



# GUIDE TO LOCAL TAXES ON BUSINESS 2016-2017



**VIRGINIA ECONOMIC  
DEVELOPMENT PARTNERSHIP**

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## INTRODUCTION

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

### Tax Jurisdiction

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

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

### Local Taxes on Manufacturers

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

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

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

## **Merchants' Capital Tax**

Forty-six of Virginia's 95 counties impose a merchants' capital tax. None of Virginia's cities impose the tax; rather, all 38 cities opt to impose the business, 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 2016, 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 2016 or Fiscal Year 2016-2017)

<b>Locality</b>	<b>Assessment Ratio (Percentage of Fair Market Value Taxable)*</b>	<b>Nominal Tax Rate Per \$100 of Assessed Valuation</b>	<b>Effective Tax Rate (Assessment Ratio X Nominal Tax Rate)</b>
<sup>1</sup> Accomack County	100.0%	\$0.58	\$0.58
Albemarle County	96.5%	\$0.84	\$0.81
City of Alexandria	97.3%	\$1.07	\$1.04
Alleghany County	91.6%	\$0.71	\$0.65
Amelia County	90.5%	\$0.51	\$0.46
Amherst County	100.0%	\$0.61	\$0.61
Appomattox County	100.0%	\$0.65	\$0.65
<sup>1</sup> Arlington County	95.7%	\$0.98	\$0.94
Augusta County	94.3%	\$0.58	\$0.55
Bath County	99.9%	\$0.48	\$0.48
Bedford County	98.2%	\$0.52	\$0.51
Bland County	100.0%	\$0.60	\$0.60
Botetourt County	96.0%	\$0.79	\$0.76
City of Bristol	92.5%	\$1.12	\$1.04
Brunswick County	99.5%	\$0.47	\$0.47
Buchanan County	98.0%	\$0.43	\$0.42
Buckingham County	100.0%	\$0.55	\$0.55
City of Buena Vista	100.0%	\$1.21	\$1.21
Campbell County	96.4%	\$0.52	\$0.50
Caroline County	95.0%	\$0.82	\$0.78
Carroll County	99.6%	\$0.68	\$0.68
Charles City County	91.2%	\$0.72	\$0.66
Charlotte County	97.0%	\$0.53	\$0.51
City of Charlottesville	98.4%	\$0.95	\$0.93
<sup>1</sup> City of Chesapeake	97.4%	\$1.04	\$1.01
<sup>1</sup> Chesterfield County	97.0%	\$0.96	\$0.93
Clarke County	96.0%	\$0.66	\$0.63
City of Colonial Heights	98.7%	\$1.14	\$1.13
City of Covington	100.0%	\$0.75	\$0.75
Craig County	98.6%	\$0.56	\$0.55
Culpeper County	86.0%	\$0.73	\$0.63
Cumberland County	95.8%	\$0.78	\$0.75
City of Danville	95.7%	\$0.73	\$0.70
Dickenson County	100.0%	\$0.56	\$0.56
Dinwiddie County	97.4%	\$0.79	\$0.77
City of Emporia	97.9%	\$0.90	\$0.88
Essex County	94.8%	\$0.88	\$0.83

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**TAXES ON REAL ESTATE IN VIRGINIA**

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<b>Locality</b>	<b>Assessment Ratio (Percentage of Fair Market Value Taxable)*</b>	<b>Nominal Tax Rate Per \$100 of Assessed Valuation</b>	<b>Effective Tax Rate (Assessment Ratio X Nominal Tax Rate)</b>
<sup>1</sup> City of Fairfax	99.2%	\$1.06	\$1.05
<sup>1</sup> Fairfax County	95.5%	\$1.13	\$1.08
City of Falls Church	95.0%	\$1.32	\$1.25
<sup>1</sup> Fauquier County	86.7%	\$1.04	\$0.90
Floyd County	99.6%	\$0.55	\$0.55
Fluvanna County	95.6%	\$0.92	\$0.88
<sup>1</sup> City of Franklin	98.2%	\$0.99	\$0.97
Franklin County	99.1%	\$0.55	\$0.55
Frederick County	86.7%	\$0.60	\$0.52
City of Fredericksburg	87.3%	\$0.77	\$0.67
City of Galax	100.0%	\$0.73	\$0.73
Giles County	94.3%	\$0.63	\$0.59
<sup>1</sup> Gloucester County	97.8%	\$0.70	\$0.68
<sup>1</sup> Goochland County	95.9%	\$0.53	\$0.51
Grayson County	100.0%	\$0.49	\$0.49
Greene County	97.6%	\$0.78	\$0.76
Greensville County	94.0%	\$0.67	\$0.63
Halifax County	98.8%	\$0.48	\$0.47
<sup>1</sup> City of Hampton	99.8%	\$1.24	\$1.24
<sup>1</sup> Hanover County	92.7%	\$0.81	\$0.75
City of Harrisonburg	99.5%	\$0.78	\$0.78
<sup>1</sup> Henrico County	95.3%	\$0.87	\$0.83
Henry County	100.0%	\$0.49	\$0.49
Highland County	100.0%	\$0.42	\$0.42
City of Hopewell	100.0%	\$1.13	\$1.13
Isle of Wight County	99.2%	\$0.85	\$0.84
James City County	97.8%	\$0.84	\$0.82
King and Queen County	95.7%	\$0.55	\$0.53
King George County	92.8%	\$0.68	\$0.63
<sup>2</sup> King William County	97.0%	\$0.92	\$0.89
Lancaster County	100.0%	\$0.54	\$0.54
Lee County	97.8%	\$0.62	\$0.61
City of Lexington	97.5%	\$1.09	\$1.06
<sup>1</sup> Loudoun County	96.4%	\$1.15	\$1.10
Louisa County	100.0%	\$0.72	\$0.72
Lunenburg County	98.2%	\$0.38	\$0.37
City of Lynchburg	96.3%	\$1.11	\$1.07

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Madison County	100.0%	\$0.68	\$0.68
<sup>1</sup> City of Manassas	95.9%	\$1.22	\$1.17
City of Manassas Park	86.9%	\$1.55	\$1.35
City of Martinsville	100.0%	\$1.06	\$1.06
Mathews County	99.2%	\$0.54	\$0.54
Mecklenburg County	100.0%	\$0.42	\$0.42
Middlesex County	98.3%	\$0.53	\$0.52
Montgomery County	95.3%	\$0.89	\$0.85
Nelson County	100.0%	\$0.72	\$0.72
<sup>1</sup> New Kent County	97.3%	\$0.83	\$0.81
City of Newport News	97.0%	\$1.22	\$1.18
<sup>1</sup> City of Norfolk	98.4%	\$1.15	\$1.13
Northampton County	95.2%	\$0.83	\$0.79
Northumberland County	100.0%	\$0.49	\$0.49
City of Norton	100.0%	\$0.90	\$0.90
Nottoway County	99.8%	\$0.47	\$0.47
Orange County	96.2%	\$0.80	\$0.77
Page County	96.4%	\$0.66	\$0.64
Patrick County	95.9%	\$0.57	\$0.55
City of Petersburg	100.0%	\$1.35	\$1.35
Pittsylvania County	100.0%	\$0.59	\$0.59
City of Poquoson	100.0%	\$1.07	\$1.07
City of Portsmouth	99.4%	\$1.30	\$1.29
Powhatan County	97.8%	\$0.90	\$0.88
Prince Edward County	99.5%	\$0.51	\$0.51
Prince George County	100.0%	\$0.82	\$0.82
<sup>1</sup> Prince William County	94.3%	\$1.12	\$1.06
Pulaski County	100.0%	\$0.64	\$0.64
City of Radford	98.2%	\$0.76	\$0.75
Rappahannock County	100.0%	\$0.70	\$0.70
<sup>1</sup> City of Richmond	91.7%	\$1.20	\$1.10
Richmond County	99.6%	\$0.70	\$0.70
<sup>1</sup> City of Roanoke	94.7%	\$1.22	\$1.16
Roanoke County	94.0%	\$1.09	\$1.02
Rockbridge County	97.3%	\$0.74	\$0.72
Rockingham County	90.1%	\$0.70	\$0.63
Russell County	91.6%	\$0.63	\$0.58



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City of Salem	94.2%	\$1.18	\$1.11
Scott County	98.0%	\$0.74	\$0.73
Shenandoah County	100.0%	\$0.60	\$0.60
Smyth County	95.0%	\$0.74	\$0.70
Southampton County	98.3%	\$0.82	\$0.81
<sup>1</sup> Spotsylvania County	90.0%	\$0.86	\$0.77
Stafford County	91.9%	\$0.99	\$0.91
<sup>1</sup> City of Staunton	99.3%	\$0.95	\$0.94
<sup>1</sup> City of Suffolk	97.3%	\$1.03	\$1.00
Surry County	100.0%	\$0.71	\$0.71
Sussex County	98.2%	\$0.58	\$0.57
Tazewell County	99.3%	\$0.55	\$0.55
<sup>1</sup> City of Virginia Beach	90.5%	\$0.99	\$0.90
<sup>1</sup> Warren County	94.2%	\$0.62	\$0.58
Washington County	92.2%	\$0.63	\$0.58
City of Waynesboro	96.9%	\$0.80	\$0.78
Westmoreland County	100.0%	\$0.52	\$0.52
City of Williamsburg	96.2%	\$0.57	\$0.55
<sup>1</sup> City of Winchester	95.1%	\$0.91	\$0.87
Wise County	94.9%	\$0.60	\$0.57
<sup>1</sup> Wythe County	99.0%	\$0.49	\$0.49
York County	99.0%	\$0.75	\$0.74

**\*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 2016 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 \$0.41 per \$100 of assessed valuation.**

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<sup>1</sup> Arlington County	95.7%	\$0.98	\$0.94
Augusta County	94.3%	\$0.58	\$0.55
Bath County	99.9%	\$0.48	\$0.48
Bedford County	98.2%	\$0.52	\$0.51
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Brunswick County	99.5%	\$0.47	\$0.47
Buchanan County	98.0%	\$0.43	\$0.42
Buckingham County	100.0%	\$0.55	\$0.55
City of Buena Vista	100.0%	\$1.21	\$1.21
Campbell County	96.4%	\$0.52	\$0.50
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Carroll County	99.6%	\$0.68	\$0.68
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Charlotte County	97.0%	\$0.53	\$0.51
City of Charlottesville	98.4%	\$0.95	\$0.93
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<sup>1</sup> Fauquier County	86.7%	\$1.04	\$0.90
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<sup>1</sup> City of Franklin	98.2%	\$0.99	\$0.97
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City of Galax	100.0%	\$0.73	\$0.73
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Greensville County	94.0%	\$0.67	\$0.63
Halifax County	98.8%	\$0.48	\$0.47
<sup>1</sup> City of Hampton	99.8%	\$1.24	\$1.24
<sup>1</sup> Hanover County	92.7%	\$0.81	\$0.75
City of Harrisonburg	99.5%	\$0.78	\$0.78
<sup>1</sup> Henrico County	95.3%	\$0.87	\$0.83
Henry County	100.0%	\$0.49	\$0.49
Highland County	100.0%	\$0.42	\$0.42
City of Hopewell	100.0%	\$1.13	\$1.13
Isle of Wight County	99.2%	\$0.85	\$0.84
James City County	97.8%	\$0.84	\$0.82
King and Queen County	95.7%	\$0.55	\$0.53
King George County	92.8%	\$0.68	\$0.63
<sup>2</sup> King William County	97.0%	\$0.92	\$0.89
Lancaster County	100.0%	\$0.54	\$0.54
Lee County	97.8%	\$0.62	\$0.61
City of Lexington	97.5%	\$1.09	\$1.06
<sup>1</sup> Loudoun County	96.4%	\$1.15	\$1.10
Louisa County	100.0%	\$0.72	\$0.72
Lunenburg County	98.2%	\$0.38	\$0.37
City of Lynchburg	96.3%	\$1.11	\$1.07

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<sup>1</sup> City of Manassas	95.9%	\$1.22	\$1.17
City of Manassas Park	86.9%	\$1.55	\$1.35
City of Martinsville	100.0%	\$1.06	\$1.06
Mathews County	99.2%	\$0.54	\$0.54
Mecklenburg County	100.0%	\$0.42	\$0.42
Middlesex County	98.3%	\$0.53	\$0.52
Montgomery County	95.3%	\$0.89	\$0.85
Nelson County	100.0%	\$0.72	\$0.72
<sup>1</sup> New Kent County	97.3%	\$0.83	\$0.81
City of Newport News	97.0%	\$1.22	\$1.18
<sup>1</sup> City of Norfolk	98.4%	\$1.15	\$1.13
Northampton County	95.2%	\$0.83	\$0.79
Northumberland County	100.0%	\$0.49	\$0.49
City of Norton	100.0%	\$0.90	\$0.90
Nottoway County	99.8%	\$0.47	\$0.47
Orange County	96.2%	\$0.80	\$0.77
Page County	96.4%	\$0.66	\$0.64
Patrick County	95.9%	\$0.57	\$0.55
City of Petersburg	100.0%	\$1.35	\$1.35
Pittsylvania County	100.0%	\$0.59	\$0.59
City of Poquoson	100.0%	\$1.07	\$1.07
City of Portsmouth	99.4%	\$1.30	\$1.29
Powhatan County	97.8%	\$0.90	\$0.88
Prince Edward County	99.5%	\$0.51	\$0.51
Prince George County	100.0%	\$0.82	\$0.82
<sup>1</sup> Prince William County	94.3%	\$1.12	\$1.06
Pulaski County	100.0%	\$0.64	\$0.64
City of Radford	98.2%	\$0.76	\$0.75
Rappahannock County	100.0%	\$0.70	\$0.70
<sup>1</sup> City of Richmond	91.7%	\$1.20	\$1.10
Richmond County	99.6%	\$0.70	\$0.70
<sup>1</sup> City of Roanoke	94.7%	\$1.22	\$1.16
Roanoke County	94.0%	\$1.09	\$1.02
Rockbridge County	97.3%	\$0.74	\$0.72
Rockingham County	90.1%	\$0.70	\$0.63
Russell County	91.6%	\$0.63	\$0.58

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Scott County	98.0%	\$0.74	\$0.73
Shenandoah County	100.0%	\$0.60	\$0.60
Smyth County	95.0%	\$0.74	\$0.70
Southampton County	98.3%	\$0.82	\$0.81
<sup>1</sup> Spotsylvania County	90.0%	\$0.86	\$0.77
Stafford County	91.9%	\$0.99	\$0.91
<sup>1</sup> City of Staunton	99.3%	\$0.95	\$0.94
<sup>1</sup> City of Suffolk	97.3%	\$1.03	\$1.00
Surry County	100.0%	\$0.71	\$0.71
Sussex County	98.2%	\$0.58	\$0.57
Tazewell County	99.3%	\$0.55	\$0.55
<sup>1</sup> City of Virginia Beach	90.5%	\$0.99	\$0.90
<sup>1</sup> Warren County	94.2%	\$0.62	\$0.58
Washington County	92.2%	\$0.63	\$0.58
City of Waynesboro	96.9%	\$0.80	\$0.78
Westmoreland County	100.0%	\$0.52	\$0.52
City of Williamsburg	96.2%	\$0.57	\$0.55
<sup>1</sup> City of Winchester	95.1%	\$0.91	\$0.87
Wise County	94.9%	\$0.60	\$0.57
<sup>1</sup> Wythe County	99.0%	\$0.49	\$0.49
York County	99.0%	\$0.75	\$0.74

**\*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 2016 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 \$0.41 per \$100 of assessed valuation.**

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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		
<sup>1</sup> 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. is 80% of previous year)		\$1.00	
Amherst County	Original Cost	1+	25.0%	\$2.00	\$0.50
Appomattox County	Original Cost	1+	12.5%	\$4.60	\$0.58
Arlington County	Original Cost	1	80.0%	\$5.00	\$4.00
	Original Cost	2	70.0%	\$5.00	\$3.50
	Original Cost	3	60.0%	\$5.00	\$3.00
	Original Cost	4	50.0%	\$5.00	\$2.50
	Original Cost	5	40.0%	\$5.00	\$2.00

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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	(Equipment idle for one year)	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
Charles City County	Original Cost	9+	30.0%	\$1.75	\$0.53
	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



**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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		
<sup>1</sup> 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
<sup>1</sup> City of Chesapeake	Original Cost	1+	20.0%	\$3.20	\$0.64
Chesterfield County	Original Cost	1 - 10	25.0%	\$1.00	\$0.25
	Original Cost	11 - 20	20.0%	\$1.00	\$0.20
	Original Cost	21+	15.0%	\$1.00	\$0.15
	Original Cost	(Idle & unused equipment)	0.0%	\$1.00	\$0.00
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	(Scrap or idle equipment)	10.0%	\$1.25
City of Colonial Heights	Original Cost	1	90.0%	\$2.00	\$1.80

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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	2	80.0%	\$2.00	\$1.60
	Original Cost	3	70.0%	\$2.00	\$1.40
	Original Cost	4	60.0%	\$2.00	\$1.20
	Original Cost	5	50.0%	\$2.00	\$1.00
	Original Cost	6+	40.0%	\$2.00	\$0.80
City of Covington	Original Cost	1+	15.0%	\$5.52	\$0.83
Craig County	Original Cost	1	80.0%	\$2.20	\$1.76
	Original Cost	2	70.0%	\$2.20	\$1.54
	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 - 3	80.0%	\$1.82	\$1.46
	Original Cost	4 - 6	60.0%	\$1.82	\$1.09
	Original Cost	7 - 9	40.0%	\$1.82	\$0.73
	Original Cost	10+	20.0%	\$1.82	\$0.36
Dinwiddie County	Original Cost	1+	20.0%	\$3.30	\$0.66
City of Emporia	Original Cost	1+	12.5%	\$5.00	\$0.63
Essex County	Original Cost	1+	10.0%	\$4.00	\$0.40
City of Fairfax	Original Cost	1	80.0%	\$4.13	\$3.30
	Original Cost	2	70.0%	\$4.13	\$2.89
	Original Cost	3	60.0%	\$4.13	\$2.48

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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	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%	\$4.84	\$3.87
	Fair Market Value	2	70.0%	\$4.84	\$3.39
	Fair Market Value	3	60.0%	\$4.84	\$2.90
	Fair Market Value	4	50.0%	\$4.84	\$2.42
	Fair Market Value	5	40.0%	\$4.84	\$1.94
	Fair Market Value	6	30.0%	\$4.84	\$1.45
	Fair Market Value	7+	20.0%	\$4.84	\$0.97
Fauquier County	Original Cost	1	70.0%	\$2.30	\$1.61
	Original Cost	2	60.0%	\$2.30	\$1.38
	Original Cost	3	50.0%	\$2.30	\$1.15
	Original Cost	4	40.0%	\$2.30	\$0.92
	Original Cost	5	30.0%	\$2.30	\$0.69
	Original Cost	6	20.0%	\$2.30	\$0.46
	Original Cost	7+	10.0%	\$2.30	\$0.23
Floyd County	Original Cost	1	60.0%	\$1.55	\$0.93
	Original Cost	2	50.0%	\$1.55	\$0.78
	Original Cost	3	40.0%	\$1.55	\$0.62
	Original Cost	4	30.0%	\$1.55	\$0.47
	Original Cost	5+	20.0%	\$1.55	\$0.31
Fluvanna County	Original Cost	1+	13.0%	\$2.00	\$0.26
City of Franklin	Original Cost	1+	30.0%	\$2.00	\$0.60

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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		
Franklin County	Original Cost	1	100.0%	\$0.70	\$0.70
	Original Cost	2	90.0%	\$0.70	\$0.63
	Original Cost	3	80.0%	\$0.70	\$0.56
	Original Cost	4	70.0%	\$0.70	\$0.49
	Original Cost	5	60.0%	\$0.70	\$0.42
	Original Cost	6	50.0%	\$0.70	\$0.35
	Original Cost	7+	40.0%	\$0.70	\$0.28
Frederick County	Original Cost	1	60.0%	\$2.00	\$1.20
	Original Cost	2	50.0%	\$2.00	\$1.00
	Original Cost	3	40.0%	\$2.00	\$0.80
	Original Cost	4+	30.0%	\$2.00	\$0.60
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+	100.0%	\$1.06	\$1.06
Gloucester County	Original Cost	1 - 15	30.0%	\$2.95	\$0.89
	Original Cost	16+	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
	Original Cost	8+	30.0%	\$1.75	\$0.53

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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		
Greene County	Book Value	1+	100.0%	\$2.50	\$2.50
Greensville County	Original Cost	1+	20.0%	\$4.00	\$0.80
Halifax County	Original Cost	1 - 19	50.0%	\$1.26	\$0.63
	Original Cost	20+	25.0%	\$1.26	\$0.32
	Original Cost	(Idle & unused equipment exempt)	0.1%	\$1.26	\$0.00
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
<sup>1</sup> Henrico County	Original Cost	1	80.0%	\$0.30	\$0.24
	Original Cost	2	77.0%	\$0.30	\$0.23
	Original Cost	3	69.0%	\$0.30	\$0.21
	Original Cost	4	61.0%	\$0.30	\$0.18
	Original Cost	5	54.0%	\$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+	100.0%	\$0.70	\$0.70
James City County	Original Cost	1+	25.0%	\$4.00	\$1.00
King and Queen County	Original Cost	1	70.0%	\$1.10	\$0.77

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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	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	(Never less than \$200)		\$2.50	
<sup>2</sup> 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 2016 or Fiscal Year 2016-2017)

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	(Depreciates 10% each year thereafter)		\$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
	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

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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		
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	Original Cost	1 - 5	40.0%	\$1.25	\$0.50
	Original Cost	6 - 10	30.0%	\$1.25	\$0.38
	Original Cost	11 - 15	20.0%	\$1.25	\$0.25
	Original Cost	16+	10.0%	\$1.25	\$0.13
New Kent County	Original Cost	1 - 3	35.0%	\$1.50	\$0.53
	Original Cost	4 - 6	30.0%	\$1.50	\$0.45
	Original Cost	7 - 10	25.0%	\$1.50	\$0.38
	Original Cost	11+	20.0%	\$1.50	\$0.30
	Original Cost	(Idle equipment)	5.0%	\$1.50	\$0.08
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
	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



**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Orange County	Original Cost	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
Original Cost		2	35.0%	\$3.80	\$1.33
Original Cost		3	30.0%	\$3.80	\$1.14
Original Cost		4	25.0%	\$3.80	\$0.95
Original Cost		5+	20.0%	\$3.80	\$0.76
Pittsylvania County	Original Cost	1+	10.0%	\$4.50	\$0.45
City of Poquoson	Original Cost	1+	30.0%	\$4.15	\$1.25
City of Portsmouth	Original Cost	Current - 1985	50.0%	\$3.00	\$1.50
	Original Cost	1984 and older	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

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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		
Powhatan County	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
	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
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%	\$2.90	\$0.73
	Original Cost	6 - 10	20.0%	\$2.90	\$0.58

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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		
Roanoke County	Original Cost	11+	15.0%	\$2.90	\$0.44
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
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
	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

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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		
Smyth County	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	1+	100.0%	\$1.24	\$1.24
City of Suffolk	Original Cost	1 - 5	20.0%	\$3.15	\$0.63
	Original Cost	6+	10.0%	\$3.15	\$0.32
Surry County	Original Cost	1	60.0%	\$1.00	\$0.60
	Original Cost	2	50.0%	\$1.00	\$0.50
	Original Cost	3	40.0%	\$1.00	\$0.40
	Original Cost	4	30.0%	\$1.00	\$0.30
	Original Cost	5+	20.0%	\$1.00	\$0.20
Sussex County	Original Cost	1 - 5	100.0%	\$2.43	\$2.43
	Original Cost	6 - 15	80.0%	\$2.43	\$1.94
	Original Cost	16 - 25	50.0%	\$2.43	\$1.22
	Original Cost	26+	25.0%	\$2.43	\$0.61
Tazewell County	Original Cost	1+	100.0%	\$2.00	\$2.00
City of Virginia Beach	Original Cost	1+	33.0%	\$0.00	\$0.00

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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		
Warren County	Other	1	70.0%	\$1.95	\$1.37
	Other	2	60.0%	\$1.95	\$1.17
	Other	3	50.0%	\$1.95	\$0.98
	Other	4	40.0%	\$1.95	\$0.78
	Other	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
	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	86.0%	\$1.41	\$1.21
	Original Cost	2	72.0%	\$1.41	\$1.02
	Original Cost	3	58.0%	\$1.41	\$0.82
	Original Cost	4	44.0%	\$1.41	\$0.62
	Original Cost	5	30.0%	\$1.41	\$0.42
	Original Cost	6	16.0%	\$1.41	\$0.23
	Original Cost	7+	10.0%	\$1.41	\$0.14
Wythe County	Original Cost	1 - 5	50.0%	\$1.50	\$0.75

**TABLE 2**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Value Used for Tax Purposes	Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
		Age of Machinery	Percent		
Wythe County	Original Cost	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 2016 or Fiscal Year 2016-2017)

(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		
<sup>1</sup> Accomack County	X		1	50.0%	\$3.72	\$1.86
			2	45.0%	\$3.72	\$1.67
			3	43.0%	\$3.72	\$1.60
			4	41.0%	\$3.72	\$1.53
			5	39.0%	\$3.72	\$1.45
			6	37.0%	\$3.72	\$1.38
			7	35.0%	\$3.72	\$1.30
			8	33.0%	\$3.72	\$1.23
			9	31.0%	\$3.72	\$1.15
			10	29.0%	\$3.72	\$1.08
			11	27.0%	\$3.72	\$1.00
			12	25.0%	\$3.72	\$0.93
			13	23.0%	\$3.72	\$0.86
			14+	20.0%	\$3.72	\$0.74
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 2016 or Fiscal Year 2016-2017)

(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+	50.0%	\$2.29	\$1.15
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
			6	50.0%	\$1.95	\$0.98
			7	40.0%	\$1.95	\$0.78



**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

(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			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% each yr. thereafter to a minimum of 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	
City of Danville	X		1	60.0%	\$3.00	\$1.80
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.00	
					\$3.00	

**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

(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		
Dickenson County	X		new - 3	80.0%	\$1.82	\$1.46
			4 - 6	60.0%	\$1.82	\$1.09
			7 - 9	40.0%	\$1.82	\$0.73
			10+	20.0%	\$1.82	\$0.36
Dinwiddie County	X		1+	20.0%	\$4.90	\$0.98
City of Emporia	X		1	50.0%	\$5.00	\$2.50
			(reduced by 5/yr. thereafter, minimum is 20%)		\$5.00	\$5.00
Essex County	X		1+	10.0%	\$4.00	\$0.40
City of Fairfax	X		1	80.0%	\$4.13	\$3.30
			(reduced by 10/yr. thereafter, minimum is 10%)		\$4.13	\$4.13
Fairfax County	X		1	80.0%	\$4.57	\$3.66
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.57	\$4.57
City of Falls Church	X		1	80.0%	\$4.84	\$3.87
			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.84	\$4.84
Fauquier County	X		1	70.0%	\$2.30	\$1.61
			(reduced by 10/yr. thereafter, minimum is 10%)		\$2.30	\$2.30
Floyd County	X		1	60.0%	\$2.95	\$1.77
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.95	\$2.95
Fluvanna County	X		1 - 10	20.0%	\$4.35	\$0.87
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	\$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
			6	30.0%	\$3.40	\$1.02
			7+	20.0%	\$3.40	\$0.68

**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

(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 Galax	X		1+	50.0%	\$2.25	\$1.13
Giles County	X		1+	50.0%	\$1.96	\$0.98
Gloucester County	X		1 - 15	30.0%	\$2.95	\$0.89
			16+	10.0%	\$2.95	\$0.30
Goochland County	X		1	60.0%	\$4.00	\$2.40
			2	45.0%	\$4.00	\$1.80
			3	37.5%	\$4.00	\$1.50
			4	30.0%	\$4.00	\$1.20
			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%	\$3.60	\$2.52
			(reduced by 10/yr. thereafter, minimum is 10%)		\$3.60	\$3.60
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
<sup>1</sup> 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
			6	40.0%	\$3.50	\$1.40
			7	33.0%	\$3.50	\$1.16

**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

(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		
<sup>1</sup> Henrico County			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%	\$1.48	\$1.44
			(reduced by 10/yr. thereafter, minimum is 57%)		\$1.48	
					\$1.48	
Highland County	X		1	40.0%	\$2.25	\$0.90
			(less 5% each yr. thereafter, minimum is \$100)		\$2.25	
					\$2.25	
City of Hopewell	X		new	60.0%	\$3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.50	
					\$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% each yr. thereafter, minimum is \$200)		\$3.94	
					\$3.94	
King George County	X		1	30.0%	\$3.25	\$0.98
			(reduced by 5/yr. thereafter, minimum is 10%)		\$3.25	
					\$3.25	
<sup>2</sup> King William County	X		1	80.0%	\$3.65	\$2.92
			2	60.0%	\$3.65	\$2.19
			3	40.0%	\$3.65	\$1.46
			4	20.0%	\$3.65	\$0.73
			5+	10.0%	\$3.65	\$0.37
Lancaster County		X	1+	100.0%	\$1.52	\$1.52
			(minimum is 20% of OC)		\$1.52	
Lee County	X		1	90.0%	\$2.00	\$1.80
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.00	
					\$2.00	
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	
					\$4.20	
Louisa County	X		1	75.0%	\$1.90	\$1.43
			2	70.0%	\$1.90	\$1.33

**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

(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			(reduced by 10/yr. thereafter, minimum is 10%)		\$1.90	\$1.90
Lunenburg County	X		1 - 5	32.5%	\$3.60	\$1.17
			6 - 10	27.5%	\$3.60	\$0.99
			11 - 15	22.5%	\$3.60	\$0.81
			16 - 20	17.5%	\$3.60	\$0.63
			21+	12.5%	\$3.60	\$0.45
City of Lynchburg	X		1 - 5	30.0%	\$3.80	\$1.14
			6+	25.4%	\$3.80	\$0.96
Madison County	X		1	100.0%	\$3.10	\$3.10
			(less 10% each yr. thereafter, minimum is \$100)		\$3.10	\$3.10
City of Manassas	X		1	80.0%	\$3.70	\$2.96
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.70	\$3.70
City of Manassas Park	X		1	70.0%	\$3.50	\$2.45
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.50	\$3.50
City of Martinsville	X		1	90.0%	\$2.30	\$2.07
			2	80.0%	\$2.30	\$1.84
			3	70.0%	\$2.30	\$1.61
			4	60.0%	\$2.30	\$1.38
			5	50.0%	\$2.30	\$1.15
			6	40.0%	\$2.30	\$0.92
			7	30.0%	\$2.30	\$0.69
			8+	25.0%	\$2.30	\$0.58
Mathews County	X		1 - 10	30.0%	\$2.14	\$0.64
			11+	10.0%	\$2.14	\$0.21
Mecklenburg County	X		1	80.0%	\$3.36	\$2.69
			2	60.0%	\$3.36	\$2.02
			3	50.0%	\$3.36	\$1.68
			4	40.0%	\$3.36	\$1.34
			5	30.0%	\$3.36	\$1.01
			6	20.0%	\$3.36	\$0.67
			7+	15.0%	\$3.36	\$0.50
Middlesex County	X		1+	35.0%	\$3.50	\$1.22
Montgomery County	X		1	80.0%	\$2.55	\$2.04

**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

(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			(reduced by 10/yr. thereafter, minimum is 30%)		\$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% each yr. thereafter, minimum is \$100)		\$4.64	
					\$4.64	

**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Patrick County	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		Current - 1985	50.0%	\$5.00	\$2.50
			1984 and older	25.0%	\$5.00	\$1.25
Powhatan County	X		1	60.0%	\$3.60	\$2.16
			2	45.0%	\$3.60	\$1.62
			3	37.5%	\$3.60	\$1.35
			4	30.0%	\$3.60	\$1.08
			5+	20.0%	\$3.60	\$0.72
Prince Edward County	X		1+	20.0%	\$4.50	\$0.90
Prince George County	X		1	60.0%	\$4.25	\$2.55

**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)  
(For Motor Vehicles, See Table 9)

Locality	Value Used for Tax Purposes		Assessment Ratio (Percentage of this Value Taxable Based on Age)		Nominal Tax Rate Per \$100 of Assessed Valuation	Effective Tax Rate Per \$100* (Rates Cannot be Compared)
	Original Total Capitalized Cost	Depreciated Cost (Book Value)	Age of Property	Percent		
Prince George County			(reduced by 10/yr. thereafter, minimum is 20%)		\$4.25 \$4.25	
Prince William County	X		1	85.0%	\$3.70	\$3.15
			2	75.0%	\$3.70	\$2.78
			3	65.0%	\$3.70	\$2.40
			4	55.0%	\$3.70	\$2.04
			5	45.0%	\$3.70	\$1.66
			6	35.0%	\$3.70	\$1.29
			7	25.0%	\$3.70	\$0.93
			8	15.0%	\$3.70	\$0.56
			9+	10.0%	\$3.70	\$0.37
Pulaski County	X		1 - 5	60.0%	\$2.35	\$1.41
			6 - 10	40.0%	\$2.35	\$0.94
			11+	20.0%	\$2.35	\$0.47
City of Radford	X		1	90.0%	\$1.76	\$1.58
			2	80.0%	\$1.76	\$1.41
			3	70.0%	\$1.76	\$1.23
			4	60.0%	\$1.76	\$1.06
			5	50.0%	\$1.76	\$0.88
			6+	20.0%	\$1.76	\$0.35
Rappahannock County			No Tax			
City of Richmond	X		1	70.0%	\$3.70	\$2.59
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.70 \$3.70	
Richmond County	X		1	40.0%	\$3.50	\$1.40
			(less 10% each yr. thereafter, minimum is \$100)		\$3.50 \$3.50	
City of Roanoke	X		1	60.0%	\$3.45	\$2.07
			(reduced by 10/yr. thereafter, minimum is 20%)		\$3.45 \$3.45	
Roanoke County	X		1	60.0%	\$3.50	\$2.10
			(reduced by 10/yr. thereafter, minimum is 20% or \$100)		\$3.50 \$3.50	
Rockbridge County	X		1+	25.0%	\$4.25	\$1.06
Rockingham County	X		1	90.0%	\$2.90	\$2.61
			(reduced by 10/yr. thereafter, minimum is 20%)		\$2.90 \$2.90	



**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

(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		
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	
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%	\$2.75	\$0.55
			5	20.0%	\$2.75	\$0.55
			7	15.0%	\$2.75	\$0.41
			10	10.0%	\$2.75	\$0.28

**TABLE 3**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)  
(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			15 (uses greater of S/L depreciation or percentages)	10.0%	\$2.75 \$2.75 \$2.75	\$0.28
City of Suffolk	X		1+	20.0%	\$4.25	\$0.85
Surry County	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	60.0%	\$4.00 \$4.00	\$2.40
Sussex County	X		1 (reduced by 10/yr. thereafter, minimum is 10%)	90.0%	\$4.85 \$4.85 \$4.85	\$4.36
Tazewell County	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	80.0%	\$2.00 \$2.00 \$2.00	\$1.60
City of Virginia Beach	X		1+	40.0%	\$4.00	\$1.60
Warren County	X		1 (reduced by 10/yr. thereafter, minimum is 10%)	70.0%	\$4.00 \$4.00	\$2.80
Washington County	X		1 (reduced by 10/yr. thereafter, minimum is 20%)	90.0%	\$1.70 \$1.70 \$1.70	\$1.53
City of Waynesboro	X		40% of given book value each year to minimum of 20% of cost of item		\$5.00 \$5.00	
Westmoreland County	X		1 (less 10% each yr. thereafter, minimum is \$100)	80.0%	\$3.00 \$3.00 \$3.00	\$2.40
City of Williamsburg	X		1+	30.0%	\$3.50	\$1.05
City of Winchester	X		1 (reduced by 10/yr. thereafter, minimum is 30%)	80.0%	\$4.50 \$4.50 \$4.50	\$3.60
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
			8	20.0%	\$1.56	\$0.31

**TABLE 3****NONMANUFACTURERS' TAXES ON TANGIBLE PERSONAL PROPERTY IN VIRGINIA**(Calendar Year 2016 or Fiscal Year 2016-2017)  
(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			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 2016 or Fiscal Year 2016-2017)

**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 2016 or Fiscal Year 2016-2017)

**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 2016 or Fiscal Year 2016-2017)

**Locality**

City of Alexandria  
Alleghany County  
Amherst County  
Augusta County  
Bedford County  
City of Bristol  
Campbell County  
City of Chesapeake  
Chesterfield County  
City of Covington  
Dinwiddie County  
Frederick County  
Giles County  
Goochland County  
City of Harrisonburg  
Henrico County  
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  
Southampton County

**TABLE 5**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

**Locality**

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 2016 or Fiscal Year 2016-2017)

**Locality**

Henry County

Pulaski County

City of Winchester



**TABLE 7**

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

**Locality**

Albemarle County  
City of Alexandria  
Botetourt County  
City of Charlottesville  
Chesterfield County  
Dinwiddie County  
Fairfax County  
City of Falls Church  
City of Hampton  
Hanover County  
City of Harrisonburg  
Isle of Wight County  
City of Lexington  
Loudoun County  
City of Lynchburg  
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 2016 or Fiscal Year 2016-2017)

**Locality**

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

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

**TABLE 9**

**TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA\***

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
<sup>1</sup> Accomack County	Average Loan	A/B/E/H	100.0%	\$3.63
Albemarle County	Average Trade-In	A/B/I/D	100.0%	\$4.28
City of Alexandria	Other	A/B/C/D/H/I	100.0%	\$5.00
Alleghany County	Average Loan	A/B	80.0%	\$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 Retail	A/B	50.0%	\$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%	\$2.10
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%	\$4.08
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%	\$3.00
Culpeper County	Average Trade-In	A/B	100.0%	\$3.50
Cumberland County	Average Trade-In	A/B	100.0%	\$4.50
City of Danville	Other	A/B/D	100.0%	\$3.00

**TABLE 9**

**TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA\***

(Calendar Year 2016 or Fiscal Year 2016-2017)

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/I/H	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%	\$4.35
City of Franklin	Average Trade-In	A/B/D/H	100.0%	\$4.50
Franklin County	Average Loan	A/B/D/H	95.0%	\$2.36
Frederick County	Average Trade-In	A/C/B/D/H	100.0%	\$4.86
City of Fredericksburg	Average Retail	A/B	90.0%	\$3.40
City of Galax	Average Loan	A/D	100.0%	\$2.25
Giles County	Average Retail	A/B	100.0%	\$1.96
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%	\$3.60
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
<sup>1</sup> Henrico County	Average Loan	A	100.0%	\$3.50
Henry County	Average Loan	A/B/D	100.0%	\$1.48
Highland County	Average Loan	A/B	100.0%	\$2.25
City of Hopewell	Average Loan	A/B	100.0%	\$3.50
Isle of Wight County	Average Loan	A/B	100.0%	\$4.50
James City County	Average Loan	A/B	100.0%	\$4.00
King and Queen County	Average Trade-In	A/B	100.0%	\$3.94
King George County	Average Trade-In	A/B/H	100.0%	\$3.25

**TABLE 9**

**TAXES ON AUTOMOBILES AND LIGHT TRUCKS IN VIRGINIA\***

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Items Used for Tax Purposes		Assessment Ratio (Percentage of Value Taxable)	Nominal Tax Rate Per \$100 of Assessed Valuation
	Value	Pricing Guides		
<sup>2</sup> King William County	Average Trade-In	A/B	100.0%	\$3.65
Lancaster County	Average Loan	A/B	100.0%	\$2.04
Lee County	Other	A/B	100.0%	\$2.00
City of Lexington	Average Trade-In	A	100.0%	\$4.25
Loudoun County	Average Loan	A/B/I	100.0%	\$4.20
Louisa County	Average Trade-In	A/B	100.0%	\$1.90
Lunenburg County	Average Trade-In	A/B	100.0%	\$3.60
City of Lynchburg	Average Trade-In	A/B	100.0%	\$3.80
Madison County	Average Trade-In	A	100.0%	\$3.60
City of Manassas	Average Trade-In	A/B	100.0%	\$3.25
City of Manassas Park	Average Trade-In	A/B	100.0%	\$3.50
City of Martinsville	Average Loan	A/B/H	100.0%	\$2.30
Mathews County	Average Trade-In	A/B/D	100.0%	\$3.70
Mecklenburg County	Average Loan	A/B	100.0%	\$3.36
Middlesex County	Average Retail	A/B/D/H	35.0%	\$3.50
Montgomery County	Average Trade-In	A/B	100.0%	\$2.55
Nelson County	Average Retail	A/B	90.0%	\$3.45
New Kent County	Average Loan	A/B	100.0%	\$3.75
City of Newport News	Average Loan	A/B	100.0%	\$4.50
City of Norfolk	Average Loan	A/B	100.0%	\$4.33
Northampton County	Average Loan	A/B/D	100.0%	\$3.90
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	Average Trade-In	A/B	100.0%	\$3.75
Page County	Average Loan	A/B/H	100.0%	\$4.64
Patrick County	Average Trade-In	A/B	100.0%	\$1.71
City of Petersburg	Average Loan	A/B/D/H	100.0%	\$4.40
Pittsylvania County	Average Trade-In	A/B	30.0%	\$8.75
City of Poquoson	Average Loan	A/B	100.0%	\$4.15
City of Portsmouth	Average Loan	A/B	100.0%	\$5.00
Powhatan County	Average Loan	A/B	100.0%	\$3.60
Prince Edward County	Average Loan	A/B/D	100.0%	\$4.50

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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%	\$2.90
Russell County	Average Loan	A	100.0%	\$1.95
City of Salem	Average Loan	A/B/H	100.0%	\$3.20
Scott County	Average Loan	A/B	100.0%	\$1.40
Shenandoah County	Other	A/B	100.0%	\$3.60
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%	\$6.73
Stafford County	Average Retail	A/B	40.0%	\$6.50
City of Staunton	Average Retail	A/C/B/D	100.0%	\$2.75
City of Suffolk	Average Loan	A/B	100.0%	\$4.25
Surry County	Average Loan	A/B	100.0%	\$4.00
Sussex County	Average Loan	A/B/D	100.0%	\$4.85
Tazewell County	Average Loan	A/B	100.0%	\$2.00
City of Virginia Beach	Average Loan	A/C/B/I	100.0%	\$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 2016 or Fiscal Year 2016-2017)

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 2016 or Fiscal Year 2016-2017)

<b>Locality</b>	<b>Tax Rate Per \$100</b>	<b>Value Used for Assessment</b>	<b>Assessment Ratio %</b>	<b>Effective Tax Rate Per \$100 (Rates not comparable)</b>
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	0.81	Original Cost	100%	\$0.81
Grayson County	6.70	Original Cost	10%	\$0.67
Hanover County	1.90	Original Cost	10%	\$0.19
Highland County	1.00	Original Cost	20%	\$0.20
King and Queen County	0.65	Original Cost	100%	\$0.65
Lancaster County	1.00	Original Cost	50%	\$0.50
Lee County	1.41	Original Cost	30%	\$0.42
Louisa County	0.65	Original Cost	100%	\$0.65
Lunenburg County	1.20	Original Cost	40%	\$0.48
Madison County	0.86	Original Cost	100%	\$0.86
Mecklenburg County	0.72	Original Cost	100%	\$0.72
Montgomery County	3.05	Original Cost	20%	\$0.61
Northampton County	6.25	Original Cost	10%	\$0.63
Northumberland County	1.00	Original Cost	50%	\$0.50
Orange County	0.40	Original Cost	100%	\$0.40
Pittsylvania County	2.75	Original Cost	30%	\$0.83
Prince Edward County	0.70	Original Cost	100%	\$0.70
Pulaski County	4.80		(\$1 - \$300,000) 22%	\$1.06
	4.80		(\$300,001-\$20,000,000) 5%	\$0.24
	4.80		(Over \$20,000,000) 1%	\$0.05



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

(Calendar Year 2016 or Fiscal Year 2016-2017)

<b>Locality</b>	<b>Tax Rate Per \$100</b>	<b>Value Used for Assessment</b>	<b>Assessment Ratio %</b>	<b>Effective Tax Rate Per \$100 (Rates not comparable)</b>	
Richmond County	3.50	Original Cost	(\$1 - \$25,000)	50%	\$1.75
	3.50	Original Cost	(\$25,001 - \$50,000)	30%	\$1.05
	3.50	Original Cost	(\$50,001 - \$100,000)	20%	\$0.70
	3.50	Original Cost	(Over \$100,000)	10%	\$0.35
Rockingham County	0.87	Original Cost		67%	\$0.58
Russell County	0.65	Original Cost		20%	\$0.13
Scott County	0.72	Original Cost		100%	\$0.72
Shenandoah County	0.60	Original Cost		100%	\$0.60
Smyth County	0.40	Original Cost		100%	\$0.40
Southampton County	0.50	Original Cost		100%	\$0.50
Stafford County	0.50	Original Cost		100%	\$0.50
Sussex County	1.00	Original Cost		100%	\$1.00
Tazewell County	3.80	Original Cost		20%	\$0.76
Westmoreland County	0.48	Original Cost		100%	\$0.48
Wise County	2.85	Other	(\$1 - \$300,000)	45%	\$1.28
	2.85	Other	(Over \$300,000)	35%	\$1.00
Wythe County	0.56	Fair Market Value		100%	\$0.56

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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 2016 or Fiscal Year 2016-2017)

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	0.50
	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 2016 or Fiscal Year 2016-2017)

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 2016 or Fiscal Year 2016-2017)

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	0.17
	Mail order firms	no rate provided
	Wholesalers and distributors	0.04/\$100 of gross purchases
	Financial services	0.31
	Business services	0.19
Fairfax County	Retailers	0.20
	Mail order firms	0.27
	Wholesalers and distributors	0.05/\$100 of gross purchases
	Financial services	0.40
	Business services	0.27
City of Falls Church	Retailers	0.19
	Mail order firms	0.36
	Wholesalers and distributors	0.08
	Financial services	0.52
	Business services	0.36

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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 \$200,000; 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	0.12
	Business services	0.10

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

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 2016 or Fiscal Year 2016-2017)

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
	Mail order firms	0.15
	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 2016 or Fiscal Year 2016-2017)

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 2016 or Fiscal Year 2016-2017)

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 2016 or Fiscal Year 2016-2017)

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 2016 or Fiscal Year 2016-2017)

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 2016 or Fiscal Year 2016-2017)

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 2016 or Fiscal Year 2016-2017)

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/\$100 of
	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
City of Waynesboro	Retailers	0.20
	Mail order firms	no rate provided
	Wholesalers and distributors	0.15/\$100 of gross purchases
	Financial services	0.58
	Business services	0.36
City of Williamsburg	Retailers	0.20
	Mail order firms	0.36
	Wholesalers and distributors	0.05
	Financial services	0.58
	Business services	0.36

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

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Type of Business	Tax Rate per \$100 of Gross Receipts
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 2016 or Fiscal Year 2016-2017)

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 + \$0.05017/CCF (non-interruptible); \$4.50 + \$0.00913/CCF (interruptible)	electric gas
Augusta County	\$2.29 + \$0.014169/kWh (\$30 max)	electric
Bath County	\$0.00018/kWh	electric
Bedford County	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)	electric gas
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 2016 or Fiscal Year 2016-2017)

Locality	Tax Rate (per month)	Type
Charlotte County	\$0.006583/kWh on first 412 kWh, \$0.001568/kWh on excess	electric
City of Charlottesville	\$1.15 + \$0.009580/kWh on first 36,570 kWh, \$0.001755/kWh on excess	electric
	\$0.80 + \$0.0919/CCF on first 4,500 CCF, \$0.0308/CCF on excess (Firm); \$5.00 + \$0.0798/CCF on first 4,770 CCF, \$0.0308/CCF on excess (interruptible)	gas
	10% on first \$3,000, 4% on excess	water
City of Chesapeake	\$2.87 + \$0.0171/kWh (\$112.50 max)	electric
	\$4.00 + \$0.155/CCF (\$112.50 max)	gas
Chesterfield County	\$1.15 + \$0.010995/kWh on first 1,714 kWh, \$0.000758/kWh on next 129,287 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)	electric
	\$4.00 + \$0.0840/CCF (\$60 max)	gas
City of Covington	10% of min. charge + \$0.006602/kWh (\$8,000 max)	electric
	10% of min. charge + \$0.07783/CCF on first 6,400 CCF, \$0.3683/CCF on excess (\$8,000 max)	gas
Craig County	\$1.50 + \$0.01525/kWh (\$9 max)	electric
Culpeper County	\$2.29 + \$0.14658/kWh (\$10 max)	electric
Cumberland County	20% of min. charge + \$0.016994/kWh (\$3 max)	electric
	20% of min. charge + \$0.15566/CCF (\$3 max)	gas
City of Danville	\$39.00 + \$0.0019/kWh (\$60 max)	electric
	\$0.95 + \$0.0445/CCF (\$60 max)	gas
Dickenson County	20% of min. charge (\$75 max)	electric
Dinwiddie County	20% of min. charge + \$0.016600/kWh on first 100 kWh, \$0.014863/kWh on excess (\$30 max)	electric
	20% of min. charge + \$0.15566/CCF (30 max)	gas
City of Emporia	\$2.29 + \$0.014085/kWh (\$36 max)	electric
	20%	water
Essex County	\$1.15 + \$0.007261/kWh (\$10 max)	electric
City of Fairfax	\$1.72 + \$0.010112/kWh (\$75 max)	electric
	\$1.27 + \$0.05295/CCF (\$75 max)	gas
Fairfax County	\$1.15 + \$0.00594/kWh (\$1,000 max)	electric
	\$0.845 + \$0.04794/CCF (\$300 max)	gas
City of Falls Church	\$0.092 + \$0.004807/kWh	electric
	\$0.676 + \$0.098/CCF	gas
	8%	water
Fauquier County	10% of min. charge + \$0.007887/kWh on first 1,500 kWh, \$0.007184/kWh on excess (\$100 max)	electric
	10% of min. charge + \$0.07783/CCF (\$100 max)	gas

**TABLE 12**

**TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA\***

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Tax Rate (per month)	Type
Floyd County	\$1.50 + \$0.01480/kWh (\$20 max)	electric
Fluvanna County	\$1.40 + \$0.017138/kWh (\$3 max)	electric
City of Franklin	\$2.00 + \$0.015/kWh on first 3,700 kWh, \$0.0055/kWh on excess (\$165 max)	electric
	16.5% on first \$1,000 (\$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 1,083 kWh, \$0.001070/kWh on excess	electric
	20% of min. charge + \$0.15566/CCF on first 100 CCF, \$0.015566/CCF on excess	gas
City of Hampton	\$2.29 + \$0.013953/kWh on first 2,703 kWh, \$0.003321/kWh on excess (\$80 max)	electric
	\$2.78 + \$0.135199/CCF on first 130 CCF, \$0.032578/CCF on excess (\$65 max)	gas
Hanover County	\$2.29 + \$0.22188/kWh (\$3 max)	electric
	\$2.58 + \$0.1356/CCF (\$3 max)	gas
City of Harrisonburg	\$0.50 + \$0.0083/kWh (\$15 max)	electric
	\$2.33 + \$0.0775/CCF (\$15 max)	gas
	10% on first \$150	water
Henrico County	\$1.15 + \$0.007603/kWh (\$10 max)	electric
Henry County	20% of min. charge + \$0.009794/kWh (up to \$3), \$0.003183/kWh on excess	electric
	20% of min. charge + \$0.14521/CCF (up to \$3), \$0.04719/CCF on excess	gas
	\$45.00/1,000 gallons on first 4,000 gallons	water

**TABLE 12**

**TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA\***

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Tax Rate (per month)	Type
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 25,000 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	electric
	\$0.676 + \$0.03034/CCF	gas
Louisa County	\$1.72 + \$0.014558/kWh (\$2.25 max)	electric
	\$100.00 + \$0.082/CCF on first 10,000 CCF, \$0.075/CCF on next 40,000 CCF, \$0.07/CCF on next 150,000 CCF, \$0.069/CCF on excess (\$180 max)	gas
Lunenburg County	20% of min. charge + \$0.016260/kWh (\$6 max)	electric
City of Lynchburg	\$0.00375/kWh on first 1,000 kWh, \$0.00260/kWh on excess	electric
	\$1.63 + \$0.00256/CCF	gas
Madison County	20% of min. charge + \$0.013966/kWh (\$20 max)	electric
	20% of min. charge + \$0.15566/CCF (\$20 max)	gas
City of Manassas	\$0.015/kWh (\$100 max)	electric
	\$4.64 + \$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, \$0.01530/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
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

**TABLE 12**

**TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA\***

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Tax Rate (per month)	Type
Nelson County	20% of min. charge + \$0.016443/kWh	electric
	\$16.70/1,000 gallons on first 4,000 gallons, \$5.00/1,000 gallons on excess	water
New Kent County	\$1.15 + \$0.00764/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 + \$0.112805/CCF	gas
City of Poquoson	\$1.15 + \$0.007286/kWh (\$10 max)	electric
	\$1.29 + \$0.068855/CCF (\$10 max)	gas
City of Portsmouth	\$2.29 + \$0.015915/kWh (\$400 max)	electric
	\$4.65 + \$0.10/CCF (\$40 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
	\$5.50/1,000 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
	\$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

**TABLE 12**

**TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA\***

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Tax Rate (per month)	Type
City of Radford	\$0.25/CCF (\$40 max)	gas
Rappahannock County	20% of min. charge + \$0.014676/kWh	electric
City of Richmond	\$2.75 + \$0.11952/kWh on first 1,232 kWh, \$0.001837/kWh on excess	electric
	\$120.00 + \$0.011835/CCF	gas
Richmond County	\$0.015/kWh (\$3 max)	electric
City of Roanoke	greater of 12% of min. charge or \$0.00680/kWh on first 1,000 kWh, \$0.00395/kWh on excess	electric
	greater of 12% of min. charge or \$0.008/CCF	gas
	12% on first \$20,000	water
Roanoke County	\$0.90 + \$0.00640/kWh (\$600 max)	electric
	\$0.90 + \$0.12183/CCF (\$600 max)	gas
	12% on first \$5,000	water
Rockbridge County	20% of min. charge + \$0.014682/kWh (\$10 max)	electric
	20% on first \$50	gas
Rockingham County	\$2.29 + \$0.014674/kWh (\$20 max)	electric
	\$4.65 + \$0.0520/CCF (\$20 max)	gas
Russell County	20% on first \$1,000, 2% on excess	electric
	20% (\$7.50 max)	gas
City of Salem	6% on first \$5,000	electric
	6% on first \$5,000	gas
	6% on first \$5,000	water
Scott County	20% on first \$75	electric
	20% on first \$75	gas
Shenandoah County	10% of min. charge + \$0.007136/kWh (\$15 max)	electric
Smyth County	20% of min. charge + \$0.01260/kWh (\$200 max)	electric
	20% of min. charge + \$0.13842/CCF (\$200 max)	gas
Southampton County	\$2.29 + \$0.015199/kWh on first 3,219 kWh, \$0.000365/kWh on excess (\$1,500 max)	electric
Spotsylvania County	\$1.15 + \$0.007731/kWh on first 3,732 kWh, \$0.000410/kWh on excess	electric
	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
	\$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

**TABLE 12**

**TAXES ON INDUSTRIAL UTILITY BILLS IN VIRGINIA\***

(Calendar Year 2016 or Fiscal Year 2016-2017)

Locality	Tax Rate (per month)	Type
Tazewell County	\$1.50 + \$0.01500/kWh on first 667 kWh, \$0.00105/kWh on excess (\$90 max)	electric
City of Virginia Beach	\$1.72 + \$0.010057/kWh on first 9,151 kWh, \$0.002831/kWh on excess (\$162.50 max)	electric
	\$1.94 + \$0.097668/ CCF on the first 961 CCF, \$0.031362/CCF (\$162.50 max)	gas
	15% on first \$625, 5% on next \$1,375	water
Warren County	\$2.29 + \$0.0047223/kWh on first 5,300 kWh, \$0.0009433/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

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 2016 or Fiscal Year 2016-2017)

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 (32\*) (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 2016 or Fiscal Year 2016-2017)

**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 2016 or Fiscal Year 2016-2017)

**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 2016 or Fiscal Year 2016-2017)

**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 (32\*) (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 2016 or Fiscal Year 2016-2017)

**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 2016 or Fiscal Year 2016-2017)

**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 2016 or Fiscal Year 2016-2017)

**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*

**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*

# CONTACT

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