



# County of Fairfax, Virginia

## MEMORANDUM

**DATE:** February 12, 2014

**TO:** Infrastructure Financing Committee (IFC)

**FROM:** Susan W. Datta, Chief Financial Officer 

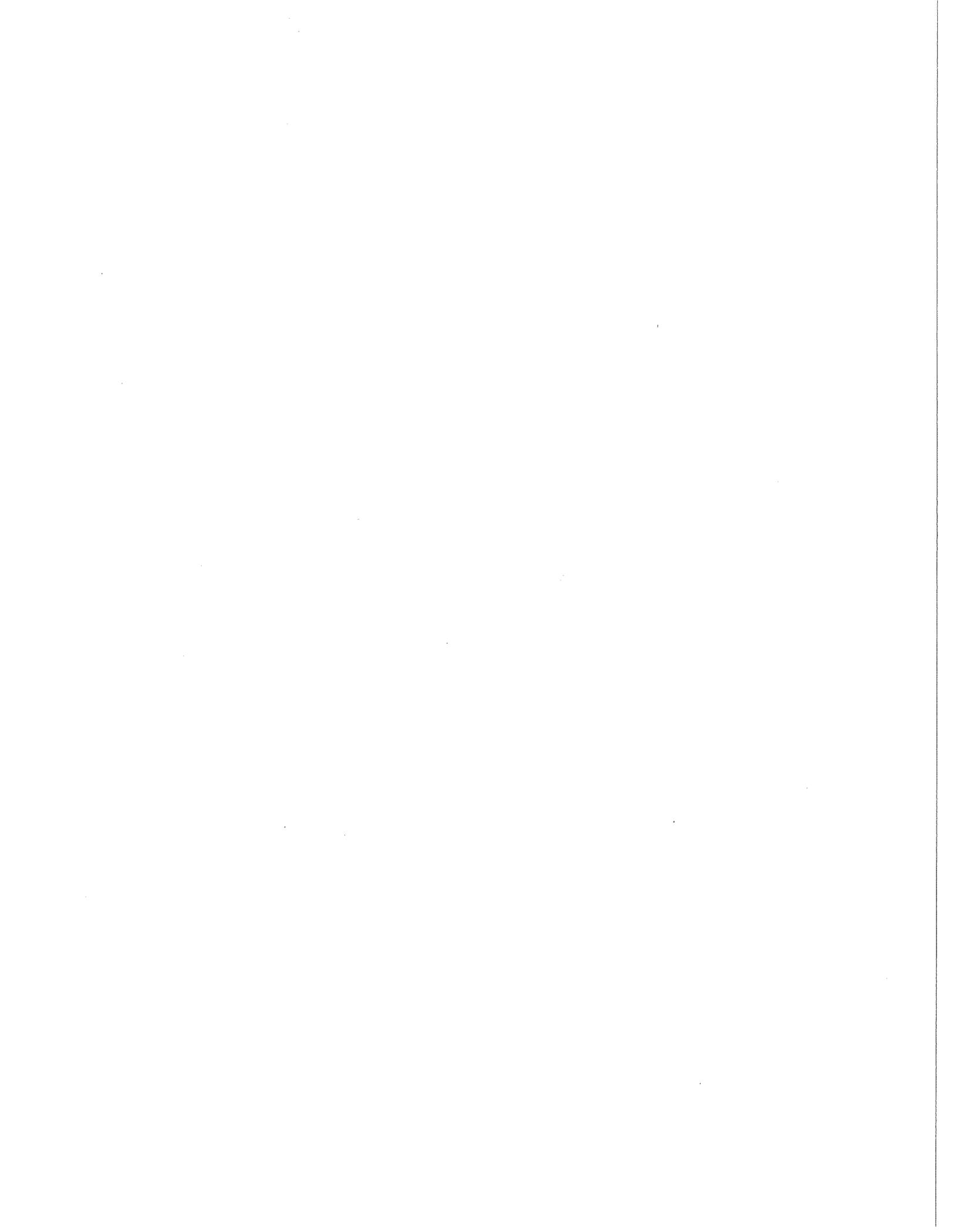
**SUBJECT:** Responses to Committee Questions (Package 6)

Attached for your information are responses to questions presented at the December 4<sup>th</sup> Infrastructure Financing Committee (IFC) meeting. If you need additional information, please contact me.

The following responses are included in this package:

Question Number	Question	Pages
1	What are the pros and cons to a Special Tax District (Service District), or dedicated funding source for school maintenance?	1
2	What types of events may be charged an Admissions Tax and what events are exempted from the tax in the City of Alexandria?	2
3	Provide a comparison of Business, Professional, and Occupational Licenses (BPOL) Tax rates in Virginia localities.	3
4	How does the County's Real Estate Tax rate and average tax bill compare to other jurisdictions?	15

Attachment



## Response to Questions from the Infrastructure Financing Committee December 4, 2013

**Question:** What are the pros and cons to a Special Tax District (Service District), or dedicated funding source for school maintenance.

**Response:** Staff has conducted further research and consulted with the County Attorney's Office and determined that the Code of Virginia specifically states that the adoption of an ordinance creating a service district shall not be levied for or used to pay for schools. An excerpt from the Code of Virginia § 15.2-2403, *Powers of service districts* is provided below.

*Code of Virginia § 15.2-2403(6). Powers of service districts.*

6. *To levy and collect an annual tax upon any property in such service district subject to local taxation to pay, either in whole or in part, the expenses and charges for providing the governmental services authorized by subdivisions 1, 2 and 11 and for constructing, maintaining, and operating such facilities and equipment as may be necessary and desirable in connection therewith; however, such annual tax shall not be levied for or used to pay for schools, police, or general government services not authorized by this section, and the proceeds from such annual tax shall be so segregated as to enable the same to be expended in the district in which raised. Such tax may be levied on taxable real estate zoned for residential, commercial, industrial or other uses, or any combination of such use classification, within the geographic boundaries of the service district; however, such tax shall only be levied upon the specific classification of real estate that the local governing body deems the provided governmental services to benefit. In addition to the tax on property authorized herein, in the City of Virginia Beach, the city council shall have the power to impose a tax on the base transient room rentals, excluding hotels, motels, and travel campgrounds, within such service district at a rate or percentage not higher than five percent which is in addition to any other transient room rental tax imposed by the city. The proceeds from such additional transient room rental tax shall be deposited in a special fund to be used only for the purpose of beach and shoreline management and restoration. Any locality imposing a tax pursuant to this subdivision may base the tax on the full assessed value of the taxable property within the service district, notwithstanding any special use value assessment of property within the service district for land preservation pursuant to Article 4 (§ 58.1-3229 et seq.) of Chapter 32 of Title 58.1, provided the owner of such property has given written consent. In addition to the taxes and assessments described herein, a locality creating a service district may contribute from its general fund any amount of funds it deems appropriate to pay for the governmental services authorized by subdivisions 1, 2, and 11 of this section.*

## Response to Questions from the Infrastructure Financing Committee December 4, 2013

**Question:** What types of events may be charged an Admissions Tax and what events are exempted from the tax in the City of Alexandria?

**Response:** The local Admissions Tax is authorized in §58.1-3818 of the *Code of Virginia* and is a tax that may be imposed on the admission to almost any event. Events potentially subject to the Admissions Tax are classified according to the following six categories:

1. Events from which gross receipts go wholly to charitable purpose(s);
2. Public and private elementary, secondary, and college school-sponsored events, including events sponsored by school-recognized student organizations;
3. Entry into museums, botanical or similar gardens, and zoos;
4. Participation in sporting events;
5. Entry into major league baseball games and events at major league baseball stadiums with a seating capacity of at least 40,000 persons; and,
6. All other admissions.

A locality that levies the tax may choose which of the six categories to impose the tax and can target specific types of events and may charge various rates for different events. Organizations exempt from sales and use taxes are eligible to request that admissions taxes be waived for events where the sole purpose is to raise money for charitable purposes.

The largest two event venues in Fairfax County have restrictions regarding an Admissions tax. Federal law prohibits the County from levying an admissions tax on events at Wolf Trap because it is located on federally owned property. In addition, the Virginia Attorney General ruled in 2009 that an admissions tax could be levied only on non-university events at the Patriot Center.

### City of Alexandria's Admission Tax

The City of Alexandria began levying an Admissions Tax in 2006. The tax is expected to generate \$1.0 million in FY 2014. Alexandria's Admissions Tax applies to for profit entities, i.e., movies, live theater, entertainment concerts and walking tours

According to the City of Alexandria's Code of Ordinances, no admission tax shall be charged:

- 1) For any event, the gross receipts of which go wholly to one or more charitable purposes;
- 2) For any event, the purpose of which is solely to raise money for one or more charitable purposes, and the net receipts of which are utilized by or transferred to one or more entities that are exempt from sales and use tax pursuant to Section 58.1 of the *Code of Virginia*, 1950, as amended;
- 3) For any public or private elementary, secondary or college school-sponsored event, whether or not on school property or at a school facility, including events sponsored by school-recognized student organizations;
- 4) For entry into museums, botanical and similar gardens, and zoos;
- 5) For participation as an entrant in a sporting event.

## Response to Questions from the Infrastructure Financing Committee December 4, 2013

**Question:** Provide a comparison of Business, Professional, and Occupational Licenses (BPOL) Tax rates in Virginia localities.

**Response:** Attached are tables that show detailed BPOL tax rates by locality. These tables are from the *Virginia Local Tax Rates, 2013* published by the Weldon Cooper Center for Public Service. Table 14.2 shows BPOL flat fees and minimum taxes and Table 14.3 shows BPOL Tax rates per \$100 by business category. In addition, the publication provides the median tax rate by business category by type of locality. That information is reproduced below with Fairfax County's rate added for comparison.

**Median BPOL Tax Rates Per \$100 in 2013  
Compared to Fairfax County's Rates**

Business Category	Median Rates*			Fairfax County Rate
	Cities	Counties	Towns	
Contracting	\$0.16	\$0.12	\$0.13	\$0.11
Retail	\$0.20	\$0.15	\$0.15	\$0.17
Repair, Personal Services & Business Services	\$0.36	\$0.20	\$0.19	\$0.19
Financial, Real Estate & Professional Occupations	\$0.58	\$0.31	\$0.25	\$0.31
Wholesale	\$0.12	\$0.05	\$0.05	\$0.04

\*Median rates were calculated by the Weldon Cooper Center for Public Service, *Virginia Local Tax Rates, 2013*

The BPOL tax has been the subject of many studies and proposals for changing, eliminating or reducing the tax. Most recently in October 2013, the Joint Legislative Audit and Review Commission (JLARC) completed a study on the impact of changing the basis of the BPOL tax from gross receipts to net income. JLARC found that this change could reduce local revenue from the tax by about 95 percent statewide. During the gubernatorial race, Terry McAuliffe indicated that if elected he would convene a task force to produce revenue-neutral proposals that would give localities the ability to significantly reduce or eliminate the BPOL tax. In addition, House Bill 434, currently in the 2014 General Assembly would limit localities from raising BPOL rates above that which were in effect as of January 1, 2014. Given these proposals, it may not be prudent to increase BPOL tax rates at this time. However, if increases are proposed, changes to the County's BPOL ordinance would be required after holding a public hearing on the proposed changes.

**Table 14.2**  
**Specific BPOL Fees and Minimum Taxes, 2013**

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
<b>Cities (Note: All cities responded to the survey.)</b>			
Alexandria	N/A	\$50	There is a threshold for all categories except for wholesale of \$10,000 to \$100,000, below which there is a flat tax of \$50. Fee applies to contractors, retailers, and wholesalers.
Bedford	\$30	N/A	
Bristol	\$30	N/A	
Buena Vista	N/A	\$30	
Charlottesville	\$35	N/A	The fee is applied on all gross receipts under \$100,000.
Chesapeake	\$50	N/A	The fee is applied up to a threshold of \$15,000 to \$20,000 depending on the category. Above that, the category tax rate applies.
Colonial Heights	\$35	N/A	
Covington	N/A	\$30	
Danville	\$50	N/A	
Emporia	N/A	\$30	
Fairfax	N/A	N/A	There is no tax for gross receipts under \$10,000. Above that amount, the category tax rate applies to the full amount. If gross receipts < \$10K then no tax, but need a license; if \$10K to \$50K then a flat fee of \$30; if over \$50K in gross receipts, then the tax is whatever rate applies for a given category.
Falls Church	N/A	N/A	
Franklin	N/A	N/A	
Fredericksburg	N/A	\$25	There is a \$25 tax on all gross receipts < \$50K. Receipts between \$50K and \$200K are taxed at \$25 plus the applicable tax rate. If gross receipts are > \$200K, the the applicable rate is applied to the total gross receipts.
Galax	N/A	\$30	
Hampton	\$50	N/A	The category tax rate is applied in full at \$100K gross receipts. Otherwise, just the \$50 fee applies.
Harrisonburg	\$0/\$25/\$50	N/A	There is no fee for gross receipts less than \$10,000. There is a \$25 fee for gross receipts between \$10,001 and \$25,000. There is a \$50 fee for gross receipts between \$25,001 and \$50,000. Except for the wholesale category, businesses grossing \$50,000 or more are subject only to the category tax rate.
Hopewell	\$30	N/A	
Lexington	N/A	\$30	
Lynchburg	N/A	N/A	Businesses grossing over \$100K are subject to the category tax rate on the whole amount. Below that amount, there is no charge.
Manassas	N/A	N/A	
Manassas Park	N/A	N/A	
Martinsville	N/A	\$30	Each business must pay the greater amount of either the \$30 license tax or the category tax rate.
Newport News	\$30/\$50	N/A	The city charges a \$30 fee if total gross receipts are between \$0-\$50K. It charges a \$50 fee if receipts are between \$50,001-\$100K. For gross receipts greater than \$100K, the applicable tax rate is charged.
Norfolk	\$50	N/A	
Norton	N/A	\$30	
Petersburg	\$50	\$50	
Poquoson	N/A	\$30	
Portsmouth	N/A	\$50	
Radford	N/A	\$30	
Richmond	\$30	N/A	The category rate tax is not applied until \$100,000 in gross receipts is reached. Before that, only the fee applies.
Roanoke	\$50	N/A	
Salem	N/A	\$30	
Staunton	N/A	\$30	
Suffolk	\$50	N/A	
Virginia Beach	N/A	\$40	A tax of \$40 for all gross receipts applies between \$0-\$25K. A \$50 tax applies for gross receipts from \$25,001 to \$100K. Anything over \$100K is charged according to the applicable category tax rate.
Waynesboro	N/A	\$30	A tax of \$30 applies for all gross receipts between \$4K-\$15K. Above \$15K the category tax rate applies.
Williamsburg	N/A	\$30	
Winchester	N/A	\$15	A minimum tax of \$15 except for wholesale, where a \$50 tax applies.

Note: See last page of Table 14.2 for abbreviations.  
 N/A Not applicable.

**Table 14.2 Specific BPOL Fees and Minimum Taxes, 2013 (continued)**

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
<b>Counties</b> (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)			
Accomack	\$50	N/A	There is no fee if gross receipts are under \$5,000. If receipts are between \$5,000 and \$100,000 the fee is \$50. If receipts are over \$100,000 there is no fee but the amount is subject to the applicable category tax rate.
Albermarle	\$50	N/A	
Alleghany	\$15	N/A	License fees are as follows: less than \$15K=\$20; \$15K-\$29,999=\$30; \$30K-\$99,999=\$40.
Amelia	N/A	N/A	
Amherst	\$10	N/A	
Arlington	N/A	N/A	
Augusta	N/A	N/A	
Botetourt	N/A	\$10	
Buchanan	N/A	N/A	
Campbell	\$20/\$30/\$40	N/A	
Caroline	N/A	N/A	
Chesterfield	N/A	\$10	
Clarke	\$30	\$30	A minimum tax of \$30 is applied to receipts up to \$60K. Any receipts over \$60K are subject to the applicable tax rate.
Cumberland	N/A	\$30	
Dinwiddie	N/A	\$25	A minimum tax of \$25 applies to all categories except contracting, for which the county applies a \$30 minimum tax.
Fairfax	\$0/\$30/\$50	N/A	The county applies a tiered fee structure. For gross receipts from \$10,000 to \$50,000, the fee is \$30. For gross receipts from \$50,001 through \$100,000 the fee is \$50.
Fauquier	N/A	N/A	A fee of \$30 is imposed on businesses with gross receipts from \$10,000 to \$50,000. A fee of \$50 is imposed for gross receipts from \$50,001 to \$100,000. Above \$100,000 the category tax rate applies. See Table 14.3 for the specific rates by category.
Fluvanna	\$0/\$30/\$50	N/A	
Frederick	\$0/\$30/\$50	N/A	The fee is based on a tiered system of gross receipts. For receipts from \$0 to \$3,999, the fee is \$0; for receipts from \$4,000 to \$14,999, the fee is \$30; for receipts from \$15,000 to \$99,999, the fee is \$50. If gross receipts are \$100,000 or more, the BPOL category tax rate is applied. See Table 14.3 for the specific rates by category.
Gloucester	\$50	N/A	The minimum tax of \$30 applies for gross receipts up to \$18,750. Receipts above that are figured at the category tax rate. See Table 14.3 for the specific rates by category.
Goochland	N/A	\$25	
Greene	N/A	\$20	
Greensville	N/A	\$30	
Halifax	\$30	N/A	A minimum tax of \$100 applies to contractors only.
Hanover	N/A	N/A	
Henrico	N/A	\$30	The \$30 tax applies to gross receipts under \$100,000.
Henry	N/A	\$30	
Isle of Wight	N/A	\$30	
James City	\$30/\$50	N/A	
King George	N/A	\$25	
King William	N/A	\$30	If gross receipts are less than \$50K, a flat tax of \$30 is paid.
Loudoun	N/A	N/A	
Louisa	N/A	N/A	A \$30 fee applies to contractors and home-based businesses with receipts greater than \$4,000. A \$25 fee applies to contractors.
Mathews	\$30	N/A	
Middlesex	\$30	N/A	

Note: See last page of Table 14.2 for abbreviations.  
N/A Not applicable.

**Table 14.2 Specific BPOL Fees and Minimum Taxes, 2013 (continued)**

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
<b>Counties (continued)</b>			
Nelson	\$30	N/A	Businesses must pay the greater of the license tax or the category tax rate based on gross receipts.
New Kent	N/A	\$30	
Northampton	\$30	N/A	The fee is tiered. A \$25 fee is applied if the business has gross receipts between \$1,001 and \$25,000. For gross receipts from \$25,001 to \$50,000 a \$50 fee applies. For gross receipts over \$50,000, the category tax rate is applied. There is no fee if gross receipts are over \$50,000. See Table 14.3 for the specific rates by category.
Nottoway	\$10	N/A	
Page	N/A	\$20	
Powhatan	\$50	N/A	
Prince George	\$25/\$50	N/A	
Prince William	N/A	N/A	The category tax rate is applied only when gross receipts reach \$100K. Above \$100K, the category tax rate is applied to all gross receipts. See Table 14.3 for the specific rates by category.
Pulaski	N/A	\$30	The \$30 tax is applied when gross receipts are less than \$100K. If gross receipts are above \$100K, the category tax rate applies. See Table 14.3 for the specific rates by category.
Roanoke	\$50	N/A	The license fee applies when gross receipts are less than \$100K.
Rockbridge	\$30	N/A	Fees are as follows: \$0-\$4K=\$0; \$4,001-\$10K=\$10; \$10,001-\$25K=\$30; \$25,001-\$50K=\$50; \$50,001 & over category tax rate applies. See Table 14.3 for the specific rates by category.
Southampton	N/A	\$30	
Spotsylvania	N/A	N/A	
Surry	\$30	N/A	
Warren	\$0/\$10/ \$30/\$50	N/A	
York	N/A	N/A	
<b>Towns (Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.)</b>			
Abingdon	N/A	Varies	The minimum taxes are: C, RP, PE, B: \$25; R, RE, F, PR: \$20; and W: \$30.
Altavista	\$30	\$30	
Amherst	N/A	\$30	The fee is based on a tiered system of gross receipts: \$0-\$30K is \$30; \$30,001-\$40K is \$35; \$40,001-\$45K is \$40; \$45,001-\$50K is \$50. If gross receipts are greater than \$50K, the category tax rate is applied. See Table 14.3 for the specific rates by category.
Appalachia	N/A	N/A	
Appomattox	N/A	N/A	
Ashland	N/A	\$30	
Big Stone Gap	\$30	N/A	
Blacksburg	\$30/\$35/ \$40/\$50	N/A	
Blackstone	N/A	N/A	
Bluefield	N/A	\$10	
Boones Mill	N/A	\$25	
Boyce	\$30	N/A	
Boydton	\$30	N/A	
Boykins	\$30	N/A	
Bridgewater	N/A	\$20	The town charges the greater of the fee or the percentage of gross receipts based on the category tax rate. See Table 14.3 for the specific rates by category.
Broadway	N/A	\$25	
Brookneal	N/A	\$30	
Buchanan	N/A	\$25	
Cape Charles	\$30	N/A	
Cedar Bluff	N/A	\$30	
Charlotte Court House	\$30	N/A	
Chase City	N/A	\$30	
Chatham	N/A	\$30	
Cheriton	\$60	N/A	
Chilhowie	N/A	N/A	

Note: See last page of Table 14.2 for abbreviations.  
N/A Not applicable.

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**Table 14.2 Specific BPOL Fees and Minimum Taxes, 2013 (continued)**

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications	
<b>Towns (continued)</b>				
Christiansburg	\$60	N/A	The tax is the greater of the category tax rate times gross receipts or \$30. See Table 14.3 for the specific rates by category.	
Clarksville	N/A	\$30		
Clifton Forge	\$28.50	N/A	The fee is for first year licenses:	
Clinchport	N/A	N/A		
Clintwood	N/A	\$30	For gross receipts up to \$1,000 the minimum tax applies. After that, the category tax rate is added to the minimum. The minimum tax is \$30 for the F, RE, and PR categories. See Table 14.3 for the specific rates by category.	
Colonial Beach	N/A	N/A		
Courtland	N/A	\$10		
Craigsville	N/A	N/A		
Crewe	N/A	N/A		
Culpeper	N/A	\$30	The \$20 license fee is credited against the license tax. If the fee is greater than the tax, no tax is due.	
Damascus	\$50	N/A		
Dayton	\$20	N/A	The \$20 fee is credited against the tax. No tax is charged until the gross receipts cause collection from category tax rate to be greater than fee. See Table 14.3 for the specific rates by category.	
Dillwyn	\$20	N/A		
Drakes Branch	N/A	N/A	If gross receipts are less than \$15,000 then the minimum \$18 tax applies. The category tax rate is applied on the following schedule of gross receipts: \$15,001-\$50,000: \$0.13/\$100 tax; \$50,001-\$150,000: \$0.11/\$100 tax; if over \$150,000 then \$0.09/\$100 tax. See Table 14.3 for the specific rates by category.	
Dublin	N/A	\$30		
Duffield	N/A	N/A		
Dumfries	N/A	\$30		
Eastville	\$30	N/A		
Edinburg	N/A	\$18		
Farmville	\$10	N/A		
Fincastle	N/A	\$10	Businesses that don't exceed \$5,000 in gross receipts may purchase license; otherwise, category tax rate applies at rate of \$0.20/\$100 for the first \$100,000 in gross receipts and \$0.10/\$100 for anything over \$100,000. See Table 14.3 for the specific rates by category.	
Floyd	\$30	N/A		
Front Royal	N/A	N/A		
Gate City	N/A	N/A		
Glade Spring	N/A	\$30		
Glen Lyn	\$15	\$15		
Goshen	N/A	N/A		
Gretna	N/A	\$30		
Grundy	\$15	N/A		
Hallfax	\$20	N/A		A license tax of \$30 is applied to businesses with gross receipts up to \$50,000. The tax is \$50 for businesses with gross receipts between \$50,001 and \$100,000 (unless the category tax rate calculation is less). See Table 14.3 for the specific rates by category.
Hamilton	N/A	\$30		
Haymarket	N/A	\$35		
Haysi	\$30	N/A		
Herndon	N/A	\$30		
Hillsville	\$30	N/A	Businesses are require to pay a \$30 fee or the given category tax rate, whichever is greater. See Table 14.3 for the specific rates by category.	
Honaker	\$25	N/A		
Hurt	N/A	\$30		
Independence	N/A	\$30		
Iron Gate	\$30	N/A		
Irvington	N/A	N/A		

Note: See last page of Table 14.2 for abbreviations.  
N/A Not applicable.

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**Table 14.2 Specific BPOL Fees and Minimum Taxes, 2013 (continued)**

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
<b>Towns (continued)</b>			
Ivor	\$25	N/A	Fee is credited against receipts from the category tax rate. See Table 14.3 for the specific rates by category.
Kenbridge	N/A	N/A	
Keysville	N/A	\$30	
Kilmarnock	\$30	\$30	
La Crosse	N/A	N/A	Fee is \$30 for contractors and \$20 for retailers and wholesalers. If receipts are over \$50,000, then the tax is based on the category rate. See Table 14.3 for the specific rates by category.
Lawrenceville	\$30	N/A	
Lebanon	\$30	N/A	
Leesburg	\$20	N/A	
Louisa	\$30	N/A	If gross receipts are \$20,000 or less (\$25,000 for contracting), the business must pay a \$34 minimum tax. Once above the threshold, the business must pay the category rate for total gross receipts. See Table 14.3 for the specific rates by category.
Lovettsville	N/A	\$34	
Luray	N/A	\$30	If gross receipts are below \$10,000, a minimum tax of \$10 is charged. Above \$10,000 the category tax rate is applied to receipts exceeding the threshold. See Table 14.3 for the specific rates by category.
Madison	N/A	N/A	
Marion	N/A	\$30	
Middletown	\$30	\$30	
Mineral	\$25	N/A	
Monterey	N/A	N/A	
Montross	\$30	N/A	
Narrows	N/A	\$32.25	
Nassawaddox	N/A	N/A	
New Market	N/A	\$10	
Occoquan	N/A	\$30	
Pearisburg	N/A	\$30	
Pembroke	\$30	N/A	
Pound	\$30	N/A	
Pulaski	\$30	N/A	
Purcellville	N/A	\$20	
Rocky Mount	N/A	\$10	
Round Hill	N/A	\$30	
Rural Retreat	N/A	\$10	
Saint Paul	N/A	\$30	
Saltville	N/A	\$30	
Scottsville	\$30	N/A	
Smithfield	N/A	\$30	
South Boston	N/A	\$30	
South Hill	N/A	\$30	
Stanley	N/A	\$30	
Stephens City	N/A	\$15	
Strasburg	N/A	\$15	
Surry	\$30	N/A	
Tappahanock	N/A	\$25	Gross receipts under \$12,000 require a minimum fee of \$15. The license fee for contracting is \$28; for retailing \$25; for RP, PE, B, F, RE, and PR \$30.
Tazewell	N/A	\$20	
The Plains	\$20	N/A	There is a \$50 fee for \$0-\$99,999 in gross receipts; a \$75 fee for \$100K-\$200K in gross receipts; and a \$100 fee for gross receipts above \$200K.
Timberville	N/A	\$50	
Troutville	\$10	N/A	
Urbanna	Varies	N/A	

Note: See last page of Table 14.2 for abbreviations.  
N/A Not applicable.

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**Table 14.2 Specific BPOL Fees and Minimum Taxes, 2013 (continued)**

Locality	Fee	Minimum Tax	Description of Tax and Fee Classifications
<b>Towns (continued)</b>			
Victoria	N/A	\$30	
Vienna	N/A	\$30	
Vinton	N/A	\$30	
Virgillina	\$30	\$30	
Wachapreague	\$30	N/A	
Wakefield	N/A	N/A	
Warrenton	N/A	\$30	
Warsaw	N/A	N/A	The category tax rate for contractors doesn't apply if the office is located in Warsaw or until a threshold of \$25,000 is reached. See Table 14.3 for the specific rates by category.
Waverly	N/A	\$25	
West Point	N/A	\$30	
Windsor	N/A	\$30	
Wise	N/A	\$30	
Woodstock	N/A	N/A	
Wytheville	N/A	\$30	

N/A Not applicable.

Key to abbreviations:

B: Business Service	MO: Mail Order	R: Retail
C: Contractors	M: Millions	RE: Real Estate
F: Financial	P: Based on Purchases for Sale	RP: Repair
GR: Based on Gross Receipts	PE: Personal Service	W: Wholesale
K: Thousands	PR: Professional	

**Table 14.3**  
**Specific BPOL Tax Rates per \$100 by Business Category, 2013**

Locality	Contracting	Retail	Repair, Personal, & Business Svcs.†	Financial, Real Estate & Prof. Svcs.†	Wholesale Gross Receipts or Gross Purchases
<b>Cities (Note: All cities responded to the survey.)</b>					
Alexandria	\$0.16	\$0.20	\$0.35	\$0.35/ \$0.58 PR	\$0.05 P
Bristol	\$0.16	\$0.20	\$0.20	\$0.20/\$0.50 F	Varies P
Buena Vista	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Charlottesville	\$0.16	\$0.20	\$0.36 PE	\$0.58 RE	\$0.25 P
Chesapeake	\$0.16	\$0.20	\$0.30 RP	\$0.50 F	\$0.12 P
Colonial Heights	\$0.15	\$0.20	\$0.36 <sup>a</sup>	\$0.58 <sup>b</sup>	\$0.05 P
Covington	\$0.16	\$0.20	\$0.35	\$0.57	\$0.12 GR
Danville	\$0.16	\$0.20	\$0.36	\$0.58	\$0.15 P
Emporia	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Fairfax	\$0.16	\$0.20	\$0.27*	\$0.40	\$0.05 P
Falls Church	\$0.16	\$0.19	\$0.36*	\$0.52	\$0.08 GR
Franklin	\$0.15	\$0.20	\$0.30*	\$0.58	\$0.10 P
Fredericksburg	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Galax	\$0.16	\$0.20	\$0.20	\$0.58	\$0.05 P
Hampton	\$0.16	\$0.20	\$0.36*	\$0.58	\$0.15 P
Harrisonburg	\$0.16	\$0.20	\$0.20	\$0.58	\$0.17 GR
Hopewell	\$0.16	\$0.20	\$0.36*	\$0.58	\$0.25 GR
Lexington	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Lynchburg	\$0.16	\$0.20	\$0.36	\$0.58	>\$100K=\$0.28 P
Manassas	\$0.10	\$0.12	\$0.22*	\$0.33/ \$0.35 F	\$0.05 GR
Manassas Park	\$0.10	\$0.15	\$0.18	\$0.35	>\$10K=\$0.05 P
Martinsville	\$0.10	\$0.20	\$0.36*	\$0.58	\$0.05 P
Newport News	\$0.15	\$0.20	\$0.36	\$0.58	>\$10K=\$0.20 P
Norfolk	\$0.16	\$0.20	\$0.36	\$0.58	\$0.15 P
Norton	\$0.16	\$0.20	\$0.36	\$0.50	\$0.25 P
Petersburg	\$0.16	\$0.20	\$0.32*	\$0.58	\$0.25 P <sup>c</sup>
Poquoson	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Portsmouth	\$0.16	\$0.20	\$0.36	\$0.58	\$0.15 P
Radford	\$0.125	\$0.135	\$0.14	\$0.365	\$0.07 P
Richmond	\$0.19	\$0.20	\$0.36	\$0.58	\$0.22 P
Roanoke	\$0.16	\$0.20	\$0.36	\$0.58	\$0.26 P
Salem	\$0.16	\$0.20	\$0.36	\$0.58	\$0.13 P
Staunton	\$0.16	\$0.20	\$0.36*	\$0.40	\$0.50 P <sup>d</sup>
Suffolk	\$0.16	\$0.20	\$0.36	\$0.58	\$0.09 P
Virginia Beach	\$0.16	\$0.20	\$0.36	\$0.58	\$0.12 P
Waynesboro	\$0.16	\$0.20	\$0.36	\$0.58	\$0.15 P
Williamsburg	\$0.16	\$0.20	\$0.36*	\$0.58	\$0.05 GR
Winchester	\$0.16	\$0.20	\$0.36*	\$0.58	\$0.20 P
<b>Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)</b>					
Albemarle	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Alleghany	\$0.08	\$0.10	\$0.18 RP, PE	\$0.29 F, RE	\$0.05 P
Amelia	\$0.16	\$0.05	\$0.09	\$0.15	\$0.05 GR
Amherst	\$0.13	N/A	\$0.31*	\$0.50	N/A
Arlington	\$0.16	\$0.20	\$0.35	\$0.36	>\$100K=\$0.08 GR

Note: See last page of Table 14.3 for abbreviations.  
 N/A Not applicable.

- \* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are taxed in the retail category or they are not taxed.
- † If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.
- <sup>a</sup> In the city of Chesapeake for gross receipts exceeding \$500,000, the tax rate is \$0.30/\$100.
- <sup>b</sup> In the city of Chesapeake the rate for P and RE is always \$0.58/\$100. F is charged a rate of \$0.58/\$100 on the first \$1M gross receipts. For receipts greater than \$1M, the rate is \$0.12/\$100.
- <sup>c</sup> The city of Petersburg uses a tier structure for its wholesale rate. If purchases are less than \$100,000 the rate is \$0.25/\$100. For purchases from \$100,001 to \$200,000 the rate is \$0.15/\$100. For purchases over \$200,000 the rate is \$0.10/\$100.
- <sup>d</sup> The city of Staunton uses a minimum tax/tier structure combination. For purchases up to \$10,000 there is a \$100 minimum tax. For purchases between \$10,001 and \$50,000 the tax is \$100 plus a rate of \$0.50/\$100 for those purchases exceeding the first \$10,000. For purchases above \$50,000, the tax is \$300 plus a rate of \$0.12/\$100 for those purchases exceeding \$50,000.

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Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2013 (continued)

Locality	Contracting	Retail	Repair, Personal, & Business Svcs.†	Financial, Real Estate & Prof. Svcs.†	Wholesale Gross Receipts or Gross Purchases
Counties (continued)					
Augusta	\$0.16	\$0.20	\$0.30*	\$0.30	\$0.05 GR
Botetourt	\$0.08	\$0.10	\$0.18	\$0.29	\$0.05 P
Campbell	\$0.16	\$0.20	\$0.35	\$0.50	\$0.05 P
Caroline	\$0.12	\$0.15	\$0.19	\$0.49	\$0.05 P
Chesterfield	\$0.14	\$0.19	\$0.20	\$0.20	\$0.10 P
Cumberland	\$0.05	\$0.05	\$0.05	\$0.10	\$0.05 GR
Dinwiddie	\$0.14	\$0.16	\$0.30	\$0.45	\$0.05 GR
Fairfax	\$0.11	\$0.17	\$0.19	\$0.31	\$0.04 P
Fauquier	\$0.085	\$0.10	\$0.187	\$0.2975	\$0.04 P
Frederick	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Gloucester	\$0.10	\$0.10 <sup>e</sup>	\$0.10	\$0.12	\$0.05 P
Goochland	\$0.10	\$0.05	\$0.10 B, PE \$0.05 RP	\$0.15	\$0.02 P
Greene	\$0.12	\$0.15	\$0.27	\$0.44	\$0.04 P
Greensville	\$0.16	\$0.16	\$0.30	\$0.40	\$0.05 P
Hallfax	\$0.08	\$0.10	\$0.18	\$0.29	\$0.02 GR
Hanover	\$0.10	N/A	N/A	N/A	N/A
Henrico	\$0.15	\$0.20	\$0.20	\$0.20	Varies P <sup>f</sup>
Henry <sup>g</sup>	\$0.025	\$0.15	\$0.15	\$0.25	\$0.05 P
Isle of Wight	\$0.10	\$0.12	\$0.20	\$0.35	\$0.05 P
James City	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
King George	\$0.12	\$0.10	\$0.10	\$0.25	\$0.05 P
King William	\$0.16	\$0.20	\$0.26	\$0.48	\$0.05 GR
Loudoun	\$0.13	\$0.17	\$0.16 R \$0.17 B \$0.23 PE	\$0.33	\$0.05 P
Louisa	\$0.16	N/A	N/A	N/A	N/A
Mathews	\$0.05	\$0.15	\$0.05*	\$0.15	\$0.05 GR
Middlesex	\$0.05	\$0.07	\$0.12	\$0.19	\$0.02 P
New Kent	\$0.12	\$0.15	\$0.27	\$0.44	\$0.04 GR
Nottoway	\$0.04	\$0.05	\$0.09	\$0.15	\$0.02 P
Page	\$0.10	\$0.10	\$0.20	\$0.30	\$0.05 GR
Prince George	\$0.16	\$0.15	\$0.20	\$0.20	N/A
Prince William	\$0.13	\$0.17	\$0.21	\$0.33	> \$100K = \$0.05 P
Pulaski	\$0.14	\$0.20	\$0.15	\$0.07	\$0.05 P
Roanoke	\$0.16	\$0.20	\$0.36	\$0.58	\$0.05 P
Rockbridge	\$0.10	\$0.13	\$0.23	\$0.38	\$0.05 GR
Southampton	\$0.10	N/A	\$0.25*	\$0.58	\$0.05 P
Spotsylvania	\$0.08	\$0.10	\$0.18*	\$0.29	\$0.02 P
Surry	\$0.10	\$0.15	\$0.20*	\$0.30	\$0.05 GR
Warren	\$0.11	\$0.14	\$0.25*	\$0.39	\$0.03 P
York	\$0.16	\$0.20	\$0.36*	\$0.58	\$0.05 P

Note: See last page of Table 14.3 for abbreviations.

N/A Not applicable.

\* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are assessed a tax based on the retail category or they are not assessed.

† If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.

<sup>e</sup> In Gloucester County, retail businesses are taxed at \$0.10/\$100 on the first \$200,000 in gross receipts. Receipts over that are taxed at \$0.20/\$100.

<sup>f</sup> Henrico County uses a minimum tax/tiered rate combination. For gross purchases up to \$10,000, the tax is \$25. For more than 10K to \$5M the rate is \$0.20/\$100. For greater than \$5M to \$15M, the rate is \$0.15/\$100. For greater than \$15M to \$25M, the rate is \$0.10/\$100. For greater than \$25M to \$50M, the rate is \$0.05/\$100. For greater than \$50M to \$100M, the rate is \$0.025/\$100. Any gross purchases over \$100M are taxed at \$0.0125/\$100.

<sup>g</sup> Henry County charges a tax of \$30 on gross receipts (purchases for wholesale businesses) up to \$100,000. Amounts over \$100,000 are subject to the given category tax.

**Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2013 (continued)**

Locality	Contracting	Retail	Repair, Personal, & Business Svcs. <sup>†</sup>	Financial, Real Estate & Prof. Svcs. <sup>†</sup>	Wholesale Gross Receipts or Gross Purchases
Towns (Note: Towns that answered "not applicable" for all items in this table are excluded. For a listing of town respondents and non-respondents, see Appendix B.)					
Abingdon	\$0.10	\$0.20	\$0.18	\$0.20	\$0.05 P
Altavista	\$0.06	\$0.085	\$0.12	\$0.085	\$0.04 GR
Amherst	\$0.16	\$0.10	\$0.31	\$0.50	\$0.04 GR
Appalachia	\$0.15	\$0.20	\$0.36	\$0.40	\$0.25 P
Appomattox	\$0.10	\$0.10	\$0.10	\$0.10	\$0.05 GR
Ashland	\$0.07	\$0.07	\$0.07*	\$0.07	\$0.05 GR
Big Stone Gap	\$0.16	\$0.20	\$0.20	\$0.40	\$0.13 P
Blacksburg	\$0.10	\$0.20	\$0.23	\$0.37	\$0.05 P
Blackstone	\$0.11	\$0.11	\$0.20	\$0.20	\$0.05 P
Bluefield	\$0.15	\$0.16	\$0.21	\$0.41	\$0.05 P
Boones Mill	\$0.16	\$0.125	\$0.15	\$0.45	N/A
Boydton	\$0.12	\$0.12	\$0.12	\$0.12	\$0.05 GR
Boykins	\$0.05	\$0.03	\$0.03	\$0.03	N/A
Bridgewater	\$0.12	\$0.15	\$0.15	\$0.435	\$0.05 GR
Broadway	\$0.08	\$0.08	\$0.08	\$0.20	\$0.03 P
Brookneal	\$0.13	\$0.13	\$0.13	\$0.13	\$0.05 P
Buchanan	\$0.10	\$0.10	\$0.10	\$0.15	N/A
Cape Charles	\$0.16	\$0.20	\$0.36 RP, PE	\$0.58 F, RE	\$0.05 P
Cedar Bluff	\$0.15	\$0.15	\$0.15	\$0.15	\$0.05 P
Chase City	\$0.14	\$0.14	\$0.22	\$0.30	\$0.05 P
Chatham	\$0.16	\$0.20	\$0.20	\$0.20	\$0.05 GR
Chilhowie	\$0.155	\$0.155	\$0.155	\$0.155	\$0.05 P
Christiansburg	\$0.13	\$0.175	\$0.28	\$0.39	\$0.05 P
Clarksville	\$0.16	\$0.15	\$0.17 B, PE \$0.22 RP	\$0.32 RE, PR \$0.27 F	\$0.05 GR
Clifton Forge	\$0.15	\$0.19	\$0.34	\$0.55	\$0.24 GR
Clintwood	\$0.15	\$0.15	\$0.15	\$0.20	N/A
Colonial Beach	\$0.16	\$0.20	\$0.36	\$0.58	N/A
Courtland	\$0.02	\$0.02	\$0.02	\$0.55	N/A
Crewe	\$0.15	\$0.15	N/A	N/A	\$0.15 GR
Culpeper	\$0.10	\$0.10	\$0.18	\$0.29	\$0.05 P
Damascus	\$0.20 <sup>h</sup>	\$0.20	\$0.20	\$0.20	\$0.05 P
Dayton	\$0.12	\$0.15	\$0.20*	\$0.30	\$0.05 P
Dillwyn	\$0.08	\$0.08	\$0.08	\$0.08	\$0.05 P
Dublin	\$0.14	\$0.16	\$0.07	\$0.15	\$0.05 P
Dumfries	\$0.102	\$0.135	\$0.19 RP, PE	\$0.30 F, RE	\$0.05 GR
Edinburg	\$0.13 <sup>i</sup>	\$0.13 <sup>i</sup>	\$0.13 <sup>i</sup>	\$0.15	\$0.05 GR
Farmville	\$0.16	\$0.20	\$0.36	\$0.45	\$0.20 P
Fincastle	\$0.06	\$0.08	\$0.14	\$0.23	\$0.04 P
Floyd	\$0.10	\$0.12	\$0.23	\$0.23	\$0.05 GR
Front Royal	\$0.08	\$0.12	\$0.20	\$0.36	\$0.01 GR
Glade Spring	\$0.16	\$0.20	\$0.22	\$0.25	\$0.13 GR
Glen Lyn	\$0.10	\$0.10	\$0.10	\$0.10	N/A
Gretna	\$0.13	\$0.13	\$0.13	\$0.13	\$0.13 GR
Grundy	\$0.20 <sup>j</sup>	\$0.20	\$0.20	\$0.20	\$0.05 GR
Hallfax	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10 GR

Note: See last page of Table 14.3 for abbreviations.

N/A Not applicable.

\* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are assessed a tax based on the retail category or they are not assessed.

† If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.

<sup>h</sup> This number was confirmed by the town of Damascus.

<sup>i</sup> For the town of Edinburg the tax rate breaks down as follows: If gross receipts are less than \$15K, then the tax is \$15; \$15,001-\$50K, then rate is \$0.13/\$100; \$50,001-\$150K, then rate is \$0.11/\$100; if greater than \$150K, then rate is \$0.09/\$100.

<sup>j</sup> The town of Grundy charges \$0.20/\$100 on the first \$100,000 of receipts and \$0.10/\$100 thereafter.

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**Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2013 (continued)**

Locality	Contracting	Retail	Repair, Personal, & Business Svcs. <sup>†</sup>	Financial, Real Estate & Prof. Svcs. <sup>†</sup>	Wholesale Gross Receipts or Gross Purchases
<b>Towns (continued)</b>					
Hamilton	\$0.09	\$0.17	\$0.23	\$0.33	\$0.05 P
Haymarket	\$0.15	\$0.10	\$0.10	\$0.30	\$0.05 P
Haysi	\$0.16	\$0.20	\$0.20	\$0.30	\$0.05 P
Herndon	\$0.13	\$0.13	\$0.21	\$0.40	\$0.05 P
Hillsville <sup>k</sup>	\$0.15	\$0.15	\$0.15	\$0.15	\$0.05 P
Honaker	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10 GR
Hurt	\$0.10	\$0.15	\$0.22	\$0.15	\$0.05 P
Independence <sup>l</sup>	Varies <sup>l</sup>	\$0.15	\$0.15	\$0.20	\$0.15 GR
Iron Gate	\$0.15	\$0.15	\$0.15	\$0.15	\$0.15 GR
Kenbridge	\$0.10	\$0.12	\$0.20	\$0.25	\$0.05 P
Keysville	\$0.04	\$0.04	\$0.04	\$0.04	\$0.02 P
Kilmarnock	\$0.12	\$0.12	\$0.12 P, RP \$0.18 PE	\$0.35	\$0.02 P
La Crosse	\$0.10	\$0.10	\$0.20	\$0.30	\$0.03 P
Lawrenceville	\$0.08	\$0.10	\$0.18	\$0.30	\$0.08 GR
Lebanon	N/A	\$0.10	\$0.10	\$0.25	\$0.05 GR
Leesburg	\$0.10	\$0.10	\$0.20 B, PE \$0.15 RP	\$0.20	\$0.08 GR
Louisa	\$0.16	\$0.175	\$0.175	\$0.175	\$0.05 GR
Lovettsville	\$0.17	\$0.17	\$0.17	\$0.17	\$0.05 GR
Luray	\$0.10	\$0.12	\$0.25*	\$0.25	\$0.05 P
Marion	\$0.16	\$0.20	\$0.20	\$0.40	\$0.05 P
Middletown	\$0.16	\$0.20	\$0.20	\$0.20	\$0.05 GR
Mineral	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14 GR
Narrows	\$0.17	\$0.28	\$0.20	\$0.215	N/A
New Market	\$0.10	\$0.10	\$0.10	\$0.10	\$0.05 P
Occoquan	\$0.16	\$0.20	\$0.20	\$0.33	\$0.05 P
Pearisburg	\$0.16	\$0.20	\$0.36	\$0.28	\$0.05 GR
Pembroke	\$0.16	\$0.20	\$0.30	\$0.58	\$0.15 GR
Pound	\$0.08	\$0.10	\$0.18	\$0.25	\$0.05 GR
Pulaski	\$0.16	\$0.16	\$0.20	\$0.40	\$0.13 GR <sup>m</sup>
Purcellville	\$0.14	\$0.17	\$0.17	\$0.17	\$0.05 P
Rocky Mount	\$0.16	\$0.13	\$0.30	\$0.50	\$0.05 P
Round Hill	\$0.16	\$0.16	\$0.24 B, PE \$0.16 RP	\$0.24	\$0.05 GR
Rural Retreat	\$0.10	\$0.10	\$0.10	\$0.10	\$0.05 GR
Saint Paul	\$0.16	\$0.17	\$0.17	\$0.30	\$0.13 GR
Saltville	\$0.08	\$0.20	\$0.18	\$0.29	N/A
Scottsville	\$0.15	\$0.20	\$0.36 RP, PE	\$0.58 F, RE	\$0.05 P
Smithfield <sup>n</sup>	\$0.10	\$0.12	\$0.20	\$0.35	\$0.05 P
South Boston	\$0.08	\$0.10	\$0.18	\$0.29	\$0.10 P
South Hill	\$0.16	\$0.14	\$0.30	\$0.40	\$0.05 P
Stanley	\$0.10	\$0.17	\$0.25	\$0.25	\$0.05 GR

Note: See last page of Table 14.3 for abbreviations.

N/A Not applicable.

\* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are assessed a tax based on the retail category or they are not assessed.

<sup>†</sup> If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.

<sup>k</sup> The town of Hillsville taxes at the greater of a \$30 minimum tax or the given category tax rate.

<sup>l</sup> The town of Independence assigns a flat tax based on the amount of gross receipts using the following schedule: \$1K-\$5K: \$5; \$5,001-\$10K: \$10; \$10,001-\$20K: \$15; \$20,001-\$50K: \$20; \$50,001-\$100K: \$50; \$100,001-\$150K: \$100; \$150,001-\$300K: \$150; over \$300K: \$250.

<sup>m</sup> The town of Pulaski charges a tiered rate of \$0.013/\$100 for the first \$2 million of gross receipts, \$0.05/\$100 for the next million, and \$0.01/\$100 for any receipts above \$3 million.

<sup>n</sup> In the town of Smithfield, the contracting rate is \$0.10 per \$100 up to \$1.5M. Add an additional \$0.0666 per \$100 for gross receipts over \$1.5M. The retail rate is \$0.12 per \$100 up to \$1.5M in gross receipts. Add an additional \$0.08 per \$100 for gross receipts over \$1.5M. The repair, business, and personal rate is \$0.20 per \$100 up to \$1.5M. Add an additional \$0.133 per \$100 for gross receipts over \$1.5M. The financial, real estate, and professional rate is \$0.35 per \$100 up to \$1.5M. Add an additional \$0.233 per \$100 for gross receipts over \$1.5M.

**Table 14.3 Specific BPOL Tax Rates per \$100 by Business Category, 2013 (continued)**

Locality	Contracting	Retail	Repair, Personal, & Business Svcs.†	Financial, Real Estate & Prof. Svcs.†	Wholesale Gross Receipts or Gross Purchases
<b>Towns (continued)</b>					
Stephens City	\$0.15	\$0.15	\$0.15	\$0.15	\$0.05 GR
Strasburg	\$0.11	\$0.13	\$0.13	\$0.19	\$0.05 P
Surry	\$0.10	\$0.10	\$0.15	\$0.25	\$0.03 P
Tappahannock	\$0.15	\$0.20 <sup>o</sup>	\$0.35	\$0.54	\$0.05 GR
Tazewell	\$0.15	\$0.15	\$0.15 RP, PE	\$0.15 F, RE	\$0.15 GR
The Plains	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14 GR
Timberville	\$0.13	\$0.13	\$0.13	\$0.35	\$0.06 P
Troutville	\$0.07	\$0.08	\$0.15	\$0.22	\$0.22 GR
Victoria	\$0.16	\$0.15	\$0.20	\$0.20	\$0.05 GR
Vienna	\$0.12	\$0.17	\$0.22	\$0.52	\$0.10 GR
Vinton	\$0.16	\$0.20	\$0.30*	\$0.35	\$0.05 GR
Virgilina	N/A	N/A	N/A	N/A	\$0.04 GR
Warrenton	\$0.085	\$0.10	\$0.187	\$0.2975	\$0.04 GR
Warsaw	\$0.07	\$0.08 <sup>p</sup>	\$0.15	\$0.07 F \$0.15 RE \$0.19 PR	\$0.05 P
Waverly	\$0.10	\$0.12	\$0.18	\$0.40	\$0.05 P
West Point	\$0.16	\$0.20	\$0.36 RP, PE	\$0.50 F, RE	\$0.05 GR
Windsor	< \$1.5M=\$0.10 ≥ \$1.5M=\$0.08	< \$1.5M=\$0.12 ≥ \$1.5M=\$0.08	< \$1.5M=\$0.20 ≥ \$1.5M=\$0.133	< \$1.5M=\$0.35 ≥ \$1.5M=\$0.223	\$0.05 P
Wise	\$0.15	\$0.20	\$0.20	\$0.25	\$0.05 P
Woodstock	\$0.10	\$0.13	\$0.13	\$0.18	\$0.05 GR
Wytheville	\$0.13	\$0.17	\$0.25	\$0.35	\$0.05 P

N/A Not applicable.

\* An asterisk indicates that the locality applies the tax rate of this category on its mail-order based businesses. Otherwise, mail-order based businesses are assessed a tax based on the retail category or they are not assessed.

† If a lone general rate is shown, it applies to the three categories. If a general rate is shown, followed by one or more categories, the general rate applies except for the listed categories. If no general rate is shown, but category rates are shown, then only categories listed are taxed.

<sup>o</sup> The town of Tappahannock charges \$0.15/\$100 tax rate for mail order receipts.

<sup>p</sup> The town of Warsaw uses a tier structure to assess the retail tax. For receipts less than \$1M the rate is \$0.08/\$100. For receipts between \$1M and \$3M the rate is \$0.06/\$100. For receipts between \$3M and \$5M the rate is \$0.05/\$100. For receipts over \$5M the rate is \$0.03/\$100.

Key to abbreviations:

B: Business Service	MO: Mail Order	R: Retail
C: Contractors	M: Millions	RE: Real Estate
F: Financial	P: Based on Purchases for Sale	RP: Repair
GR: Based on Gross Receipts	PE: Personal Service	W: Wholesale
K: Thousands	PR: Professional	

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## Response to Questions from the Infrastructure Financing Committee December 4, 2013

**Question:** How does the County's Real Estate Tax rate and average tax bill compare to other jurisdictions?

**Response:** Attached are tables that show Real Estate Tax rates by localities in Virginia. These tables are from the *Virginia Local Tax Rates, 2014* published by the Weldon Cooper Center for Public Service. Table 2.1 shows the base Real Property Tax Rates for Tax Year 2014 and Table 2.2 shows additional special purpose or special district real property tax levies. In addition, the publication provides the median tax rate by type of locality. That information is reproduced below in Table A with Fairfax County's rate added for comparison.

**Table A**  
**Median Real Estate Tax Rates Per \$100 in TY 2013 (FY 2014)**  
**Compared to Fairfax County's Rates**

	Cities	Counties	Fairfax County Rate
Median Rate <sup>1</sup>	\$1.03	\$0.60	\$1.085

<sup>1</sup>Median rates were calculated by the Weldon Cooper Center for Public Service, *Virginia Local Tax Rates, 2013*

Table B provides information on the tax burden based on the median value of an owner occupied home as estimated by the American Community Survey and tax rates published by the Center for Public Service. The comparison was limited to Northern Virginia localities due to their overall higher median home values compared to other Virginia jurisdictions. No jurisdictions outside of Virginia were included in the comparison. A comparison of real estate tax burdens across various states is problematic. To fairly compare across states, many factors need to be considered, such as, what services are provided by the locality, how much funding is provided by the state in support of local services and if other entities such as school divisions levy a real estate tax in addition to the locality tax.

**Table B**  
**Real Estate Tax Burden FY 2014**

Locality	Median Housing Value <sup>1</sup>	Base Tax Rate <sup>2</sup>	Tax Paid on Median Value
Alexandria	\$475,900	\$1.038	\$4,939.84
Arlington	\$577,300	\$0.993	\$5,732.59
Fairfax City	\$465,100	\$1.060	\$4,930.06
Fairfax County	\$480,200	\$1.085	\$5,210.17
Falls Church	\$645,600	\$1.305	\$8,425.08
Loudoun	\$448,700	\$1.205	\$5,406.84
Prince William	\$330,700	\$1.181	\$3,905.57

<sup>1</sup> Median housing value of owner occupied housing units, 2012,  
Source: U.S. Census Bureau, American Community Survey

<sup>2</sup> Per \$100 of assessed value. Does not include special tax districts. Source: Virginia Local Tax Rates, 2013, Weldon Cooper Center for Public Service

**Table 2.1**  
**Real Property Statutory (Nominal) Tax Rates, CY 2013 and FY 2014**

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax
			CY 2013	FY 2014		
<b>Cities (Note: All cities responded to the survey.)</b>						
Alexandria	44,156	41,529	1.038		06/15; 11/15	Yes
Bedford	3,226	2,734		0.30	09/30; 12/31;	Yes
Bristol	...	...	1.01		03/31; 06/05	
Buena Vista	3,262	2,992		1.07	06/05; 12/05	No
Charlottesville	14,712	13,066	0.95		06/05; 12/05	Yes
Chesapeake*†	81,347	77,376		1.04	06/06; 12/05;	Yes
					09/30; 12/31;	Yes
Colonial Heights	7,307	6,516	1.14		03/31; 06/05	
Covington	5,088	2,666		0.69	05/15; 11/15	Yes
Danville	24,578	21,494		0.73	12/05; 06/05	No
Emporia	5,265	...	0.85		06/05; 12/05	No
Fairfax*	8,690	7,571	1.06		12/05	Yes
Falls Church	4,563	4,114	1.305		06/21; 12/05	Yes
Franklin*	3,674	2,940		0.90	06/05; 12/05	Yes
Fredericksburg	7,876	6,666		0.74	12/05; 06/05	Yes
Galax	3,900	...	0.69		11/15; 05/15	Yes
Hampton*	48,817	45,600	1.24		12/05	No
Harrisonburg†	13,005	12,452		0.63	12/05; 06/05	Yes
Hopewell	9,998	9,217	1.08		12/05; 06/05	Yes
Lexington	2,460	2,167		0.83	06/15; 12/05	Yes
Lynchburg	29,941	26,767		1.11	12/05; 06/05	Yes
					11/15; 01/15;	Yes
Manassas*	...	...		1.211	03/15; 05/15	
Manassas Park	...	...		1.65	12/05; 06/05	Yes
Martinsville†	8,724	7,309		1.062	12/05; 06/05	Yes
Newport News	51,651	48,249		1.22	06/05; 12/05	Yes
Norfolk*	...	...		1.11	06/05; 12/05	Yes
					03/31; 06/05	No
Norton	3,768	2,397	0.80		09/30; 12/05	
Petersburg	13,559	12,020		1.35	05/15; 10/15	Yes
					03/01; 06/01;	Yes
Poquoson	5,121	4,935		0.097	09/01; 12/01	
Portsmouth	...	...		1.24	06/05; 12/05	Yes
					03/31; 06/30;	Yes
Radford	9,525	8,269	0.76		09/30; 12/31	
Richmond*	...	...	1.20		06/05; 12/05	Yes
Roanoke*†	43,454	38,509	1.19		01/14; 06/14	No
Salem†	10,150	8,745	1.18		04/05; 10/05	Yes
Staunton*	11,503	8,775	0.95		06/05; 12/05	No
Suffolk*†	37,999	33,734		1.03	06/20; 12/05	No
Virginia Beach*	...	...		0.93	12/05; 06/05	Yes
Waynesboro	9,265	8,129	0.80		06/05; 12/05	Yes
Williamsburg	4,216	3,143		0.57	07/31; 12/05	No
Winchester*	9,634	8,305	0.95		12/01; 06/01	Yes
					06/05; 12/05	Yes
<b>Tax rates for cities:♦</b>						
Unweighted mean			0.97			
Median			1.03			
First quartile			0.80			
Third quartile			1.16			
<b>Counties (Note: All counties responded to the survey.)</b>						
Accomack*	...	...	0.38		06/05; 12/05	No
Albemarle	42,629	36,872	0.766		06/05; 12/05	Yes
Alleghany	15,878	14,442	0.67		12/05	No
Amelia	9,046	8,872	0.47		12/5	No
Amherst	18,971	16,132	0.54		06/05; 12/05	Yes

... No response to question

\* Locality reported having additional levies for special district, community development or mass transportation purposes. See tables 2.2, 2.3, and 2.4 for a listing of these taxes.

† The locality assesses as of January 1st but does not place the values on its tax roll until the fiscal year beginning July 1st.

♦ Combined data for calendar year and fiscal year.

Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2013 and FY 2014 (continued)

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax
			CY 2013	FY 2014		
Counties (continued)						
Appomattox	10,898	...	0.575	0.993**	07/02; 12/05	Yes
Arlington*	63,946	62,101	1.001	0.993**	06/15; 10/05	Yes
Augusta	38,482	33,210	0.51		06/05; 12/05	Yes
Bath	5,406	4,202		0.48	06/05; 12/05	No
Bedford	45,543	...	0.50		06/05; 12/05	Yes
Bland	...	...	0.55		12/05	Yes
Botetourt	20,176	...	0.72		12/05	Yes
Brunswick	15,807	11,775	0.47		12/05	No
Buchanan	22,500	...	0.43		01/01	No
Buckingham	12,937	9,505	0.44		06/05; 12/05	Yes
Campbell	28,739	23,297	0.63		12/05	Yes
Caroline	23,225	20,289	0.72		06/05; 12/05	Yes
Carroll	31,863	26,906	0.68		12/05	Yes
Charles City	5,822	...	0.70		05/05; 12/05	No
Charlotte	12,831	12,354		0.48	12/05; 06/05	No
Chesterfield*	125,247	119,006	0.95		06/05; 12/05	Yes
Clarke	8,900	8,500	0.63		06/05; 12/05	Yes
Craig	...	...	0.56		06/05; 12/05	No
Culpeper	...	...	0.83		12/05	Yes
Cumberland	8,985	8,836	0.68		06/15; 11/15	Yes
Dickenson	...	...	0.53		06/05; 12/05	No
Dinwiddie	16,881	16,436	0.79		06/05; 12/05	Yes
Essex	9,834	7,942	0.008		06/05; 12/05	No
Fairfax*	352,257	341,124	1.085		07/28; 12/05	Yes
Fauquier*	31,859	26,002	0.98		06/05; 12/05	Yes
Floyd	13,978	13,687	0.50		06/05; 12/05	Yes
Fluvanna	15,842	15,360	0.795		06/05; 12/05	Yes
Franklin	40,822	35,157	0.54		12/05	Yes
Frederick	43,951	28,181	0.585		06/05; 12/05	Yes
Giles	13,309	11,113	0.54		06/30; 12/05	Yes
Gloucester*	...	...	0.65		06/30; 12/05	Yes
Goochland*	14,585	12,023	0.53		06/05; 12/05	Yes
Grayson	17,209	13,857	0.49		12/05	Yes
Greene	10,209	10,000	0.72		06/05; 12/05	No
Greensville	7,841	...	0.56		12/05	No
Halifax	...	...	0.45		06/05; 12/05	No
Hanover*	44,550	40,063	0.81		06/05; 10/05	Yes
Henrico*	111,314	106,495	0.87		06/05; 12/05	Yes
Henry	52,641	...	0.488		12/05	No
Highland	3,926	2,296	0.37		09/05; 12/05	Yes
Isle of Wight	19,271	16,060		0.73	06/05; 12/05	Yes
James City†	32,500	...		0.77	06/05; 12/05	Yes
King & Queen	7,418	...	0.54		12/05	No
King George	12,357	11,009	0.53		06/05; 12/05	Yes
King William	10,653	8,465	0.79		06/25; 12/05	Yes
Lancaster	16,203	14,646	0.50		12/05	No
Lee	18,854	15,185	0.651		12/5	No
Loudoun*	...	...	1.205		06/05; 12/05	Yes
Louisa	32,688	...	0.65		12/05	Yes
Lunenburg	11,678	...	0.38		12/05; 06/05	Yes
Madison	9,124	...	0.67		06/05; 12/05	No
Mathews	11,338	10,682	0.47		06/15; 12/05	Yes
Mecklenburg	32,856	...		0.38	06/05; 12/05	Yes
Middlesex	12,258	10,672		0.48	05/05; 12/05	Yes
Montgomery	36,459	33,694	0.89		06/05; 12/05	Yes
Nelson	15,847	13,021	0.60		06/05; 12/05	Yes
New Kent*	18,779	18,035	0.85		12/05	Yes
Northampton	14,413	12,938	0.673		12/05	Yes
Northumberland	18,452	16,949	0.42		12/05	No
Nottoway	11,016	8,636	0.47		12/05	Yes

... No response to question

\* Locality reported having additional levies for special district, community development or mass transportation purposes. See tables 2.2, 2.3, and 2.4 for a listing of these taxes.

† The locality assesses as of January 1st but does not place the values on its tax roll until the fiscal year beginning July 1st.

\*\* Rate listed was not correct.

**Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2013 and FY 2014 (continued)**

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax
			CY 2013	FY 2014		
<b>Counties (continued)</b>						
Orange	19,648	...	0.72		06/05; 12/05	Yes
Page	20,399	18,578	0.64		06/05; 12/05	Yes
Patrick	20,445	...	0.48		06/05; 12/05	No
Pittsylvania	47,817	40,247	0.56		06/05; 12/05	No
Powhatan	14,613	13,152	0.90		06/05; 12/05	Yes
Prince Edward	...	...	0.42		12/05	Yes
Prince George	...	...	0.80		06/05; 12/05	Yes
Prince William*	139,647	...	1.181		07/16; 12/05	Yes
Pulaski	...	...	0.54		06/05; 12/05	Yes
Rappahannock	5,851	3,976	0.65		12/05	No
Richmond	6,775	5,436	0.67		12/05	No
Roanoke	43,836	39,885	1.09		06/05; 12/05	Yes
Rockbridge	27,123	2,808	0.67		06/05; 12/05	Yes
Rockingham	47,053	39,377	0.64		06/05; 12/05	Yes
Russell	...	...	0.56		06/11; 12/11	No
Scott	30,444	...	0.69		11/20	Yes
Shenandoah	32,342	28,067	0.54		06/05; 12/05	No
Smyth	20,544	17,430	0.74		12/05	Yes
Southampton	16,429	9,162	0.75		12/05	Yes
Spotsylvania*	59,803	55,500	0.88		06/05; 12/05	Yes
Stafford	49,214	34,447	1.07		06/05; 12/05	Yes
Surry	6,065	4,521	0.73		12/05	Yes
Sussex	8,974	6,466	0.54		12/05	Yes
Tazewell	30,253	28,260	0.57		12/05	Yes
Warren*	24,796	23,069	0.59		06/05; 12/05	Yes
Washington	37,581	30,477	0.63		05/20; 11/20	No
Westmoreland	34,300	24,415	0.48		12/05	Yes
Wise	26,677	21,002	0.57		05/15; 10/15	Yes
Wythe*	18,907	16,045	0.44		12/05	Yes
York	23,918	22,387	0.752		06/05; 12/05	Yes
<b>Tax rates for counties:♦</b>						
Unweighted mean			0.64			
Median			0.60			
First quartile			0.50			
Third quartile			0.74			
<b>Tax rates for cities and counties:♦</b>						
Unweighted mean			0.73			
Median			0.69			
First quartile			0.54			
Third quartile			0.90			

... No response to question.

\* Locality reported having additional levies for special district, community development or mass transportation purposes. See tables 2.2, 2.3, and 2.4 for a listing of these taxes.

♦ Combined data for calendar year and fiscal year.

Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2013 and FY 2014 (continued)

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax	Town Billing Practices
			CY 2013	FY 2014			
<b>Towns</b> (Note: Towns that answered "not applicable" for all items are excluded. For a listing of town respondents and non-respondents, see Appendix B. In many cases a town reported the name of the county that assesses its real estate instead of the frequency of assessments.)							
Abingdon	...	...	0.28		5/20; 11/20	No	TT
Altavista	2,624	1,857	0.16		12/05	No	TT
Amherst	1,159	...	0.036		12/05	No	TT
Appalachia	...	...		0.35	12/05	No	TT
Appomattox	...	...	0.13		09/30	Yes	TT
Ashland	...	...	0.09		01/15	No	TT
Berryville	...	...	0.116		06/05;12/05	No	TT
Big Stone Gap	...	...	0.44		12/05	No	TT
Blacksburg	9,063	...	0.22		06/05;12/05	Yes	TT
Blackstone	...	...	0.20		12/15	No	TT
Bluefield	...	...	0.188		12/05	No	TT
Boones Mill	...	...	0.12		02/28	No	CT
Boyce	...	...		0.25	12/05	No	CT
Boydton	...	...		0.33	01/01	No	TT
Boykins	...	...	0.20		12/05	No	CT
Branchville	...	...	0.18		12/05	...	...
Bridgewater	1,906	...	0.09		06/05;12/05	Yes	TT
Broadway	...	...	0.07		12/05	No	TT
Brookneal	...	...	0.17		12/05	No	TT
Buchanan	...	...	0.19		12/05	No	TT
Cape Charles	...	...	0.276		12/05	Yes	TT
Cedar Bluff	...	...	0.19		12/05	No	TT
Charlotte Court House	...	...	0.09		03/05	...	...
Chase City	...	...		0.39	01/31	Yes	CT
Chatham	...	...	0.22		12/05	No	TT
Cheriton	...	...	0.00		01/01	No	CC
Chilhowie	864	...	0.17		12/05	Yes	TT
Christiansburg	10,246	8,834	0.13		12/05	No	TT
Clarksville	1,091	...		0.27	02/01	Yes	TT
Cleveland	...	...	0.015		01/01	...	TT
Clifton	...	...	0.00		12/05	...	...
Clifton Forge	...	...		0.21	06/05;12/05	No	TT
Clinchport	...	...			12/05	...	...
Clintwood	1,030	943	0.11		06/05;12/05	No	CC
Colonial Beach	...	...		0.58	06/05;12/05	No	TT
Courtland	...	...	0.19		04/01	Yes	TT
Craigsville	...	...	0.00		not applicable	No	...
Crewe	...	...	0.30		12/05	Yes	TT
Culpeper*	6,501	5,351	0.13		01/31	Yes	TT
Damascus	...	...	0.46		5/20; 11/20	No	TT
Dayton	723	634	0.08		06/05;12/05	Yes	TT
Dillwyn	...	...	0.04		12/05	No	TT
Drakes Branch	...	...		0.20	02/15	No	TT
Dublin	...	...	0.16		06/05; 12/05	Yes	TT
Duffield	...	...	0.00		11/20	No	CC
Dumfries	...	...	0.273		06/05;12/05	No	TT
Dungannon	...	...	0.12		12/20	No	TT
Eastville	...	...	0.018		12/05	No	TT
Edinburg	...	...	0.19		06/05; 12/05	Yes	TT
Farmville	...	...	0.12		12/15	No	TT
Fincastle	...	...	0.00		12/05	No	...
Floyd	...	...	0.087		12/05	No	TT
Front Royal	...	...	0.011		6/5; 12/05	Yes	TT
Gate City	...	...		0.33	12/20	No	TT
Glade Spring	893	...	0.23		12/21	Yes	TT

... No response to question.

\* Locality reported having additional levies for special district, community development or mass transportation purposes. See tables 2.2, 2.3, and 2.4 for a listing of these taxes.

Key to abbreviations for "Town Billing Practices":

CC: County bills/County collects; CT: County bills/Town collects; TT: Town bills/Town collects.

Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2013 and FY 2014 (continued)

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax	Town Billing Practices
			CY 2013	FY 2014			
Towns (continued)							
Glen Lyn	125	90	0.23		12/05	No	TT
Goshen	...	...	0.00		06/05; 12/05	No	CC
Gretna	...	...	0.17		12/05	No	TT
Grundy	...	...	0.22		12/05	Yes	TT
Halifax	...	...		0.175	12/05	No	TT
Hamilton	240	220	0.28		06/05; 12/05	No	TT
Haymarket	565	519	0.153		03/01	No	TT
Haysi	388	205		0.15	12/05; 06/05	No	CC
Hernón	6,892	6,174	0.265		07/28; 12/05	No	TT
Hillsville	1,962	1,577	0.22		12/05	Yes	TT
Hopaker	...	...	0.13		12/11	Yes	TT
Hurt	...	...		0.14	12/05	No	TT
Independence	...	...		0.148	12/05	No	TT
Iron Gate	...	...	0.21		12/05	No	TT
Irvington	...	...	0.00		12/05	...	...
Ivor	...	...	0.10		02/01	No	CT
Kenbridge	...	...	0.41		06/05; 12/05	No	TT
Keysville	664	...	0.16		12/05	No	TT
Kilmarnock	...	...	0.10		12/05	No	TT
La Crosse	...	...		0.31	12/31	Yes	TT
Lawrenceville	...	...	0.30		01/05	No	TT
Lebanon	...	...	0.20		12/12	No	TT
Leesburg	...	...	0.192		06/05; 12/05	No	TT
Louisa	...	...	0.166		01/15	No	TT
Lovettsville*	877	810	0.21		12/05	Yes	TT
Luray	2,925	2,263	0.28		06/05; 12/05	No	TT
Madison	156	91		0.07	06/01	No	TT
Marion*	2,944	2,423	0.15		12/15	No	TT
Middletown	...	...	0.065		12/05	No	TT
Mineral	...	...	0.25		01/15	No	TT
Monterey	...	...	0.10		12/05	...	...
Montross	315	...	0.046		12/05	No	TT
Narrows	...	...		0.43	12/05	No	TT
Nassawadox	...	...	0.00		12/05	...	...
New Market	968	...	0.12		06/05; 12/05	No	TT
Occoquan	...	...	0.11		02/15	No	TT
Onancock	...	...	0.25		12/05	...	CT
Pearisburg	...	...	0.31		03/15	No	TT
Pembroke	695	...	0.30		03/05	Yes	TT
Pound	615	519	0.44		12/05	No	TT
Pulaski	...	...	0.32		06/05; 12/05	Yes	TT
Purcellville	2,839	2,602	0.225		06/05; 12/05	Yes	TT
Rocky Mount	2,645	...	0.13		02/28	No	TT
Round Hill	259	245		0.203	12/05	No	TT
Rural Retreat	887	800	0.189		01/05	No	TT
Saint Paul	...	...	0.18		12/05	Yes	TT
Saltville	...	...	0.12		12/05	No	TT
Scottsville	...	...	0.00		12/05	...	...
Smithfield	3,849	3,517	0.16		12/05	Yes	TT
South Boston	...	...	0.19		12/05	No	TT
South Hill	...	...		0.340	01/05	Yes	TT
Stanardsville	...	...	0.000		not applicable	No	...
Stanley	779	739	0.24		06/05; 12/05	No	TT
Stephens City	...	...		0.076	06/05; 12/05	No	TT
Stony Creek	229	104	0.06		12/05	No	TT
Strasburg	3,198	...	0.16		06/05; 12/05	No	TT
Surry	...	...	0.00		12/05	No	TT
Tappahannock	...	...	0.10		12/05	Yes	TT
Tazewell	...	...	0.25		12/05	Yes	TT
The Plains	...	...	0.04		03/15	No	TT

... No response to question.

\* Locality reported having additional levies for special district, community development or mass transportation purposes. See tables 2.2, 2.3, and 2.4 for a listing of these taxes.

Key to abbreviations for "Town Billing Practices":

CC: County bills/County collects; CT: County bills/Town collects; TT: Town bills/Town collects.

**Table 2.1 Real Property Statutory (Nominal) Tax Rates, CY 2013 and FY 2014 (continued)**

Locality	Total Number of Taxable Parcels	Number of Residential Taxable Parcels	Tax Rate per \$100 of Assessed Value		Tax Due Dates	Prorate Tax	Town Billing Practices
			CY 2013	FY 2014			
<b>Towns (continued)</b>							
Timberville	1,305	...	0.115	0.00	12/31; not applicable	No	CT
Troutville	...	...	...	...	12/05	No	TT
Urbanna	...	...	0.24	...	12/05	No	TT
Victoria	1,517	...	...	0.18	12/05	Yes	CT
Vienna	5,849	5,443	0.229	...	07/28; 12/05	No	TT
Vinton	3,600	3,095	0.03	...	06/05; 12/05	Yes	TT
Virgillina	...	...	0.10	...	12/05	No	TT
Wachapreague	...	...	0.13	...	12/05	...	TT
Wakefield	...	...	0.093	...	02/05	No	TT
Warrenton	...	...	0.015	...	06/15; 12/15	Yes	TT
Warsaw	...	...	0.10	...	12/05	Yes	TT
Waverly	...	...	0.21	...	01/31	No	TT
West Point	2,425	1,960	0.27	...	08/05	No	TT
Windsor	1,072	942	0.10	...	12/05	No	TT
Wise	1,567	1,359	0.245	...	12/05	Yes	TT
Woodstock	2,502	2,138	...	0.015	06/05; 12/05	No	TT
Wytheville	...	...	0.16	...	12/15	No	TT
<b>Tax rates for towns: ♦</b>							
Unweighted mean			0.17				
Median			0.16				
First quartile			0.09				
Third quartile			0.23				

... No response to question

♦ Combined data for calendar year and fiscal year.

Key to abbreviations for "Town Billing Practices":

CC: County bills/County collects; CT: County bills/Town collects; TT: Town bills/Town collects.

Table 2.2

## Additional Real Property Special District Tax Levies for Special Purposes, 2013

Locality	Base Rate (\$) Per \$100 of Assessed Value	District	Purpose	District Rate (\$) Per \$100 of Assessed Value		
<b>Cities</b> (Note: All cities responded to the survey. Those that answered "not applicable" are excluded.)						
Chesapeake	1.04	Mosquito Control	Mosquito control	0.01		
Fairfax	1.06	Special Tax District	Downtown revitalization	0.06		
Franklin	0.90	Downtown Service District	Develop professional center	0.24		
Hampton	1.24	Downtown Hampton	Additional government services	0.20		
Manassas	1.192	Coliseum Central	Additional government services	0.07		
		Owens Brooke	Upkeep of private streets	0.152		
Norfolk	1.11	Fire/Rescue	Fire and rescue services	0.182		
		Downtown District	Revitalization	0.16		
Richmond	1.20	Riverfront Manufacturing	Revitalization	0.35		
		Riverfront Canal Properties	Revitalization	0.12		
		Riverfront Predevelopment	Revitalization	1.90		
		General District	Revitalization	0.05		
		Riverfront Developing Properties	Revitalization	0.22		
		Riverfront Overlay	Revitalization	0.035		
		Downtown Special Tax Dist.	Beautification	0.10		
Roanoke	1.19	Williamson Rd. Special Tax Dist.	Beautification	0.10		
Staunton	0.95	Downtown Service	Govt. services, improvements	0.15		
Suffolk	1.03	Route 17	Infrastructure	0.25		
		Downtown Business Overlay District	Business improvement	0.105		
Virginia Beach	0.93	Bayville Creek SSD	Neighborhood dredging	0.363		
		Central Business District	Parking garage	0.45		
		Old Donation Creek SSD	Neighborhood dredging	0.184		
		Sandbridge District	Sand replenishment	0.06		
Winchester	0.95	Old Town Primary	Promotion, infrastructure	0.23		
		Old Town Secondary	Promotion, infrastructure	0.13		
<b>Counties</b> (Note: All counties responded to the survey. Those that answered "not applicable" are excluded.)						
Accomack	0.38	#2-Atlantic	Fire	0.03		
		#2-Atlantic	Emergency medical technician svc.	0.05		
		#3-Metompkin	Fire	0.02		
		#3-Metompkin	Emergency medical technician svc.	0.05		
		#4-Lee	Fire	0.02		
		#4-Lee	Emergency medical technician svc.	0.05		
		#5-Pungoteague	Fire	0.03		
		#5-Pungoteague	Emergency medical technician svc.	0.05		
		Atlantic/Captain's Cove, Grnbckville	Mosquito control	0.02		
		Arlington	1.001	Crystal City BID	Business district services	0.043
Arlington	1.001	Rosslyn BID (B)	Business district services	0.078		
		2nd Road North (C)	Sanitary sewer lines	0.159		
		Arlington Sanitary District	Storm water maintenance	0.013		
		Ballston BID	Business district services	0.045		
		Chesterfield	0.95	Centerpointe Service District	Infrastructure improvements	0.15
Chesterfield	0.95	Chesterfield Towne Center Southport	Landscaping improvements	0.02		
		Cloverleaf Mall Service District	Landscaping improvements	0.03		
Fairfax	1.085	116 Sanitary Districts	Leaf collection	0.015		
		173 Sanitary Districts	Gypsy moth control	0.001		
		Dulles Rail East	Rail improvement	0.21		
		Dulles Rail West	Rail improvement	0.20		
		Lee Serv. Dist. #1A	Community center	0.02		
		Dranesville Serv. Dist. #3,4,6,7	Community center	0.022		
		Dranesville Serv. Dist. #1A, 1A1to1A9, 1A11, 1A12, 1A2, 1A61	Community center	0.047		
		Hunter Mill Serv. Dist. #5, 5A	Improvement district	0.1189		
		Lake Barcroft Watershed	Gypsy moths, cankerworms	0.001		
		Pest Infestation Prevention	Transportation improvements	0.18		
		State Route 28	Stormwater control	0.02		
		Stormwater Service District 1	Countywide transportation improv.	0.125		
		Fauquier	0.98	Transportation	Street improvement	\$522.06 per parcel
		Fauquier	0.98	Bethel Academy	Street lights	0.005
		Fauquier	0.98	Marshall	EMS	0.045
		Fauquier	0.98	Fire and Rescue	Fund PDR program	0.006
		Fauquier	0.98	Conservation Easement		

**Table 2.2 Additional Real Property Special District Tax Levies for Special Purposes, 2013 (continued)**

Locality	Base Rate (\$) Per \$100 of Assessed Value	District	Purpose	District Rate (\$) Per \$100 of Assessed Value
<b>Counties (continued)</b>				
Gloucester	0.65	Gloucester	Sanitary district	0.01
		MSQ	Mosquito district	0.01
		Gloucester Point	Sanitary district	0.01
Goochland	0.53	Tuckahoe Creek Service District	Water and sewer	0.32
Hanover	0.81	Ashcreek Service District	Recycling fees	\$24 flat fee
		Atlee Manor Sewer Service District	Public sewer service	\$780 flat fee
		Atlee Ridges Service District	Recycling fees	\$24 flat fee
		Craney Island Farms Service Dist.	Recycling fees	\$24 flat fee
		Castlewood Service District	Recycling fees	\$24 flat fee
		Deer Valley Service District	Recycling fees	\$24 flat fee
		Hickory Ridge Service District	Recycling fees	\$24 flat fee
		Kings Charter Service District	Recycling fees	\$24 flat fee
		Madison Springs Service District	Recycling fees	\$24 flat fee
		Milestone Service District	Recycling fees	\$24 flat fee
		Reardon's Ridge Service District	Recycling fees	\$24 flat fee
		Royal Glen Service District	Recycling fees	\$24 flat fee
		Somerset Service District	Recycling fees	\$24 flat fee
Henrico	0.87	Sanitary #12	Street lights	0.01
		Sanitary #23	Street lights	0.01
		Sanitary #3.1	Street lights	0.031
		Sanitary #3	Street lights	0.01
		Sanitary #2	Street lights	0.003
Loudoun	1.235	Rt. 28	Transportation	0.18
		Aidle Service	Sewer	0.13
		Hamilton	Sewer	0.30
		Dulles Industrial	Water/sewer	Per parcel <sup>a</sup>
New Kent	0.85	SD 1	Service district	0.10
Prince William	1.181	Lake Jackson Sanitary and Service	Sanitary district	0.165
		Prince William Pkwy Transportation	Transportation improvement	0.20
		Bull Run Mountain Service District	Service district for roads	0.183
			Fire and rescue	0.0727
			Gypsy moth	0.0025
		234 Bypass Transportation District	Transportation improvement	0.02
Spotsylvania	0.88	Lee Hill East	Cover infrastructure	0.25
		Lee Hill West	Cover infrastructure	0.75
		Massaponax	Cover infrastructure	0.123
		Harrison Crossing	Cover infrastructure	0.25
Warren	0.59	Riverside	Sanitary district	\$60 per lot + \$0.17/\$100 of improvements
		Shenandoah Shores	Sanitary district	\$110 per lot + \$0.15/\$100 of improvements
		South River Estates	Sanitary district	\$300 per lot + \$0.05/\$100 of improvements
		Shenandoah Farms Sanitary District	Sanitary district	\$205 per unimproved lot; \$240 per improved lot
		Cederville Heights	Sanitary district	\$250 per lot
		High Knob	Sanitary district	\$325 per unimproved lot; \$550 per improved lot
		Skyland Estates	Sanitary district	\$0.33/\$100 on lot + \$0.33/\$100 of improvements
		Blue Mountain	Sanitary district	\$65 per lot + \$0.21/\$100 of improvements

<sup>a</sup> The Dulles Industrial District is a project run by a development authority. The authority determines the water and sewer construction costs within the district and then allocates the cost to the benefitting industrial properties.

**Table 2.2 Additional Real Property Special District Tax Levies for Special Purposes, 2013 (continued)**

Locality	Base Rate (\$) Per \$100 of Assessed Value	District	Purpose	District Rate (\$) Per \$100 of Assessed Value
<b>Counties (continued)</b>				
Wythe	0.44	Whetstone/Vineland A	Road improvement	0.63
		Whetstone/Vineland B	Road improvement	0.32
Towns (Note: Towns that answered "not applicable for all items in this table are excluded. For a list of town respondents and non-respondents, see Appendix B.)				
Culpeper	0.13	Lafayette Ridge Tax District	Road improvement	0.10
		Southridge Tax District	Road improvement	0.15
		Willow Shade Special Tax District	Road improvement	0.06
Lovettsville	0.21	Frye Court Service Tax District	Sewer lift station	0.275
Marion	0.15	Downtown Special Service District	Business improvement	0.15
Purcellville	0.225	Fireman's Field Service Tax District	Fire and rescue	0.03

