

**GENERAL FUND PROPERTY TAX RATES
FY 1999 - FY 2009
(per \$100 assessed valuation)**

Tax Category	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009 Advertised
Real Estate	\$1.23	\$1.23	\$1.23	\$1.23	\$1.21	\$1.16	\$1.13	\$1.00	\$0.89	\$0.89	\$0.89
Public Service	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.00	0.89	0.89	0.89
Personal Property¹	\$4.57	\$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	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	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	4.57
Mobile Homes ³	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.00	0.89	0.89	0.89
Public Service	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.00	0.89	0.89	0.89

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. Beginning in FY 1996, the special subclass includes vehicles owned by auxiliary police officers, aircraft and flight simulators, and property owned by homeowners' associations. In FY 2000, boats were added to the special subclass. As part of the FY 2007 budget process, the Board of Supervisors included reserve deputy sheriffs in the 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.