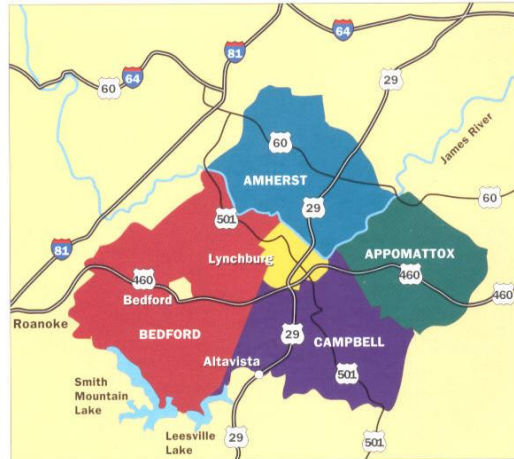


**LOCAL TAX & FEE SCHEDULE
IN
VIRGINIA'S REGION 2000**

As of 11/19/2010



Virginia's Region 2000 represents approximately 2,000 square miles which includes the Town of Altavista, Amherst County, Appomattox County, City of Bedford, Bedford County, Campbell County, and City of Lynchburg. In addition, the counties of Amherst and Campbell include an incorporated *town* and the county of Appomattox includes incorporated *towns*.

**ALL TAX RATES SHOWN ARE THE EFFECTIVE
TAX RATE**

(Assessment ratio x nominal rate)

Items taxed at the state level are not taxed at the local level, with the exceptions of sales and use tax. Taxes reflected in this publication are LOCAL taxes only.

In the Commonwealth of Virginia, cities and counties are separate taxing entities. A manufacturing/non-manufacturing company, business or resident pays either county or city taxes, depending upon its location.

If a manufacturing/non-manufacturing company, business or resident is located within the corporate limits of a *town*, it pays county taxes and town taxes, except for utility taxes which are paid only to the town if levied by both jurisdictions. In almost every instance, a town uses the same assessment policy for tax purposes as the county in which it is located.

DEFINITIONS:

Real Estate Tax – The assessment is based on 100 percent of fair market value and is imposed on land, minerals, standing timber trees, buildings, and improvements.

Tangible Personal Property – Tangible personal property includes, but is not limited to, companies' machinery and equipment; office equipment, furniture, and fixtures of non-manufacturing businesses; and trucks and automobiles. **Several categories of tangible personal property are segregated for taxation at assessment ratios and rates which may be below that of other tangible property.**

Motor Vehicles – Localities assess trucks and automobiles of manufacturing and non-manufacturing companies as tangible personal property. **The adjusted effective tax rate is found by multiplying the nominal tax rate by the percent of retail value and the assessment ratio.**

Machinery & Tools Tax – The tax on machinery and tools used in manufacturing, mining, processing or reprocessing, radio or television broadcasting, and dry cleaning or laundry businesses are segregated as a separate class of tangible personal property. Machinery and tools are valued by means of depreciated cost or based on a percentage or percentages of original total capitalized cost excluding capitalized interest.

The machinery and tools tax is based on a graduated scale in several of the Region 2000 communities.

A locality may impose either the merchants' capital tax or the business license tax, not both.

Merchants' Capital Tax – The merchants' capital is defined as inventory of stock on hand, certain daily rental passenger cars, and all other taxable personal property. Many communities only impose this tax on inventory.

Business, Professional & Occupational License (BPOL) – Localities may impose local license taxes on businesses, trade, professions, occupations, and callings. Most business license taxes are based on "gross receipts", and localities have the option of taxing some classifications of business and not taxing others.

Utility Tax – All cities, counties and towns have the authority to levy a tax on the utility bills of business firms, i.e., electric, gas, water, telephone, and sewer bills.

Sales & Use Tax – The sales and use tax is imposed at the state and local levels in Virginia. The combined rate is four and one-half percent (three and one-half percent state and one percent local).

Meals & Lodging Tax – Localities may impose local excise taxes on cigarettes, admissions, room rentals, and meals.

Auto Decal – Every motor vehicle owned, kept or operated requires the purchase of a city/county license decal for each vehicle.

Landfill Tipping Fee – This is a solid waste management fee.

Town of Altavista

Real Estate Tax	\$00.20 per \$100 ¹
Tangible Personal Property	\$01.00 per \$100 ¹
Business Personal Property	\$01.00 per \$100 ¹
Machinery & Tools	\$00.50 per \$100 ¹
Motorized Vehicles	\$01.00 per \$100 ¹
Merchant's Capital Tax	\$00.00
BPOL – Retail	\$00.085 per \$100
BPOL – Wholesale	\$00.035 per \$100
BPOL – Fin, RE, Profess	\$00.085 per \$100
BPOL – Contractors	\$00.06 per \$100 ²
BPOL – Repair, Pers, Bus	\$00.12 per \$100
Auto Decal	\$15.00
Landfill Tipping Fee	\$45.00 per ton ⁵
E-911 Fee	\$01.60 ⁶
Local Mobile Service	\$03.00 ⁷
Utility Tax – Telephone	09.3% ³
Utility Tax – Water	00.0%
Utility Tax – Electricity	20.0% ⁴
Utility Tax – Gas	20.0% ³
Local Sales & Use Tax	01.0%
Meals Tax	05.5%
Lodging Tax	05.5%
Cable Franchise Fee	03.0%

¹**TOWN taxes are assessed in addition to *Campbell County* taxes.**

²Up to \$200,000; then rate of \$0.02 per \$100.00 for amount in excess of \$200,000.

³Applies to the first \$15.00.

⁴Applies to the first \$15.00.

⁵Community does not assess – paid to Campbell County.

⁶Remitted by Town residents directly to Campbell County via phone bill.

⁷Rate is 10% of first \$30.00. Remitted by Town residents directly to Campbell County via phone bill.

NOTE: BPOL CHANGES ARE EFFECTIVE 1-1-05 INCORPORATED INTO FY 05 BUDGET

Amherst County

Real Estate Tax	\$00.61 per \$100
Tangible Personal Property	\$03.25 per \$100
Business Personal Property	\$03.25 per \$100
Machinery & Tools	\$02.00 per \$100
Motorized Vehicles	\$03.25 per \$100
Merchant's Capital Tax	\$03.95 per \$100
BPOL – Retail	\$00.00 per \$100
BPOL – Wholesale	\$00.00 per \$100
BPOL – Fin, RE, Profess	\$00.50 per \$100
BPOL – Contractors	\$00.13 per \$100
BPOL – Repair, Pers, Bus	\$00.31 per \$100
Utility Tax – Telephone	20.0% ¹
Utility Tax – Water	00.0%
Utility Tax – Electricity	20.0% ¹
Cable Franchise Fee	03.0%
Utility Tax – Gas	20.0% ¹
Local Sales & Use Tax	01.0%
Meals Tax	04.0%
Lodging Tax	02.0%
Auto Decal	\$25.00
Landfill Tipping Fee	\$40.00 per ton ²
E-911 Fee	\$02.50
Local Mobile Service	10.0% ³

¹Applies to the first \$100.000 per month for commercial. Applies to the first \$15.00 per month for residential.

²Commercial and industrial rate of \$49/ton less 19% business credit of \$9/ton yields a rate of \$40/ton. Residents are allowed to bring four loads of household-generated waste a month at no charge. Five or more loads cost \$49/ton.

³Applies to the first \$30.00.

Town of Amherst

Real Estate Tax	\$00.036 per \$100 ¹
Tangible Personal Property	\$00.35 per \$100 ¹
Business Personal Property	\$00.35 per \$100 ¹
Machinery & Tools	\$00.35 per \$100 ¹
Motorized Vehicles	\$00.35 per \$100 ¹
BPOL – Retail	\$00.10 per \$100
BPOL – Wholesale	\$00.04 per \$100
BPOL – Fin, RE, Profess	\$00.50 per \$100
BPOL – Contractors	\$00.16 per \$100
BPOL – Repair, Pers, Bus	\$00.31 per \$100
Auto License Fee	\$25.00
Landfill Tipping Fee	\$40.00 per ton ⁴
E-911 Fee	\$02.50 ²
Local Mobile Service	10% of first \$30.00 monthly base charge
Merchant’s Capital Tax	\$02.37 ²
Utility Tax – Telephone	20.0% ³
Utility Tax – Water	00.0%
Utility Tax – Electricity ⁵	20.0% ³
Utility Tax – Gas ⁶	20.0% ³
Local Sales & Use Tax	01.0% ²
Meals Tax	04.0%
Lodging Tax	05.0%
Cable Franchise Fee	05.0%

¹ ***Amherst County taxes are assessed in addition to Town of Amherst taxes.***

² Community does not assess—paid to Amherst County.

³ Applies to the first \$100.00 per month for commercial. Applies to the first \$15.00 per month for residential.

⁴ Community does not assess—paid to Amherst County. Commercial and industrial rate of \$49/ton less 19% business credit of \$9/ton yields a gate rate of \$40/ton. Residents are allowed to bring four loads of household-generated waste a month at no charge. Five or more loads cost \$49/ton.

⁵ Residential 8% of minimum monthly charge plus .00650 per kwh delivered not to exceed \$1.20 monthly. Commercial/Industrial 8% of minimum monthly charge plus .0050 per kwh delivered.

⁶ Residential 20% of minimum monthly charge plus .1867 CCF delivered not to exceed \$3.00 monthly. Commercial/Industrial 20% of minimum monthly charge plus .15566 per CCF delivered not to exceed \$20.00 monthly.

Appomattox County

Real Estate Tax	\$00.48 per \$100
Tangible Personal Property	\$04.60 per \$100
Business Personal Property	\$04.60 per \$100
Machinery & Tools	\$04.60 per \$100
Merchant's Capital Tax	\$01.00 per \$100
BPOL – Retail	\$00.00 per \$100
BPOL – Wholesale	\$00.00 per \$100
BPOL – Fin, RE, Profess	\$00.00 per \$100
BPOL – Contractors	\$00.00 per \$100
BPOL – Repair, Pers, Bus	\$00.00 per \$100
Cable Franchise Fee	00.0%
Local Sales & Use Tax	01.0%
Meals Tax	00.0%
Lodging Tax	00.0%
County Vehicle License	\$25.00
Landfill Tipping Fee	\$35.00 per ton
E-911 Fee	\$03.00
Local Mobile Service	\$00.00

20% applies to the first \$100.00 per month for commercial. Fifty percent applies to the first \$15.00 per month for residential.

Town of Appomattox

Real Estate Tax	\$00.15 per \$100 ¹
Tangible Personal Property	\$00.55 per \$100 ¹
Business Personal Property	\$00.55 per \$100 ¹
Machinery & Tools	\$00.55 per \$100 ¹
Motorized Vehicles	\$00.28 per \$100 ¹
Merchant's Capital Tax	\$00.00
BPOL – Retail	\$00.05 per \$100
BPOL – Wholesale	\$00.05 per \$100
BPOL – Fin, RE, Profess	\$00.05 per \$100
BPOL – Contractors	\$00.05 per \$100
BPOL – Repair, Pers, Bus	\$00.05 per \$100
Utility Tax – Telephone	00.0%
Utility Tax – Electricity	00.0%
Cable Franchise Fee	00.0%
Utility Tax – Gas	00.0%
Auto Decal	\$25.00
Local Sales & Use Tax	01.0%
Meals Tax	05.0%
Utility Tax – Water	00.0%
Lodging Tax	05.0% ²
Landfill Tipping Fee	\$00.00 - Residential \$50.00/ton-Bus ³
E-911 Fee	\$00.00
Local Mobile Service	\$00.00

¹**TOWN taxes are assessed in addition to Appomattox County taxes.**

²Applies only to Town of Appomattox.

³Community does not assess—paid to Appomattox County.

Town of Pamplin

Real Estate Tax	\$00.20 per \$100 ¹
Tangible Personal Property	\$00.50 per \$100 ¹
Business Personal Property	\$00.50 per \$100 ²
Machinery & Tools	\$00.50 per \$100 ²
Motorized Vehicles	\$01.00 per \$100 ¹
Merchant's License	\$30.00 Flat Fee
BPOL – Retail	\$30.00 Flat Fee
BPOL – Wholesale	\$30.00 Flat Fee
BPOL – Fin, RE, Profess	\$30.00 Flat Fee
BPOL – Contractors	\$30.00 Flat Fee
BPOL – Repair, Pers, Bus	\$30.00 Flat Fee
Utility Tax – Telephone	00.0%
Utility Tax – Water	00.0%
Utility Tax – Electricity	00.0%
Cable Franchise Fee	05.0%
Utility Tax – Gas	\$00.00
Local Sales & Use Tax	01.0%
Meals Tax	00.0%
Lodging Tax	00.0%
Auto Decal	\$15.00/car
Landfill Tipping Fee	\$00.00 ³
E-911 Fee	\$00.00
Local Mobile Service	\$00.00

¹**TOWN taxes are assessed in addition to Appomattox County taxes.**

²Community does not assess—assessed by and paid to Appomattox County.

³Community does not assess—paid to Appomattox County.

City of Bedford

Real Estate Tax	\$00.81 per \$100
Tangible Personal Property	\$00.78 per \$100
Business Personal Property	\$00.78 per \$100
Machinery & Tools	\$00.78 per \$100
Motorized Vehicles	\$01.57 per \$100
Merchant's Capital Tax	\$00.00
BPOL – Retail	\$00.125 per \$100
BPOL – Wholesale	\$00.10 per \$100 + \$25.00
BPOL – Fin, RE, Profess	\$00.50 per \$100
BPOL – Contractors	\$00.10 per \$100
BPOL – Repair, Pers, Bus	\$00.25 per \$100
Utility Tax – Telephone	00.0%
Utility Tax – Water	00.0%
Utility Tax – Electricity	00.0%
Cable Franchise Fee	05.0%
Utility Tax – Gas	00.0%
Local Sales & Use Tax	01.0%
Meals Tax	05.0%
Lodging Tax	05.0%
Auto Decal	\$25.00
Landfill Tipping Fee	\$60.00 per ton
E-911 Fee	\$03.00
Local Mobile Service	\$00.00

Bedford County

Real Estate Tax	\$00.50 per \$100
Tangible Personal Property	\$01.70 per \$100 (effective rate)
Business Personal Property	\$01.70 per \$100 (effective rate)
Machinery & Tools	\$01.20 per \$100 (effective rate)
Motorized Vehicles	\$01.70 per \$100 (effective rate)
Merchant's Capital Tax	\$00.22 per \$100 (effective rate)
BPOL – Retail	\$00.00 per \$100
BPOL – Wholesale	\$00.00 per \$100
BPOL – Fin, RE, Profess	\$00.00 per \$100
BPOL – Contractors	\$00.00 per \$100
BPOL – Repair, Pers, Bus	\$00.00 per \$100
Utility Tax – Telephone	10.0% ¹
Utility Tax – Water	00.0%
Utility Tax – Electricity	10.0% ²
Cable Franchise Fee	03.0%
Utility Tax – Gas	10.0% ²
Local Sales & Use Tax	01.0%
Meals Tax	04.0%
Lodging Tax	05.0%
Auto Decal	\$20.00
Landfill Tipping Fee	\$38.00 per ton – Bus. \$57.00 per ton – Res. ⁴
E-911 Fee	\$03.00
Local Mobile Service	10.0% ³

¹Residential rate applies to first \$10 per monthly bill. Commercial/industrial rate applies to first \$25 per monthly bill.

² Residential rates apply to first \$15 per monthly bill. Commercial/industrial rate applies to first \$25 per monthly bill.

³Applies to the first \$10.

⁴First 1,000 lbs. free.

Campbell County

Real Estate Tax	\$00.43 per \$100
Tangible Personal Property	\$00.9625 per \$100
Business Personal Property	\$00.9625 per \$100
Machinery & Tools	\$00.8125 per \$100
Motorized Vehicles	\$01.925 per \$100
Merchant's Capital Tax	\$00.00
BPOL – Retail	\$00.20 per \$100
BPOL – Wholesale	\$00.05 per \$100
BPOL – Fin, RE, Profess	\$00.50 per \$100
BPOL – Contractors	\$00.16 per \$100
BPOL – Repair, Pers, Bus	\$00.35 per \$100
Utility Tax – Telephone	09.3% ¹
Utility Tax – Water	00.0%
Utility Tax – Electricity	\$00.01505 per kilowatt hr; Max \$3.00
Cable Franchise Fee	03.0%
Utility Tax – Gas	\$2.45 + .05 per CCF of natural gas; Max = \$3.00
Local Sales & Use Tax	01.0%
Meals Tax	00.0%
Lodging Tax	00.0%
Auto Decal	\$27.00
Landfill Tipping Fee	\$35.00 per ton
E-911 Fee	\$01.60 per line per month
Local Mobile Service	10.0% of first \$15.00

¹Applies to the first \$15.

Town of Brookneal

Real Estate Tax	\$00.17 per \$100 ¹
Tangible Personal Property	\$01.70 per \$100 ¹
Business Personal Property	\$00.00 per \$100 ²
Machinery & Tools	\$01.70 per \$100 ¹
Motorized Vehicles	\$01.70 per \$100 ¹
Merchant's Capital Tax	\$00.00 per \$100
BPOL – Retail	\$00.13 per \$100
BPOL – Wholesale	\$00.05 per \$100
BPOL – Fin, RE, Profess	\$00.13 per \$100
BPOL – Contractors	\$00.13 per \$100
BPOL – Repair, Pers, Bus	\$00.13 per \$100
Utility Tax – Telephone	09.3% ³
Utility Tax – Water	00.0%
Utility Tax – Electricity	20.0% ³
Cable Franchise Fee	03.0%
Utility Tax – Gas	20.0% ³
Local Sales & Use Tax	01.0%
Meals Tax	05.0%
Lodging Tax	00.0%
Auto Decal	\$15.00
Landfill Tipping Fee	\$45.00 per ton ⁴
E-911 Fee	\$00.00
Local Mobile Service	\$00.00

¹**TOWN taxes are assessed in addition to CAMPBELL COUNTY taxes.**

²Community does not assess – assessed by and paid to Campbell County.

³Applies to the first \$15.

⁴Community does not assess—paid to Campbell County.

City of Lynchburg

Real Estate Tax	\$01.05 per \$100
Tangible Personal Property	\$03.80 per \$100
Business Personal Property	\$03.80 per \$100 (\$1.14 effective rate)
Machinery & Tools	\$03.00 per \$100
Motorized Vehicles	\$03.80 per \$100
BPOL – Retail	\$00.20 per \$100
BPOL – Wholesale	\$00.28 per \$100
BPOL – Fin, RE, Profess	\$00.58 per \$100
BPOL – Contractors	\$00.16 per \$100
BPOL – Repair, Pers, Bus	\$00.36 per \$100
Utility Tax	N/A
Auto License Fee	\$29.50
Landfill Tipping Fee	\$48.00 per ton under 15 tons \$35.00 per ton over 15 tons
Local Mobile Service	\$00.50 per \$100
Utility Tax – Water	N/A
Utility Tax – Electricity	
Residential	\$00.0046 per 1 st 1,000 kwh \$00 0026 over 1,000 kwh
Commercial	\$00.00 48 per 1 st 1,000 kwh \$00.00292 over 1,000 kwh
Industrial	\$00.00375 per 1 st 1,000 kwh \$00.0026 over 1,000 kwh
Utility Tax – Gas	
Residential	\$00.0086 per month + .05088 each CCF
Commercial	\$01.63 per month + .02689 each CCF
Industrial	\$01.63 per month + .00256 each CCF
Local Sales & Use Tax	01.0%
Meals Tax	06.5%
Lodging Tax	05.5% + \$1.00 per person