh on excess	Electric
	\$120.00 + \$0.011835/CCF	Gas
Richmond County	\$0.015/kWh (\$3 max)	Electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Tax Rate (per month)	Type
City of Roanoke	greater of \$0.00680/kWh on first 1,000 kWh, \$0.00395/kWh on excess or 12% of min. charge	Electric
	greater of \$0.008/CCF or 12% of min. charge	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% on first \$50	Electric
	20% on first \$50	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	\$0.00155/kWh on first 2,500 kWh, \$0.00099/kWh on next 47,500 kWh, \$0.00075/kWh on excess	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 (\$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
City of Virginia Beach	\$1.72 + \$0.009253/kWh on first 9,946 kWh, \$0.001190/kWh on excess (\$162.50 max)	Electric
	\$1.94 + \$0.097668/CCF on first 961 CCF, \$0.031362/CCF on excess (\$162.50)	Gas
	15% on first \$625, 5% next \$1,375	Water
Warren County	\$2.29 + \$0.0047223/kWh on first 5,300 kWh, \$0.000943/kWh on excess	Electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2008 or Fiscal Year 2008-2009)

Locality	Tax Rate (per month)	Type
Warren County	\$0.16/CCF (800 CCF max)	Gas
Washington County	\$1.50 + \$0.01500 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
City of Williamsburg	\$1.15 + \$0.006947/kWh (\$20 max)	Electric
	\$1.15 + \$0.0243/CCF (\$20 max)	Gas
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

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 2008 or Fiscal Year 2008-2009)

Fifty-six enterprise zones have been designated in Virginia. They are located in Accomack County/Northampton County (joint zone), Alexandria, Alleghany County/Clifton Forge/Covington (joint zone), Bedford, Brunswick County/Lawrenceville (joint zone), Carroll County/Hillsville (joint zone), Charlotte County/Lunenburg County/Prince Edward County (joint zone), Chesterfield County*, Danville*, Dickenson County/Clintwood/Haysi (joint zone), Dinwiddie County/Petersburg* (joint zone), Galax, Greensville County, Halifax County/South Boston (joint zone), Hampton*, Henry County/Martinsville* (joint zone), Hopewell, James City County, Lancaster County/Northumberland County/Richmond County/Westmoreland County/Kilmarnock/Warsaw (joint zone), Lee County, Lunenburg County/Kenbridge/Victoria (joint zone), Lynchburg*, Mecklenburg County*/Clarksville (joint zone), Mecklenburg County*/South Hill/LaCrosse (joint zone), Narrows, Newport News*, Norfolk/Portsmouth (joint zone), Orange, Patrick County/Stuart (joint zone), Petersburg, Pittsylvania County/Danville* (joint zone), Prince George County, Pulaski County*, Pulaski, Richmond City*, Richmond City*/Henrico County (joint zone), Roanoke City*, Rocky Mount, Saltville/Smyth County (joint zone), Scott County, Smyth County/Washington County/Chilhowie/Glade Spring (joint zone), Staunton, Suffolk, Tazewell County, Warren County, Waynesboro, Wise County, and Wythe County. Localities marked with an asterisk (*) have received multiple zone designations including joint zones and/or single zones.

Virginia's 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. Calendar year 2007 was the third year the grants were available.

In addition to the grants, the statute also has transition provisions that allow qualifying businesses to continue to receive the incentives available under the previous program. Businesses that began qualification periods for the "Pre-2005" incentive program prior to July 1, 2005 can complete them provided they continue to meet the qualification requirements. Additionally, business firms with signed agreements with DHCD in place by July 2005 may also initiate use of the tax credits but must do so before the expiration of their zone or 2019. By statute, the tax credits are only available through fiscal year 2019.

Enterprise zones are designated for ten years with the possibility of two five-year renewal periods. Zones already in

existence prior to 2005 can finish out the remainder of their twenty-year designation period allowed under the previous program.

Zones were designated effective January 1, 2008 in Galax, Halifax County, Waynesboro and Wise County. These designations were available due to the termination of one zone and the expiration of three others.

Localities also may offer additional local incentives to qualified businesses and zone investors locating in a zone, as long as these incentives conform to the requirements of the Virginia and United States Constitutions. Localities may amend their incentive packages from time to time.

The following local tax incentives are offered to businesses and investors locating within their zones. In localities with multiple zone designation, incentives **may not** be offered in all zones or may differ in each zone within the locality. Please contact the local enterprise zone offices which are listed at the end of this table for more information. (**Enterprise Zone Number**) (Year of designation)

1. **Accomack County/Northampton County (26)** (1995) - (1) rehabilitated real estate tax exemption (Northampton County).
2. **Alexandria (20)** (1994) - no tax incentives.
3. **Alleghany County/Covington/Clifton Forge (53)** (2001) - no tax incentives.
4. **Bedford (12)** (2005) - (1) reduction of BPOL tax; (2) rehabilitated real estate tax exemption.
5. **Brunswick County/Lawrenceville (32)** (1996) - (1) rehabilitated real estate tax exemption; (2) BPOL waiver (Lawrenceville); (3) rehabilitated real property tax exemption.
6. **Carroll County/Hillsville (27)** (1995) - no tax incentives.
7. **Charlotte County/Lunenburg County/Prince Edward County (48)** (2000) - (1) real estate tax grant; (2) machinery and tools tax incentives.
8. **Chesterfield County (21, 33)** (1994 and 1996) - (1) BPOL tax exemption; (2) machinery and tools tax incentive; (3) rehabilitated real property tax exemption; (4) business tangible personal property tax incentive (Walthall).
9. **Danville (1)** (2004) - (1) reduction of BPOL tax; (2) rehabilitated real estate tax program.
10. **Dickenson County/Clintwood/Haysi (49)** (2000) - (1) rehabilitated real property tax exemption (Dickenson County); (2) real estate grants (Dickenson County); and (3) machinery and tools tax incentives (Dickenson County).
11. **Dinwiddie County/Petersburg (47)** (1998) - no tax incentives.
12. **Galax (13)** (2008) no tax incentives.
13. **Greensville County (34)** (1996) - (1) real estate and machinery and tools tax incentives.

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2008 or Fiscal Year 2008-2009)

14. **Halifax County/South Boston (15)** (2008) - (1) reduction of BPOL tax; (2) utility tax rebate (South Boston).
15. **Hampton (35, 8)** (1996 and 2005) (1) local utility tax refund; (2) rehabilitated real estate tax exemption (Urban Zone).
16. **Henry County/Martinsville (54)** (1996 and 2001) - (1) real estate tax grant; (2) machinery and tools tax incentive; (3) rehabilitated real estate tax exemption.
17. **Hopewell (9)** (2005) - (1) BPOL fee reduction.
18. **James City County (37)** (1996) - no tax incentives.
19. **Lancaster County /Northumberland County/Richmond County/Westmoreland County/Kilmarnock/Warsaw (50)** (2000) - (1) BPOL tax exemption (Kilmarnock); (2) property tax reduction or exemption (Kilmarnock).
20. **Lee County (7)** (2005) – no tax incentives.
21. **Lunenburg County/Kenbridge/Victoria (55)** (2001) - (1) machinery and tools tax incentive; (2) real estate tax rebates; (3) tax-exempt industrial bonds; (4) BPOL waiver.
22. **Lynchburg (2, 46)** (2004 and 1996) - (1) rehabilitated real property tax exemption; (2) machinery and tools tax incentive; (3) reduction of BPOL tax.
23. **Mecklenburg County/Clarksville (56)** (2001) no tax incentives.
24. **Mecklenburg County/South Hill/LaCrosse (38)** (1996) - (1) machinery and tools tax incentive.
25. **Narrows (24)** (1994) - (1) reduction of BPOL tax; (2) rehabilitated real property tax exemption.
26. **Newport News (3, 30, 31)** (2004, 2 in 1995) - (1) rehabilitated real property tax exemption (South and Mid-City); (2) local utility tax incentive (South and Mid-City); (3) reduction of BPOL tax.
27. **Norfolk/Portsmouth (4)** (1984) - no tax incentives.
28. **Orange (39)** (1996) - (1) rehabilitated real property tax exemptions.
29. **Patrick County/Stuart (22)** (2002) - (1) rehabilitated real property tax exemption; (2) machinery and tools tax incentive; (3) BPOL tax waiver.
30. **Petersburg (10)** (2005) - (1) rehabilitated real property tax exemption; (2) reduction of machinery and tools tax.
31. **Pittsylvania County/Danville (57)** (2001) - (1) BPOL rebate; (2) rehabilitated real estate tax abatement; (3) machinery and tools tax rebate; (4) local sales tax refund (Pittsylvania County).
32. **Prince George County (16)** (1990) - (1) reduction of BPOL tax; (2) machinery and tools tax credit.
33. **Pulaski County (25, 40)** (1994 and 1996) - no tax incentives.
34. **Pulaski Town (41)** (1996) - no tax incentives.
35. **Richmond City (19, 29)** (1993 and 1995) - (1) rehabilitated real property tax exemption; (2) machinery and tools tax incentive.
36. **Richmond City/Henrico County (28)** (1995) - (1) rehabilitated real property tax exemption; (2) machinery and tools tax incentive (Richmond).
37. **Roanoke City (5, 42)** (2004 and 1996) – (1) rehabilitated real estate tax exemption or abatement.
38. **Rocky Mount (23)** (1994) (1) reduction of BPOL tax.
39. **Saltville/Smyth County (6)** (2004) - (1) reduction of BPOL tax.
40. **Scott County (43)** (1996) - (1) real estate tax and machinery and tools tax incentives.
41. **Smyth County/Washington County/Chilhowie/Glade Spring (51)** (2000) - (1) rehabilitated real estate tax exemption.
42. **Staunton (17)** (1990) - (1) reduction of BPOL tax; (2) rehabilitated real property tax exemption; (3) machinery and tools tax incentive; (4) utility tax waiver.
43. **Suffolk (18)** (1990) - (1) reduction of BPOL; (2) machinery and tools tax incentive; (3) local utility tax incentive.
44. **Tazewell County (44)** (1996) - (1) machinery and tools tax incentives.
45. **Warren County (45)** (1996) - real estate tax incentive.
46. **Waynesboro (14)** (2008) - partial property tax exemption for rehabilitated property.
47. **Wise County (52)** (2008) – (1) real estate and personal property tax credit.
48. **Wythe County (11)** (2005) - no tax incentives.

Additional information about local 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

Accomack County
P. O. Box 388
Accomac, VA 23296
Phone (757) 787-5708

Northampton County
P. O. Box 66
Eastville, VA 23347
Phone (757) 678-0440 EXT 503
Fax (757) 678-0483

Alexandria

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

Alleghany County/Covington/Clifton Forge

Alleghany Highlands Economic Development Corporation
1000 Dabney Drive, Suite 150
Clifton Forge, VA 24422
Phone (540) 862-0936
Fax (540) 862-0937

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2008 or Fiscal Year 2008-2009)

Bedford City

Bedford City Planning Department
P. O. Drawer 807
Bedford, VA 24523
Phone (540) 587-6020

Brunswick County/Lawrenceville

Brunswick County Industrial Development Authority
P. O. Box 48
Lawrenceville, VA 23868
Phone (434) 848-0248

Town of Lawrenceville
400 North Main Street
Lawrenceville, VA 23868
Phone (434) 848-2414
Fax (434) 848-9356

Carroll County/Hillsville

Carroll County
605-1 Pine Street
Hillsville, VA 24343
Phone (276) 730-3007
Fax (276) 730-3004

Charlotte County/Lunenburg County/

Prince Edward County

County of Prince Edward
Economic Development and Tourism Office
P. O. Box 625
Farmville, VA 23901
Phone (434) 392-1482

Charlotte County
P. O. Box 608
Charlotte, VA 23923
Phone (434) 542-5117

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

Chesterfield County

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

Danville

Department of Economic Development
P. O. Box 3300
Danville, VA 24543
Phone (434) 799-5261

Dickenson County/Clintwood/Haysi

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

Dinwiddie County/Petersburg

Dinwiddie County Economic Development
P. O. Drawer 70
Dinwiddie, VA 23841
Phone (804) 469-4500 EXT 104
Fax (804) 892-3192

Galax

City of Galax
111 East Grayson Street
Galax, VA 24333
Phone (276) 238-8130
Fax (276) 236-2889

Greensville County

County Administration Office
1750 East Atlantic Street
Emporia, VA 23847
Phone (434) 348-4232

Halifax County/South Boston

Industrial Development Authority of
Halifax County
P. O. Box 1281
South Boston, VA 24592
Phone (434) 572-1734

Town of South Boston
P. O. Box 417
South Boston, VA 24592
Phone (434) 575-4209
Fax (434) 575-4275

Hampton

Department of Development
1 Franklin Street
Suite 600
Hampton, VA 23669
Phone (757) 727-6237

Henry County/Martinsville

Engineering and Mapping Department (*Henry County*)
P. O. Office Box 7
Collinsville, VA 24078
Phone (276) 634-2570
Fax (276) 638-7970

City of Martinsville (*Martinsville*)

P. O. Box 1112
Martinsville, VA 24114
Phone (276) 403-5156

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LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2008 or Fiscal Year 2008-2009)

Hopewell

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

James City County

Community Services
5320 Palmer Lane, Suite 2A
Williamsburg, VA 23188
Phone (757) 253-6604
Fax (757) 253-6833

Lancaster County/Northern Neck Planning District Commission

Northern Neck Planning District Commission
P. O. Box 1600
Warsaw, VA 22572
Phone (804) 333-1900

Lee County

Lee County Industrial Development Authority
P. O. Box 367
Jonesville, VA 24263
Phone (276) 346-7767

Lunenburg County/Kenbridge/Victoria

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

Lynchburg

Office of Economic Development
828 Main Street, 10th Floor
Lynchburg, VA 24504
Phone (434) 455-4492
Fax (434) 847-2067

Mecklenburg County/Clarksville

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

Mecklenburg County/South Hill/LaCrosse

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

Town of South Hill

211 South Mecklenburg Avenue
South Hill, VA 23970
Phone (434) 447-3191
Fax (434) 447-5064

Narrows

Assistant Town Manager
P. O. Box 440
Narrows, VA 24124
Phone (540) 726-2423
Fax (540) 726-7566

Newport News

Department of Development
2400 Washington Avenue
Newport News, VA 23607
Phone (757) 597-2841

Norfolk/Portsmouth

Department of Development (*Norfolk*)
500 East Main Street
Suite 1500
Norfolk, VA 23510
Phone (757) 664-4338
Fax (757) 664-4315

Department of Economic Development (*Portsmouth*)

200 High Street
Suite 200
Portsmouth, VA 23704
Phone (757) 393-8804
Fax (757) 393-8293

Orange

Orange Downtown Alliance
P. O. Box 283
Orange, VA 22960
Phone (540) 672-2540
Fax (540) 672-1317

Patrick County/Stuart

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

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LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2008 or Fiscal Year 2008-2009)

Petersburg

Economic Development Office
400 East Washington Street
Petersburg, Virginia 23803
Phone (804) 733-2352

Pittsylvania County/Danville

Department of Economic Development (*Danville*)
P. O. Box 3300
Danville, VA 24543
Phone (434) 799-5261

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

Prince George County

Department of Economic Development
P. O. Box 68
Prince George, VA 23875
Phone (804) 722-8600

Pulaski County

County Economic Development Office
143 3rd Street, NW
Suite 1
Pulaski, VA 24301
Phone (540) 980-7710
Fax (540) 980-7717

Pulaski Town

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

Richmond City

City of Richmond
Office of Economic Development
501 East Franklin Street
Suite 800
Richmond, VA 23219
Phone (804) 646-3792

Richmond City/Henrico County

City of Richmond (*Richmond*)
Office of Economic Development
501 East Franklin Street
Suite 800
Richmond, VA 23219
Phone (804) 646-3792

Department of Community Revitalization
Henrico County
P. O. Box 27032
Richmond, VA 23273
Phone (804) 501-7611
Fax (804) 501-7630

Roanoke City

Department of Economic Development
111 Franklin Plaza
Suite 200
Roanoke, VA 24011
Phone (540) 853-2717

Rocky Mount

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

Saltville/Smyth County

Economic Development Office
P. O. Box 730
Saltville, VA 24370
Phone (276) 496-5342
Fax (276) 496-4814

Scott County

Economic Development Office
180 West Jackson Street
Gate City, VA 24251
Phone (276) 386-6521

**Smyth County/Washington County/Chilhowie/
Glade Spring**

Mount Rogers Planning District Commission
1021 Terrace Drive
Marion, VA 24354
Phone (276) 783-5103

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LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2008 or Fiscal Year 2008-2009)

Staunton

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

Suffolk

Department of Economic Development
127 East Washington Street
Suite 200
Suffolk, VA 23434
Phone (757) 514-4042

Tazewell County

Office of Economic Development
108 East Main Street
Tazewell, VA 24651
Phone (276) 988-1270
Fax (276) 988-2996

Warren County

Economic Development Authority
P. O. Box 445
Front Royal, VA 22630
Phone (540) 635-2182

Waynesboro

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

Wise

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

Wythe County

Joint Industrial Development Authority
of Wythe County
P. O. Box 569
Wytheville, VA 24832
Phone (276) 223-3370

Source: Virginia Department of Housing and Community
Development.