



GUIDE TO LOCAL TAXES ON BUSINESS 2014-2015



**VIRGINIA ECONOMIC
DEVELOPMENT PARTNERSHIP**

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INTRODUCTIONiii

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INTRODUCTION

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

Tax Jurisdiction

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

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

Local Taxes on Manufacturers

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

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

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

Merchants' Capital Tax

Forty-six of Virginia's 95 counties impose a merchants' capital tax. None of Virginia's cities impose the tax; rather, all 38 cities opt to impose the business license tax discussed below, which is in lieu of a merchants' capital tax. Thus, a locality may impose either the merchants' capital tax or the business license tax, not both. Under the merchants' capital tax, "capital" generally is defined as merchandise for sale, including: inventory of stock on hand, certain daily rental passenger cars, and certain daily rental property. The situs for assessment and taxation is the locality in which the property is physically located on the locality's tax day (usually January 1).

Business License Tax

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

Sources

In the summer of 2014, the University of Virginia's Weldon Cooper Center for Public Service surveyed all 95 counties and 38 cities. The tax information in this publication is based on the survey responses. Assessment ratios for real estate taxes were obtained from the Virginia Department of Taxation and are based on an annual analysis of real estate transactions in each locality.

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

TABLE 1
TAXES ON REAL ESTATE IN VIRGINIA
 (Calendar Year 2014 or Fiscal Year 2014-2015)

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%	\$0.40	\$0.40
Albemarle County	97.3%	\$0.80	\$0.78
City of Alexandria	96.3%	\$1.04	\$1.00
Alleghany County	100.0%	\$0.69	\$0.69
Amelia County	94.0%	\$0.49	\$0.46
Amherst County	96.4%	\$0.56	\$0.54
Appomattox County	98.0%	\$0.60	\$0.59
¹ Arlington County	91.7%	\$1.00	\$0.92
Augusta County	98.4%	\$0.56	\$0.55
Bath County	100.0%	\$0.48	\$0.48
Bedford County	100.0%	\$0.52	\$0.52
Bland County	100.0%	\$0.60	\$0.60
Botetourt County	100.0%	\$0.72	\$0.72
City of Bristol	97.9%	\$1.01	\$0.99
Brunswick County	100.0%	\$0.47	\$0.47
Buchanan County	76.0%	\$0.43	\$0.33
Buckingham County	98.5%	\$0.50	\$0.49
City of Buena Vista	100.0%	\$1.07	\$1.07
Campbell County	97.6%	\$0.52	\$0.51
Caroline County	100.0%	\$0.83	\$0.83
Carroll County	94.8%	\$0.68	\$0.64
Charles City County	100.0%	\$0.72	\$0.72
Charlotte County	86.6%	\$0.48	\$0.42
City of Charlottesville	100.0%	\$0.95	\$0.95
¹ City of Chesapeake	98.5%	\$1.04	\$1.02
¹ Chesterfield County	97.8%	\$0.96	\$0.94
Clarke County	100.0%	\$0.63	\$0.63
City of Colonial Heights	100.0%	\$1.14	\$1.14
City of Covington	95.6%	\$0.71	\$0.68
Craig County	98.8%	\$0.56	\$0.55
Culpeper County	82.7%	\$0.83	\$0.69
Cumberland County	100.0%	\$0.74	\$0.74
City of Danville	100.0%	\$0.73	\$0.73
Dickenson County	96.8%	\$0.56	\$0.54
Dinwiddie County	97.5%	\$0.79	\$0.77
City of Emporia	98.4%	\$0.85	\$0.84
Essex County	100.0%	\$0.86	\$0.86

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Locality	Assessment Ratio (Percentage of Fair Market Value Taxable)*	Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate (Assessment Ratio X Nominal Tax Rate)
¹ City of Fairfax	99.1%	\$1.04	\$1.03
¹ Fairfax County	92.5%	\$1.09	\$1.01
City of Falls Church	97.6%	\$1.31	\$1.27
¹ Fauquier County	93.8%	\$0.99	\$0.93
Floyd County	100.0%	\$0.50	\$0.50
Fluvanna County	98.2%	\$0.88	\$0.86
¹ City of Franklin	100.0%	\$0.96	\$0.96
Franklin County	97.6%	\$0.55	\$0.54
Frederick County	88.1%	\$0.59	\$0.52
City of Fredericksburg	94.3%	\$0.79	\$0.74
City of Galax	100.0%	\$0.69	\$0.69
Giles County	100.0%	\$0.56	\$0.56
¹ Gloucester County	100.0%	\$0.65	\$0.65
¹ Goochland County	96.6%	\$0.53	\$0.51
Grayson County	98.5%	\$0.49	\$0.48
Greene County	97.3%	\$0.72	\$0.70
Greensville County	100.0%	\$0.67	\$0.67
Halifax County	100.0%	\$0.46	\$0.46
¹ City of Hampton	100.0%	\$1.24	\$1.24
¹ Hanover County	94.8%	\$0.81	\$0.77
City of Harrisonburg	100.0%	\$0.69	\$0.69
¹ Henrico County	96.1%	\$0.87	\$0.84
Henry County	96.5%	\$0.49	\$0.47
Highland County	97.9%	\$0.40	\$0.39
City of Hopewell	100.0%	\$1.11	\$1.11
Isle of Wight County	100.0%	\$0.85	\$0.85
James City County	96.7%	\$0.77	\$0.74
King and Queen County	90.5%	\$0.54	\$0.49
King George County	100.0%	\$0.53	\$0.53
² King William County	100.0%	\$0.82	\$0.82
Lancaster County	100.0%	\$0.54	\$0.54
Lee County	83.7%	\$0.65	\$0.54
City of Lexington	100.0%	\$1.03	\$1.03
¹ Loudoun County	94.3%	\$1.16	\$1.09
Louisa County	100.0%	\$0.68	\$0.68
Lunenburg County	94.7%	\$0.38	\$0.36
City of Lynchburg	98.6%	\$1.11	\$1.09

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Madison County	100.0%	\$0.68	\$0.68
¹ City of Manassas	96.0%	\$1.19	\$1.14
City of Manassas Park	97.1%	\$1.55	\$1.51
City of Martinsville	100.0%	\$1.06	\$1.06
Mathews County	100.0%	\$0.54	\$0.54
Mecklenburg County	98.3%	\$0.40	\$0.39
Middlesex County	100.0%	\$0.53	\$0.53
Montgomery County	99.7%	\$0.89	\$0.89
Nelson County	100.0%	\$0.72	\$0.72
¹ New Kent County	99.6%	\$0.84	\$0.84
City of Newport News	100.0%	\$1.22	\$1.22
¹ City of Norfolk	100.0%	\$1.15	\$1.15
Northampton County	100.0%	\$0.67	\$0.67
Northumberland County	93.8%	\$0.49	\$0.46
City of Norton	92.9%	\$0.80	\$0.74
Nottoway County	100.0%	\$0.47	\$0.47
Orange County	100.0%	\$0.80	\$0.80
Page County	100.0%	\$0.64	\$0.64
Patrick County	100.0%	\$0.48	\$0.48
City of Petersburg	100.0%	\$1.35	\$1.35
Pittsylvania County	100.0%	\$0.59	\$0.59
City of Poquoson	98.7%	\$1.07	\$1.06
City of Portsmouth	100.0%	\$1.21	\$1.21
Powhatan County	100.0%	\$0.90	\$0.90
Prince Edward County	100.0%	\$0.47	\$0.47
Prince George County	99.1%	\$0.80	\$0.79
¹ Prince William County	90.0%	\$1.15	\$1.03
Pulaski County	100.0%	\$0.59	\$0.59
City of Radford	100.0%	\$0.76	\$0.76
Rappahannock County	100.0%	\$0.69	\$0.69
¹ City of Richmond	94.9%	\$1.20	\$1.14
Richmond County	100.0%	\$0.67	\$0.67
¹ City of Roanoke	99.4%	\$1.19	\$1.18
Roanoke County	94.3%	\$1.09	\$1.03
Rockbridge County	96.9%	\$0.72	\$0.69
Rockingham County	92.0%	\$0.64	\$0.59
Russell County	89.7%	\$0.56	\$0.50

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City of Salem	92.2%	\$1.18	\$1.09
Scott County	97.9%	\$0.69	\$0.68
Shenandoah County	100.0%	\$0.57	\$0.57
Smyth County	94.9%	\$0.74	\$0.70
Southampton County	100.0%	\$0.77	\$0.77
¹ Spotsylvania County	89.5%	\$0.86	\$0.77
¹ Stafford County	89.9%	\$1.02	\$0.92
¹ City of Staunton	100.0%	\$0.95	\$0.95
¹ City of Suffolk	100.0%	\$1.03	\$1.03
Surry County	100.0%	\$0.73	\$0.73
Sussex County	86.1%	\$0.54	\$0.46
Tazewell County	100.0%	\$0.55	\$0.55
¹ City of Virginia Beach	91.0%	\$0.93	\$0.85
¹ Warren County	99.5%	\$0.61	\$0.61
Washington County	89.0%	\$0.63	\$0.56
City of Waynesboro	100.0%	\$0.80	\$0.80
Westmoreland County	100.0%	\$0.48	\$0.48
City of Williamsburg	98.5%	\$0.57	\$0.56
¹ City of Winchester	98.2%	\$0.95	\$0.93
Wise County	90.4%	\$0.60	\$0.54
¹ Wythe County	99.0%	\$0.44	\$0.44
York County	100.0%	\$0.75	\$0.75

***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 2014 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 \$0.38 per \$100 of assessed valuation.

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

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%	\$3.53	\$1.59
	Original Cost	2	35.0%	\$3.53	\$1.24
	Original Cost	3	30.0%	\$3.53	\$1.06
	Original Cost	4 - 10	20.0%	\$3.53	\$0.71
	Original Cost	11+	10.0%	\$3.53	\$0.35
Albemarle County	Original Cost	1	25.0%	\$4.28	\$1.07
	Original Cost	2	22.5%	\$4.28	\$0.96
	Original Cost	3	20.0%	\$4.28	\$0.86
	Original Cost	4	17.5%	\$4.28	\$0.75
	Original Cost	5	15.0%	\$4.28	\$0.64
	Original Cost	6	12.5%	\$4.28	\$0.54
	Original Cost	7+	10.0%	\$4.28	\$0.43
Alleghany County	Original Cost	1+	15.0%	\$5.95	\$0.89
Amelia County	Original Cost	1	60.0%	\$1.00	\$0.60
	Original Cost	2	45.0%	\$1.00	\$0.45
	Original Cost	3	37.5%	\$1.00	\$0.38
	Original Cost	4	30.0%	\$1.00	\$0.30
	Original Cost	5+	20.0%	\$1.00	\$0.20
Amherst County	Original Cost	1+	25.0%	\$2.00	\$0.50
Appomattox County	Original Cost	1+	12.5%	\$4.60	\$0.58
Arlington County	Original Cost	1	80.0%	\$5.00	\$4.00
	Original Cost	2	70.0%	\$5.00	\$3.50
	Original Cost	3	60.0%	\$5.00	\$3.00
	Original Cost	4	50.0%	\$5.00	\$2.50
	Original Cost	5	40.0%	\$5.00	\$2.00
	Original Cost	6	30.0%	\$5.00	\$1.50
	Original Cost	7+	20.0%	\$5.00	\$1.00
Augusta County	Original Cost	1+	20.0%	\$1.90	\$0.38
Bath County	Book Value	1+	100.0%	\$0.35	\$0.35
Bedford County	Original Cost	1	100.0%	\$1.20	\$1.20
	Original Cost	2	95.0%	\$1.20	\$1.14
	Original Cost	3	90.0%	\$1.20	\$1.08
	Original Cost	4	85.0%	\$1.20	\$1.02

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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		
Bedford County	Original Cost	5	80.0%	\$1.20	\$0.96
	Original Cost	6	75.0%	\$1.20	\$0.90
	Original Cost	7	70.0%	\$1.20	\$0.84
	Original Cost	8	65.0%	\$1.20	\$0.78
	Original Cost	9	60.0%	\$1.20	\$0.72
	Original Cost	10	55.0%	\$1.20	\$0.66
	Original Cost	11	50.0%	\$1.20	\$0.60
	Original Cost	12	45.0%	\$1.20	\$0.54
	Original Cost	13	40.0%	\$1.20	\$0.48
	Original Cost	14	35.0%	\$1.20	\$0.42
	Original Cost	15	30.0%	\$1.20	\$0.36
	Original Cost	16+	25.0%	\$1.20	\$0.30
	Bland County	Original Cost	1	95.0%	\$0.89
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
Botetourt County	Original Cost	1 - 5	50.0%	\$1.80	\$0.90
	Original Cost	6+	42.0%	\$1.80	\$0.76
Brunswick County	Original Cost	1+	20.0%	\$3.40	\$0.68
Buchanan County	Original Cost	1 - 3	80.0%	\$1.95	\$1.56
	Original Cost	4 - 6	60.0%	\$1.95	\$1.17
	Original Cost	7 - 9	40.0%	\$1.95	\$0.78

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(Calendar Year 2014 or Fiscal Year 2014-2015)

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	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
Campbell County	Original Cost	1+	25.0%	\$3.25	\$0.81
Caroline County	Original Cost	1+	20.0%	\$3.50	\$0.70
Carroll County	Original Cost	1	90.0%	\$1.30	\$1.17
	Original Cost	2	85.0%	\$1.30	\$1.11
	Original Cost	3	80.0%	\$1.30	\$1.04
	Original Cost	4	70.0%	\$1.30	\$0.91
	Original Cost	5	60.0%	\$1.30	\$0.78
	Original Cost	6	50.0%	\$1.30	\$0.65
	Original Cost	7	40.0%	\$1.30	\$0.52
	Original Cost	8	35.0%	\$1.30	\$0.46
	Original Cost	9+	30.0%	\$1.30	\$0.39
	Charles City County	Original Cost	1	50.0%	\$3.00
Original Cost		2	40.0%	\$3.00	\$1.20
Original Cost		3	30.0%	\$3.00	\$0.90
Original Cost		4	20.0%	\$3.00	\$0.60
Original Cost		5+	10.0%	\$3.00	\$0.30
¹ Charlotte County	Original Cost	1	45.0%	\$3.00	\$1.35
	Original Cost	2	40.5%	\$3.00	\$1.22
	Original Cost	3	36.5%	\$3.00	\$1.09
	Original Cost	4	32.8%	\$3.00	\$0.98
	Original Cost	5+	29.5%	\$3.00	\$0.89
Chesterfield County	Original Cost	1 - 10	25.0%	\$1.00	\$0.25
	Original Cost	11 - 20	20.0%	\$1.00	\$0.20
	Original Cost	21+	15.0%	\$1.00	\$0.15
	Original Cost	(Idle & unused equipment)	0.0%	\$1.00	\$0.00
City of Alexandria	Original Cost	1	80.0%	\$4.50	\$3.60
	Original Cost	2	70.0%	\$4.50	\$3.15
	Original Cost	3	60.0%	\$4.50	\$2.70
	Original Cost	4	50.0%	\$4.50	\$2.25

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(Calendar Year 2014 or Fiscal Year 2014-2015)

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

TABLE 2

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(Calendar Year 2014 or Fiscal Year 2014-2015)

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 Fairfax	Original Cost	8+	10.0%	\$4.13	\$0.41
City of Falls Church	Fair Market Value	1	80.0%	\$4.84	\$3.87
	Fair Market Value	2	70.0%	\$4.84	\$3.39
	Fair Market Value	3	60.0%	\$4.84	\$2.90
	Fair Market Value	4	50.0%	\$4.84	\$2.42
	Fair Market Value	5	40.0%	\$4.84	\$1.94
	Fair Market Value	6	30.0%	\$4.84	\$1.45
	Fair Market Value	7+	20.0%	\$4.84	\$0.97
City of Franklin	Original Cost	1+	30.0%	\$2.00	\$0.60
City of Fredericksburg	Original Cost	1	90.0%	\$0.80	\$0.72
	Original Cost	2	80.0%	\$0.80	\$0.64
	Original Cost	3	70.0%	\$0.80	\$0.56
	Original Cost	4	60.0%	\$0.80	\$0.48
	Original Cost	5	45.0%	\$0.80	\$0.36
	Original Cost	6	30.0%	\$0.80	\$0.24
	Original Cost	7+	20.0%	\$0.80	\$0.16
City of Galax	Original Cost	1+	50.0%	\$1.50	\$0.75
City of Hampton	Original Cost	1+	35.0%	\$3.50	\$1.23
City of Harrisonburg	Original Cost	1	90.0%	\$2.12	\$1.91
	Original Cost	2	80.0%	\$2.12	\$1.70
	Original Cost	3	70.0%	\$2.12	\$1.48
	Original Cost	4	60.0%	\$2.12	\$1.27
	Original Cost	5	50.0%	\$2.12	\$1.06
	Original Cost	6	40.0%	\$2.12	\$0.85
	Original Cost	7+	30.0%	\$2.12	\$0.64
City of Hopewell	Original Cost	1+	25.0%	\$3.05	\$0.76
City of Lexington	Original Cost	(Equipment not fully depreciated)	25.0%	\$4.25	\$1.06
	Original Cost	(Equipment fully depreciated)	10.0%	\$4.25	\$0.43
City of Lynchburg	Original Cost	1 - 5	30.0%	\$3.00	\$0.90
	Original Cost	6+	25.4%	\$3.00	\$0.76
City of Manassas	Original Cost	1	80.0%	\$2.10	\$1.68
	Original Cost	2	70.0%	\$2.10	\$1.47
	Original Cost	3	60.0%	\$2.10	\$1.26

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

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	4	50.0%	\$2.10	\$1.05
	Original Cost	5	40.0%	\$2.10	\$0.84
	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
City of Martinsville	Original Cost	1	90.0%	\$1.85	\$1.67
	Original Cost	2	80.0%	\$1.85	\$1.48
	Original Cost	3	70.0%	\$1.85	\$1.30
	Original Cost	4	60.0%	\$1.85	\$1.11
	Original Cost	5	50.0%	\$1.85	\$0.93
	Original Cost	6	40.0%	\$1.85	\$0.74
	Original Cost	7	30.0%	\$1.85	\$0.56
	Original Cost	8+	25.0%	\$1.85	\$0.46
City of Newport News	Original Cost	1+	33.3%	\$3.75	\$1.25
City of Norfolk	Original Cost	1+	40.0%	\$4.25	\$1.70
City of Norton	Other	1+	10.0%	\$2.05	\$0.21
City of Petersburg	Original Cost	1	40.0%	\$3.80	\$1.52
	Original Cost	2	35.0%	\$3.80	\$1.33
	Original Cost	3	30.0%	\$3.80	\$1.14
	Original Cost	4	25.0%	\$3.80	\$0.95
	Original Cost	5+	20.0%	\$3.80	\$0.76
City of Poquoson	Original Cost	1+	30.0%	\$4.15	\$1.25
City of Portsmouth	Original Cost	New - 29	50.0%	\$3.00	\$1.50
	Original Cost	30+	25.0%	\$3.00	\$0.75
City of Radford	Original Cost	1+	30.0%	\$1.76	\$0.53
City of Richmond	Original Cost	1	90.0%	\$2.30	\$2.07
	Original Cost	2	80.0%	\$2.30	\$1.84
	Original Cost	3	70.0%	\$2.30	\$1.61

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
City of Richmond	Original Cost	4	60.0%	\$2.30	\$1.38
	Original Cost	5	50.0%	\$2.30	\$1.15
	Original Cost	6+	40.0%	\$2.30	\$0.92
City of Roanoke	Original Cost	1	60.0%	\$3.45	\$2.07
	Original Cost	2	50.0%	\$3.45	\$1.73
	Original Cost	3	40.0%	\$3.45	\$1.38
	Original Cost	4	30.0%	\$3.45	\$1.04
	Original Cost	5+	20.0%	\$3.45	\$0.69
	Original Cost				
City of Salem	Original Cost	1	70.0%	\$3.20	\$2.24
	Original Cost	2	60.0%	\$3.20	\$1.92
	Original Cost	3	50.0%	\$3.20	\$1.60
	Original Cost	4	40.0%	\$3.20	\$1.28
	Original Cost	5	30.0%	\$3.20	\$0.96
	Original Cost	6+	25.0%	\$3.20	\$0.80
City of Staunton	Original Cost	1+	100.0%	\$1.24	\$1.24
City of Suffolk	Original Cost	1 - 5	20.0%	\$3.15	\$0.63
	Original Cost	6+	10.0%	\$3.15	\$0.32
City of Virginia Beach	Original Cost	1+	33.0%	\$0.00	\$0.00
City of Waynesboro	Original Cost	1	27.0%	\$3.00	\$0.81
	Original Cost	2	25.0%	\$3.00	\$0.75
	Original Cost	3	22.0%	\$3.00	\$0.66
	Original Cost	4	20.0%	\$3.00	\$0.60
	Original Cost	5	15.0%	\$3.00	\$0.45
	Original Cost	6+	12.0%	\$3.00	\$0.36
City of Williamsburg	Original Cost	1+	30.0%	\$3.50	\$1.05
City of Winchester	Original Cost	1	80.0%	\$1.30	\$1.04
	Original Cost	2	70.0%	\$1.30	\$0.91
	Original Cost	3	60.0%	\$1.30	\$0.78
	Original Cost	4	50.0%	\$1.30	\$0.65
	Original Cost	5	40.0%	\$1.30	\$0.52
	Original Cost	6+	30.0%	\$1.30	\$0.39
Clarke County	Original Cost	1	50.0%	\$1.25	\$0.63
	Original Cost	2	45.0%	\$1.25	\$0.56

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Clarke County	Original Cost	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	(Scrap or idle equipment)		10.0%	\$1.25
Craig County	Original Cost	1	80.0%	\$2.20	\$1.76
	Original Cost	2	70.0%	\$2.20	\$1.54
	Original Cost	3	60.0%	\$2.20	\$1.32
	Original Cost	4	50.0%	\$2.20	\$1.10
	Original Cost	5	40.0%	\$2.20	\$0.88
	Original Cost	6	30.0%	\$2.20	\$0.66
	Original Cost	7+	20.0%	\$2.20	\$0.44
Culpeper County	Original Cost	1	70.0%	\$2.00	\$1.40
	Original Cost	2	60.0%	\$2.00	\$1.20
	Original Cost	3	50.0%	\$2.00	\$1.00
	Original Cost	4	40.0%	\$2.00	\$0.80
	Original Cost	5	30.0%	\$2.00	\$0.60
	Original Cost	6+	20.0%	\$2.00	\$0.40
Cumberland County	Original Cost	1+	20.0%	\$3.75	\$0.75
Dickenson County	Original Cost	1 - 3	80.0%	\$1.82	\$1.46
	Original Cost	4 - 6	60.0%	\$1.82	\$1.09
	Original Cost	7 - 9	40.0%	\$1.82	\$0.73
	Original Cost	10+	20.0%	\$1.82	\$0.36
Dinwiddie County	Original Cost	1+	20.0%	\$3.30	\$0.66
Essex County	Original Cost	1+	10.0%	\$3.75	\$0.38

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

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	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
	Original Cost	5	40.0%	\$4.57	\$1.83
	Original Cost	6	30.0%	\$4.57	\$1.37
	Original Cost	7+	20.0%	\$4.57	\$0.91
Fauquier County	Original Cost	1	70.0%	\$2.30	\$1.61
	Original Cost	2	60.0%	\$2.30	\$1.38
	Original Cost	3	50.0%	\$2.30	\$1.15
	Original Cost	4	40.0%	\$2.30	\$0.92
	Original Cost	5	30.0%	\$2.30	\$0.69
	Original Cost	6	20.0%	\$2.30	\$0.46
	Original Cost	7+	10.0%	\$2.30	\$0.23
Floyd County	Original Cost	1	60.0%	\$1.55	\$0.93
	Original Cost	2	50.0%	\$1.55	\$0.78
	Original Cost	3	40.0%	\$1.55	\$0.62
	Original Cost	4	30.0%	\$1.55	\$0.47
	Original Cost	5+	20.0%	\$1.55	\$0.31
Fluvanna County	Original Cost	1+	13.0%	\$2.00	\$0.26
Franklin County	Original Cost	1	100.0%	\$0.70	\$0.70
	Original Cost	2	90.0%	\$0.70	\$0.63
	Original Cost	3	80.0%	\$0.70	\$0.56
	Original Cost	4	70.0%	\$0.70	\$0.49
	Original Cost	5	60.0%	\$0.70	\$0.42
	Original Cost	6	50.0%	\$0.70	\$0.35
	Original Cost	7+	40.0%	\$0.70	\$0.28
Frederick County	Original Cost	1	60.0%	\$2.00	\$1.20
	Original Cost	2	50.0%	\$2.00	\$1.00
	Original Cost	3	40.0%	\$2.00	\$0.80
	Original Cost	4+	30.0%	\$2.00	\$0.60
Giles County	Original Cost	1+	100.0%	\$1.01	\$1.01
Gloucester County	Original Cost	1 - 16	30.0%	\$2.95	\$0.89

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

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		
Gloucester County	Original Cost	17+	10.0%	\$2.95	\$0.30
Goochland County	Original Cost	1 - 5	75.0%	\$1.00	\$0.75
	Original Cost	6 - 10	55.0%	\$1.00	\$0.55
	Original Cost	11+	37.0%	\$1.00	\$0.37
Grayson County	Original Cost	1	100.0%	\$1.75	\$1.75
	Original Cost	2	90.0%	\$1.75	\$1.58
	Original Cost	3	80.0%	\$1.75	\$1.40
	Original Cost	4	70.0%	\$1.75	\$1.23
	Original Cost	5	60.0%	\$1.75	\$1.05
	Original Cost	6	50.0%	\$1.75	\$0.88
	Original Cost	7	40.0%	\$1.75	\$0.70
	Original Cost	8+	30.0%	\$1.75	\$0.53
	Greene County	Book Value	1+	100.0%	\$2.50
Greensville County	Original Cost	1+	20.0%	\$4.00	\$0.80
Halifax County	Original Cost	1 - 19	50.0%	\$1.26	\$0.63
	Original Cost	20+	25.0%	\$1.26	\$0.32
	Original Cost	(Idle & unused equipment)	5.0%	\$1.26	\$0.06
Hanover County	Original Cost	1+	10.0%	\$3.57	\$0.36
¹ Henrico County	Original Cost	1	80.0%	\$1.00	\$0.80
	Original Cost	2	77.0%	\$1.00	\$0.77
	Original Cost	3	69.0%	\$1.00	\$0.69
	Original Cost	4	61.0%	\$1.00	\$0.61
	Original Cost	5	54.0%	\$1.00	\$0.54
	Original Cost	6 - 10	27.0%	\$1.00	\$0.27
	Original Cost	11 - 12	21.0%	\$1.00	\$0.21
	Original Cost	13 - 14	16.0%	\$1.00	\$0.16
	Original Cost	15+	10.0%	\$1.00	\$0.10
Henry County	Original Cost	1	97.0%	\$1.48	\$1.44
	Original Cost	2	87.0%	\$1.48	\$1.29
	Original Cost	3	77.0%	\$1.48	\$1.14
	Original Cost	4	67.0%	\$1.48	\$0.99
	Original Cost	5+	57.0%	\$1.48	\$0.84
Highland County	Original Cost	1+	5.0%	\$1.00	\$0.05

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Isle of Wight County	Original Cost	1+	100.0%	\$0.70	\$0.70
James City County	Original Cost	1+	25.0%	\$4.00	\$1.00
King and Queen County	Original Cost	1	70.0%	\$1.10	\$0.77
	Original Cost	2	60.0%	\$1.10	\$0.66
	Original Cost	3	50.0%	\$1.10	\$0.55
	Original Cost	4	40.0%	\$1.10	\$0.44
	Original Cost	5	30.0%	\$1.10	\$0.33
	Original Cost	6	20.0%	\$1.10	\$0.22
	Original Cost	7+	10.0%	\$1.10	\$0.11
	Original Cost				
King George County	Original Cost	1+	20.0%	\$2.50	\$0.50
	Original Cost	(Never less than \$200)		\$2.50	
² King William County	Other	1+	25.0%	\$2.25	\$0.56
Lancaster County	Book Value	1	100.0%	\$1.52	\$1.52
	Book Value	2	90.0%	\$1.52	\$1.37
	Book Value	3	80.0%	\$1.52	\$1.22
	Book Value	4	70.0%	\$1.52	\$1.06
	Book Value	5	60.0%	\$1.52	\$0.91
	Book Value	6	50.0%	\$1.52	\$0.76
	Book Value	7	40.0%	\$1.52	\$0.61
	Book Value	8	30.0%	\$1.52	\$0.46
	Book Value	9+	20.0%	\$1.52	\$0.30
Lee County	Original Cost	1	90.0%	\$2.00	\$1.80
	Original Cost	2	80.0%	\$2.00	\$1.60
	Original Cost	3	70.0%	\$2.00	\$1.40
	Original Cost	4	60.0%	\$2.00	\$1.20
	Original Cost	5	50.0%	\$2.00	\$1.00
	Original Cost	6	40.0%	\$2.00	\$0.80
	Original Cost	7	30.0%	\$2.00	\$0.60
	Original Cost	8+	20.0%	\$2.00	\$0.40
Loudoun County	Original Cost	1	50.0%	\$2.75	\$1.38
	Original Cost	2	40.0%	\$2.75	\$1.10
	Original Cost	3	30.0%	\$2.75	\$0.83
	Original Cost	4	20.0%	\$2.75	\$0.55

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

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		
Loudoun County	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
Madison County	Original Cost	1	90.0%	\$1.67	\$1.50
	Original Cost	(Depreciates 10% each year thereafter)		\$1.67	
Mathews County	Original Cost	1 - 10	30.0%	\$2.14	\$0.64
	Original Cost	11+	10.0%	\$2.14	\$0.21
Mecklenburg County	Original Cost	1+	80.0%	\$0.66	\$0.53
Middlesex County	Original Cost	1+	10.0%	\$1.75	\$0.18
Montgomery County	Original Cost	1 - 4	60.0%	\$1.82	\$1.09
	Original Cost	5 - 7	50.0%	\$1.82	\$0.91
	Original Cost	8+	40.0%	\$1.82	\$0.73
Nelson County	Original Cost	1 - 5	40.0%	\$1.25	\$0.50
	Original Cost	6 - 10	30.0%	\$1.25	\$0.38
	Original Cost	11 - 15	20.0%	\$1.25	\$0.25
	Original Cost	16+	10.0%	\$1.25	\$0.13
New Kent County	Original Cost	1 - 3	35.0%	\$1.50	\$0.53
	Original Cost	4 - 6	30.0%	\$1.50	\$0.45
	Original Cost	7 - 10	25.0%	\$1.50	\$0.38
	Original Cost	11+	20.0%	\$1.50	\$0.30
	Original Cost	(Idle equipment)	5.0%	\$1.50	\$0.08
Northampton County	Original Cost	1	70.0%	\$2.00	\$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	25.0%	\$2.00	\$0.50
	Original Cost	6+	10.0%	\$2.00	\$0.20
Northumberland County	Original Cost	1+	25.0%	\$3.60	\$0.90
Nottoway County	Original Cost	1 - 3	70.0%	\$1.35	\$0.95

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

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		
Nottoway County	Original Cost	4 - 7	60.0%	\$1.35	\$0.81
	Original Cost	8+	30.0%	\$1.35	\$0.41
Orange County	Original Cost	1	75.0%	\$1.83	\$1.37
	Original Cost	2	70.0%	\$1.83	\$1.28
	Original Cost	3	65.0%	\$1.83	\$1.19
	Original Cost	4	60.0%	\$1.83	\$1.10
	Original Cost	5	55.0%	\$1.83	\$1.01
	Original Cost	6	50.0%	\$1.83	\$0.92
	Original Cost	7	45.0%	\$1.83	\$0.82
	Original Cost	8	40.0%	\$1.83	\$0.73
	Original Cost	9	35.0%	\$1.83	\$0.64
	Original Cost	10	30.0%	\$1.83	\$0.55
	Original Cost	11+	25.0%	\$1.83	\$0.46
Page County	Original Cost	1+	40.0%	\$2.00	\$0.80
Patrick County	Original Cost	1	95.0%	\$1.71	\$1.62
	Original Cost	2	85.5%	\$1.71	\$1.46
	Original Cost	3	77.0%	\$1.71	\$1.32
	Original Cost	4	69.3%	\$1.71	\$1.19
	Original Cost	5	62.3%	\$1.71	\$1.07
	Original Cost	6	56.1%	\$1.71	\$0.96
	Original Cost	7	50.5%	\$1.71	\$0.86
	Original Cost	8	45.4%	\$1.71	\$0.78
	Original Cost	9	40.9%	\$1.71	\$0.70
	Original Cost	10	36.8%	\$1.71	\$0.63
	Original Cost	11	33.1%	\$1.71	\$0.57
	Original Cost	12	29.8%	\$1.71	\$0.51
	Original Cost	13	26.8%	\$1.71	\$0.46
	Original Cost	14+	25.0%	\$1.71	\$0.43
Pittsylvania County	Original Cost	1+	10.0%	\$4.50	\$0.45
Powhatan County	Original Cost	1	60.0%	\$3.60	\$2.16
	Original Cost	2	45.0%	\$3.60	\$1.62
	Original Cost	3	37.5%	\$3.60	\$1.35
	Original Cost	4	30.0%	\$3.60	\$1.08
	Original Cost	5+	20.0%	\$3.60	\$0.72

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Prince 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
Pulaski County	Original Cost	1+	48.0%	\$1.50	\$0.72
Rappahannock County	No Machinery/Tools Tax				
Richmond County	Book Value	1+	100.0%	\$0.01	\$0.01
Roanoke County	Original Cost	1 - 5	25.0%	\$3.00	\$0.75
	Original Cost	6 - 10	20.0%	\$3.00	\$0.60
	Original Cost	11+	15.0%	\$3.00	\$0.45
Rockbridge County	Original Cost	1+	10.0%	\$2.55	\$0.26
Rockingham County	Original Cost	1	90.0%	\$2.55	\$2.30
	Original Cost	2	80.0%	\$2.55	\$2.04
	Original Cost	3	70.0%	\$2.55	\$1.79
	Original Cost	4	60.0%	\$2.55	\$1.53
	Original Cost	5	50.0%	\$2.55	\$1.28
	Original Cost	6	40.0%	\$2.55	\$1.02
	Original Cost	7	30.0%	\$2.55	\$0.77
	Original Cost	8+	20.0%	\$2.55	\$0.51
Russell County	Original Cost	New - 1	90.0%	\$2.00	\$1.80
	Original Cost	2 - 3	80.0%	\$2.00	\$1.60
	Original Cost	4 - 5	70.0%	\$2.00	\$1.40

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Russell County	Original Cost	6 - 7	60.0%	\$2.00	\$1.20
	Original Cost	8 - 10	50.0%	\$2.00	\$1.00
	Original Cost	11 - 14	40.0%	\$2.00	\$0.80
	Original Cost	15+	30.0%	\$2.00	\$0.60
Scott County	Original Cost	1+	100.0%	\$0.72	\$0.72
Shenandoah County	Original Cost	1	55.0%	\$3.15	\$1.73
	Original Cost	2	50.0%	\$3.15	\$1.58
	Original Cost	3	45.0%	\$3.15	\$1.42
	Original Cost	4	40.0%	\$3.15	\$1.26
	Original Cost	5	25.0%	\$3.15	\$0.79
	Original Cost	6+	10.0%	\$3.15	\$0.32
Smyth County	Original Cost	1	90.0%	\$1.55	\$1.40
	Original Cost	2	80.0%	\$1.55	\$1.24
	Original Cost	3	70.0%	\$1.55	\$1.09
	Original Cost	4	60.0%	\$1.55	\$0.93
	Original Cost	5	50.0%	\$1.55	\$0.78
	Original Cost	6	40.0%	\$1.55	\$0.62
	Original Cost	7	30.0%	\$1.55	\$0.47
	Original Cost	8+	20.0%	\$1.55	\$0.31
Southampton County	Original Cost	1	80.0%	\$2.40	\$1.92
	Original Cost	2	70.0%	\$2.40	\$1.68
	Original Cost	3	60.0%	\$2.40	\$1.44
	Original Cost	4	50.0%	\$2.40	\$1.20
	Original Cost	5	40.0%	\$2.40	\$0.96
	Original Cost	6	30.0%	\$2.40	\$0.72
	Original Cost	7	20.0%	\$2.40	\$0.48
	Original Cost	8+	10.0%	\$2.40	\$0.24
Spotsylvania County	Original Cost	1	50.0%	\$2.50	\$1.25
	Original Cost	2	45.0%	\$2.50	\$1.13
	Original Cost	3	40.0%	\$2.50	\$1.00
	Original Cost	4	30.0%	\$2.50	\$0.75
	Original Cost	5+	20.0%	\$2.50	\$0.50
Stafford County	Original Cost	1	90.0%	\$0.00	\$0.00
	Original Cost	2	80.0%	\$0.00	\$0.00

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

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	3	65.0%	\$0.00	\$0.00
	Original Cost	4	50.0%	\$0.00	\$0.00
	Original Cost	5	35.0%	\$0.00	\$0.00
	Original Cost	6+	20.0%	\$0.00	\$0.00
Surry County	Original Cost	1	60.0%	\$1.00	\$0.60
	Original Cost	2	50.0%	\$1.00	\$0.50
	Original Cost	3	40.0%	\$1.00	\$0.40
	Original Cost	4	30.0%	\$1.00	\$0.30
	Original Cost	5+	20.0%	\$1.00	\$0.20
Sussex County	Original Cost	1 - 5	100.0%	\$2.43	\$2.43
	Original Cost	6 - 15	80.0%	\$2.43	\$1.94
	Original Cost	16 - 25	50.0%	\$2.43	\$1.22
	Original Cost	26+	25.0%	\$2.43	\$0.61
Tazewell County	Original Cost	1+	100.0%	\$2.00	\$2.00
Warren County	Other	1	70.0%	\$1.30	\$0.91
	Other	2	60.0%	\$1.30	\$0.78
	Other	3	50.0%	\$1.30	\$0.65
	Other	4	40.0%	\$1.30	\$0.52
	Other	5+	30.0%	\$1.30	\$0.39
Washington County	Original Cost	New	100.0%	\$1.55	\$1.55
	Original Cost	1	90.0%	\$1.55	\$1.40
	Original Cost	2	80.0%	\$1.55	\$1.24
	Original Cost	3	70.0%	\$1.55	\$1.09
	Original Cost	4	60.0%	\$1.55	\$0.93
	Original Cost	5+	50.0%	\$1.55	\$0.78
Westmoreland County	Original Cost	1+	100.0%	\$1.50	\$1.50
Wise County	Original Cost	1	86.0%	\$1.41	\$1.21
	Original Cost	2	72.0%	\$1.41	\$1.02
	Original Cost	3	58.0%	\$1.41	\$0.82
	Original Cost	4	44.0%	\$1.41	\$0.62
	Original Cost	5	30.0%	\$1.41	\$0.42
	Original Cost	6	16.0%	\$1.41	\$0.23
	Original Cost	7+	10.0%	\$1.41	\$0.14

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

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		
Wythe County	Original Cost	1 - 5	50.0%	\$1.50	\$0.75
	Original Cost	6+	20.0%	\$1.50	\$0.30
York County	Original Cost	1+	25.0%	\$4.00	\$1.00

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

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

2: The county levy in the town of West Point is \$1.00 per \$100 of assessed valuation.

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

(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%	\$3.53	\$1.77
			2	45.0%	\$3.53	\$1.59
			3	43.0%	\$3.53	\$1.52
			4	41.0%	\$3.53	\$1.45
			5	39.0%	\$3.53	\$1.38
			6	37.0%	\$3.53	\$1.31
			7	35.0%	\$3.53	\$1.24
			8	33.0%	\$3.53	\$1.16
			9	31.0%	\$3.53	\$1.09
			10	29.0%	\$3.53	\$1.02
			11	27.0%	\$3.53	\$0.95
			12	25.0%	\$3.53	\$0.88
			13	23.0%	\$3.53	\$0.81
			14+	20.0%	\$3.53	\$0.71
Albemarle County	X		1	25.0%	\$4.28	\$1.07
			(reduced by 2.5/yr. thereafter, minimum is 10%)		\$4.28	
					\$4.28	
Alleghany County	X		1+	15.0%	\$5.95	\$0.89
Amelia County	X		1	60.0%	\$4.15	\$2.49
			2	40.0%	\$4.15	\$1.66
			3	37.0%	\$4.15	\$1.54
			4	33.0%	\$4.15	\$1.37
			5+	20.0%	\$4.15	\$0.83
Amherst County	X		1+	30.0%	\$3.45	\$1.04
Appomattox County	X		1 - 5	50.0%	\$4.60	\$2.30
			6 - 10	40.0%	\$4.60	\$1.84
			11 - 15	30.0%	\$4.60	\$1.38
			16+	15.0%	\$4.60	\$0.69
Arlington County	X		1	80.0%	\$5.00	\$4.00
			(reduced by 10/yr. thereafter, minimum is 20%)		\$5.00	
					\$5.00	
Augusta County	X		1	40.0%	\$1.90	\$0.76
			(reduced by 5/yr. thereafter, minimum is 5% or \$50)		\$1.90	
					\$1.90	
Bath County	X		1	90.0%	\$0.35	\$0.31
			(reduced by 10/yr. thereafter, minimum is 10% or \$1,000)		\$0.35	
					\$0.35	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Bedford County	X		1	100.0%	\$1.70	\$1.70
			(reduced by 5/yr. thereafter, minimum is 25%)		\$1.70	\$1.70
					\$1.70	
Bland County	X		1+	50.0%	\$2.29	\$1.15
Botetourt County	X		1	90.0%	\$2.63	\$2.37
			(reduced by 20/yr. thereafter, minimum is 10%)		\$2.63	\$2.63
					\$2.63	
Brunswick County	X		1+	25.0%	\$3.60	\$0.90
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
					\$1.95	
Buckingham County	X		1 - 9	15.0%	\$4.05	\$0.61
			10 - 19	10.0%	\$4.05	\$0.41
			20+	5.0%	\$4.05	\$0.20
Campbell County	X		1 - 10	25.0%	\$4.45	\$1.11
			11+	15.0%	\$4.45	\$0.67
Caroline County	X		1 - 4	44.0%	\$3.80	\$1.67
			5	35.0%	\$3.80	\$1.33
			6	30.0%	\$3.80	\$1.14
			7	25.0%	\$3.80	\$0.95
			8+	22.0%	\$3.80	\$0.84
Carroll County	X		1	90.0%	\$1.60	\$1.44
			2	85.0%	\$1.60	\$1.36
			3	80.0%	\$1.60	\$1.28
			4	70.0%	\$1.60	\$1.12
			5	60.0%	\$1.60	\$0.96
			6	50.0%	\$1.60	\$0.80
			7	40.0%	\$1.60	\$0.64
			8	35.0%	\$1.60	\$0.56
			9+	30.0%	\$1.60	\$0.48
Charles City County	X		1	60.0%	\$3.75	\$2.25
			(reduced by 10/yr. thereafter, minimum is 10%)		\$3.75	\$3.75
					\$3.75	
Charlotte County	X		1	45.0%	\$3.75	\$1.69
			(less 10% each yr. thereafter to a minimum of 10%)		\$3.75	\$3.75
					\$3.75	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

(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		
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
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	
City of Bristol	X		1+	10.0%	\$7.00	\$0.70
City of Buena Vista	X		1	80.0%	\$5.85	\$4.68
			(reduced by 10/yr. thereafter, minimum is 10%)		\$5.85	\$5.85
					\$5.85	
City of Charlottesville	X		1	25.0%	\$4.20	\$1.05
			(reduced by 2.5/yr. thereafter, minimum is 10%)		\$4.20	\$4.20
					\$4.20	
City of Chesapeake	X		1+	20.0%	\$4.08	\$0.82
City of Colonial Heights	X		1	60.0%	\$3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.50	\$3.50
					\$3.50	
City of Covington	X		1+	10.0%	\$5.60	\$0.56
City of Danville	X		1	60.0%	\$3.00	\$1.80
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.00	\$3.00
					\$3.00	
City of Emporia	X		1	50.0%	\$5.00	\$2.50
			(reduced by 5/yr. thereafter, minimum is 20%)		\$5.00	\$5.00
					\$5.00	
City of Fairfax	X		1	80.0%	\$4.13	\$3.30
			(reduced by 10/yr. thereafter, minimum is 10%)		\$4.13	\$4.13
					\$4.13	
City of Falls Church	X		1	80.0%	\$4.84	\$3.87
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.84	\$4.84
					\$4.84	
City of Franklin	X		1+	25.0%	\$4.50	\$1.13
City of Fredericksburg	X		1	90.0%	\$3.40	\$3.06
			2	80.0%	\$3.40	\$2.72
			3	70.0%	\$3.40	\$2.38
			4	60.0%	\$3.40	\$2.04
			5	45.0%	\$3.40	\$1.53

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)
(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 Fredericksburg			6	30.0%	\$3.40	\$1.02
			7+	20.0%	\$3.40	\$0.68
City of Galax	X		1+	50.0%	\$2.25	\$1.13
City of Hampton	X		1+	35.0%	\$4.25	\$1.49
City of Harrisonburg	X		1	90.0%	\$2.12	\$1.91
			(reduced by 10/yr. thereafter, minimum is 30%)		\$2.12	
City of Hopewell	X		new	60.0%	\$3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.50	
					\$3.50	
City of Lexington	X		(equipment not fully depreciated)	25.0%	\$4.25	\$1.06
			(equipment fully depreciated)	10.0%	\$4.25	\$0.43
City of Lynchburg	X		1 - 5	30.0%	\$3.80	\$1.14
			6+	25.4%	\$3.80	\$0.96
City of Manassas	X		1	80.0%	\$3.70	\$2.96
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.70	
					\$3.70	
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
City of Newport News	X		1+	33.3%	\$4.50	\$1.50
City of Norfolk	X		1+	40.0%	\$4.33	\$1.73
City of Norton	X		1+	10.0%	\$2.05	\$0.21
City of Petersburg	X		1	40.0%	\$4.40	\$1.76
			(reduced by 5/yr. thereafter, minimum is 20%)		\$4.40	
					\$4.40	
City of Poquoson	X		1+	30.0%	\$4.15	\$1.25
City of Portsmouth	X		1 - 28	50.0%	\$5.00	\$2.50
			29+	25.0%	\$5.00	\$1.25

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
City of Radford	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
City of Roanoke	X		1	60.0%	\$3.45	\$2.07
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.45	\$3.45
City of Salem	X		1	70.0%	\$3.20	\$2.24
			2	60.0%	\$3.20	\$1.92
			3	50.0%	\$3.20	\$1.60
			4	40.0%	\$3.20	\$1.28
			5	30.0%	\$3.20	\$0.96
			6+	25.0%	\$3.20	\$0.80
City of Staunton	X		3	20.0%	\$2.75	\$0.55
			5	20.0%	\$2.75	\$0.55
			7	15.0%	\$2.75	\$0.41
			10	10.0%	\$2.75	\$0.28
			15	10.0%	\$2.75	\$0.28
		(uses greater of S/L depreciation or percentages)		\$2.75	\$2.75	
City of Suffolk	X		1+	20.0%	\$4.25	\$0.85
City of Virginia Beach	X		1+	40.0%	\$3.70	\$1.48
City of Waynesboro	X		40% of given book value each year		\$5.00	
			to minimum of 20% of cost of item		\$5.00	
City of Williamsburg	X		1+	30.0%	\$3.50	\$1.05
City of Winchester	X		1	80.0%	\$4.50	\$3.60
			(reduced by 10/yr. thereafter, minimum is 30%)		\$4.50	\$4.50
Clarke County	X		1	75.0%	\$4.496	\$3.37
			2	60.0%	\$4.496	\$2.70
			(reduced by 10/yr. thereafter, minimum is 20%, then 75% of depreciated amount)		\$4.496	\$4.496

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Craig County	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 20%)		\$3.50	\$3.50
Cumberland County	X		1	80.0%	\$4.50	\$3.60
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.50	\$4.50
					\$4.50	\$4.50
Dickenson County	X		new - 3	80.0%	\$1.82	\$1.46
			4 - 6	60.0%	\$1.82	\$1.09
			7 - 9	40.0%	\$1.82	\$0.73
			10+	20.0%	\$1.82	\$0.36
Dinwiddie County	X		1+	20.0%	\$4.90	\$0.98
Essex County	X		1+	10.0%	\$3.75	\$0.38
Fairfax County	X		1	80.0%	\$4.57	\$3.66
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.57	\$4.57
					\$4.57	\$4.57
Fauquier County	X		1	70.0%	\$2.30	\$1.61
			(reduced by 10/yr. thereafter, minimum is 10%)		\$2.30	\$2.30
					\$2.30	\$2.30
Floyd County	X		1	60.0%	\$2.95	\$1.77
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.95	\$2.95
					\$2.95	\$2.95
Fluvanna County	X		1 - 10	20.0%	\$4.15	\$0.83
Franklin County	X		1	50.0%	\$2.36	\$1.18
			(reduced by 5/yr. thereafter, minimum is 20%)		\$2.36	\$2.36
					\$2.36	\$2.36
Frederick County	X		1+	30.0%	\$4.86	\$1.46
Giles County	X		1+	50.0%	\$1.91	\$0.96
Gloucester County	X		1 - 15	30.0%	\$2.95	\$0.89
			16+	10.0%	\$2.95	\$0.30
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

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

(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		
Goochland County			5+	20.0%	\$4.00	\$0.80
Grayson County	X		1 (reduced by 5/yr. thereafter, minimum is 20%)	75.0%	\$1.75 \$1.75 \$1.75	\$1.31
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%	\$5.00 \$5.00 \$5.00 \$5.00 \$5.00	\$2.50 \$2.25 \$2.00
Halifax County	X		1 (reduced by 10/yr. thereafter, minimum is 10%)	70.0%	\$3.60 \$3.60 \$3.60	\$2.52
Hanover County	X		1 (reduced by 10/yr. thereafter, minimum is 10%)	60.0%	\$3.57 \$3.57 \$3.57	\$2.14
¹ Henrico County	X		1 2 3 4 5 6 7 8 9 10+	80.0% 75.0% 64.0% 54.0% 45.0% 36.0% 27.0% 20.0% 15.0% 8.0%	\$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50 \$3.50	\$2.80 \$2.63 \$2.24 \$1.89 \$1.57 \$1.26 \$0.95 \$0.70 \$0.53 \$0.28
Henry County	X		1 (reduced by 10/yr. thereafter, minimum is 57%)	97.0%	\$1.48 \$1.48 \$1.48	\$1.44
Highland County	X		1 (less 5% each yr. thereafter, minimum is \$100)	40.0%	\$2.25 \$2.25 \$2.25	\$0.90
Isle of Wight County	X		1+	40.0%	\$4.50	\$1.80
James City County	X		1+	25.0%	\$4.00	\$1.00
King and Queen County	X		1	25.0%	\$3.94	\$0.99

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

(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			(less 10% each yr. thereafter, minimum is \$200)		\$3.94 \$3.94	
King George County	X		1	30.0%	\$3.20	\$0.96
			(reduced by 5/yr. thereafter, minimum is 10%)		\$3.20 \$3.20	
² King William County	X		1	80.0%	\$3.65	\$2.92
			2	60.0%	\$3.65	\$2.19
			3	40.0%	\$3.65	\$1.46
			4	20.0%	\$3.65	\$0.73
			5+	10.0%	\$3.65	\$0.37
Lancaster County		X	1+	100.0%	\$1.52	\$1.52
			(minimum is 20% of OC)		\$1.52	
Lee County	X		1	90.0%	\$2.00	\$1.80
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.00 \$2.00	
Loudoun County	X		1	50.0%	\$4.20	\$2.10
			(reduced by 10/yr. thereafter, minimum is 10%)		\$4.20 \$4.20	
Louisa County	X		1	25.0%	\$1.90	\$0.48
			2	30.0%	\$1.90	\$0.57
			3	40.0%	\$1.90	\$0.76
			4	50.0%	\$1.90	\$0.95
			5	60.0%	\$1.90	\$1.14
			6	70.0%	\$1.90	\$1.33
			7	80.0%	\$1.90	\$1.52
			8+	90.0%	\$1.90	\$1.71
			(minimum is 10%)		\$1.90	
Lunenburg County	X		1 - 5	32.5%	\$3.60	\$1.17
			6 - 10	27.5%	\$3.60	\$0.99
			11 - 15	22.5%	\$3.60	\$0.81
			16 - 20	17.5%	\$3.60	\$0.63
			21+	12.5%	\$3.60	\$0.45
Madison County	X		1	100.0%	\$3.10	\$3.10
			(less 10% each yr. thereafter, minimum is \$100)		\$3.10 \$3.10	
Mathews County	X		1 - 10	30.0%	\$2.14	\$0.64
			11+	10.0%	\$2.14	\$0.21

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Mecklenburg County	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%	\$2.55	\$2.04
			(reduced by 10/yr. thereafter, minimum is 30%)		\$2.55	
					\$2.55	
Nelson County	X		1+	15.0%	\$3.45	\$0.52
New Kent County	X		1 - 3	55.0%	\$3.75	\$2.06
			4 - 6	30.0%	\$3.75	\$1.13
			7+	10.0%	\$3.75	\$0.38
Northampton County	X		1	70.0%	\$3.85	\$2.69
			2	60.0%	\$3.85	\$2.31
			3	50.0%	\$3.85	\$1.93
			4	40.0%	\$3.85	\$1.54
			5	25.0%	\$3.85	\$0.96
			6+	10.0%	\$3.85	\$0.39
		(minimum is \$200)		\$3.85		
Northumberland County	X		1+	40.0%	\$3.60	\$1.44
Nottoway County	X		1	80.0%	\$3.75	\$3.00
			2	70.0%	\$3.75	\$2.62
			3	55.0%	\$3.75	\$2.06
			4	40.0%	\$3.75	\$1.50
			5	25.0%	\$3.75	\$0.94
			6+	10.0%	\$3.75	\$0.38
Orange County	X		1	65.0%	\$2.20	\$1.43
			2	60.0%	\$2.20	\$1.32
			3	55.0%	\$2.20	\$1.21
			4	50.0%	\$2.20	\$1.10
			5	45.0%	\$2.20	\$0.99
			6	40.0%	\$2.20	\$0.88
			7	37.0%	\$2.20	\$0.81
			8	34.0%	\$2.20	\$0.75

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)
(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Orange County			9	31.0%	\$2.20	\$0.68
			10	28.0%	\$2.20	\$0.62
			11+	25.0%	\$2.20	\$0.55
Page County	X		1	72.0%	\$4.64	\$3.34
			(less 10% each yr. thereafter, minimum is \$100)		\$4.64	
					\$4.64	
Patrick County	X		1	95.0%	\$1.71	\$1.62
			2	85.5%	\$1.71	\$1.46
			3	77.0%	\$1.71	\$1.32
			4	69.3%	\$1.71	\$1.19
			5	62.0%	\$1.71	\$1.06
			6	56.0%	\$1.71	\$0.96
			7	50.5%	\$1.71	\$0.86
			8	45.4%	\$1.71	\$0.78
			9	41.0%	\$1.71	\$0.70
			10	36.8%	\$1.71	\$0.63
			11	33.0%	\$1.71	\$0.56
			12	29.8%	\$1.71	\$0.51
			13	26.8%	\$1.71	\$0.46
			14+	25.0%	\$1.71	\$0.43
Pittsylvania County	X		1	30.0%	\$8.75	\$2.63
			2	27.5%	\$8.75	\$2.41
			3	25.0%	\$8.75	\$2.19
			4	23.5%	\$8.75	\$2.06
			5	20.0%	\$8.75	\$1.75
			6	17.5%	\$8.75	\$1.53
			7	15.0%	\$8.75	\$1.31
			8	13.5%	\$8.75	\$1.18
			9	10.0%	\$8.75	\$0.88
			10	7.5%	\$8.75	\$0.66
			11+	5.0%	\$8.75	\$0.44
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%	\$4.25	\$2.55

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)
(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Prince George County			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.25 \$4.25	
Prince William County	X		1	85.0%	\$3.70	\$3.15
			2	75.0%	\$3.70	\$2.78
			3	65.0%	\$3.70	\$2.40
			4	55.0%	\$3.70	\$2.04
			5	45.0%	\$3.70	\$1.66
			6	35.0%	\$3.70	\$1.29
			7	25.0%	\$3.70	\$0.93
			8	15.0%	\$3.70	\$0.56
			9+	10.0%	\$3.70	\$0.37
Pulaski County	X		1 - 5	60.0%	\$2.35	\$1.41
			6 - 10	40.0%	\$2.35	\$0.94
			11+	20.0%	\$2.35	\$0.47
Rappahannock County			No Tax			
Richmond County	X		1	40.0%	\$3.50	\$1.40
			(less 10% each yr. thereafter, minimum is \$100)		\$3.50 \$3.50	
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%	\$2.85	\$2.56
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.85 \$2.85	
Russell County	X		new - 1	90.0%	\$1.65	\$1.48
			2 - 3	80.0%	\$1.65	\$1.32
			4 - 5	70.0%	\$1.65	\$1.15
			6 - 7	60.0%	\$1.65	\$0.99
			8 - 10	50.0%	\$1.65	\$0.83
			11 - 14	40.0%	\$1.65	\$0.66
			15+	30.0%	\$1.65	\$0.50
Scott County	X		new	90.0%	\$0.72	\$0.65
			(reduced by 10/yr. thereafter, minimum is 30%)		\$0.72 \$0.72	
Shenandoah County	X		1	80.0%	\$3.15	\$2.52
			(reduced by 10/yr. thereafter,		\$3.15	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)

(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		
Shenandoah County			minimum is 10%)		\$3.15	
Smyth County	X		1	90.0%	\$2.30	\$2.07
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.30	
Southampton County	X		1	80.0%	\$5.00	\$4.00
			(reduced by 10/yr. thereafter, minimum is 10%)		\$5.00	
Spotsylvania County	X		1	50.0%	\$5.95	\$2.98
			2	45.0%	\$5.95	\$2.68
			3	40.0%	\$5.95	\$2.38
			4	30.0%	\$5.95	\$1.79
			5+	20.0%	\$5.95	\$1.19
Stafford County	X		1	35.0%	\$5.49	\$1.92
			(reduced by 5/yr. thereafter, minimum is 15%)		\$5.49	
Surry County	X		1	60.0%	\$4.00	\$2.40
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.00	
Sussex County	X		1	90.0%	\$4.85	\$4.36
			(reduced by 10/yr. thereafter, 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	
Warren County	X		1	70.0%	\$4.00	\$2.80
			(reduced by 10/yr. thereafter, minimum is 10%)		\$4.00	
Washington County	X		1	90.0%	\$1.70	\$1.53
			(reduced by 10/yr. thereafter, minimum is 20%)		\$1.70	
Westmoreland County	X		1	80.0%	\$3.00	\$2.40
			(less 10% each yr. thereafter, minimum is \$100)		\$3.00	
Wise County	X		1	90.0%	\$1.56	\$1.40
			2	80.0%	\$1.56	\$1.25
			3	70.0%	\$1.56	\$1.09
			4	60.0%	\$1.56	\$0.94

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2014 or Fiscal Year 2014-2015)
(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Wise County			5	50.0%	\$1.56	\$0.78
			6	40.0%	\$1.56	\$0.62
			7	30.0%	\$1.56	\$0.47
			8	20.0%	\$1.56	\$0.31
			9+	15.0%	\$1.56	\$0.23
Wythe County	X		1 - 5	50.0%	\$2.27	\$1.14
			6+	20.0%	\$2.27	\$0.45
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 \$1.65 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 2014 or Fiscal Year 2014-2015)

Locality

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

TABLE 4

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality

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

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

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

TABLE 5

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality

Alleghany County
Amherst County
Augusta County
Bedford County
Campbell County
Chesterfield County
City of Harrisonburg
City of Hopewell
City of Lexington
City of Lynchburg
City of Manassas
City of Norfolk
City of Portsmouth
City of Radford
City of Richmond
City of Roanoke
City of Salem
City of Virginia Beach
City of Waynesboro
City of Winchester
Dinwiddie County
Frederick County
Giles County
Henrico County
Henry County
Isle of Wight County
James City County
King William County
Montgomery County
Orange County
Prince William County
Pulaski County
Rockingham County
Shenandoah County
Spotsylvania County
Sussex County
Warren County
Wise County
Wythe County
York County

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

TABLE 6

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality

Henry County

Pulaski County

City of Winchester

TABLE 7

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality

Albemarle County
City of Alexandria
City of Charlottesville
Chesterfield County
Fairfax County
City of Falls Church
City of Hampton
Hanover County
City of Harrisonburg
Isle of Wight County
King and Queen County
City of Lexington
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 2014 or Fiscal Year 2014-2015)

Locality

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

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

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
¹ Accomack County	Average Loan	A/B/E/H	100.0%	\$3.53
Albemarle County	Average Trade-In	A/B/I/D	100.0%	\$4.28
City of Alexandria	Other	A/C/B/D/H	100.0%	\$5.00
Alleghany County	Average Loan	A/B	50.0%	\$5.95
Amelia County	Average Loan	A/B	100.0%	\$4.15
Amherst County	Average Trade-In	A/B	100.0%	\$3.45
Appomattox County	Average Retail	A/B	50.0%	\$4.60
Arlington County	Average Loan	A/B	100.0%	\$5.00
Augusta County	Average Loan	A/B	100.0%	\$2.50
Bath County	Average Trade-In	D	100.0%	\$0.35
Bedford County	Average Trade-In	A/B	100.0%	\$2.35
Bland County	Average Loan	A/B	100.0%	\$2.29
Botetourt County	Average Loan	A/B	100.0%	\$2.63
City of Bristol	Average Loan	A	30.0%	\$7.00
Brunswick County	Average Loan	A/B	100.0%	\$3.60
Buchanan County	Average Loan	A/B	100.0%	\$1.95
Buckingham County	Average Trade-In	A/B	100.0%	\$4.05
City of Buena Vista	Average Trade-In	A/B	80.0%	\$5.85
Campbell County	Average Retail	A/B	50.0%	\$4.45
Caroline County	Average Trade-In	A/B	100.0%	\$3.80
Carroll County	Average Loan	A/B	100.0%	\$1.60
Charles City County	Average Loan	A/B	95.0%	\$3.75
Charlotte County	Average Trade-In	A/B	100.0%	\$3.75
City of Charlottesville	Average Trade-In	A/B/D	100.0%	\$4.20
City of Chesapeake	Average Loan	A/B	100.0%	\$4.00
Chesterfield County	Average Loan	A/B/H	100.0%	\$3.60
Clarke County	Average Trade-In	A/B	100.0%	\$4.50
City of Colonial Heights	Average Loan	A/B/D	100.0%	\$3.50
City of Covington	Average Retail	A/B/D	55.0%	\$5.60
Craig County	Average Loan	A/B/D	100.0%	\$3.00
Culpeper County	Average Trade-In	A/B	100.0%	\$3.50
Cumberland County	Average Trade-In	A/B	100.0%	\$4.50
City of Danville	Other	A/B/D	100.0%	\$3.00

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
Dickenson County	Average Loan	A	100.0%	\$1.69
Dinwiddie County	Average Loan	A/B/I	100.0%	\$4.90
City of Emporia	Average Loan	A/B	100.0%	\$5.00
Essex County	Average Trade-In	A/B	100.0%	\$3.75
City of Fairfax	Other	A/B	100.0%	\$4.13
Fairfax County	Average Trade-In	A/B/I/H	100.0%	\$4.57
City of Falls Church	Average Trade-In	A/B	100.0%	\$4.84
Fauquier County	Average Loan	A/B	100.0%	\$4.65
Floyd County	Average Loan	A	100.0%	\$2.95
Fluvanna County	Average Trade-In	A/B/D	100.0%	\$4.15
City of Franklin	Average Trade-In	A/B/D/H	100.0%	\$4.50
Franklin County	Average Loan	A/B/D/H	95.0%	\$2.36
Frederick County	Average Trade-In	A/C/B/D/H	100.0%	\$4.86
City of Fredericksburg	Average Retail	A/B	90.0%	\$3.40
City of Galax	Average Loan	A/D	100.0%	\$2.25
Giles County	Average Retail	A/B	100.0%	\$1.91
Gloucester County	Average Retail	A/B	100.0%	\$2.95
Goochland County	Average Loan	A/B	100.0%	\$4.00
Grayson County	Average Loan	A	100.0%	\$1.75
Greene County	Average Loan	A/B	100.0%	\$5.00
Greensville County	Average Trade-In	A/C	100.0%	\$5.00
Halifax County	Average Loan	A/B/D	100.0%	\$3.60
City of Hampton	Average Loan	A/B/H	100.0%	\$4.25
Hanover County	Average Trade-In	A/B	100.0%	\$3.57
City of Harrisonburg	Average Trade-In	A/B/H	100.0%	\$3.50
Henrico County	Average Loan	A	100.0%	\$3.50
Henry County	Average Loan	A/B/D	100.0%	\$1.48
Highland County	Average Loan	A/B	100.0%	\$2.25
City of Hopewell	Average Loan	A/B	100.0%	\$3.50
Isle of Wight County	Average Loan	A/B	100.0%	\$4.50
James City County	Average Loan	A/B	100.0%	\$4.00
King and Queen County	Average Trade-In	A/B	100.0%	\$3.94
King George County	Average Trade-In	A/B/H	100.0%	\$3.20

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
² King William County	Average Trade-In	A/B	100.0%	\$3.65
Lancaster County	Average Loan	A/B	100.0%	\$2.04
Lee County	Other	A/B	100.0%	\$2.00
City of Lexington	Average Trade-In	A	100.0%	\$4.25
Loudoun County	Average Loan	A/B/I	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%	\$3.45
City of Manassas	Average Trade-In	A/B	100.0%	\$3.25
City of Manassas Park	Average Trade-In	A/B	100.0%	\$3.50
City of Martinsville	Average Loan	A/B/H	100.0%	\$2.30
Mathews County	Average Trade-In	A/B/D	100.0%	\$3.70
Mecklenburg County	Average Loan	A/B	100.0%	\$3.26
Middlesex County	Average Retail	A/B/D/H	35.0%	\$3.50
Montgomery County	Average Trade-In	A/B	100.0%	\$2.55
Nelson County	Average Retail	A/B	90.0%	\$3.45
New Kent County	Average Loan	A/B	100.0%	\$3.75
City of Newport News	Average Loan	A/B	100.0%	\$4.50
City of Norfolk	Average Loan	A/B	100.0%	\$4.33
Northampton County	Average Loan	A/B/D	100.0%	\$3.85
Northumberland County	Average Retail	A/B	40.0%	\$3.60
City of Norton	Average Trade-In	A/B	100.0%	\$2.05
Nottoway County	Average Loan	A/B	100.0%	\$3.75
Orange County	Average Trade-In	A/B	100.0%	\$3.75
Page County	Average Loan	A/B/H	100.0%	\$4.64
Patrick County	Average Trade-In	A/B	100.0%	\$1.71
City of Petersburg	Average Loan	A/B/D/H	100.0%	\$4.40
Pittsylvania County	Average Trade-In	A/B	30.0%	\$8.75
City of Poquoson	Average Loan	A/B	100.0%	\$4.15
City of Portsmouth	Average Loan	A/B	100.0%	\$5.00
Powhatan County	Average Loan	A/B	100.0%	\$3.60
Prince Edward County	Average Loan	A/B/D	100.0%	\$4.50

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
Prince George County	Average Loan	A/B	100.0%	\$4.25
Prince William County	Average Trade-In	A/B	100.0%	\$3.70
Pulaski County	Average Trade-In	A/B	100.0%	\$2.35
City of Radford	Other	A/B	100.0%	\$2.44
Rappahannock County	Average Loan	A/B/D	100.0%	\$4.45
City of Richmond	Other	A/B/D	100.0%	\$3.70
Richmond County	Average Loan	A/B	100.0%	\$3.50
City of Roanoke	Average Loan	A/B	100.0%	\$3.45
Roanoke County	Average Loan	A/B/H	100.0%	\$3.50
Rockbridge County	Average Loan	A/B	100.0%	\$4.25
Rockingham County	Average Loan	A/B	100.0%	\$2.85
Russell County	Average Loan	A	100.0%	\$1.65
City of Salem	Average Loan	A/B/H	100.0%	\$3.20
Scott County	Average Loan	A/B	100.0%	\$1.40
Shenandoah County	Other	A/B	100.0%	\$3.50
Smyth County	Average Loan	A/B	100.0%	\$2.30
Southampton County	Average Loan	A/B	100.0%	\$5.00
Spotsylvania County	Average Retail	A/B/D	50.0%	\$6.78
Stafford County	Average Retail	A/B	40.0%	\$6.89
City of Staunton	Average Retail	A/C/B/D	100.0%	\$2.75
City of Suffolk	Average Loan	A/B	100.0%	\$4.25
Surry County	Average Loan	A/B	100.0%	\$4.00
Sussex County	Average Loan	A/B/D	100.0%	\$4.85
Tazewell County	Average Loan	A/B	100.0%	\$2.00
City of Virginia Beach	Average Loan	A/C/B/I	100.0%	\$3.70
Warren County	Average Trade-In	A/B/H	100.0%	\$4.00
Washington County	Average Loan	A/B/H	100.0%	\$1.70
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	100.0%	\$4.50
Wise County	Average Loan	A/B	100.0%	\$1.56
Wythe County	Average Loan	A/B	100.0%	\$2.27

TABLE 9

TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
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 \$1.65 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 2014 or Fiscal Year 2014-2015)

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

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

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	Original Cost		100%	\$0.50
Stafford County	0.50	Original Cost		100%	\$0.50
Sussex County	1.00	Original Cost		100%	\$1.00
Tazewell County	3.80	Original Cost		20%	\$0.76
Westmoreland County	0.48	Original Cost		100%	\$0.48
Wise County	2.85	Other	(\$1 - \$300,000)	45%	\$1.28
	2.85	Other	(Over \$300,000)	35%	\$1.00
Wythe County	0.56	Fair Market Value		100%	\$0.56

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Albemarle County	Retailers	0.20
	Mail order firms	0.10
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
Alleghany County	Retailers	0.10
	Mail order firms	0.10
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.29
	Business services	0.18
Amelia County	Retailers	0.05
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05
	Financial services	0.15
	Business services	0.09
Amherst County	Retailers	no rate provided
	Mail order firms	0.31
	Wholesalers and distributors	no rate provided
	Financial services	0.50
	Business services	0.31
Arlington County	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.08
	Financial services	0.36
	Business services	0.35
Augusta County	Retailers	0.20
	Mail order firms	0.30
	Wholesalers and distributors	0.05
	Financial services	0.30
	Business services	0.30

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Botetourt County	Retailers	0.10
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.29
	Business services	0.18
Campbell County	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.50
	Business services	0.35
Caroline County	Retailers	0.15
	Mail order firms	0.15
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.49
	Business services	0.19
Chesterfield County	Retailers	0.19
	Mail order firms	0.19
	Wholesalers and distributors	0.10/\$100 of gross purchases
	Financial services	0.20
	Business services	0.20
City of Alexandria	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.35
	Business services	0.35
City of Bristol	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	no rate provided
	Financial services	0.50
	Business services	0.20

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Buena Vista	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Charlottesville	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.25/\$100 of gross purchases
	Financial services	0.50
	Business services	0.30
City of Chesapeake	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.12/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Colonial Heights	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.57
	Business services	0.35
City of Covington	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.12
	Financial services	0.58
	Business services	0.36
City of Danville	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.15/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Emporia	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Fairfax	Retailers	0.20
	Mail order firms	0.27
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.40
	Business services	0.27
City of Falls Church	Retailers	0.19
	Mail order firms	0.36
	Wholesalers and distributors	0.08
	Financial services	0.52
	Business services	0.36
City of Franklin	Retailers	0.20
	Mail order firms	0.30
	Wholesalers and distributors	0.10/\$100 of gross purchases
	Financial services	0.58
	Business services	0.30
City of Fredericksburg	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Galax	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.20

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Hampton	Retailers	0.20
	Mail order firms	0.36
	Wholesalers and distributors	0.15/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Harrisonburg	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.17
	Financial services	0.58
	Business services	0.20
City of Hopewell	Retailers	0.20
	Mail order firms	0.36
	Wholesalers and distributors	0.25
	Financial services	0.58
	Business services	0.36
City of Lexington	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Lynchburg	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.28/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Manassas	Retailers	0.12
	Mail order firms	0.22
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.35
	Business services	0.22

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Manassas Park	Retailers	0.15
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.35
	Business services	0.18
City of Martinsville	Retailers	0.20
	Mail order firms	0.36
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Newport News	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.20/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Norfolk	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.15/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Norton	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.25/\$100 of gross purchases
	Financial services	0.50
	Business services	0.36
City of Petersburg	Retailers	0.20
	Mail order firms	0.32
	Wholesalers and distributors	no rate provided
	Financial services	0.58
	Business services	0.32

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Poquoson	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Portsmouth	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.15/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Radford	Retailers	0.135
	Mail order firms	no rate provided
	Wholesalers and distributors	0.07/\$100 of gross purchases
	Financial services	0.365
	Business services	0.14
City of Richmond	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.22/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Roanoke	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.26/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Salem	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.13/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
City of Staunton	Retailers	0.20
	Mail order firms	0.36
	Wholesalers and distributors	no rate provided
	Financial services	0.40
	Business services	0.36
City of Suffolk	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.09/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Virginia Beach	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.12/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Waynesboro	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.15/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Williamsburg	Retailers	0.20
	Mail order firms	0.36
	Wholesalers and distributors	0.05
	Financial services	0.58
	Business services	0.36
City of Winchester	Retailers	0.20
	Mail order firms	0.36
	Wholesalers and distributors	0.20/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Cumberland County	Retailers	0.05
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05
	Financial services	0.10
	Business services	0.05
Dinwiddie County	Retailers	0.16
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05
	Financial services	0.45
	Business services	0.30
Fairfax County	Retailers	0.17
	Mail order firms	no rate provided
	Wholesalers and distributors	0.04/\$100 of gross purchases
	Financial services	0.31
	Business services	0.19
Fauquier County	Retailers	0.10
	Mail order firms	no rate provided
	Wholesalers and distributors	0.0425/\$100 of gross purchases
	Financial services	0.2975
	Business services	0.1870
Frederick County	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
Gloucester County	Retailers	0.10
	Mail order firms	0.10
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.12
	Business services	0.10

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Goochland County	Retailers	0.05
	Mail order firms	0.05
	Wholesalers and distributors	0.02/\$100 of gross purchases
	Financial services	0.15
	Business services	0.05
Greene County	Retailers	0.15
	Mail order firms	0.025
	Wholesalers and distributors	0.04/\$100 of gross purchases
	Financial services	0.44
	Business services	0.27
Greensville County	Retailers	0.16
	Mail order firms	0.16
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.40
	Business services	0.30
Halifax County	Retailers	0.14
	Mail order firms	0.10
	Wholesalers and distributors	0.03
	Financial services	0.39
	Business services	0.24
Henrico County	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.20/\$100 of gross purchases
	Financial services	0.20
	Business services	0.20
Henry County	Retailers	0.15
	Mail order firms	0.15
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.25
	Business services	0.15

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Isle of Wight County	Retailers	0.12
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.35
	Business services	0.20
James City County	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
King George County	Retailers	0.10
	Mail order firms	0.10
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.25
	Business services	0.10
King William County	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05
	Financial services	0.38
	Business services	0.16
Loudoun County	Retailers	0.17
	Mail order firms	0.17
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.33
	Business services	0.16
Mathews County	Retailers	0.15
	Mail order firms	0.05
	Wholesalers and distributors	0.05
	Financial services	0.15
	Business services	0.05

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Middlesex County	Retailers	0.07
	Mail order firms	0.07
	Wholesalers and distributors	0.02/\$100 of gross purchases
	Financial services	0.19
	Business services	0.12
New Kent County	Retailers	0.15
	Mail order firms	0.18
	Wholesalers and distributors	0.04
	Financial services	0.44
	Business services	0.27
Nottoway County	Retailers	0.05
	Mail order firms	no rate provided
	Wholesalers and distributors	0.02/\$100 of gross purchases
	Financial services	0.15
	Business services	0.09
Page County	Retailers	0.10
	Mail order firms	0.10
	Wholesalers and distributors	0.05
	Financial services	0.30
	Business services	0.20
Prince George County	Retailers	0.15
	Mail order firms	0.15
	Wholesalers and distributors	no rate provided
	Financial services	0.20
	Business services	0.20
Prince William County	Retailers	0.17
	Mail order firms	0.17
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.33
	Business services	0.21

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Pulaski County	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.07
	Business services	0.15
Roanoke County	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
Rockbridge County	Retailers	0.13
	Mail order firms	0.13
	Wholesalers and distributors	0.05
	Financial services	0.38
	Business services	0.23
Southampton County	Retailers	no rate provided
	Mail order firms	0.25
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.25
Spotsylvania County	Retailers	0.10
	Mail order firms	0.18
	Wholesalers and distributors	0.02/\$100 of gross purchases
	Financial services	0.29
	Business services	0.18
Surry County	Retailers	0.15
	Mail order firms	0.20
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.30
	Business services	0.20

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

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Warren County	Retailers	0.16
	Mail order firms	0.27
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.41
	Business services	0.27
York County	Retailers	0.20
	Mail order firms	0.36
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36

* 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 2014 or Fiscal Year 2014-2015)

Locality	Tax Rate (per month)	Type
Accomack County	\$0.00132/kWh 10% on first \$100, 2% on excess	electric gas
Albemarle County	\$0.005265/kWh on first 56,980 kWh, \$0.000934/kWh on excess \$0.0638/CCF on first 4,500 CCF, \$0.0110/CCF on excess (Non-interruptible); \$0.0588/CCF on first 4,770 CCF, \$0.0110/CCF on excess (Interruptible)	electric gas
City of Alexandria	\$1.18 + \$0.004544/kWh \$1.42 + \$0.050213/CCF 15% on first \$150	electric gas water
Alleghany County	10% of min. charge + \$0.007244/kWh (\$50 max) 10% of min. charge + \$0.07693/CCF (\$50 max)	electric gas
Amelia County	20% on first \$25	electric
Amherst County	20% of min. charge + \$0.014214/kWh (\$20 max) 20% of min. charge + \$0.15566/CCF (\$20 max)	electric gas
Appomattox County	20% of min. charge + \$0.015279/kWh (\$20 max)	electric
Arlington County	\$1.15 + \$0.008022/kWh \$0.845 + \$0.05017/CCF (Non-interruptible); \$4.50 + \$0.00913/CCF (Interruptible)	electric gas
Augusta County	\$2.29 + \$0.014169/kWh (\$30 max)	electric
Bath County	\$0.00018/kWh	electric
Bedford County	\$0.00735/kWh (\$25 max) \$2.35 + \$0.04/CCF (\$25 max)	electric gas
Bland County	\$1.50 + \$0.00945/kWh on first 3,175 kWh, \$0.00012/kWh on next 66,667 kWh	electric
Botetourt County	20% of min. charge + \$0.0146/kWh (\$40 max)	electric
City of Bristol	5%	water
Brunswick County	20% of min. charge + \$0.015427/kWh (\$20 max) 20% of min. charge + \$0.15566/CCF (\$20 max)	electric gas
Buchanan County	\$0.75 + \$0.0109/kWh (\$3 max)	electric
Buckingham County	\$2.29 + \$0.14109/kWh (\$20 max)	electric
City of Buena Vista	20% of min. charge + max. rate determined by state law (\$30 max) 20% of min. charge + max. rate determined by state law (\$30 max) 20% on first \$150	electric gas water
Campbell County	greater of \$2.29 or \$0.03000/kWh (\$3 max) \$2.45 + \$0.05/CCF (\$3 max)	electric gas
Caroline County	20% of min. charge + \$0.01865/kWh (\$10 max) 20% of min. charge + \$0.15566/CCF (\$10 max)	electric gas
Carroll County	\$0.01155/kWh (\$50 max)	electric
Charles City County	\$2.29 + \$0.01443/kWh (\$20 max) \$2.58 + \$0.14/CCF (\$20 max)	electric gas

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Tax Rate (per month)	Type
Charlotte County	\$0.006583/kWh on first 412 kWh, \$0.001568/kWh on excess	electric
City of Charlottesville	\$1.15 + \$0.009580/kWh on first 36,570 kWh, \$0.001755/kWh on excess	electric
	\$0.80 + \$0.0919/CCF on first 4,500 CCF, \$0.0308/CCF on excess (Firm);	gas
	\$5.00 + \$0.0798/CCF on first 4,770 CCF, \$0.0308/CCF on excess (Interruptible)	
	10% on first \$3,000, 4% on excess	water
City of Chesapeake	\$2.87/meter + \$0.0171/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 max)	gas
Craig County	\$1.50 + \$0.01525/kWh (\$9 max)	electric
Culpeper County	\$2.29 + \$0.14658/kWh (\$10 max)	electric
Cumberland County	20% of min. charge + \$0.016994/kWh (\$3 max)	electric
	20% of min. charge + \$0.15566/CCF (\$3 max)	gas
City of Danville	\$39.00 + \$0.0019/kWh (\$60 max)	electric
	\$0.95 + \$0.0445/CCF (\$60 max)	gas
Dickenson County	20% of min. charge (\$75 max)	electric
Dinwiddie County	20% of min. charge + \$0.01660/kWh 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
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 + \$0.00594/kWh (\$1,000 max)	electric
	\$0.845 + \$0.04794/CCF (\$300 max)	gas
City of Falls Church	\$0.092 + \$0.004807/kWh	electric
	\$0.676 + \$0.098/CCF	gas
	8%	water
Fauquier County	10% of min. charge + \$0.007887/kWh on first 1,500 kWh, \$0.007184/kWh on excess (\$100 max)	electric
	10% of min. charge + \$0.07783/CCF (\$100 max)	gas

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Tax Rate (per month)	Type
Floyd County	\$1.50 + \$0.01480/kWh (\$20 max)	electric
	\$3.00	gas
Fluvanna County	\$1.40 + \$0.017138/kWh (\$3 max)	electric
City of Franklin	\$2.00 + \$0.015/kWh on first 3,700 kWh, \$0.0055/kWh on excess (\$165 max)	electric
	16.5% on first \$1,000 (\$65 max)	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	\$2.15 + \$0.005194/kWh on first 30,630 kWh, \$0.001494/kWh on excess	electric
	\$5.65 + \$0.091390/CCF on first 835 CCF, \$0.00843/CCF on excess	gas
	\$0.208/100 gal. (Water); \$0.423/100 gal. (Sewer)	water
City of Galax	20% on first \$150	electric
	20% on first \$200	gas
Giles County	\$1.60 + \$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 + \$0.013953/kWh on first 2,703 kWh, \$0.003321/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

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Tax Rate (per month)	Type
Henry County	20% of min. charge + \$0.14521/CCF (up to \$3), \$0.04719/CCF on excess	gas
	\$45.00 on first 4,000 gal., \$7.00/1,000 gal. on excess	water
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
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	\$0.00155/kWh on first 2,500 kWh, \$0.00099/kWh on next 47,500 kWh, \$0.00075/kWh on excess	electric
	\$0.0195/CCF on first 500 CCF	gas
City of Lexington	\$1.15 + \$0.006739/kWh (\$100 max)	electric
	\$2.45 + \$0.05/CCF (\$100 max)	gas
Loudoun County	\$0.92 + \$0.005393/kWh	electric
	\$0.676 + \$0.03034/CCF	gas
Louisa County	\$1.72 + \$0.014558/kWh (\$2.25 max)	electric
	\$100.00 + \$0.082/CCF on first 10,000 CCF, \$0.075/CCF on next 40,000 CCF, \$0.07/CCF on next 150,000 CCF, \$0.069/CCF on excess (\$180 max)	gas
Lunenburg County	20% of min. charge + \$0.016260/kWh (\$6 max)	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 (\$3 max)	electric
	20% of min. charge + \$0.15566/CCF (\$3 max)	gas
Middlesex County	5% on first \$50	electric
Montgomery County	20% of min. charge + \$0.0148/kWh (\$20 max)	electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Tax Rate (per month)	Type
Montgomery County	20% of min. charge + \$0.1669/CCF (\$20 max) (Non-interruptible); 20% of min. charge + \$0.0013/CCF (\$20 max) (Interruptible)	gas
Nelson County	20% of min. charge + \$0.016443/kWh (\$10 max) \$16.70 on first 4,000 gal., \$5.00/1,000 gal. on excess	electric water
New Kent County	\$1.15 + \$0.00764/kWh (\$10 max) 10% of min. charge + \$0.05945/CCF (\$10 max)	electric gas
City of Newport News	\$2.29 + \$0.013859/kWh on first 2,721 kWh, \$0.003265/kWh on excess (\$1,500 max) \$1.29 + \$0.067602/CCF on first 128.91 CCF, \$0.032576/CCF on excess (\$55 max)	electric gas
City of Norfolk	\$1.38 + \$0.004965/kWh on first 3,625,100 kWh, \$0.004014/kWh on excess \$3.225 + \$0.167821/CCF on first 70 CCF, \$0.161552/CCF on next 360 CCF, \$0.15363/CCF on excess (\$500 max) 25% on first \$75, 15% on excess	electric gas water
Northampton County	\$1.00 + \$0.015/kWh (\$20 max) 20% on first \$100	electric gas
Northumberland County	\$0.015/kWh (\$3 max)	electric
City of Norton	greater of 20% of min. charge or \$0.01/kWh 20% on first \$37.50	electric gas
Orange County	20% of min. charge + \$0.017342/kWh (\$15 max)	electric
Patrick County	20% on first \$15	electric
City of Petersburg	\$1.72 + \$0.010533/kWh (\$75 max) \$3.49 + \$0.063/CCF (\$7.50 max) 15% on first 30,000 cu. ft.	electric gas water
Pittsylvania County	20% of min. charge + \$0.010753/kWh 20% of min. charge + \$0.112805/CCF	electric gas
City of Poquoson	\$1.15 + \$0.007286/kWh (\$10 max) \$1.29 + \$0.068855/CCF (\$10 max)	electric gas
City of Portsmouth	\$2.29 + \$0.015915/kWh (\$400 max) \$4.65 + \$0.10/CCF (\$400 max) 20% on first \$2,000	electric gas water
Powhatan County	20% of min. charge + \$0.015071/kWh (\$20 max) 20% of min. charge + \$0.15566/CCF (\$20 max) \$3.44/1,000 gal.	electric gas water
Prince Edward County	\$2.29 + \$0.010239/kWh (\$40 max)	electric
Prince George County	\$2.29 + \$0.0135957/kWh (\$40 max) 20% of min. charge + \$0.015566/CCF (\$30 max)	electric gas
Prince William County	\$2.29 + \$0.013487/kWh (\$100 max) \$3.35 + \$0.085/CCF (\$100 max)	electric gas
Pulaski County	\$0.01515/kWh	electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Tax Rate (per month)	Type
Pulaski County	\$0.14618/CCF	gas
City of Radford	\$0.03000/kWh (\$40 max)	electric
	\$0.25/CCF (\$40 max)	gas
Rappahannock County	20% of min. charge + \$0.014676/kWh	electric
City of Richmond	\$2.75 + \$0.11952/kWh on first 1,232 kWh, \$0.001837/kWh on excess	electric
	\$120.00 + \$0.011835/CCF	gas
Richmond County	\$0.015/kWh (\$3 max)	electric
City of Roanoke	greater of 12% of min. charge or \$0.00680/kWh on first 1,000 kWh, \$0.00395/kWh on excess	electric
	greater of 12% of min. charge or \$0.008/CCF	gas
	12% on first \$20,000	water
Roanoke County	\$0.90 + \$0.00640/kWh (\$600 max)	electric
	\$0.90 + \$0.12183/CCF (\$600 max)	gas
	12% on first \$5,000	water
Rockbridge County	20% of min. charge + \$0.014682/kWh (\$10 max)	electric
	20% 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	6% on first \$5,000	electric
	6% on first \$5,000	gas
	6% on first \$5,000	water
Scott County	20% on first \$75	electric
	20% on first \$75	gas
Shenandoah County	10% of min. charge + \$0.007136/kWh (\$15 max)	electric
Smyth County	20% of min. charge + \$0.01260/kWh (\$200 max)	electric
	20% of min. charge + \$0.13842/CCF (\$200 max)	gas
Southampton County	\$2.29 + \$0.015199/kWh on first 3,219 kWh, \$0.000365/kWh on excess (\$1,500 max)	electric
Spotsylvania County	\$1.15 + \$0.007731/kWh on first 3,732 kWh, \$0.000410/kWh on excess	electric
	\$2.32 + \$0.00874/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 + \$0.007722/kWh (\$1,300 max)	electric
	\$1.67 + \$0.08904/CCF (\$1,300 max)	gas
Sussex County	\$1.15 + \$0.007123/kWh (\$15 max)	electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2014 or Fiscal Year 2014-2015)

Locality	Tax Rate (per month)	Type
Sussex County	\$4.00 + \$0.115/CCF (\$15 max)	gas
Tazewell County	\$1.50 + \$0.01500/kWh on first 667 kWh, \$0.00105/kWh on excess (\$90 max)	electric
City of Virginia Beach	\$1.72 + \$0.010057/kWh on first 9,151 kWh, \$0.002831/kWh on excess (\$162.50 max)	electric
	\$1.94 + \$0.097668/CCF on first 961 CCF, \$0.031362/CCF on excess (\$162.50 max)	gas
	15% on first \$625, 5% on next \$1,375	water
Warren County	\$2.29 + \$0.0047223/kWh on first 5,300 kWh, \$0.000943/kWh on excess	electric
	\$0.16/CCF (800 CCF max)	gas
Washington County	\$1.50 + \$0.01500/kWh on first 667 kWh, \$0.00105/kWh on excess (\$100 max)	electric
	\$2.50 (small) or \$12.30 (large) + \$0.10/CCF on first 100 CCF, \$0.075/CCF on excess (\$100 max)	gas
City of Waynesboro	\$1.15 + \$0.007409/kWh (\$15 max)	electric
	\$2.33 + \$0.07384/CCF (\$15 max)	gas
Westmoreland County	\$0.005265/kWh on first 56,980 kWh, \$0.000934/kWh on excess (\$10 max)	electric
City of Williamsburg	\$1.15 + \$0.006947/kWh (\$20 max)	electric
	\$1.15 + \$0.0243/CCF (\$20 max)	gas
	\$4.95/1,000 gal. (\$9 max)	water
City of Winchester	\$0.011/kWh (10,700 kWh max)	electric
	\$0.15/CCF (800 CCF max)	gas
Wise County	\$1.50 + \$0.01800/kWh (\$15 max)	electric
Wythe County	\$0.01500/kWh on first 14,285 kWh (up to \$200), \$0.00030/kWh on excess	electric
	20% on first \$1,000, 1% on excess	gas
York County	\$0.004000/CCF	gas

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

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

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

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

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2014 or Fiscal Year 2014-2015)

The Virginia Enterprise Zone Program, administered by the Department of Housing and Community Development (DHCD), offers business incentives to encourage job creation and investment within designated zones across the Commonwealth.

There are currently 57 designated Enterprise Zones in Virginia. Enterprise Zones are designated for an initial 10-year term with the possibility of two five-year renewal periods. Zones already in existence prior to 2005 may run out a 20-year designation period.

The State offers two grant-based incentives: the Job Creation Grant and the Real Property Investment Grant.

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

The following local tax incentives are offered to businesses and investors within Enterprise Zone boundaries in the localities listed below. For localities with multiple zone designations, incentives **may not** be available in each of the zones or may differ within the locality. Information about additional local incentives (non-tax related) may be obtained from the Virginia Economic Development Partnership, the Department of Housing and Community Development or from the following localities:

Accomack County/Northampton County (26) (2015)

- (1) Real property investment tax grant
- (2) Personal property/tools & machinery tax grant

Accomack County
23296 Courthouse Avenue
Accomac, VA 23301-0620
Phone: (757) 787-5797

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

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

- (1) Utility consumer tax reduction
- (2) Business, professional, and occupational license tax credit
- (3) Real estate tax reduction
- (4) Machinery and tools tax reduction

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

Bedford Town (12) (2005)

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

Office of the Town Manager
215 East Main Street
Bedford, VA 24523
Phone: (540) 587-6022

Bristol (29) (2015)

- (1) Rehabilitated real estate tax exemption

City of Bristol
300 Lee Street
Bristol, VA 24201-4327
Phone: (276) 645-7473

Brunswick County (32) (1996)

- (1) Waiver of real estate tax
- (2) Waiver of machinery and tools tax

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

Carroll County/Galax/Grayson (27) (2015)

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

Carroll County Administrator's Office
605-1 Pine Street
Hillsville, VA 24343
Phone: (276) 730-3001

City of Galax/Grayson County
Blue Ridge Crossroads EDA
1117 East Stuart Drive
Galax, VA 24333
Phone: (276) 236-0391

Charlotte County (48) (2000)

- (1) Machinery and tools tax grant

Charlotte County
250 Legrande Avenue
Charlotte Court House, VA 23923
Phone: (434) 542-5117

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2014 or Fiscal Year 2014-2015)

Chesterfield County (33) (1996)

- (1) Rehabilitated real estate tax credit
- (2) Business, professional, and occupational license tax exemption
- (3) Business personal property rebate
- (4) Machinery and tools tax grant

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

Danville (1, 57) (2004, 2010)

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

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

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

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

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

Dinwiddie County (47) (1998)

- (1) Business, professional, and occupational license tax exemption

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

Emporia (43) (2013)

- (1) Machinery and tools tax grant
- (2) Real estate tax grant
- (3) Business, professional, and occupational license tax grant
- (4) Business and personal property investment tax grant

*Emporia Economic Development
201 South Main Street
Emporia, VA 23847
Phone: (434) 634-5056*

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

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

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

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

Galax (13) (2008)

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

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

Greensville County (34, 43) (1996, 2013)

- (1) Machinery and tools tax grant
- (2) Real estate tax grant
- (3) Business, professional, and occupational license tax grant
- (4) Business and personal property investment tax grant

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

Halifax County (15) (2008)

- (1) Sales tax exemption

*Halifax County IDA
1100 Confroy Drive, Suite 1
South Boston, VA 25492
Phone: (434) 572-1734 EXT 104*

Hampton (8, 35) (1996, 2005)

- (1) Business license tax rebate
- (2) Utility tax rebate

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

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2014 or Fiscal Year 2014-2015)

Henrico County (28) (1995)

- (1) Rehabilitated real estate tax exemption

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

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

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

*Martinsville-Henry County Economic Development Corporation
191 Fayette Street, Third Floor
Martinsville, VA 24112
Phone: (276) 403-5940*

Hopewell (9) (2005)

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

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

James City County (37) (1996)

- (1) Waiver of consumer utility tax
- (2) Property tax incentive
- (3) Rehabilitated real estate tax exemption

*James City County Economic Development
101-D Mounts Bay Road
Williamsburg, VA 23185
Phone: (757) 253-6645*

Kilmarnock (50) (2000)

- (1) Business, professional, and occupational license tax exemption

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

Lancaster County (50) (2000)

- (1) Real property rehabilitation tax credit

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

Lawrenceville (32) (1996)

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

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

Lunenburg County/Kenbridge/Victoria (48, 55) (2000, 2001)

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

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

Lynchburg (2, 46) (1996, 2004)

- (1) Rehabilitated real estate tax exemption

*City of Lynchburg Office of Economic Development
828 Main Street
Lynchburg, VA 24504
Phone: (434) 455-4492*

Martinsville (36, 54) (1996, 2001)

- (1) Real estate tax grant
- (2) Real estate tax exemption
- (3) Machinery and tools tax grant
- (4) Business furniture, fixtures and equipment tax grant
- (5) Business, professional, and occupational license fee rebate

*Martinsville-Henry County Economic Development Corporation
134 East Church Street, Suite 200
Martinsville, VA 24114
Phone: (276) 403-5940*

Mecklenburg/South Hill/La Crosse/Clarksville (38, 56) (1996, 2001)

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

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

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2014 or Fiscal Year 2014-2015)

Newport News (3, 31) (2004, 2015)

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

*Newport News Department of Development
2400 Washington Avenue
Newport News, VA 23607
Phone: (757) 597-2840*

Norfolk (7) (2010)

- (1) Rehabilitated real estate tax exemption
- (2) Business license tax rebate
- (3) Local utility tax rebate
- (4) Free consultation with tax specialist

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

Northumberland County (50) (2000)

No tax incentives.

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

Orange (39) (1996)

- (1) Rehabilitated real estate tax abatement

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

Page County (30) (2015)

- (1) BPOL, local sales tax, meals tax and/or lodging tax refund
- (2) Commercial Rehabilitation Real Estate Tax Exemption

*Page County
103 South Court Street
Luray, VA 22835
Phone: (540) 743-1216*

Patrick County/Stuart (22) (2002)

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

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

Petersburg (10, 47) (2005, 1998)

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

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

Pittsylvania County (24, 57) (2010, 2001)

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

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

Portsmouth (4) (2010)

- (1) Business personal property tax grant
- (2) Machinery and tools tax grant
- (3) Rehabilitated real estate tax exemption

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

Portsmouth (20) (2014)

- (1) Business personal property tax grant
- (2) Machinery and tools tax grant
- (3) Real estate tax grant
- (4) Commercial real estate rehabilitated tax exemption
- (5) Environmental restoration site tax exemption

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

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2014 or Fiscal Year 2014-2015)

Prince Edward County (48) (2000)

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

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

Prince George County (16) (2010)

- (1) Machinery and tools tax grant
- (2) Business, professional and occupational license tax credit

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

Pulaski County (40) (1996)

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

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

Pulaski Town (41) (1996)

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

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

Radford/Pulaski County (25) (2014)

- (1) Pulaski County stimulus (tax) program
- (2) Real property tax relief
- (3) Machinery and tools tax relief

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

*Radford Economic Development Department
10 Robertson Street
Radford, VA 24141
Phone: (540) 731-3603*

Richmond City (19, 28) (1993, 1995)

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

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

Richmond County (50) (2000)

- (1) Real property rehabilitation tax exemption

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

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

- (1) Rehabilitated real estate tax abatement

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

Saltville (6) (2004)

- (1) Business, professional, and occupational license tax credit

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

Smyth County/Chilhowie (51) (2000)

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

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

South Boston (15) (2008)

- (1) Business and professional license fee waiver
- (2) Utility tax grant
- (3) Sales tax exemption

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

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2014 or Fiscal Year 2014-2015)

Staunton (17) (2010)

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

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

Tazewell County (44) (1996)

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

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

Warren County (45) (1996)

- (1) Business, professional, and occupational license fee exemption

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

Washington County/Glade Spring (51) (2000)

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

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

Warsaw (50) (2000)

- (1) Real property rehabilitation tax credit
- (2) Business, professional, and occupational license tax exemption

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

Waynesboro (14) (2008)

- (1) Rehabilitated real estate tax exemption

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

Westmoreland County (50) (2000)

- (1) Real property rehabilitation tax credit
- (2) Business, professional, and occupational license tax exemption

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

Wise County (52) (2008)

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

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

Wythe County (11) (2005)

No tax incentives

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

Source: VA Department of Housing and Community Development.

CONTACT

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