

GENERAL FUND PROPERTY TAX RATES
FY 2014 - FY 2023
(per \$100 assessed valuation)

Tax Category	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023 Proposed
Real Estate	\$1.085	\$1.090	\$1.090	\$1.130	\$1.130	\$1.150	\$1.150	\$1.150	\$1.140	\$1.140
Public Service	1.085	1.090	1.090	1.130	1.130	1.150	1.150	1.150	1.140	1.140
Personal Property¹	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57	\$4.57
Special Subclass ²	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Machinery and Tools	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57
Research and Development	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57	4.57
Mobile Homes ³	1.085	1.090	1.090	1.130	1.130	1.150	1.150	1.150	1.140	1.140
Public Service	1.085	1.090	1.090	1.130	1.130	1.150	1.150	1.150	1.140	1.140

¹ Includes vehicles owned by individuals, businesses and Public Service Corporations, business furniture and fixtures, and computers.

² On April 30, 1990, the Board of Supervisors established a subclass for personal property taxation purposes. This subclass includes vehicles specifically equipped for the handicapped, privately-owned vans used for van pools, and vehicles belonging to volunteer fire and rescue squad members. The same rate also applies to antique automobiles. In FY 1996, vehicles owned by auxiliary police officers, aircraft and flight simulators, and property owned by homeowners' associations were added to the special subclass. Boats were added in FY 2000 and vehicles owned by reserve deputy sheriffs were included in FY 2007. Beginning in FY 2012, one vehicle owned by a fully disabled veteran is included in this special subclass.

³ In accordance with the [Code of Virginia](#), mobile homes are considered a separate class of Personal Property and are assessed and taxed in the same manner as local real property.