Analysis of Suggestions for Improvement as part of the FY 2010 County's Line of Business & Schools Program Review Processes Fall 2008

Request By: Public

Suggestion: Implement varying property tax rates by district.

Response By: Department of Tax Administration

Recommendation:

This suggestion is not permitted by the Virginia Constitution. Specifically, Article X, Section 1 states that "All taxes shall be levied and collected under general laws and shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax." The County is permitted under the Virginia Constitution to provide for a different rate of taxation for tangible personal property owned by elderly and disabled residents of the County who meet certain income and asset criteria.