

**GENERAL FUND PROPERTY TAX RATES
FY 2008 - FY 2017
(per \$100 assessed valuation)**

| Tax Category | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 Proposed |
|--------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------------------|
| Real Estate | \$0.89 | \$0.92 | \$1.04 | \$1.09 | \$1.07 | \$1.075 | \$1.085 | \$1.090 | \$1.090 | \$1.130 |
| Public Service | 0.89 | 0.92 | 1.04 | 1.09 | 1.07 | 1.075 | 1.085 | 1.090 | 1.090 | 1.130 |
| Personal Property ¹ | \$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 | 0.89 | 0.92 | 1.04 | 1.09 | 1.07 | 1.075 | 1.085 | 1.090 | 1.090 | 1.130 |
| Public Service | 0.89 | 0.92 | 1.04 | 1.09 | 1.07 | 1.075 | 1.085 | 1.090 | 1.090 | 1.130 |

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.