



GUIDE TO LOCAL TAXES ON BUSINESS 2017-2018



**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-five 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, professional, and occupational license (BPOL) tax discussed below, which is in lieu of a merchants' capital tax. According to §58.1-3704 of the Code of Virginia, no locality may impose a merchant's capital tax if it also imposes a business license tax on retail merchants. However, a number of localities impose both of the taxes, but they do not use the business license tax for retail sales. 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, Professional, and Occupational 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 2017, 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 2017 or Fiscal Year 2017-2018)

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	97.6%	\$0.61	\$0.60
Albemarle County	95.7%	\$0.84	\$0.80
City of Alexandria	96.5%	\$1.13	\$1.09
Alleghany County	92.7%	\$0.71	\$0.66
Amelia County	88.1%	\$0.51	\$0.45
Amherst County	98.0%	\$0.61	\$0.60
Appomattox County	97.9%	\$0.65	\$0.64
¹ Arlington County	95.5%	\$0.99	\$0.95
Augusta County	92.9%	\$0.58	\$0.54
Bath County	100.0%	\$0.50	\$0.50
Bedford County	97.3%	\$0.52	\$0.51
Bland County	99.9%	\$0.60	\$0.60
Botetourt County	94.8%	\$0.79	\$0.75
City of Bristol	96.4%	\$1.17	\$1.13
Brunswick County	93.7%	\$0.52	\$0.49
Buchanan County	100.0%	\$0.39	\$0.39
Buckingham County	100.0%	\$0.55	\$0.55
City of Buena Vista	100.0%	\$1.21	\$1.21
Campbell County	92.6%	\$0.52	\$0.48
Caroline County	89.2%	\$0.83	\$0.74
Carroll County	99.1%	\$0.70	\$0.69
Charles City County	94.3%	\$0.76	\$0.72
Charlotte County	95.4%	\$0.53	\$0.51
City of Charlottesville	96.9%	\$0.95	\$0.92
¹ City of Chesapeake	95.2%	\$1.04	\$0.99
¹ Chesterfield County	97.3%	\$0.96	\$0.93
Clarke County	96.7%	\$0.71	\$0.69
City of Colonial Heights	96.4%	\$1.20	\$1.16
City of Covington	99.6%	\$0.76	\$0.76
Craig County	97.1%	\$0.59	\$0.57
Culpeper County	96.6%	\$0.67	\$0.65
Cumberland County	99.6%	\$0.78	\$0.78
City of Danville	97.1%	\$0.80	\$0.78
Dickenson County	100.0%	\$0.56	\$0.56
Dinwiddie County	100.0%	\$0.79	\$0.79
City of Emporia	100.0%	\$0.90	\$0.90
Essex County	97.0%	\$0.88	\$0.85

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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	98.9%	\$1.06	\$1.05
¹ Fairfax County	94.9%	\$1.13	\$1.07
City of Falls Church	94.9%	\$1.32	\$1.25
¹ Fauquier County	84.6%	\$1.04	\$0.88
Floyd County	100.0%	\$0.55	\$0.55
Fluvanna County	100.0%	\$0.91	\$0.91
¹ City of Franklin	100.0%	\$0.99	\$0.99
Franklin County	97.2%	\$0.55	\$0.53
Frederick County	91.6%	\$0.60	\$0.55
City of Fredericksburg	98.2%	\$0.80	\$0.79
City of Galax	100.0%	\$0.80	\$0.80
Giles County	93.6%	\$0.63	\$0.59
¹ Gloucester County	97.5%	\$0.70	\$0.68
¹ Goochland County	98.0%	\$0.53	\$0.52
Grayson County	99.6%	\$0.49	\$0.49
Greene County	94.1%	\$0.78	\$0.73
Greensville County	96.0%	\$0.67	\$0.64
Halifax County	98.3%	\$0.48	\$0.47
¹ City of Hampton	99.7%	\$1.24	\$1.24
¹ Hanover County	90.7%	\$0.81	\$0.73
City of Harrisonburg	96.9%	\$0.85	\$0.82
Henrico County	98.1%	\$0.80	\$0.78
¹ Henrico County	94.8%	\$0.87	\$0.82
Henry County	97.9%	\$0.49	\$0.48
Highland County	100.0%	\$0.42	\$0.42
City of Hopewell	99.3%	\$1.13	\$1.12
Isle of Wight County	100.0%	\$0.85	\$0.85
James City County	94.9%	\$0.84	\$0.80
King and Queen County	99.5%	\$0.53	\$0.53
King George County	90.9%	\$0.70	\$0.64
² King William County	94.8%	\$0.90	\$0.85
Lancaster County	98.2%	\$0.59	\$0.58
Lee County	97.8%	\$0.62	\$0.61
City of Lexington	98.5%	\$1.11	\$1.09
¹ Loudoun County	95.1%	\$1.13	\$1.07
Louisa County	100.0%	\$0.72	\$0.72
Lunenburg County	96.0%	\$0.38	\$0.36

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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)
City of Lynchburg	95.3%	\$1.11	\$1.06
Madison County	100.0%	\$0.68	\$0.68
¹ City of Manassas	96.7%	\$1.25	\$1.21
City of Manassas Park	93.0%	\$1.55	\$1.44
City of Martinsville	97.0%	\$1.06	\$1.03
Mathews County	100.0%	\$0.58	\$0.58
Mecklenburg County	100.0%	\$0.42	\$0.42
Middlesex County	99.9%	\$0.56	\$0.56
Montgomery County	93.6%	\$0.89	\$0.83
Nelson County	100.0%	\$0.72	\$0.72
¹ New Kent County	95.9%	\$0.83	\$0.80
City of Newport News	97.8%	\$1.22	\$1.19
¹ City of Norfolk	97.4%	\$1.15	\$1.12
Northampton County	96.5%	\$0.83	\$0.80
Northumberland County	100.0%	\$0.56	\$0.56
City of Norton	97.2%	\$0.90	\$0.87
Nottoway County	92.4%	\$0.50	\$0.46
Orange County	96.2%	\$0.80	\$0.77
Page County	100.0%	\$0.66	\$0.66
Patrick County	99.3%	\$0.57	\$0.57
City of Petersburg	100.0%	\$1.35	\$1.35
Pittsylvania County	97.9%	\$0.59	\$0.58
City of Poquoson	99.4%	\$1.07	\$1.06
City of Portsmouth	100.0%	\$1.30	\$1.30
Powhatan County	91.6%	\$0.90	\$0.82
Prince Edward County	94.0%	\$0.51	\$0.48
Prince George County	98.7%	\$0.86	\$0.85
¹ Prince William County	93.4%	\$1.13	\$1.05
Pulaski County	94.8%	\$0.64	\$0.61
City of Radford	97.5%	\$0.76	\$0.74
Rappahannock County	100.0%	\$0.70	\$0.70
¹ City of Richmond	90.0%	\$1.20	\$1.08
Richmond County	100.0%	\$0.70	\$0.70
¹ City of Roanoke	93.1%	\$1.22	\$1.14
Roanoke County	95.0%	\$1.09	\$1.04
Rockbridge County	98.6%	\$0.70	\$0.69
Rockingham County	88.5%	\$0.74	\$0.65

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Russell County	90.9%	\$0.63	\$0.57
City of Salem	93.6%	\$1.18	\$1.10
Scott County	96.0%	\$0.74	\$0.71
Shenandoah County	97.1%	\$0.60	\$0.58
Smyth County	89.4%	\$0.74	\$0.66
Southampton County	92.1%	\$0.85	\$0.78
¹ Spotsylvania County	86.3%	\$0.85	\$0.73
Stafford County	89.7%	\$0.99	\$0.89
¹ City of Staunton	99.6%	\$0.95	\$0.95
¹ City of Suffolk	98.3%	\$1.03	\$1.01
Surry County	100.0%	\$0.71	\$0.71
Sussex County	100.0%	\$0.58	\$0.58
Tazewell County	100.0%	\$0.55	\$0.55
¹ City of Virginia Beach	90.1%	\$1.00	\$0.90
¹ Warren County	93.9%	\$0.65	\$0.61
Washington County	95.7%	\$0.63	\$0.60
City of Waynesboro	91.1%	\$0.87	\$0.79
Westmoreland County	100.0%	\$0.60	\$0.60
City of Williamsburg	96.9%	\$0.57	\$0.55
¹ City of Winchester	98.9%	\$0.91	\$0.90
Wise County	95.3%	\$0.60	\$0.57
¹ Wythe County	99.1%	\$0.49	\$0.49

***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 2017 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 \$0.40 per \$100 of assessed valuation.

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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%	\$3.63	\$1.63
	Original Cost	2	35.0%	\$3.63	\$1.27
	Original Cost	3	30.0%	\$3.63	\$1.09
	Original Cost	4 - 10	20.0%	\$3.63	\$0.73
	Original Cost	11+	10.0%	\$3.63	\$0.36
Albemarle County	Original Cost	1	25.0%	\$4.28	\$1.07
	Original Cost	2	22.5%	\$4.28	\$0.96
	Original Cost	3	20.0%	\$4.28	\$0.86
	Original Cost	4	17.5%	\$4.28	\$0.75
	Original Cost	5	15.0%	\$4.28	\$0.64
	Original Cost	6	12.5%	\$4.28	\$0.54
	Original Cost	7+	10.0%	\$4.28	\$0.43
City of Alexandria	Original Cost	1	80.0%	\$4.50	\$3.60
	Original Cost	2	70.0%	\$4.50	\$3.15
	Original Cost	3	60.0%	\$4.50	\$2.70
	Original Cost	4	50.0%	\$4.50	\$2.25
	Original Cost	5	40.0%	\$4.50	\$1.80
	Original Cost	6	30.0%	\$4.50	\$1.35
	Original Cost	7+	20.0%	\$4.50	\$0.90
Alleghany County	Original Cost	1+	15.0%	\$5.95	\$0.89
Amelia County	Original Cost	1	60.0%	\$1.00	\$0.60
	Original Cost	2	45.0%	\$1.00	\$0.45
	Original Cost	3	37.5%	\$1.00	\$0.38
	Original Cost	4	33.0%	\$1.00	\$0.33
	Original Cost	5	20.0%	\$1.00	\$0.20
	Original Cost	(6+ yrs. - 80% of previous year)			\$1.00
Amherst County	Original Cost	1+	25.0%	\$2.00	\$0.50
Appomattox County	Original Cost	1+	17.3%	\$3.35	\$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

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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		
Arlington County	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%	\$2.00	\$0.40
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
	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	\$0.85
	Original Cost	2	90.0%	\$0.89	\$0.80
	Original Cost	3	85.0%	\$0.89	\$0.76
	Original Cost	4	80.0%	\$0.89	\$0.71
	Original Cost	5	75.0%	\$0.89	\$0.67
	Original Cost	6	70.0%	\$0.89	\$0.62
	Original Cost	7	65.0%	\$0.89	\$0.58
	Original Cost	8	60.0%	\$0.89	\$0.53
	Original Cost	9	55.0%	\$0.89	\$0.49
	Original Cost	10	50.0%	\$0.89	\$0.45
	Original Cost	11	45.0%	\$0.89	\$0.40
	Original Cost	12	40.0%	\$0.89	\$0.36
	Original Cost	13	35.0%	\$0.89	\$0.31
	Original Cost	14	30.0%	\$0.89	\$0.27

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(Calendar Year 2017 or Fiscal Year 2017-2018)

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		
Bland County	Original Cost	15	25.0%	\$0.89	\$0.22
	Original Cost	16+	20.0%	\$0.89	\$0.18
Botetourt County	Original Cost	1 - 5	50.0%	\$1.80	\$0.90
	Original Cost	6+	42.0%	\$1.80	\$0.76
City of Bristol	Original Cost	1+	11.0%	\$7.00	\$0.77
Brunswick County	Original Cost	1+	20.0%	\$3.40	\$0.68
Buchanan County	Original Cost	1 - 3	80.0%	\$1.95	\$1.56
	Original Cost	4 - 6	60.0%	\$1.95	\$1.17
	Original Cost	7 - 9	40.0%	\$1.95	\$0.78
	Original Cost	10+	20.0%	\$1.95	\$0.39
Buckingham County	Original Cost	1 - 9	15.0%	\$2.90	\$0.44
	Original Cost	10 - 19	10.0%	\$2.90	\$0.29
	Original Cost	20+	5.0%	\$2.90	\$0.15
City of Buena Vista	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	(Idle equipment)	1.0%	\$4.25	\$0.04
Campbell County	Original Cost	1+	25.0%	\$3.25	\$0.81
Caroline County	Original Cost	1+	22.0%	\$3.50	\$0.77
Carroll County	Original Cost	1	90.0%	\$1.75	\$1.58
	Original Cost	2	85.0%	\$1.75	\$1.49
	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	35.0%	\$1.75	\$0.61
	Original Cost	9+	30.0%	\$1.75	\$0.53
Charles City County	Original Cost	1	50.0%	\$3.00	\$1.50
	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

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(Calendar Year 2017 or Fiscal Year 2017-2018)

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 Charlotte County	Original Cost	1	45.0%	\$3.00	\$1.35
	Original Cost	2	40.5%	\$3.00	\$1.22
	Original Cost	3	36.5%	\$3.00	\$1.09
	Original Cost	4	32.8%	\$3.00	\$0.98
	Original Cost	5+	29.5%	\$3.00	\$0.89
City of Charlottesville	Original Cost	1	25.0%	\$4.20	\$1.05
	Original Cost	2	22.5%	\$4.20	\$0.94
	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
	Original Cost	7+	10.0%	\$4.20	\$0.42
¹ City of Chesapeake	Original Cost	1+	20.0%	\$3.12	\$0.62
Chesterfield County	Original Cost	1 - 10	25.0%	\$1.00	\$0.25
	Original Cost	11 - 20	20.0%	\$1.00	\$0.20
	Original Cost	21+	15.0%	\$1.00	\$0.15
Clarke County	Original Cost	1	50.0%	\$1.25	\$0.63
	Original Cost	2	45.0%	\$1.25	\$0.56
	Original Cost	3	40.0%	\$1.25	\$0.50
	Original Cost	4	37.5%	\$1.25	\$0.47
	Original Cost	5	35.0%	\$1.25	\$0.44
	Original Cost	6	32.5%	\$1.25	\$0.41
	Original Cost	7	30.0%	\$1.25	\$0.38
	Original Cost	8	27.5%	\$1.25	\$0.34
	Original Cost	9	25.0%	\$1.25	\$0.31
	Original Cost	10	22.5%	\$1.25	\$0.28
	Original Cost	11	20.0%	\$1.25	\$0.25
	Original Cost	12	17.5%	\$1.25	\$0.22
	Original Cost	13	15.0%	\$1.25	\$0.19
	Original Cost	14	12.5%	\$1.25	\$0.16
	Original Cost	15+	10.0%	\$1.25	\$0.13
	Original Cost	(Idle equipment)	10.0%	\$1.25	\$0.13
City of Colonial Heights	Original Cost	1	90.0%	\$2.00	\$1.80
	Original Cost	2	80.0%	\$2.00	\$1.60

TABLE 2

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(Calendar Year 2017 or Fiscal Year 2017-2018)

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 Colonial Heights	Original Cost	3	70.0%	\$2.00	\$1.40
	Original Cost	4	60.0%	\$2.00	\$1.20
	Original Cost	5	50.0%	\$2.00	\$1.00
	Original Cost	6+	40.0%	\$2.00	\$0.80
City of Covington	Original Cost	1+	15.0%	\$5.52	\$0.83
Craig County	Original Cost	1	80.0%	\$2.20	\$1.76
	Original Cost	2	70.0%	\$2.20	\$1.54
	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
City of Danville	Original Cost	1 - 10	20.0%	\$1.50	\$0.30
	Original Cost	11 - 15	10.0%	\$1.50	\$0.15
	Original Cost	16+	2.0%	\$1.50	\$0.03
Dickenson County	Original Cost	1	80.0%	\$1.82	\$1.46
	Original Cost	2	70.0%	\$1.82	\$1.27
	Original Cost	3	60.0%	\$1.82	\$1.09
	Original Cost	4	50.0%	\$1.82	\$0.91
	Original Cost	5	40.0%	\$1.82	\$0.73
	Original Cost	6	30.0%	\$1.82	\$0.55
	Original Cost	7+	20.0%	\$1.82	\$0.36
Dinwiddie County	Original Cost	1+	20.0%	\$3.30	\$0.66
City of Emporia	Original Cost	1+	12.5%	\$5.00	\$0.63
Essex County	Original Cost	1+	50.0%	\$1.20	\$0.60
City of Fairfax	Original Cost	1	80.0%	\$4.13	\$3.30

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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	2	70.0%	\$4.13	\$2.89
	Original Cost	3	60.0%	\$4.13	\$2.48
	Original Cost	4	50.0%	\$4.13	\$2.07
	Original Cost	5	40.0%	\$4.13	\$1.65
	Original Cost	6	30.0%	\$4.13	\$1.24
	Original Cost	7	20.0%	\$4.13	\$0.83
	Original Cost	8+	10.0%	\$4.13	\$0.41
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
City of Falls Church	Fair Market Value	1	80.0%	\$5.00	\$4.00
	Fair Market Value	2	70.0%	\$5.00	\$3.50
	Fair Market Value	3	60.0%	\$5.00	\$3.00
	Fair Market Value	4	50.0%	\$5.00	\$2.50
	Fair Market Value	5	40.0%	\$5.00	\$2.00
	Fair Market Value	6	30.0%	\$5.00	\$1.50
	Fair Market Value	7+	20.0%	\$5.00	\$1.00
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+	20.0%	\$1.90	\$0.38

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MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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 Franklin	Original Cost	1+	30.0%	\$2.00	\$0.60
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
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
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
Giles County	Original Cost	1+	50.0%	\$2.16	\$1.08
Gloucester County	Original Cost	1 - 16	30.0%	\$2.95	\$0.89
	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	56.0%	\$1.00	\$0.56
	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

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MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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		
Grayson County	Original Cost	8+	30.0%	\$1.75	\$0.53
Greene County	Book Value	1+	100.0%	\$2.50	\$2.50
Greensville County	Original Cost	1+	20.0%	\$4.00	\$0.80
Halifax County	Original Cost	1 - 19	50.0%	\$1.26	\$0.63
	Original Cost	20+	25.0%	\$1.26	\$0.32
	Original Cost	(Idle equipment)	5.0%	\$1.26	\$0.06
City of Hampton	Original Cost	1+	35.0%	\$3.50	\$1.23
Hanover County	Original Cost	1+	10.0%	\$3.57	\$0.36
City of Harrisonburg	Original Cost	1	90.0%	\$2.12	\$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
¹ Henrico County	Original Cost	1	80.0%	\$0.30	\$0.24
	Original Cost	2	76.0%	\$0.30	\$0.23
	Original Cost	3	68.0%	\$0.30	\$0.20
	Original Cost	4	60.0%	\$0.30	\$0.18
	Original Cost	5	53.0%	\$0.30	\$0.16
	Original Cost	6 - 10	25.0%	\$0.30	\$0.08
	Original Cost	11 - 12	18.0%	\$0.30	\$0.05
	Original Cost	13 - 14	14.0%	\$0.30	\$0.04
Henry County	Original Cost	15+	10.0%	\$0.30	\$0.03
	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
Highland County	Original Cost	5+	57.0%	\$1.48	\$0.84
	Original Cost	1+	5.0%	\$1.00	\$0.05
City of Hopewell	Original Cost	1+	25.0%	\$3.05	\$0.76
Isle of Wight County	Original Cost	1+	40.0%	\$1.75	\$0.70
James City County	Original Cost	1+	25.0%	\$4.00	\$1.00

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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			
King and Queen County	Original Cost	1	70.0%	\$1.10	\$0.77	
	Original Cost	2	60.0%	\$1.10	\$0.66	
	Original Cost	3	50.0%	\$1.10	\$0.55	
	Original Cost	4	40.0%	\$1.10	\$0.44	
	Original Cost	5	30.0%	\$1.10	\$0.33	
	Original Cost	6	20.0%	\$1.10	\$0.22	
	Original Cost	7+	10.0%	\$1.10	\$0.11	
King George County	Original Cost	1+	20.0%	\$2.50	\$0.50	
	Original Cost	(minimum value \$200)		\$2.50		
² King William County	Original Cost	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	
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
Loudoun County	Original Cost	1	50.0%	\$2.75	\$1.38	
	Original Cost	2	40.0%	\$2.75	\$1.10	
	Original Cost	3	30.0%	\$2.75	\$0.83	
	Original Cost	4	20.0%	\$2.75	\$0.55	
	Original Cost	5+	10.0%	\$2.75	\$0.28	

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Louisa County	Original Cost	1+	10.0%	\$1.90	\$0.19
Lunenburg County	Original Cost	1 - 5	50.0%	\$1.80	\$0.90
	Original Cost	6 - 10	40.0%	\$1.80	\$0.72
	Original Cost	11 - 15	30.0%	\$1.80	\$0.54
	Original Cost	16 - 20	20.0%	\$1.80	\$0.36
	Original Cost	21+	10.0%	\$1.80	\$0.18
City of Lynchburg	Original Cost	1 - 5	30.0%	\$3.00	\$0.90
	Original Cost	6+	25.4%	\$3.00	\$0.76
Madison County	Original Cost	1	90.0%	\$1.67	\$1.50
	Original Cost	2	80.0%	\$1.67	\$1.34
	Original Cost	3	70.0%	\$1.67	\$1.17
	Original Cost	4	60.0%	\$1.67	\$1.00
	Original Cost	5	50.0%	\$1.67	\$0.84
	Original Cost	6	40.0%	\$1.67	\$0.67
	Original Cost	7	30.0%	\$1.67	\$0.50
	Original Cost	8	20.0%	\$1.67	\$0.33
	Original Cost	9+	10.0%	\$1.67	\$0.17
	Original Cost	(minimum is \$100)			\$1.67
City of Manassas	Original Cost	1	80.0%	\$2.10	\$1.68
	Original Cost	2	70.0%	\$2.10	\$1.47
	Original Cost	3	60.0%	\$2.10	\$1.26
	Original Cost	4	50.0%	\$2.10	\$1.05
	Original Cost	5	40.0%	\$2.10	\$0.84
	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

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MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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 Martinsville	Original Cost	3	70.0%	\$1.85	\$1.30
	Original Cost	4	60.0%	\$1.85	\$1.11
	Original Cost	5	50.0%	\$1.85	\$0.93
	Original Cost	6	40.0%	\$1.85	\$0.74
	Original Cost	7	30.0%	\$1.85	\$0.56
	Original Cost	8+	25.0%	\$1.85	\$0.46
Mathews County	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	No Machinery/Tools Tax				
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	Other	1 - 5	40.0%	\$1.25	\$0.50
	Other	6 - 10	30.0%	\$1.25	\$0.38
	Other	11 - 15	20.0%	\$1.25	\$0.25
	Other	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
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
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
City of Norton	Other	1+	10.0%	\$2.05	\$0.21
Nottoway County	Original Cost	1 - 3	70.0%	\$1.35	\$0.95

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MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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
City of Petersburg	Original Cost	1	40.0%	\$3.80	\$1.52
	Original Cost	2	35.0%	\$3.80	\$1.33
	Original Cost	3	30.0%	\$3.80	\$1.14
	Original Cost	4	25.0%	\$3.80	\$0.95
	Original Cost	5+	20.0%	\$3.80	\$0.76
Pittsylvania County	Original Cost	1+	10.0%	\$4.50	\$0.45

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MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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 Poquoson	Original Cost	1+	30.0%	\$4.15	\$1.25
City of Portsmouth	Original Cost	1 - 32	50.0%	\$3.00	\$1.50
	Original Cost	33+	25.0%	\$3.00	\$0.75
Powhatan County	Original Cost	1	60.0%	\$3.60	\$2.16
	Original Cost	2	45.0%	\$3.60	\$1.62
	Original Cost	3	37.5%	\$3.60	\$1.35
	Original Cost	4	30.0%	\$3.60	\$1.08
	Original Cost	5+	20.0%	\$3.60	\$0.72
Prince Edward County	Original Cost	1+	10.0%	\$4.20	\$0.42
Prince George County	Original Cost	1	60.0%	\$1.50	\$0.90
	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
City of Radford	Original Cost	1+	30.0%	\$1.76	\$0.53
Rappahannock County	No Machinery/Tools Tax				
City of Richmond	Original Cost	1	90.0%	\$2.30	\$2.07
	Original Cost	2	80.0%	\$2.30	\$1.84
	Original Cost	3	70.0%	\$2.30	\$1.61
	Original Cost	4	60.0%	\$2.30	\$1.38
	Original Cost	5	50.0%	\$2.30	\$1.15
	Original Cost	6+	40.0%	\$2.30	\$0.92
Richmond County	Book Value	1+	100.0%	\$0.40	\$0.40

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MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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 Roanoke	Original Cost	1	60.0%	\$3.45	\$2.07
	Original Cost	2	50.0%	\$3.45	\$1.73
	Original Cost	3	40.0%	\$3.45	\$1.38
	Original Cost	4	30.0%	\$3.45	\$1.04
	Original Cost	5+	20.0%	\$3.45	\$0.69
Roanoke County	Original Cost	1 - 5	25.0%	\$2.85	\$0.71
	Original Cost	6 - 10	20.0%	\$2.85	\$0.57
	Original Cost	11+	15.0%	\$2.85	\$0.43
Rockbridge County	Original Cost	1+	10.0%	\$2.55	\$0.26
Rockingham County	Original Cost	1	90.0%	\$2.55	\$2.30
	Original Cost	2	80.0%	\$2.55	\$2.04
	Original Cost	3	70.0%	\$2.55	\$1.79
	Original Cost	4	60.0%	\$2.55	\$1.53
	Original Cost	5	50.0%	\$2.55	\$1.28
	Original Cost	6	40.0%	\$2.55	\$1.02
	Original Cost	7	30.0%	\$2.55	\$0.77
	Original Cost	8+	20.0%	\$2.55	\$0.51
Russell County	Original Cost	new - 1	90.0%	\$1.65	\$1.49
	Original Cost	2 - 3	80.0%	\$1.65	\$1.32
	Original Cost	4 - 5	70.0%	\$1.65	\$1.16
	Original Cost	6 - 7	60.0%	\$1.65	\$0.99
	Original Cost	8 - 10	50.0%	\$1.65	\$0.83
	Original Cost	11 - 14	40.0%	\$1.65	\$0.66
	Original Cost	15+	30.0%	\$1.65	\$0.50
City of Salem	Original Cost	1	70.0%	\$3.20	\$2.24
	Original Cost	2	60.0%	\$3.20	\$1.92
	Original Cost	3	50.0%	\$3.20	\$1.60
	Original Cost	4	40.0%	\$3.20	\$1.28
	Original Cost	5	30.0%	\$3.20	\$0.96
	Original Cost	6+	25.0%	\$3.20	\$0.80
Scott County	Original Cost	1+	100.0%	\$0.72	\$0.72
Shenandoah County	Original Cost	1	55.0%	\$3.15	\$1.73
	Original Cost	2	50.0%	\$3.15	\$1.58

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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		
Shenandoah County	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	No Machinery/Tools Tax				
City of Staunton	Original Cost	3	20.0%	\$1.24	\$0.25
	Original Cost	5	20.0%	\$1.24	\$0.25
	Original Cost	7	15.0%	\$1.24	\$0.19
	Original Cost	10	10.0%	\$1.24	\$0.12
	Original Cost	15	10.0%	\$1.24	\$0.12
	Original Cost	(5 schedules; uses greater of S/L depreciation)		\$1.24	
City of Suffolk	Original Cost	1 - 5	20.0%	\$3.15	\$0.63

TABLE 2

MANUFACTURERS' TAXES ON MACHINERY AND TOOLS IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

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 Suffolk	Original Cost	6+	10.0%	\$3.15	\$0.32
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	0 - 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
City of Virginia Beach	No Machinery/Tools Tax				
Warren County	Original Cost	1	70.0%	\$1.95	\$1.37
	Original Cost	2	60.0%	\$1.95	\$1.17
	Original Cost	3	50.0%	\$1.95	\$0.98
	Original Cost	4	40.0%	\$1.95	\$0.78
	Original Cost	5+	30.0%	\$1.95	\$0.59
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
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
Westmoreland County	Original Cost	1+	100.0%	\$1.50	\$1.50
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

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 Winchester	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
Wise County	Original Cost	1	90.0%	\$1.41	\$1.27
	Original Cost	2	80.0%	\$1.41	\$1.13
	Original Cost	3	70.0%	\$1.41	\$0.99
	Original Cost	4	60.0%	\$1.41	\$0.85
	Original Cost	5	50.0%	\$1.41	\$0.71
	Original Cost	6	40.0%	\$1.41	\$0.56
	Original Cost	7	30.0%	\$1.41	\$0.42
	Original Cost	8	20.0%	\$1.41	\$0.28
	Original Cost	9+	15.0%	\$1.41	\$0.21
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 2017 or Fiscal Year 2017-2018)

(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%	3.63	\$1.82
			2	45.0%	3.63	\$1.63
			3	43.0%	3.63	\$1.56
			4	41.0%	3.63	\$1.49
			5	39.0%	3.63	\$1.42
			6	37.0%	3.63	\$1.34
			7	35.0%	3.63	\$1.27
			8	33.0%	3.63	\$1.20
			9	31.0%	3.63	\$1.13
			10	29.0%	3.63	\$1.05
			11	27.0%	3.63	\$0.98
			12	25.0%	3.63	\$0.91
			13	23.0%	3.63	\$0.83
			14+	20.0%	3.63	\$0.73
Albemarle County	X		1	25.0%	4.28	\$1.07
			(reduced by 2.5/yr. thereafter, minimum is 10%)		4.28	
					4.28	
City of Alexandria	X		1	80.0%	4.75	\$3.80
			(reduced by 10/yr. thereafter, minimum is 20%)		4.75	
					4.75	
Alleghany County	X		1+	15.0%	5.95	\$0.89
Amelia County	X		1	60.0%	4.20	\$2.52
			2	40.0%	4.20	\$1.68
			3	37.0%	4.20	\$1.55
			4	33.0%	4.20	\$1.39
			5	20.0%	4.20	\$0.84
			(6+ yrs. is 80% of previous year)		4.20	
Amherst County	X		1+	30.0%	3.45	\$1.04
Appomattox County	X		1 - 5	50.0%	5.13	\$2.57
			6 - 10	40.0%	5.13	\$2.05
			11 - 15	30.0%	5.13	\$1.54
			16+	15.0%	5.13	\$0.77
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%	2.00	\$0.80
			(reduced by 5/yr. thereafter,		2.00	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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		
Augusta County			minimum is 5% or \$50)		2.00	
Bath County	X		1	90.0%	0.35	\$0.31
			(reduced by 10/yr. thereafter, minimum is 10% or \$1,000)		0.35	
Bedford County	X		1	100.0%	1.70	\$1.70
			(reduced by 5/yr. thereafter, minimum is 25%)		1.70	
Bland County	X		1	95.0%	2.29	\$2.18
			(reduced by 5/yr. thereafter, minimum is 20%)		2.29	
Botetourt County	X		1	90.0%	2.71	\$2.44
			(reduced by 20/yr. thereafter, minimum is 10%)		2.71	
City of Bristol	X		1+	11.0%	7.00	\$0.77
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
Buckingham County	X		1 - 9	15.0%	4.05	\$0.61
			10 - 19	10.0%	4.05	\$0.41
			20+	5.0%	4.05	\$0.20
City of Buena Vista	X		1	80.0%	5.85	\$4.68
			(reduced by 10/yr. thereafter, minimum is 10%)		5.85	
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%	1.95	\$1.75
			2	85.0%	1.95	\$1.66
			3	80.0%	1.95	\$1.56
			4	70.0%	1.95	\$1.36
			5	60.0%	1.95	\$1.17

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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		
Carroll County			6	50.0%	1.95	\$0.98
			7	40.0%	1.95	\$0.78
			8	35.0%	1.95	\$0.68
			9+	30.0%	1.95	\$0.59
Charles City County	X		1	60.0%	3.75	\$2.25
			(reduced by 10/yr. thereafter, minimum is 10%)		3.75	
					3.75	
Charlotte County	X		1	45.0%	3.75	\$1.69
			(less 10% of previous year thereafter, minimum is 10%)		3.75	
					3.75	
City of Charlottesville	X		1	25.0%	4.20	\$1.05
			(reduced by 2.5/yr. thereafter, minimum is 10%)		4.20	
					4.20	
City of Chesapeake	X		1+	20.0%	4.08	\$0.82
Chesterfield County	X		1	70.0%	3.60	\$2.52
			2	50.0%	3.60	\$1.80
			(reduced by 10/yr. thereafter, minimum is 10%)		3.60	
					3.60	
Clarke County	X		1	75.0%	4.496	\$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	
City of Colonial Heights	X		1	60.0%	3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20%)		3.50	
					3.50	
City of Covington	X		1+	10.0%	5.60	\$0.56
Craig County	X		1	50.0%	3.00	\$1.50
			2	30.0%	3.00	\$0.90
			3	20.0%	3.00	\$0.60
			4+	10.0%	3.00	\$0.30
Culpeper County	X		1	70.0%	3.50	\$2.45
			(reduced by 10/yr. thereafter, minimum is 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	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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 Danville	X		1	60.0%	3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20%)		3.50	
Dickenson County	X		1	80.0%	1.82	\$1.46
			(reduced by 10/yr. thereafter, minimum is 20%)		1.82	
Dinwiddie County	X		1+	20.0%	4.90	\$0.98
City of Emporia	X		1	50.0%	5.00	\$2.50
			(reduced by 5/yr. thereafter, minimum is 20%)		5.00	
Essex County	X		1+	50.0%	1.20	\$0.60
City of Fairfax	X		1	80.0%	4.13	\$3.30
			(reduced by 10/yr. thereafter, minimum is 10%)		4.13	
Fairfax County	X		1	80.0%	4.57	\$3.66
			(reduced by 10/yr. thereafter, minimum is 20%)		4.57	
City of Falls Church	X		1	80.0%	4.84	\$3.87
			(reduced by 10/yr. thereafter, minimum is 20%)		4.84	
Fauquier County	X		1	70.0%	2.30	\$1.61
			(reduced by 10/yr. thereafter, minimum is 10%)		2.30	
Floyd County	X		1	60.0%	2.95	\$1.77
			(reduced by 10/yr. thereafter, minimum is 20%)		2.95	
Fluvanna County	X		1 - 10	20.0%	2.90	\$0.58
City of Franklin	X		1+	25.0%	4.50	\$1.13
Franklin County	X		1	50.0%	2.36	\$1.18
			(reduced by 5/yr. thereafter, minimum is 20%)		2.36	
Frederick County	X		1+	30.0%	4.86	\$1.46
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 2017 or Fiscal Year 2017-2018)

(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
Giles County	X		1+	50.0%	1.98	\$0.99
Gloucester County	X		1 - 19	30.0%	2.95	\$0.89
			20+	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
			5+	20.0%	4.00	\$0.80
Grayson County	X		1	75.0%	1.75	\$1.31
			(reduced by 5/yr. thereafter, minimum is 20%)		1.75	
					1.75	
Greene County	X		1	80.0%	5.00	\$4.00
			(reduced by 10/yr. thereafter, minimum is 20%)		5.00	
					5.00	
Greensville County	X		1	50.0%	5.00	\$2.50
			2	45.0%	5.00	\$2.25
			3	40.0%	5.00	\$2.00
			(reduced by 2.5/yr. thereafter, minimum is 15%)		5.00	
					5.00	
Halifax County	X		1	70.0%	3.85	\$2.69
			(reduced by 10/yr. thereafter, minimum is 10%)		3.85	
					3.85	
City of Hampton	X		1+	35.0%	4.50	\$1.57
Hanover County	X		1	60.0%	3.57	\$2.14
			(reduced by 10/yr. thereafter, minimum is 10%)		3.57	
					3.57	
City of Harrisonburg	X		1	90.0%	2.12	\$1.91
			(reduced by 10/yr. thereafter, minimum is 30%)		2.12	
					2.12	
¹ Henrico County	X		1	80.0%	3.50	\$2.80
			2	73.0%	3.50	\$2.56
			3	63.0%	3.50	\$2.20
			4	55.0%	3.50	\$1.93
			5	47.0%	3.50	\$1.64

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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 Henrico County			6	40.0%	3.50	\$1.40
			7	33.0%	3.50	\$1.16
			8	28.0%	3.50	\$0.98
			9	24.0%	3.50	\$0.84
			10+	12.0%	3.50	\$0.42
Henry County	X		1	97.0%	1.55	\$1.50
			(reduced by 10/yr. thereafter, minimum is 57%)		1.55	
Highland County	X		1	40.0%	2.50	\$1.00
			(5% depreciation each year thereafter)		2.50	
City of Hopewell	X		new	60.0%	3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20%)		3.50	
Isle of Wight County	X		1+	40.0%	4.50	\$1.80
James City County	X		1+	25.0%	4.00	\$1.00
King and Queen County	X		1	25.0%	3.94	\$0.99
			(less 10% of previous year thereafter)		3.94	
King George County	X		1	30.0%	3.50	\$1.05
			(reduced by 5/yr. thereafter, minimum is 10%)		3.50	
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	
City of Lexington	X		(equipment not fully depreciated)	25.0%	4.25	\$1.06
			(equipment fully depreciated)	10.0%	4.25	\$0.43
Loudoun County	X		1	50.0%	4.20	\$2.10
			(reduced by 10/yr. thereafter, minimum is 10%)		4.20	
Louisa County	X		1	75.0%	1.90	\$1.43

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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		
Louisa County			2 (reduced by 10/yr. thereafter, minimum is 10%)	70.0%	1.90 1.90 1.90	\$1.33
Lunenburg County	X		1 - 5 6 - 10 11 - 15 16 - 20 21+	32.5% 27.5% 22.5% 17.5% 12.5%	3.60 3.60 3.60 3.60 3.60	\$1.17 \$0.99 \$0.81 \$0.63 \$0.45
City of Lynchburg	X		1 - 5 6+	30.0% 25.4%	3.80 3.80	\$1.14 \$0.96
Madison County	X		1 (less 10% of previous year thereafter, minimum is \$100)	100.0%	3.10 3.10 3.10	\$3.10
City of Manassas	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	80.0%	3.60 3.60 3.60	\$2.88
City of Manassas Park	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	70.0%	3.50 3.50 3.50	\$2.45
City of Martinsville	X		1 2 3 4 5 6 7 8+	90.0% 80.0% 70.0% 60.0% 50.0% 40.0% 30.0% 25.0%	2.30 2.30 2.30 2.30 2.30 2.30 2.30 2.30	\$2.07 \$1.84 \$1.61 \$1.38 \$1.15 \$0.92 \$0.69 \$0.58
Mathews County	X		1 - 10 11+	30.0% 10.0%	2.14 2.14	\$0.64 \$0.21
Mecklenburg County	X		1 2 3 4 5 6 7+	80.0% 60.0% 50.0% 40.0% 30.0% 20.0% 15.0%	3.36 3.36 3.36 3.36 3.36 3.36 3.36	\$2.69 \$2.02 \$1.68 \$1.34 \$1.01 \$0.67 \$0.50
Middlesex County	X		1+	35.0%	3.50	\$1.22

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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		
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
City of Newport News	X		1+	33.3%	4.50	\$1.50
City of Norfolk	X		1+	40.0%	4.33	\$1.73
Northampton County	X		1	70.0%	3.90	\$2.73
			2	60.0%	3.90	\$2.34
			3	50.0%	3.90	\$1.95
			4	40.0%	3.90	\$1.56
			5	25.0%	3.90	\$0.98
			6+	10.0%	3.90	\$0.39
			(minimum is \$200)		3.90	
Northumberland County	X		1+	40.0%	3.60	\$1.44
City of Norton	X		1+	10.0%	2.05	\$0.21
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
			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% of previous year		4.64	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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		
Page County			thereafter, minimum is \$100)		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	
City of Petersburg	X		1	40.0%	4.40	\$1.76
			(reduced by 5/yr. thereafter, minimum is 20%)		4.40	
					4.40	
Pittsylvania County	X		1	30.0%	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	
City of Poquoson	X		1+	30.0%	4.15	\$1.25
City of Portsmouth	X		1 - 32	50.0%	5.00	\$2.50
			33+	25.0%	5.00	\$1.25
Powhatan County	X		1	60.0%	3.60	\$2.16
		2	45.0%	3.60	\$1.62	
		3	37.5%	3.60	\$1.35	
		4	30.0%	3.60	\$1.08	
		5+	20.0%	3.60	\$0.72	
Prince Edward County	X		1+	20.0%	4.50	\$0.90

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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	X		1	60.0%	4.25	\$2.55
			(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
Pulaski County	X		9+	10.0%	3.70	\$0.37
			1 - 5	60.0%	2.35	\$1.41
			6 - 10	40.0%	2.35	\$0.94
City of Radford	X		11+	20.0%	2.35	\$0.47
			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
Rappahannock County			5	50.0%	1.76	\$0.88
			6+	20.0%	1.76	\$0.35
			No Tax			
			1	70.0%	3.70	\$2.59
			(reduced by 10/yr. thereafter, minimum is 20%)		3.70	
Richmond County	X		1	40.0%	3.75	\$1.50
			(less 10% of previous year thereafter, minimum is \$100)		3.75	
					3.75	
City of Roanoke	X		1	60.0%	3.45	\$2.07
			(reduced by 10/yr. thereafter, minimum is 20%)		3.45	
					3.45	
Roanoke County	X		1	60.0%	3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20% or \$100)		3.50	
					3.50	
Rockbridge County	X		1+	25.0%	4.25	\$1.06
Rockingham County	X		1	90.0%	3.00	\$2.70
			(reduced by 10/yr. thereafter, minimum is 20%)		3.00	

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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		
Rockingham County			minimum is 20%)		3.00	
Russell County	X		new - 1	90.0%	1.95	\$1.75
			2 - 3	80.0%	1.95	\$1.56
			4 - 5	70.0%	1.95	\$1.36
			6 - 7	60.0%	1.95	\$1.17
			8 - 10	50.0%	1.95	\$0.98
			11 - 14	40.0%	1.95	\$0.78
			15+	30.0%	1.95	\$0.59
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
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, minimum is 10%)		3.15	
					3.15	
Smyth County	X		1	90.0%	2.30	\$2.07
			(reduced by 10/yr. thereafter, minimum is 20%)		2.30	
					2.30	
Southampton County	X		1	80.0%	5.00	\$4.00
			(reduced by 10/yr. thereafter, minimum is 10%)		5.00	
					5.00	
Spotsylvania County	X		1	50.0%	5.95	\$2.98
			2	45.0%	5.95	\$2.68
			3	40.0%	5.95	\$2.38
			4	30.0%	5.95	\$1.79
			5+	20.0%	5.95	\$1.19
Stafford County	X		1	35.0%	5.49	\$1.92
			(reduced by 5/yr. thereafter, minimum is 15%)		5.49	
					5.49	
City of Staunton	X		3	20.0%	2.90	\$0.58
			5	20.0%	2.90	\$0.58
			7	15.0%	2.90	\$0.44

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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 Staunton			10	10.0%	2.90	\$0.29
			15	10.0%	2.90	\$0.29
			(uses greater of S/L depreciation or percentages)		2.90	
					2.90	
City of Suffolk	X		1+	20.0%	4.25	\$0.85
Surry County	X		1	60.0%	4.00	\$2.40
			(reduced by 10/yr. thereafter, minimum is 20%)		4.00	
					4.00	
Sussex County	X		1	90.0%	4.85	\$4.36
			(reduced by 10/yr. thereafter, minimum is 10%)		4.85	
					4.85	
Tazewell County	X		1	80.0%	2.00	\$1.60
			(reduced by 10/yr. thereafter, minimum is 20%)		2.00	
					2.00	
City of Virginia Beach	X		1+	40.0%	4.00	\$1.60
Warren County	X		1	70.0%	4.00	\$2.80
			(reduced by 10/yr. thereafter, minimum is 10%)		4.00	
					4.00	
Washington County	X		1	90.0%	1.70	\$1.53
			(reduced by 10/yr. thereafter, minimum is 20%)		1.70	
					1.70	
City of Waynesboro	X		40% of given book value each year to minimum of 20% of cost of item		5.00	
Westmoreland County	X		1	80.0%	3.25	\$2.60
			(less 10% of previous year thereafter, minimum is \$100)		3.25	
					3.25	
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	
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
			5	50.0%	1.56	\$0.78
			6	40.0%	1.56	\$0.62
			7	30.0%	1.56	\$0.47

TABLE 3

NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA

(Calendar Year 2017 or Fiscal Year 2017-2018)

(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			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 2017 or Fiscal Year 2017-2018)

Locality

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

TABLE 4

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality

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

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

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

TABLE 5

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality

City of Alexandria
Alleghany County
Amherst County
Augusta County
Bedford County
Botetourt County
City of Bristol
Buchanan County
Campbell County
City of Chesapeake
Chesterfield County
City of Covington
Dinwiddie County
Frederick County
Giles County
Goochland County
City of Harrisonburg
Henry County
City of Hopewell
Isle of Wight County
James City County
King George County
King William County
City of Lexington
City of Lynchburg
City of Manassas
Montgomery County
City of Newport News
City of Norfolk
Orange County
City of Petersburg
City of Portsmouth
Prince William County
Pulaski County
City of Radford
City of Richmond
City of Roanoke
Rockingham County
City of Salem
Shenandoah County
Smyth County

TABLE 5

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality

Southampton County
Spotsylvania County
City of Suffolk
Sussex County
City of Virginia Beach
Warren County
City of Waynesboro
City of Winchester
Wise County
York County

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

TABLE 6

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality

Henry County

Pulaski County

City of Winchester

TABLE 7

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality

Albemarle County
City of Alexandria
Botetourt County
City of Charlottesville
Chesterfield County
Dinwiddie County
Fairfax County
City of Falls Church
Frederick County
Giles County
City of Hampton
Hanover County
City of Harrisonburg
Isle of Wight County
King George County
City of Lexington
Loudoun County
City of Lynchburg
City of Petersburg
Prince William County
Pulaski County
City of Roanoke
Scott County
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 2017 or Fiscal Year 2017-2018)

Locality

Albemarle County
Bedford County
City of Charlottesville
City of Danville
Dinwiddie County
Frederick County
City of Lynchburg
City of Norfolk
City of Petersburg
City of Portsmouth
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 2017 or Fiscal Year 2017-2018)

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%	\$3.63
Albemarle County	Average Trade-In	A/B/D/I	100.0%	\$4.28
City of Alexandria	Other	A/B/C/D/H/I	100.0%	\$5.00
Alleghany County	Average Loan	A/B	50.0%	\$5.95
Amelia County	Average Loan	A/B	100.0%	\$4.20
Amherst County	Average Trade-In	A/B	100.0%	\$3.45
Appomattox County	Average Trade-In	A/B	100.0%	\$5.13
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	A	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%	\$2.71
City of Bristol	Average Trade-In	A/B	100.0%	\$2.60
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%	\$1.95
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	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	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%	\$3.50
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 2017 or Fiscal Year 2017-2018)

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%	\$1.82
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%	\$4.00
City of Fairfax	Other	A/B	100.0%	\$4.13
Fairfax County	Average Trade-In	A/B/H/I	100.0%	\$4.57
City of Falls Church	Average Trade-In	A/B	100.0%	\$5.00
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%	\$2.90
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/B/C/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%	\$1.98
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/B	100.0%	\$1.75
Greene County	Average Loan	A/B	100.0%	\$5.00
Greensville County	Average Trade-In	A/B	100.0%	\$5.00
Halifax County	Average Loan	A/B/D	100.0%	\$3.85
City of Hampton	Average Loan	A/B/H	100.0%	\$4.50
Hanover County	Average Trade-In	A/B	100.0%	\$3.57
City of Harrisonburg	Average Trade-In	A/B/H	100.0%	\$3.50
¹ Henrico County	Average Loan	A	100.0%	\$3.50
Henry County	Average Loan	A/B/D/H	100.0%	\$1.55
Highland County	Average Loan	A/B	100.0%	\$2.50
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%	\$3.50

TABLE 9**TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA***

(Calendar Year 2017 or Fiscal Year 2017-2018)

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%	\$2.43
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%	\$3.60
City of Manassas	Average Trade-In	A/B	100.0%	\$3.60
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%	\$3.36
Middlesex County	Average Trade-In	A/B/D/H	100.0%	\$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%	\$3.90
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	Other	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 2017 or Fiscal Year 2017-2018)

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/H	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%	\$3.75
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%	\$3.00
Russell County	Average Loan	A	100.0%	\$1.95
City of Salem	Average Loan	A/B/H	100.0%	\$3.25
Scott County	Average Loan	A/B	100.0%	\$1.40
Shenandoah County	Other	A/B	100.0%	\$3.60
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%	\$6.55
Stafford County	Average Retail	A/B	40.0%	\$6.46
City of Staunton	Average Retail	A/B/C/D	100.0%	\$2.90
City of Suffolk	Average Loan	A/B	100.0%	\$4.25
Surry County	Average Loan	A/B	100.0%	\$4.00
Sussex County	Average Loan	A/B/D	100.0%	\$4.85
Tazewell County	Average Loan	A/B	100.0%	\$2.00
City of Virginia Beach	Average Loan	A/B/C/I	100.0%	\$4.00
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 2017 or Fiscal Year 2017-2018)

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 2017 or Fiscal Year 2017-2018)

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	0.69	Original Cost	30%	\$0.21	
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	0.83	Original Cost	100%	\$0.83	
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	
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

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 (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	0.46	Original Cost	100%	\$0.46
Wise County	2.85	Other (\$1 - \$300,000)	45%	\$1.28
	2.85	Other (Over \$300,000)	35%	\$1.00
Wythe County	0.56	Fair Market Value	100%	\$0.56

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Albemarle County	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	no rate provided
	Financial services	0.58
	Business services	0.36
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
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Augusta County	Retailers	0.20
	Mail order firms	0.30
	Wholesalers and distributors	0.05
	Financial services	0.30
	Business services	0.30
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
City of Bristol	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.02
	Business services	0.20
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
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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
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 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
Cumberland County	Retailers	0.05
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05
	Financial services	0.10
	Business services	0.05

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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
Dinwiddie County	Retailers	0.16
	Mail order firms	no rate provided
	Wholesalers and distributors	0.05
	Financial services	0.45
	Business services	0.30
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
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
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
Fauquier County	Retailers	0.10
	Mail order firms	no rate provided
	Wholesalers and distributors	0.04/\$100 of gross purchases
	Financial services	0.2975
	Business services	0.187
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
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
City of Fredericksburg	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.46
	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
Gloucester County	Retailers	0.10/\$100 on first \$250,000; 0.20/\$100 on excess
	Mail order firms	0.10/\$100 on first \$200,000; 0.20/\$100 on excess
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.10
	Business services	0.10

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

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
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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/\$100 on excess over \$100,000
	Mail order firms	0.15/\$100 on excess over \$100,000
	Wholesalers and distributors	no rate provided
	Financial services	0.25
	Business services	0.15
City of Hopewell	Retailers	0.20
	Mail order firms	0.36
	Wholesalers and distributors	0.25
	Financial services	0.58
	Business services	0.36
Isle of Wight 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
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
King William County	Retailers	0.20
	Mail order firms	0.20
	Wholesalers and distributors	0.05
	Financial services	0.38
	Business services	0.16
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
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
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
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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
Mathews County	Retailers	0.15
	Mail order firms	0.05
	Wholesalers and distributors	0.05
	Financial services	0.15
	Business services	0.05
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
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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
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
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	0.10
	Wholesalers and distributors	0.02/\$100 of gross purchases
	Financial services	0.29
	Business services	0.18
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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
Surry County	Retailers	0.15
	Mail order firms	0.20
	Wholesalers and distributors	0.05
	Financial services	0.30
	Business services	0.20
Sussex County	Retailers	no rate provided
	Mail order firms	no rate provided
	Wholesalers and distributors	no rate provided
	Financial services	0.16
	Business services	0.16
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
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
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

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

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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
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 2017 or Fiscal Year 2017-2018)

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% (\$150 max)	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 + \$0.06522/CCF	electric gas
Augusta County	\$2.29 + \$0.014169/kWh (\$30 max)	electric
Bath County	\$0.00018/kWh	electric
Bedford County	greater of 10% of min. charge or \$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% 5%	electric 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 + \$0.014443/kWh (\$20 max) \$2.58 + \$0.14/CCF (\$20 max)	electric gas

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2017 or Fiscal Year 2017-2018)

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 + \$0.007115/kWh on first 49,242 kWh, \$0.002868/kWh on excess \$0.80 + \$0.0919/CCF on first 4,500 CCF, \$0.0308/CCF on excess (Firm); \$5.00 + \$0.0798/CCF on first 4,770 CCF, \$0.0308/CCF on excess (interruptible)	electric gas
	10% on first \$3,000, 4% on excess	water
City of Chesapeake	\$2.87 + \$0.0171/kWh (\$112.50 max) \$4.00 + \$0.155/CCF (\$112.50 max)	electric gas
Chesterfield County	\$1.15 + \$0.010995/kWh on first 1,714 kWh, \$0.000758/kWh on next 129,287 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) \$4.00 + \$0.0840/CCF (\$60 max)	electric gas
City of Covington	10% of min. charge + \$0.006602/kWh (\$8,000/yr. max) 10% of min. charge + \$0.07783/CCF on first 6,400 CCF, \$0.3683/CCF on excess (\$8,000 max)	electric 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) 20% of min. charge + \$0.15566/CCF	electric gas
City of Danville	\$39.00 + \$0.0019/kWh (\$60 max) \$0.95 + \$0.0445/CCF on first 1,000 CCF, \$0.0437/CCF on excess (\$60 max)	electric gas
Dickenson County	20% of min. charge (\$75 max)	electric
Dinwiddie County	20% of min. charge + \$0.016600/kWh on first 100 kWh, \$0.014863/kWh on excess (\$30 max) 20% of min. charge + \$0.15566/CCF (\$30 max)	electric gas
City of Emporia	\$2.29 + \$0.014085/kWh 20%	electric water
Essex County	\$1.15 + \$0.007261/kWh (\$10 max)	electric
City of Fairfax	\$1.72 + \$0.010112/kWh (\$75 max) \$1.27 + \$0.05295/CCF (\$75 max)	electric gas
	\$28.12 on first 5,000 gallons, \$4.57/1,000 gallons on excess	water
Fairfax County	\$1.15 + \$0.00594/kWh (\$1,000 max) \$0.845 + \$0.04794/CCF (\$300 max)	electric gas
City of Falls Church	\$0.092 + \$0.004807/kWh \$0.676 + \$0.098/CCF 8%	electric gas water
Fauquier County	10% of min. charge + \$0.007887/kWh on first 1,500 kWh, \$0.007184/kWh on excess (\$100 max)	electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Tax Rate (per month)	Type
Fauquier County	10% of min. charge + \$0.07783/CCF (\$100 max)	gas
Floyd County	\$1.50 + \$0.01480/kWh (\$20 max)	electric
Fluvanna County	\$2.00 + \$0.018088/kWh (\$3 max)	electric
	\$3.00 + \$0.15566/CCF	gas
City of Franklin	\$2.00 + \$0.015/kWh on first 3,700 kWh, \$0.0055/kWh on excess (\$165 max)	electric
	\$1.50 + \$0.12183/CCF (\$40 max)	gas
	16.5% on first \$1,000 (\$165 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 + \$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 gallons (water); \$0.423/100 gallons (sewer)	water
City of Galax	\$1.50 + \$0.01250/kWh (\$30 max)	electric
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 (\$8.30 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	\$1.00 + \$0.0166/kWh (\$20 max)	electric
	\$4.65 + \$0.155/CCF (\$20 max)	gas
	20% (\$20 max)	water
Henrico County	\$1.15 + \$0.007603/kWh (\$10 max)	electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Tax Rate (per month)	Type
Henry County	20% of min. charge + \$0.009794/kWh (up to \$3), \$0.003183/kWh on excess	electric
	20% of min. charge + \$0.14521/CCF (up to \$3), \$0.04719/CCF on excess	gas
	\$45.00 on first 4,000 gallons, \$7.00/1,000 gallons 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	20% of min. charge + \$0.014766/kWh (\$200 max)	electric
	20% of min. charge + \$0.15716/CCF (\$100 max)	gas
	\$9.68/1,000 gallons on first 50,000 gallons, \$8.54/1,000 gallons on excess	water
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 + \$0.00783/kWh (\$10 max)	electric
King William County	\$1.15 + \$0.007218/kWh (\$10 max)	electric
	10% on first \$100	gas
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 (\$72 max)	electric
	\$0.676 + \$0.03034/CCF (\$72 max)	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
	greater of 7% of min. charge or \$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
	\$4.64 + \$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

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Tax Rate (per month)	Type
Middlesex County	5% on first \$50	electric
Montgomery County	20% of min. charge + \$0.0148/kWh (\$20 max)	electric
	20% of min. charge + \$0.1669/CCF (\$20 max) (non-interruptible); 20% of min. charge + \$0.0013/CCF (\$20 max) (interruptible)	gas
Nelson County	20% of min. charge + \$0.016443/kWh (\$10 max)	electric
	\$38.50 on first 4,000 gallons, \$10.50/1,000 gallons on excess	water
New Kent County	\$1.15 + \$0.00704/kWh (\$10 max)	electric
	10% of min. charge + \$0.05945/CCF (\$10 max)	gas
City of Newport News	\$2.29 + \$0.013859/kWh on first 2,721 kWh, \$0.003265/kWh on excess (\$80 max)	electric
	\$1.29 + \$0.067602/CCF on first 128.91 CCF, \$0.032576/CCF on excess (\$55 max)	gas
City of Norfolk	\$1.38 + \$0.004965/kWh on first 3,625,100 kWh, \$0.004014/kWh on excess	electric
	\$3.225 + \$0.167821/CCF on first 70 CCF, \$0.161552/CCF on next 360 CCF, \$0.15363/CCF on excess (\$500 max)	gas
	25% on first \$75, 15% on excess	water
Northampton County	\$1.00 + \$0.015/kWh (\$20 max)	electric
	20% on first \$100	gas
Northumberland County	\$0.015/kWh (\$3 max)	electric
City of Norton	greater of 20% of min. charge or \$0.01/kWh (\$7.50 max)	electric
	20% on first \$37.50	gas
Orange County	20% of min. charge + \$0.017342/kWh (\$15 max)	electric
Patrick County	20% on first \$15	electric
City of Petersburg	\$1.72 + \$0.010533/kWh (\$75 max)	electric
	\$3.49 + \$0.063/CCF (\$7.50 max)	gas
	15% on first 30,000 cu. ft.	water
Pittsylvania County	20% of min. charge + \$0.010753/kWh	electric
	20% of min. charge + \$0.11280/CCF (\$20 max)	gas
City of Poquoson	\$1.15 + \$0.007286/kWh (\$10 max)	electric
	\$1.29 + \$0.068855/CCF (\$10 max)	gas
City of Portsmouth	\$2.29 + \$0.015915/kWh (\$400 max)	electric
	\$4.65 + \$0.10/CCF (\$400 max)	gas
	20% on first \$2,000	water
Powhatan County	20% of min. charge + \$0.015071/kWh (\$20 max)	electric
	20% of min. charge + \$0.15566/CCF (\$20 max)	gas
	\$6.10/1,000 gallons	water
Prince Edward County	\$2.29 + \$0.010239/kWh (\$40 max)	electric
Prince George County	\$2.29 + \$0.0135957/kWh (\$40 max)	electric
	20% of min. charge + \$0.015566/CCF (\$30 max)	gas
Prince William County	\$2.29 + \$0.013487/kWh (\$100 max)	electric

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Tax Rate (per month)	Type
Prince William County	\$3.35 + \$0.085/CCF (\$100 max)	gas
Pulaski County	\$0.01515/kWh	electric
	\$0.14618/CCF	gas
City of Radford	\$0.03000/kWh (\$40 max)	electric
	\$0.25/CCF (\$40 max)	gas
Rappahannock County	20% of min. charge + \$0.014676/kWh	electric
City of Richmond	\$2.75 + \$0.11952/kWh on first 1,232 kWh, \$0.001837/kWh on excess	electric
	\$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% on first \$37.50 (\$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
	10% on first \$300, 1% 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

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Tax Rate (per month)	Type
City of Suffolk	\$1.67 + \$0.08904/CCF (\$1,300 max)	gas
Sussex County	\$1.15 + \$0.007123/kWh (\$15 max)	electric
	\$4.00 + \$0.115/CCF (\$15 max)	gas
Tazewell County	\$1.50 + \$0.01500/kWh on first 667 kWh, \$0.00105/kWh on excess (\$90 max)	electric
	\$32.46 on first 1,000 gallons, \$12.11/1,000 gallons next 29,000 gallons, \$11.00/1,000 gallons next 90,000 gallons, \$7.48/1,000 gallons on excess	water
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 the 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, \$0.0009433/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
	\$5.30/1,000 gallons (\$29.70 max)	water
City of Winchester	\$0.011/kWh (10,700 kWh max)	electric
	\$0.15/CCF (800 CCF max)	gas
Wise County	\$1.50 + \$0.01900/kWh (\$7.50 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	\$0.000380/kWh	electric
	\$0.004000/CCF	gas

TABLE 12

TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA*

(Calendar Year 2017 or Fiscal Year 2017-2018)

Locality	Tax Rate (per month)	Type
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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 2017 or Fiscal Year 2017-2018)

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 46 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 complete 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 (26*) (2015)

- (1) Machinery & Tools Tax Grant

*Accomack County
23296 Courthouse Avenue
Accomac, VA 23301-0620
Phone: (757) 787-5797
Joint Zone with Northampton County

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

- (1) Utility Consumer Tax Reduction
- (2) Business, Professional, & Occupational License Tax Reduction
- (3) Real Estate Tax Reduction
- (4) Machinery & Tools Tax Reduction

*Alleghany Highlands Economic Development Corporation
1000 Dabney Drive, Suite 150
Clifton Forge, VA 24422
Phone: (540) 862-0936
Joint Zone with the City of Covington

Bedford Town (12) (2005)

- (1) Business, Professional, & Occupational License Tax Rebate
- (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 (38*) (2016)

- (1) Real Estate Tax Grant
- (2) Machinery & Tools Tax Grant

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

Carroll County (27*) (2015)

- (1) New Job Tax Credit

*Carroll County Administrator's Office
605-1 Pine Street
Hillsville, VA 24343
Phone: (276) 730-3001
Joint Zone with the City of Galax and Grayson County

Charlotte County (48*) (2000)

- (1) Machinery & Tools Tax Grant

*Charlotte County
250 Legrande Avenue
Charlotte Court House, VA 23923
Phone: (434) 542-5117
Joint Zone with Lunenburg and Prince Edward Counties

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2017 or Fiscal Year 2017-2018)

Covington (53*) (2001)

- (1) Utility Consumer Tax Reduction
- (2) Business, Professional, & Occupational License Tax Reduction
- (3) Real Estate Tax Reduction
- (4) Machinery & Tools Tax Reduction

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

Danville (1, 57*) (2004, 2010)

- (1) Real Estate Tax Abatement for Historic Structures
- (2) Business, Professional, & Occupational License Tax Rebate
- (3) Machinery & Tools Tax Grant

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

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

- (1) Industrial Development Real Estate Tax Grant
- (2) Rehabilitated Real Estate Tax Exemption
- (3) Machinery & 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, & Occupational License Tax Exemption

*Dinwiddie County Economic Development
P. O. Box 70
Dinwiddie, VA 23841
Phone: (804) 469-4500 EXT 104
Joint Zone with the City of Petersburg

Emporia (43*) (2013)

- (1) Machinery & Tools Tax Grant
- (2) Real Estate Tax Abatement
- (3) Business, Professional, & Occupational License Tax Grant
- (4) Business Personal Property Tax Grant

*Emporia Economic Development
201 South Main Street
Emporia, VA 23847
Phone: (434) 634-5056
Joint Zone with Greensville County

Franklin City (18*) (2011)

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Machinery & Tools Tax Grant
- (3) Electric Utility Tax Rebate

*Franklin/Southampton Economic Development, Inc.
601 North Mechanic Street, Suite 300
Franklin, VA 23851
Phone: (757) 516-7709
Joint Zone with Southampton and Isle of Wight Counties

Galax/Grayson County (27*) (2015)

- (1) New Job Tax Credit

*City of Galax
111 East Grayson Street
Galax, VA 24333
Phone: (276) 236-5773*

*Grayson County
Blue Ridge Crossroads EDA
1117 East Stuart Drive
Galax, VA 24333
Phone: (276) 236-0391
Joint Zone with Carroll County

Greensville County (43*) (2013)

- (1) Machinery & Tools Tax Grant
- (2) Real Estate Tax Grant

*Greensville County Administration Office
1781 Greensville County Circle
Emporia, VA 23847
Phone: (434) 348-4205
Joint Zone with the city of Emporia

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2017 or Fiscal Year 2017-2018)

Halifax County/Town of South Boston (15) (2008)

- (1) Furniture, Fixtures and Equipment Grant
- (2) Machinery & Tools Tax Grant
- (3) Business, Professional, & Occupational License Tax Exemption
- (4) Utility Tax Grant
- (5) South Boston Local Sales Tax Exemption

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

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

Hampton (8, 35) (2005, 2016)

- (1) Business, Professional, & Occupational License Tax Rebate
- (2) Utility Tax Rebate

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

Henrico County (28*) (2003)

- (1) Rehabilitated Real Estate Tax Exemption

Henrico County Department of Community Revitalization
P. O. Box 90775
Henrico, VA 23273
Phone: (804) 501-7611
*Joint Zone with the City of Richmond

Henry County (36*, 54*) (2016, 2001)

- (1) Real Estate Tax Grant
- (2) Machinery & Tools Tax Grant
- (3) Furniture, Fixtures and Equipment Grant

Martinsville-Henry County Economic Development Corporation
191 Fayette Street, Third Floor
Martinsville, VA 24112
Phone: (276) 403-5940
*Joint Zones with the City of Martinsville

Hopewell (9) (2005)

- (1) Business, Professional, & Occupational License Tax Reduction
- (2) Rehabilitated Real Estate Tax Exemption

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

Isle of Wight County (18*) (2011)

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Machinery & Tools Tax Grant
- (3) Electric Utility Tax Rebate

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

*Joint Zone with the City of Franklin and Southampton County

Lancaster County/Town of Kilmarnock (50*) (2000)

- (1) Rehabilitated Real Property Tax Credit
- (2) Kilmarnock Business, Professional, & Occupational License Tax Exemption

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

*Joint Zone with Northumberland, Westmoreland, and Richmond Counties, including the Town of Warsaw

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

- (1) Real Estate Tax Grant
- (2) Machinery & Tools Tax Grant
- (3) Business Property Tax Grant
- (4) Tax-Exempt Industrial Revenue Bond

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

*Joint Zone with Charlotte and Prince Edward Counties

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2017 or Fiscal Year 2017-2018)

Lynchburg (2, 46) (2004, 2016)

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Business, Professional, & Occupational License Tax Grant
- (3) Machinery & Tools Tax Grant

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

Martinsville (36*, 54*) (2016, 2001)

- (1) Real Estate IDA Tax Grant
- (2) Substantially Rehabilitated Real Estate Tax Exemption
- (3) Machinery & Tools Tax Grant
- (4) Furniture, Fixtures and Equipment Tax Grant
- (5) Business, Professional, & Occupational License Fee Rebate

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

Mecklenburg County (38*) (2016)

- (1) Machinery & Tools Tax Grant
- (2) Business, Professional, & Occupational License Waiver

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

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

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Local Utility Tax Refund
- (3) Business, Professional, & Occupational License 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) Tax Specialist Consultation

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

Northampton County (26) (2015)

- (1) Rehabilitated Property Tax Grant

*Northampton County
P. O. Box 66
Eastville, VA 23347
Phone: (757) 678-0440
Joint Zone with Accomack County

Northumberland County (50*) (2000)

No Tax Incentives

*Northern Neck PDC
P. O. Box 1600
Warsaw, VA 22572
Phone: (804) 333-1900
*Joint Zone with Lancaster, Westmoreland, and Richmond Counties,
including the Towns of Warsaw and Kilmarnock*

Page County (30) (2015)

- (1) Business, Professional, & Occupational License, Local Sales, Meals, and Lodging Tax Grants
- (2) Capital Investment Grant (Applies to Machinery & Tools, Business Personal Property, and/or Real Estate Taxes)
- (3) Commercial Rehabilitation Real Estate Tax Exemption

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

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2017 or Fiscal Year 2017-2018)

Patrick County/Stuart (22) (2002)

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Machinery & Tools Tax Grant
- (3) *Stuart* Business, Professional, & Occupational License 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 & Tools Tax Reduction
- (3) Business, Professional, & Occupational License Tax Exemption

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

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

- (1) Real Estate Tax Grant
- (2) Machinery & Tools Tax Grant
- (3) *Zone 24* Local Sales Tax Refund

Pittsylvania County
P. O. Box 426
Chatham, VA 24531
Phone: (434) 432-7974
**Joint Zone with the City of Danville*

Portsmouth (4, 20) (2010, 2014)

- (1) Business Personal Property Tax Grant
- (2) Machinery & 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

Prince Edward County (48*) (2000)

- (1) Real Estate Investment Tax Credit
- (2) Machinery & Tools Tax Grant

Prince Edward County
P. O. Box 608
Farmville, VA 23901
Phone: (434) 392-1482
**Joint Zone with Charlotte and Lunenburg Counties*

Prince George County (16) (2010)

- (1) Machinery & Tools Tax Credit
- (2) Business, Professional, & 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 (25*) (2014)

- (1) Stimulus Program (Applies to Local Taxes)
- (2) Tax-Exempt Industrial Revenue Bonds

Pulaski County Economic Development Office
143 Third Street N.W., Suite 1
Pulaski, VA 24301
Phone: (540) 980-7710
**Joint Zone with the City of Radford*

Radford (25*) (2014)

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Machinery & Tools Tax Relief

Radford Economic Development Department
10 Robertson Street
Radford, VA 24141
Phone: (540) 731-3603
**Joint Zone with Pulaski County*

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES

(Calendar Year 2017 or Fiscal Year 2017-2018)

Richmond City (19, 28*) (2013, 2003)

- (1) Real Estate Tax Abatement
- (2) Machinery & Tools Tax Grant

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

Richmond County/Town of Warsaw (50*) (2000)

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Warsaw New Construction Tax Incentive

*Northern Neck PDC
P. O. Box 1600
Warsaw, VA 22572
Phone: (804) 333-1900
*Joint Zone with Northumberland, Westmoreland, and Lancaster
Counties, including the Town of Kilmarnock*

Roanoke City (5) (2004)

- (1) Rehabilitated Real Estate Tax Exemption

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

Smyth County/Chilhowie/Saltville (6, 51*) (2004, 2000)

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Saltville Business, Professional, & Occupational License Tax Credit

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

Southampton County (18*) (2011)

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Machinery & Tools Tax Grant
- (3) Electric Utility Tax Rebate

*Franklin/Southampton Economic Development Inc.
601 North Mechanic Street, Suite 300
Franklin, VA 23851
Phone: (757) 516-7709
Joint Zone with the City of Franklin and Isle of Wight County

Staunton (17) (2010)

- (1) Deferred Real Property Assessment
- (2) Machinery & Tools Tax Grant

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

Tazewell County (44) (2016)

- (1) Business License Fee Abatement
- (2) Rehabilitated Real Estate Tax Exemption
- (3) Real Estate Tax Grant
- (4) Tangible Personal Property Grant
- (5) Town of Tazewell Meals Tax Refund
- (6) Town of Tazewell Lodging Tax Refund

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

Washington County/Glade Spring (51*) (2000)

- (1) Rehabilitated Real Estate Tax Exemption
- (2) Business, Professional, & Occupational License Tax Credit

*Washington County Deputy County Administrator
1 Government Center Place, Suite A
Abingdon, VA 24210
Phone: (276) 525-1300
Joint Zone with Smyth County

Waynesboro (14) (2008)

- (1) Rehabilitated Real Estate Tax Exemption

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

TABLE 13

LOCAL TAX INCENTIVES IN ENTERPRISE ZONES
(Calendar Year 2017 or Fiscal Year 2017-2018)

Westmoreland County (50*) (2000)

- (1) Local Tax Credits
- (2) Tax-Exempt Industrial Revenue Bonds

Northern Neck PDC

P. O. Box 1600

Warsaw, VA 22572

Phone: (804) 333-1900

**Joint Zone with Northumberland, Richmond, and Lancaster Counties,
including the Towns of Kilmarnock and Warsaw*

Winchester (21) (2014)

- (1) Real Estate Tax Exemption

City of Winchester Department of Economic Development

15 North Cameron Street

Winchester, VA 22601

Phone: (540) 667-1815

Wise County (52) (2008)

- (1) Real Estate Tax Grant
- (2) Machinery & Tools Tax Grant
- (3) Business Personal Property Tax Grant

Wise County Administrator's Office

P. O. Box 570

Wise, VA 24293

Phone: (276) 328-2321

Wythe County (11) (2005)

- (1) Business, Professional, & Occupational License Tax Grant
- (2) Wytheville Meals Tax Grant
- (3) Wytheville Lodging Tax Grant

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

901 East Cary Street
Post Office Box 798
Richmond, Virginia 23218-0798
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