GENERAL FUND PROPERTY TAX RATES
FY 1996 - FY 2006
(per $100 assessed valuation)

Tax Category	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006 Advertised	FY 2006 Adopted
Real Estate	$1.16	$1.23	$1.23	$1.23	$1.23	$1.23	$1.23	$1.21	$1.16	$1.13	$1.03	$1.00
Public Service	1.16	1.23	1.23	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.03	1.00
Personal Property[1]	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57	$4.57
Special Subclass[2,3]	0.01	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	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	4.57
Mobile Homes[4]	1.16	1.23	1.23	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.03	1.00
Public Service	1.16	1.23	1.23	1.23	1.23	1.23	1.23	1.21	1.16	1.13	1.03	1.00

[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 of vehicles 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.

[3] Beginning in FY 1996, the special subclass includes vehicles owned by auxiliary police officers, aircraft and flight simulators, and property owned by homeowners' associations. As of FY 2000, the special subclass includes boats.

[4] 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.