

**Table 10.4**  
**Taxes on Personal Property Other Than Motor Vehicles, 2000**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities</b>										
Alexandria	OC	4.75	OC	.01	N/A	N/A	...	.01	OC	4.75
Bedford	100% BV	1.80	100% BV	1.80	100% BV	1.80	NADA Guide	1.80	100% BV	1.80
Bristol	N/A	N/A	OC	6.00	OC	6.00	30% of NADA lowest value	6.00	OC	6.00
Buena Vista	1 year, 60% OC; depreciation 10% per year to 10% min.	4.25	1 year, 60% OC; depreciation 10% per year to 10% min.	4.25	1 year, 60% OC; depreciation 10% per year to 10% min.	4.25	NADA Antique Car Guide	4.25	NADA	4.25
Charlottesville	Anderson-Bugg Outdoor Svc. Guide	4.2	Anderson-Bugg Outdoor Svc. Guide	4.20	N/A	N/A	...	...	1 year, 25% OC; depreciation 2_% per year to 12.5% minimum	4.20
Chesapeake	Pricing guide	1.50	Pricing guide	1.50	20% OC	0.50	Exempt per 7/97 ordinance	N/A	Pricing guide	1.50
Clifton Forge	1 year, 60% OC; depreciation 10% per year to 10% min.	3.35	1 year, 60% OC; depreciation 10% per year to 10% min.	3.35	1 year, 60% OC; depreciation 10% per year to 10% min.	3.35	1 year, 60% OC; depreciation 10% per year to 10% min.	3.35	1 year, 60% OC; depreciation 10% per year to 10% min.	3.35

... No response provided.

\* Key to Abbreviations:

OC — Original Cost      BV — Book Value      FMV — Fair Market Value      DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>										
Alexandria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Bedford	52% OC	1.50	52% OC	1.50	52% OC	1.50	52% OC	1.50	...	...
Bristol	OC	6.00	OC	6.00	N/A	N/A	OC	6.00	...	...
Buena Vista	1 yr. 60% OC; depreciation 10% per yr. to 10% min.	4.25	1 yr. 60% OC; depreciation 10% per yr. to 10% min.	4.25	1 yr. 60% OC; depreciation 10% per yr. to 10% min.	4.25	1 yr. 60% OC; depreciation 10% per yr. to 10% min.	4.25	...	...
Charlottesville	1 year, 25% OC; depreciation 2_% per year to 12.5% min.	4.20	1 year, 25% OC; depreciation 2_% per year to 12.5% min.	4.20	1 year, 25% OC; depreciation 2_% per year to 12.5% min.	4.20	1 year, 25% OC; depreciation 2_% per year to 12.5% min.	4.20	...	...
Chesapeake	20% OC	4.00	20% OC	4.00	20% OC	4.00	20% OC	4.00	20% OC	4.00
Clifton Forge	1 yr. 60% OC; depreciation 10% per yr. to 10% min.	3.35	1 yr. 60% OC; depreciation 10% per yr. to 10% min.	3.35	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>								
Alexandria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bedford	100% FMV	1.30	FMV	1.30	N/A	N/A	100% book	0.76
Bristol	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x applicable rate	1.10
Buena Vista	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.89
Charlottesville	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Appraisal Guide	1.11
Chesapeake	12% OC	4.00	12% OC	4.00	N/A	N/A	Wingate Appraisal Guide	1.26
Clifton Forge	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	1.13

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>										
Colonial Heights	N/A	3.50	N/A	3.50	N/A	N/A	\$500 flat value	3.50	N/A	3.50
Covington	30% RV NADA	5.60	N/A	N/A	N/A	N/A	N/A	N/A	45% RV NADA	5.60
Danville	N/A	N/A	N/A	3.00	N/A	3.00	N/A	3.00	N/A	3.00
Emporia	30% OC	5.00	N/A	N/A	N/A	N/A	30% OC	5.00	30% OC	5.00
Fairfax	OC	33.29	OC	\$3.29	OC	3.29	OC	3.29	OC	3.29
Falls Church	Anderson-Bugg Outdoor Svc. Guide	\$4.71	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Franklin	25% OC	4.50	N/A	N/A	N/A	N/A	100% BV	4.50	80% OC; depreciation 10% per year	4.50
Fredericksburg	1 <sup>st</sup> yr. 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	1 <sup>st</sup> yr. 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	1 <sup>st</sup> yr. 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	N/A	1 <sup>st</sup> yr. 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	N/A	1 <sup>st</sup> yr. 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Co

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>										
Colonial Heights	1 yr. 70% OC; depreciation 10% per yr. to 20% min.	3.50	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Covington	10% OC	5.60	10% OC	5.60	N/A	N/A	N/A	N/A	10% OC	5.60
Danville	N/A	3.00	N/A	3.00	N/A	N/A	N/A	N/A	...	...
Emporia	30% OC	5.00	1 yr. 50%	5.00	N/A	N/A	N/A	N/A	1 yr., 50% OC; depreciation 5% per yr. to 20% min.	5.00
Fairfax	OC	3.29	OC	3.29	N/A	N/A	OC	3.29	N/A	N/A
Falls Church	1 yr. 80%, 70%, 60%, 50%, 40%, then 30% for life of property	4.71	1 yr. 75%, 50%, 35%, 15%, 10%, then 5% for life of property	4.71	N/A	N/A	1 yr. 80%, 70%, 60%, 50%, 40%, then 30% for life of property	4.71	...	...
Franklin	25% OC	4.50	25% OC	4.50	N/A	N/A	N/A	N/A	...	...
Fredericksburg	1 yr. 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	1 yr. 80%, 60%, 40%, 20% min.	2.99	1 yr. 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	1 yr. 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	...	...

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Cities (continued)</b>									
Colonial Heights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Covington	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Cost/sq. ft. x factor from depreciation schedule	0.71
Danville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Cost per sq. ft. x factor from depreciation schedule	0.8125
Emporia	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Cost per sq. ft. x factor from depreciation schedule	0.84
Fairfax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Falls Church	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Franklin	Flat rate per head	4.50	25% OC	4.50	N/A	N/A	N/A	N/A	N/A
Fredericksburg	N/A	N/A	1 yr. 90%, 80%, 70%, 60%, 45%, 30%, 20% min.	2.99	N/A	N/A	N/A	FMV	1.13

... No response provided.

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**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>										
Galax	N/A	1.42	N/A	N/A	N/A	N/A			90%, 80%	1.42
Hampton	1 yr. 70% OC; depreciation 5% per yr.	1.00	BV	1.00	N/A	4.25	NADA	4.25	NADA recreational appraisal guide	1.00
Harrisonburg	% OC	2.00	% OC	2.00	% OC	2.00	Old Car Pricing Guide	2.00	% OC	2.00
Hopewell	% OC	3.05	35% of retail-BUC Research	3.05	N/A	N/A	N/A	N/A	N/A	N/A
Lexington	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lynchburg	Anderson-Bugg Marine Blue Book	3.30	Anderson-Bugg Marine Blue Book	3.30	% OC	3.30	N/A	N/A	% OC	3.30
Manassas	1 yr. 80%, 70%, 60%, 50%, then 20% for life of property	3.05	NADA Small Boat Appraisal Guide	3.05	Aircraft Blue Book	0.01	Vehicles 1979 & prior are assessed at \$100	0.01	NADA	3.05
Manassas Park	NADA Marine Appraisals	3.50	NADA Marine Appraisal Guide or % OC	3.50	N/A	N/A	% OC or min. \$200 flat fee	3.50	NADA Guide	3.50
Martinsville	Anderson-Bugg Outdoor Service Guide	1.92	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, then 25% for life of property	1.92	N/A	N/A	NADA low value	1.92	NADA Guide	1.92
...	No response provided.									
*	Key to Abbreviations:									
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**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>										
Galax	1 yr. 90%, 80%, 70%	1.42	50% OC	1.42	N/A	N/A	N/A	N/A	...	...
Hampton	75%-35% OC	4.25	35% OC	4.25	N/A	N/A	35%	4.25	35%	4.25
Harrisonburg	% of OC	2.00	% of OC	2.00	% of OC	2.00	% of OC	2.00	...	...
Hopewell	% of OC	3.05	N/A	N/A	25% of OC	3.03	N/A	N/A	...	...
Lexington	N/A	N/A	25% OC	3.95	N/A	N/A	N/A	N/A	...	...
Lynchburg	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	30% OC 1-5 yrs. 25% ≥ 6 yrs. 35%	3.30	...	...
Manassas	1 yr. 80%, 70%, 60%, 50%, then 20% for life of property	3.05	1 yr. 65%, 45%, 30%, 15%, then 5% for life of property	3.05	1 yr. 80%, 70%, 60%, 50%, then 20% for life of property	3.05	1 yr. 80%, 70%, 60%, 50%, then 20% for life of property	3.05	...	...
Manassas Park	1 yr. 70%, 60%, 50%, 40%, 30%, then 20% for life of property	3.50	1 yr. 70%, 60%, 50%, then 10% for life of property	3.50	N/A	N/A	N/A	N/A	...	...
Martinsville	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, then 25% for life of property	1.92	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, then 25% for life of property	1.92	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, then 25% for life of property	1.85	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, then 25% for life of property	1.92	...	...

... No response provided.

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**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>								
Galax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.79
Hampton	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	1.25
Harrisonburg	20% OC	2.00	20% OC	2.00	N/A	N/A	FMV	0.62
Hopewell	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x factor from depreciation table	1.14
Lexington	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.74
Lynchburg	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x factor from depreciation table	1.11
Manassas	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Appraising Guide	1.24
Manassas Park	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Martinsville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

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**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>										
Newport News	% OC	0.90	Anderson-Bugg Outdoor Services Guide	1.00	Aircraft Digest at 100% BV	2.10	\$200 min.	4.15	NADA at 90% BV	1.00
Norfolk	Anderson-Bugg Outdoor Services Book	1.50	Anderson-Bugg Outdoor Services Book	1.50	20% of base avg. from Blue Book	2.40	N/A	N/A	NADA	2.00
Norton	FMV	1.85	FMV	1.85	N/A	N/A	FMV	1.85	N/A	N/A
Petersburg	Anderson-Bugg Outdoor Services Book	4.30	Anderson-Bugg Outdoor Services Book	4.30	N/A	N/A	N/A	N/A	100% ABOS Book	4.30
Poquoson	Anderson-Bugg Book	3.85	100% BV	1.50	N/A	N/A	250.00 min. value	3.85	100% BV	1.50
Portsmouth	Anderson-Bugg Outdoor Svc. Guide: Low retail	0.001	Anderson-Bugg Outdoor Svc. Guide: Low retail	0.01	N/A	N/A	...	...	NADA : used wholesale	1.50
Radford	NADA	2.14	NADA	2.14	N/A	N/A	N/A	N/A	NADA	2.14
Richmond	OC	3.70	OC	3.70	N/A	N/A	OC	3.70	OC	3.70
Roanoke	Anderson-Bugg: low avg. trade-in	3.45	Anderson-Bugg: low avg. trade-in	3.45	% of cost	3.45	N/A	N/A	NADA: low trade-in	3.45

... No response provided.

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**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>										
Newport News	33.3%	4.15	33.3%	4.15	N/A	N/A	N/A	N/A	...	...
Norfolk	40% OC	4.00	40% OC	4.00	40% OC	4.00	40% OC	4.00	...	...
Norton	10% OC	1.85	10% OC	1.85	N/A	N/A	N/A	N/A	...	...
Petersburg	Schedule by purchase date	4.30	Schedule by purchase date	4.30	N/A	N/A	N/A	N/A	...	...
Poquoson	30% OC	3.85	30% OC	3.85	30% OC	3.85	N/A	N/A	...	...
Portsmouth	50% OC	4.35	50% OC	4.35	50% OC	3.00	50% OC	4.35	...	...
Radford	% OC	1.76	% OC	1.76	N/A	N/A	% OC	1.76	...	...
Richmond	OC	3.70	OC	3.70	OC	3.70	OC	3.70	OC	3.70
Roanoke	% of cost	3.45	% of cost	3.45	% of cost	3.45	% of cost	3.45	% OC	3.45

... No response provided.

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**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>								
Newport News	N/A	4.15	33.3%	4.15	N/A	N/A	Sq. footage	1.24
Norfolk	N/A	N/A	N/A	N/A	N/A	N/A	Low range of Wingate Mobile Home Guide	1.40
Norton	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.70
Petersburg	N/A	N/A	N/A	N/A	N/A	N/A	100% Wingate Appraisal Guide	1.43
Poquoson	N/A	N/A	N/A	N/A	N/A	N/A	100% assessed value	1.12
Portsmouth	N/A	N/A	N/A	N/A	N/A	N/A	Avg. Cash Value Blue Book	1.36
Radford	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.63
Richmond	N/A	N/A	N/A	N/A	N/A	N/A	OC	1.43
Roanoke	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide, sq. ft. factor	1.21

... No response provided.

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**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>										
Salem	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, 20% min.	3.20	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, 20% min.	3.20	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, 20% min.	3.20	N/A	N/A	NADA	3.20
Staunton	5 year straight line to 20%	2.00	5 year straight line to 20%	2.00	5 year straight line to 20%	2.00	N/A	N/A	NADA or 7 yr. straight line to 10%	N/A
Suffolk	Anderson-Bugg Outdoor Svc. Guide	1.50	Anderson-Bugg Outdoor Svc. Guide	1.50	20%	0.58	N/A	N/A	NADA	1.50
Virginia Beach	Anderson-Bugg: low trade-in	1.50	Anderson-Bugg: low trade-in	1.50	McFadden Publications, 40% OC	3.70	N/A	N/A	NADA	1.50
Waynesboro	% OC	5.00	%OC	5.00	%OC	5.00	Tax exempt	.N/A	%OC	5.00
Williamsburg	N/A	N/A	LV	3.50	N/A	N/A	N/A	3.50	LV	3.50
Winchester	N/A	N/A	NADA	3.50	N/A	N/A	NADA	3.50	NADA	3.50
<b>Counties</b>										
Accomack	N/A	3.13- 3.26	N/A	3.13- 3.26	N/A	3.13- 3.26	N/A	N/A	N/A	N/A

... No response provided.

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**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Cities (continued)</b>										
Salem	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, 20% min.	3.20	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, 20% min.	3.20	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, 20% min.	3.20	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 25%, 20% min.	3.20	...	...
Staunton	5 years straight line or 20% OC	2.00	3 years straight line or 20% OC	2.00	15 years straight line or 10% OC	2.00	15 years straight line or 10% OC	2.00	...	...
Suffolk	15%	4.25	20%	4.25	20%	4.25	20%	4.25	20%	4.25
Virginia Beach	40% OC	3.70	40% OC	3.70	40% OC	3.70	40% OC	3.70	...	...
Waynesboro	% OC	5.00	% OC	5.00	% OC	5.00	% OC	5.00	...	...
Williamsburg	30% OC	3.50	30% OC	3.50	30% OC	3.50	30% OC	3.50	...	...
Winchester	% OC	3.50	% OC	3.50	N/A	N/A	N/A	N/A	...	...
<b>Counties</b>										
Accomack	1 yr. 25%, 20%, 20%, 15% min.	3.13- 3.26	1 yr. 75%, 50%, 25%, 15%, 5% min.	3.13- 3.26	N/A	N/A	N/A	N/A	1 yr. 50%, 45%, 43%, etc.	3.13- 3.26

... No response provided.

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**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Cities (continued)</b>									
Salem	N/A	N/A	N/A	N/A	N/A	N/A	NADA	1.18	
Staunton	N/A	N/A	7 year straight line to 10% OC	2.00	N/A	N/A	Wingate Appraisal Guide	1.00	
Suffolk	N/A	N/A	N/A	N/A	N/A	N/A	100%	1.03	
Virginia Beach	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	1.22	
Waynesboro	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.97	
Williamsburg	N/A	N/A	N/A	N/A	N/A	N/A	Taxed as real estate	0.54	
Winchester	N/A	N/A	N/A	N/A	N/A	N/A	100% assessed valuation	0.59	
<b>Counties</b>									
Accomack	N/A	N/A	15%, 14%, 13%	Dist.2-3.24	N/A	N/A	N/A	0.66- 0.79	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Albemarle	% OC	4.28	% OC	4.28	12.5% OC 90% of prior assessed value thereafter	4.28	Min. assessment	4.28	% OC	4.28
Alleghany	N/A	N/A	20% RV in NADA Boat B/C	5.95	12% OC	5.95	N/A	N/A	20% RV in NADA	5.95
Amelia	BV	3.25	N/A	N/A	BV	3.25	BV	3.25	BV	3.25
Amherst	1 yr. 80%; depreciation 10% per year	2.50	1 yr. 80%; depreciation 10% per year	2.50	N/A	N/A	1 yr. 70%; depreciation 10% per year	2.50	N/A	N/A
Appomattox	25% avg. RV	3.50	25% avg. RV	3.50	50% avg. RV	3.50	50% avg. RV	3.50	25% avg. RV	3.50
Arlington	N/A	N/A	NADA--low value or % OC	4.40	N/A	N/A	Assessed at \$100	4.40	NADA--low value	4.40
Augusta	BV	1.90	BV	1.90	BV-wholesale	1.90	BV	1.90	OC	1.90
Bath	20% used W/S	0.20	20% used W/S	0.20	20% OC	0.20	100% avg. trade-in	0.20	0.20	0.20

... No response provided.

\* Key to Abbreviations:  
OC — Original Cost

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DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Albemarle	% OC	4.28	% OC	4.28	% OC	4.28	% OC	4.28	...	...
Allegheny	% based on yr.	5.95	15% OC	5.95	15% OC	5.95	15% OC	5.95	15% OC	5.95
Amelia	BV	3.25	BV	3.25	N/A	N/A	N/A	N/A	...	...
Amherst	30%	2.50	30%	2.50	N/A	N/A	N/A	N/A	...	...
Appomattox	N/A	N/A	50% FMV	3.50	N/A	N/A	N/A	N/A	...	...
Arlington	% OC	4.40	% OC	4.40	% OC	4.40	% OC	4.40	...	...
Augusta	OC	1.90	OC	1.90	N/A	N/A	OC	1.90	OC	1.90
Bath	100% DC	0.20	100% DC	0.20	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Counties (continued)</b>									
Albemarle	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage & condition	0.76	
Alleghany	5% MV	5.95	5% cost	5.95	N/A	N/A	Based on 98 reassessment rates & condition	0.76	
Amelia	N/A	N/A	100%	1.00	N/A	N/A	Square footage, Year	0.47	
Amherst	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.51	
Appomattox	N/A	N/A	N/A	N/A	N/A	N/A	Mobile Home Guide	0.80	
Arlington	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4.40	
Augusta	N/A	N/A	20%	1.90	N/A	N/A	FMV	0.58	
Bath	N/A	N/A	N/A	N/A	N/A	N/A	NADA	0.50	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Bedford	20% avg. retail	8.50	20% avg. retail	8.50	20% avg. retail	8.50	20% avg. retail	8.50	20% avg. retail	8.50
Bland	N/A	1.60	Depr. 10% per yr.	1.60	N/A	1.60	N/A	N/A	N/A	N/A
Botetourt	1 yr. 90%, 70%, 50%, 30%, 10% min.	2.55	1 yr. 90%, 70%, 50% 30%, 10% min.	2.55	1 yr. 90%, 70%, 50%, 30%, 10% min.	2.55	AV loan	2.55	AV loan	2.55
Brunswick	TV (NADA Wholesale)	3.40	N/A	N/A	25% OC	3.40	FMV	3.40	FMV	3.40
Buchanan	LV	1.95	LV	1.95	FMV	1.95	FMV	1.95	LV	1.95
Buckingham	50%	3.30	N/A	N/A	N/A	N/A	...	...	NADA	4.05
Campbell	50% DC	3.25	50% DC	3.25	50% DC	3.25	Exempt	0	50% DC	3.25
...	No response provided.									
*	Key to Abbreviations:									
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost						

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Bedford	20 % OC	8.50	20% OC	8.50	20% OC	8.50	20% OC	8.50	...	...
Bland	Age & sq. footage	0.73	50% OC as long as used	1.60	N/A	N/A	N/A	N/A	...	...
Botetourt	1 yr. 90%, 70%, 50%, 30%, 10% min.	2.55	1 yr. 90%, 70%, 50%, 30%, 10% min.	2.55	1 yr. 90%, 70%, 50%, 30%, 10% min.	2.55	1 yr. 90%, 70%, 50%, 30%, 10% min.	2.25	...	...
Brunswick	25% OC	3.40	25% OC	3.40	25% OC	3.40	25% OC	3.40	...	...
Buchanan	OC	1.95	OC	1.95	OC	1.95	OC	1.95	...	...
Buckingham	100% new 0-5 yrs. 50% 6-10 yrs. 20% 11-20 yrs. 10% ≥ 21 yrs. 5%	4.05	100%	4.05	N/A	N/A	N/A	N/A	...	...
Campbell	0-10 yrs. 25% OC ≥ 11 yrs. 15% OC	3.25	0-10 yrs. 25% OC ≥ 11 yrs. 15% OC	3.25	0-9 yrs. 20% OC 10-19 yrs. 15% OC ≥ 20 yrs. 10% OC	3.25	0-10 yrs. 25% OC ≥ 11 yrs. 15% OC	3.25	...	...
...	No response provided.									
*	Key to Abbreviations:									
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost						

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Counties (continued)</b>									
Bedford	N/A	N/A	N/A	N/A	N/A	N/A	100% avg. market value	0.67	
Bland	Sheep & hogs \$50 per head; cattle \$100	0.73	DC	0.73	Household items \$1000; refrigerator \$100	1.60	square footage x depreciation table factor	0.69	
Botetourt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.70	
Brunswick	Per head	1.90	25%	1.90	N/A	N/A	FMV	0.59	
Buchanan	FMV	1.95	FMV	1.95	N/A	N/A	square footage x depreciation table factor	0.59	
Buckingham	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.58	
Campbell	N/A	N/A	Less than 10 yrs. 20% cost; 10-20 yrs. 10% cost	3.25	N/A	N/A	Wingate Appraisal Guide	0.57	

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Caroline	N/A	N/A	40% NADA	6.25	Flat value \$2,000	6.25	Min. \$200	6.25	40% NADA	6.25
Carroll	1 yr. 80%, 68%, 60%, 53%, 45%, 38%, 30%, 27% min.	1.30	1 yr. 80%, 68%, 60%, 53%, 45%, 38%, 30%, 27% min.	1.30	1 yr. 80%, 68%, 60%, 53%, 45%, 38%, 30%, 27% min.	1.30	1 yr. 80%, 68%, 60%, 53%, 45%, 38%, 30%, 27% min.	1.30	1 yr. 80%, 68%, 60%, 53%, 45%, 38%, 30%, 27% min.	1.30
Charles City	100% Anderson-Bugg Guide	3.40	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	3.40	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	3.40	100% FMV	3.40	NADA guide	3.40
Charlotte	85%	2.00	N/A	N/A	30%	2.00	10% or \$1,500	2.00	85%	2.00
Chesterfield	1 yr. 70%, 50%, 40%, 30%, 20%, 10% min.	3.60	1 yr. 70%, 50%, 40%, 30%, 20%, 10% min.	3.60	Aircraft Bluebook Digest	0.50	\$100 min. value	3.60	1 yr. 90%	3.60
Clarke	1 yr. 75% , 60%, 50%, 40%, 30%, 20% min.	4.00	1 yr. 75% , 60%, 50%, 40%, 30%, 20% min.	4.00	100% wholesale value from aircraft book	4.00	Class 5 listing in Old Cars Price Guide, max \$5,000	4.00	NADA	4.00
Craig	OC	2.50	OC	2.50	OC	2.50	N/A	N/A	N/A	2.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Caroline	Based on yr. purchased	6.25	20%	6.25	20%	6.25	N/A	N/A	...	...
Carroll	1 yr. 80%, 68%, 60%, 53%, 45%, 38%, 30%, 27% min.	1.30	1 yr. 80%, 68%, 60%, 53%, 45%, 38%, 30%, 27% min.	1.30	1 yr. 80%, 68%, 60%, 53%, 45%, 38%, 30%, 27% min.	1.30	1 yr. 80%, 68%, 60%, 53%, 45%, 38%, 30%, 27% min.	1.30	...	...
Charles City	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	3.40	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	3.40	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	3.40	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	3.40	...	...
Charlotte	30%	2.00	45%	2.00	N/A	N/A	N/A	N/A	...	...
Chesterfield	1 yr. 70%, 50%, 40%, 30%, 20%, 10% min.	3.60	1 yr. 50%, 40%, 20%, 10%, 5%, 1% min.	3.60	1 yr. 50%, 40%, 20%, 10%, 5%, 1% min.	3.60	1 yr. 50%, 40%, 20%, 10%, 5%, 1% min.	3.60	...	...
Clarke	1 yr. 75% , 60%, 50%, 40%, 30%, 20% min.	4.00	1 yr. 75% , 60%, 50%, 40%, 30%, 20% min.	4.00	1 yr. 75% , 60%, 50%, 40%, 30%, 20% min.	4.00	1 yr. 75% , 60%, 50%, 40%, 30%, 20% min.	4.00	...	...
Craig	OC	2.20	OC	2.20	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Counties (continued)</b>									
Caroline	N/A	N/A	10%	6.25	N/A	N/A	...	0.75	
Carroll	N/A	N/A	100%	1.30	N/A	N/A	100%	0.62	
Charles City	100%	3.40	100%	3.40	N/A	N/A	100% Wingate Mobile Home Guide	0.82	
Charlotte	30%	2.00	30%	2.00	N/A	N/A	Wingate Mobile Home Guide	0.65	
Chesterfield	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	1.08	
Clarke	N/A	N/A	1 yr. 75%, 60%, 50%, 40%, 30%, 20% min.	4.00	N/A	N/A	Wingate Mobile Home Guide	0.92	
Craig	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.62	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Culpeper	100% low-range NADA	2.50	100% low-range NADA	2.50	25% base avg.--Aircraft Blue Book	2.50	30% of Class 4 Old Car Price Guide	2.50	100% of used wholesale from NADA	2.50
Cumberland	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	Aircraft Blue Book	0.45	N/A	N/A	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50
Dickenson	N/A	N/A	Annual depreciation	1.59	N/A	N/A	> 15 yrs. assessed at \$100 value	1.59	N/A	N/A
Dinwiddie	20% OC; if available, book loan value	4.90	20% OC; if available, book loan value	4.90	Aircraft Book 100%	0.50	If available, book loan value	4.90	If available, book loan value	4.90
Essex	20% FMV	3.50	50% FMV	3.50	50% FMV	3.50	50% FMV	3.50	50% FMV	3.50
Fairfax	OC	0.01	OC	0.01	OC	0.01	OC	0.01	OC	4.57
Fauquier	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.65	N/A	N/A	Avg. inventory value from Aircraft Blue Book	0.60	\$225 minimum value	4.65	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	1.50
Floyd	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.18	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.18	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.18	CPI Value Guide, low value	2.18	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost    LV — Loan Value

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Culpeper	50% OC	2.50	50% OC	2.50	N/A	N/A	N/A	N/A	50% of OC	2.50
Cumberland	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.50	...	...
Dickenson	OC using depreciation schedule	1.59	OC using depreciation schedule	1.59	N/A	N/A	N/A	N/A	...	...
Dinwiddie	20% OC	3.30	20% OC	4.90	20% OC	4.90	20% OC	4.90	...	...
Essex	10% OC	3.50	10% OC	3.50	N/A	N/A	N/A	N/A	...	...
Fairfax	OC	4.57	OC	4.57	OC	4.57	OC	4.57	OC	4.57
Fauquier	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.65	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.65	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.65	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.65	Handicap vans- FMV	0.05
Floyd	1 yr. 60%, 50%, 40%, 30%, 20% min.	2.18	1 yr. 60%, 50%, 40%, 30%, 20% min.	2.18	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>								
Culpeper	N/A	N/A	N/A	N/A	N/A	N/A	Square footage x depreciation table factor	0.82
Cumberland	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.76
Dickenson	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x depreciation table factor	0.65
Dinwiddie	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x depreciation table factor	0.79
Essex	FR	3.50	10% OC	3.50	N/A	N/A	100% FMV	0.55
Fairfax	N/A	N/A	N/A	N/A	N/A	N/A	FMV	1.23
Fauquier	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x depreciation table factor	1.06
Floyd	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.695

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Fluvanna	100% Average Trade-In Value	3.70	N/A	N/A	20% OC	3.70	N/A	N/A	100% Blue Book average	3.70
Franklin	100% low book	1.67	100% low book	1.67	100% low book	1.67	N/A	N/A	N/A	N/A
Frederick	N/A	N/A	Blue Book/NADA	4.20	Blue Book	0.43	NADA/CPI if limited mileage tag	4.20	NADA	4.20
Giles	12.5%	7.00	12.5%	7.00	12.5% OC	7.00	100% flat value	7.00	N/A	N/A
Gloucester	40% of low boat BV	3.50	50% of low boat BV	1.00	40% BV	3.50	N/A	N/A	40% BV	3.50
Goochland	1 yr. 60%, 45%, 37.5%, 30%, 20% min.	4.00	1 yr. 60%, 45%, 37.5%, 30%, 20% min.	4.00	1 yr. 60%, 45%, 37.5%, 30%, 20% min.	4.00	Exempt if antique plates	N/A	1 yr. 60%, 45%, 37.5%, 30%, 20% min.	4.00
Grayson	FMV	1.25	N/A	N/A	N/A	N/A	FMV	1.25	FMV	1.25
Greene	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Fluvanna	20% OC for 10 yr.s.	3.70	20% OC for 10 yr.s.	3.70	N/A	N/A	N/A	N/A	...	...
Franklin	75% OC	1.67	1 yr. 90%, 80%, 70%, 60%, 50% min.	1.67	1 yr. 90%, 80%, 70%, 60%, 50% min.	1.67	1 yr. 90%, 80%, 70%, 60%, 50% min.	1.67	...	...
Frederick	% OC	4.20	% OC	4.20	% OC	4.20	% OC	4.20	% OC	4.20
Giles	12.5%	7.00	12.5%	7.00	N/A	N/A	12.5%	7.00	...	...
Gloucester	30% OC	3.50	30% OC	3.50	30% OC	3.50	30% OC	3.50	...	...
Goochland	1 yr. 60%, 45%, 37.5%, 30%, 20% min.	4.00	1 yr. 60%, 45%, 37.5%, 30%, 20% min.	4.00	1 yr. 60%, 45%, 37.5%, 30%, 20% min.	4.00	1 yr. 60%, 45%, 37.5%, 30%, 20% min.	3.75	...	...
Grayson	FMV	1.25	FMV	1.25	FMV	1.25	FMV	1.25	...	...
Greene	DC	4.45	DC	4.45	N/A	N/A	N/A	N/A	DC	4.45

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>								
Fluvanna	N/A	N/A	N/A	N/A	N/A	N/A	100% average trade-in value	0.68
Franklin	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x depreciation table factor	0.55
Frederick	N/A	N/A	N/A	N/A	N/A	N/A	NADA/Wingate Book	0.64
Giles	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.68
Gloucester	Set price	3.50	10%-30%	3.50	N/A	N/A	Sq. footage method	0.92
Goochland	N/A	N/A	N/A	N/A	N/A	N/A	Flat rate	0.90
Grayson	N/A	N/A	16%	\$1.25	N/A	N/A	FMV	0.54
Greene	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.76

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

Table 10.4 (continued)

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Greensville	N/A	4.50	1 yr. 50%, 45%, 40%, then 2_% annually to 15% minimum	4.50	1 yr. 50%, 45%, 40%, then 2_% annually to 15% minimum	0.50	N/A	N/A	1 yr. 75%, 70%, 60%, 55%, 50%, 45%, 40%, then 2_% annually to 15% minimum	4.50
Halifax	100% FMV	1.26	N/A	N/A	100% FMV	1.26	100% FMV	1.26	100% FMV	1.26
Hanover	N/A	N/A	Boat Blue Book	3.64	Aircraft Blue Book	1.00	NADA Classic Car Guide	3.64	NADA Recreational Guide	3.64
Henrico	1 yr. 75% 2 yr. 60% 3 yr. 50% 4 yr. 40% 5 yr. 30% 6-10 yr. 20% 11-12 yr. 15% 13-14 yr. 10% 15+ yr. 5%	3.50	1 yr. 75% 2 yr. 60% 3 yr. 50% 4 yr. 40% 5 yr. 30% 6-10 yr. 20% 11-12 yr. 15% 13-14 yr. 10% 15+ yr. 5%	3.50	1 yr. 75% 2 yr. 60% 3 yr. 50% 4 yr. 40% 5 yr. 30% 6-10 yr. 20% 11-12 yr. 15% 13-14 yr. 10% 15+ yr. 5%	1.60	1 yr. 75% 2 yr. 60% 3 yr. 50% 4 yr. 40% 5 yr. 30% 6-10 yr. 20% 11-12 yr. 15% 13-14 yr. 10% 15+ yr. 5%	3.50	N/A	N/A
Henry	71%	1.19	71%	1.19	71%	1.19	71%	1.19	71% NADA LV	1.19

... No response provided.

\* Key to Abbreviations:

OC — Original Cost BV — Book Value FMV — Fair Market Value DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Greenville	20% OC	3.50	1 yr. 50%, 45%, 40%, then 2_% annually to 15% minimum	4.50	N/A	4.50	N/A	4.50	...	...
Halifax	Same as trucks	1.26	Same as trucks	1.26	50% OC plus installation	1.26	100%	1.26	...	...
Hanover	1 yr. 60%; depreciates to 10% OC	3.64	1 yr. 60%; depreciates to 10% OC	3.64	1 yr. 60%; depreciates to 10% OC	3.64	1 yr. 60%; depreciates to 10% OC	3.64	...	...
Henrico	% OC	3.50	% OC	3.50	%OC	1.00	% OC	3.50	...	...
Henry	71%	1.19	71%	1.19	71%	1.19	71%	1.19	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>								
Greensville	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.61
Halifax	N/A	N/A	1 yr. 70%, 60%, 50%, 40%, 30%, 20% , 10% min.	1.26	N/A	N/A	100%	0.36
Hanover	N/A	N/A	N/A	N/A	N/A	N/A	Mobile Home Blue Book	0.83
Henrico	N/A	N/A	N/A	N/A	N/A	N/A	% OC	0.94
Henry	71% OC	1.19	71% OC	1.19	N/A	N/A	VA Mobile Home Appraisal Guide	0.61

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Highland	100% then depreciates 5% annually to 5% minimum	1.50	N/A	N/A	N/A	N/A	N/A	N/A	...	1.50
Isle of Wight	LV Anderson-Bugg Outdoor Svc Guide	1.00	65% OC	1.00	100% low value Aircraft Blue Book	1.00	N/A	N/A	25% low value NADA Guide	4.40
James City	50% BV	4.00	50% BV	4.00	Same as trucks	4.00	N/A	N/A	50% BV	4.00
King George	1 yr. 50% OC; 5% depreciation per yr. to 20% min.	3.10	1 yr. 50% OC; 5% depreciation per yr. to 20% min.	3.10	N/A	N/A	N/A	N/A	1 yr. 50% OC; 5% depreciation per yr. to 20% min.	3.10
King & Queen	Used wholesale value	3.94	Used wholesale value	3.94	Used wholesale value	3.94	NADA low value	3.94	Used wholesale	3.94
King William	NADA guide	3.55	NADA guide	3.55	1 yr 75%; depreciated to 10%.	3.55	\$150 flat assessed	3.55	NADA guide	3.55
Lancaster	100%	1.52	100%	1.52	100% FMV	1.52	100% FMV	1.52	100%	1.52
Lee	100% FMV	1.25	N/A	N/A	100% FMV	1.25	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Highland	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Isle of Wight	40% OC	4.40	40% OC	4.40	N/A	N/A	N/A	N/A	...	...
James City	25% OC	4.00	25% OC	4.00	N/A	N/A	25% OC	4.00	...	...
King George	1 yr. 30% OC; depreciates 5% per yr. to 20% min.	3.10	1 yr. 30% OC; depreciates 5% per yr. to 20% min.	3.10	1 yr. 30% OC; depreciates 5% per yr. to 20% min.	3.10	1 yr. 30% OC; depreciates 5% per yr. to 20% min.	3.10	...	...
King & Queen	DC	0.99	DC	3.94	DC	3.94	DC	3.94	...	...
King William	1 yr. 80%, 60%, 40%, 20%, 10% min.	3.55	1 yr. 80%, 60%, 40%, 20%, 10% min.	3.55	N/A	N/A	N/A	N/A	...	...
Lancaster	100% FMV	1.52	100% FMV	1.52	N/A	N/A	N/A	N/A	...	...
Lee	1 yr. 90%, 80%, 70% , 60%, 50%, 40% min.	1.25	1 yr. 90%, 80%, 70% , 60%, 50%, 40% min.	1.25	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>								
Highland	N/A	N/A	10%	1.50	N/A	N/A	Mobile Home Guide	0.50
Isle of Wight	N/A	N/A	100% OC	0.50	N/A	N/A	Wingate Appraisal Guide	0.72
James City	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.87
King George	N/A	2.00	10% to 20% OC	2.00	N/A	N/A	VA Mobile Home Appraisal Guide	0.75
King & Queen	100% FMV	0.99	100% DC	0.99	N/A	N/A	FMV	0.75
King William	N/A	N/A	N/A	N/A	N/A	N/A	\$20-24 per sq. ft.	0.88
Lancaster	100%	1.52	100%	1.52	N/A	N/A	Sq. footage & yr.	0.53
Lee	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV	0.65

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Loudoun	% OC	4.20	% OC	4.20	Avg. wholesale value per Aircraft Bluebook	0.01	\$100 assessment	4.20	% OC	4.20
Louisa	N/A	N/A	100% NADA-Avg.	1.70	100% FMV	0.48	100% trade-in	1.70	100% NADA	1.70
Lunenburg	N/A	N/A	100% trade-in	3.50	100% trade-in	3.50	N/A	N/A	100% trade-in	3.50
Madison	20%	8.70	20%	8.70	N/A	N/A	N/A	N/A	20%	8.70
Mathews	70% BUC, Inc	2.14	70% BUC, Inc	2.14	100% BV	2.14	100% FMV	2.14	100% NADA	2.14
Mecklenburg	Based on purchase date	2.50	Based on purchase date	2.50	Based on purchase date	2.50	Based on purchase date	2.50	Based on purchase date	2.50
Middlesex	35% RV	3.50	35% RV	3.50	35% RV	3.50	Tax exempt	N/A	35% RV	3.50
Montgomery	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Based on yr. purchased	2.45	...	N/A	NADA	2.45
Nelson	N/A	N/A	N/A	N/A	BV	2.95	Exempt	N/A	BV	2.95

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Loudoun	% OC	4.00	% OC	4.20	% OC	4.20	% OC	2.75	% OC	0.01
Louisa	100% depr. value	1.70	100% depr. value	1.70	N/A	N/A	N/A	N/A	...	...
Lunenburg	...	3.50	N/A	3.50	N/A	N/A	N/A	N/A	...	...
Madison	20%	8.70	20%	8.70	20%	8.70	20%	8.70	...	...
Mathews	100% BV	2.14	100% BV	2.14	100% BV	2.14	100% BV	2.14	...	...
Mecklenburg	Based on purchase date	2.50	Based on purchase date	2.50	Based on purchase date	2.50	Based on purchase date	2.50	...	...
Middlesex	10% OC	3.50	10% OC	3.50	N/A	N/A	N/A	N/A	...	...
Montgomery	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Based on yr. purchased	2.45	Business furniture/ fixtures & equipment -- based on yr. purchased % of cost	2.45
Nelson	15% OC	2.95	15% OC	2.95	N/A	N/A	N/A	N/A	...	...
...	No response provided.									
*	Key to Abbreviations:									
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost						

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Counties (continued)</b>									
Loudoun	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	1.08	
Louisa	N/A	N/A	N/A	N/A	N/A	N/A	FMV 100%	0.67	
Lunenburg	N/A	N/A	1-5yr. 50% 6-10 yr. 40% 11-15 yr 30% 16-20 yr. 20% 21+ yr. 10%	2.10	N/A	N/A	100% FMV	0.50	
Madison	N/A	N/A	20%	8.70	N/A	N/A	100%	0.72	
Mathews	100%	2.14	70%	2.14	N/A	N/A	100% FMV	0.73	
Mecklenburg	N/A	N/A	N/A	N/A	N/A	N/A	Square Foot Factor	0.43	
Middlesex	35% FMV	3.50	10% OC	3.50	N/A	N/A	100% RV	0.52	
Montgomery	N/A	N/A	N/A	N/A	N/A	N/A	FMV	0.63	
Nelson	N/A	N/A	N/A	N/A	N/A	N/A	Reassessment	0.72	

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
New Kent	80% wholesale	3.75	Market comparison	3.75	80% retail/market	1.25	50% of NADA Collector Guide low value	3.75	75% NADA Recreational Vehicle Guide	3.75
Northampton	Anderson-Bugg Outdoor Svc. Guide	4.10	Anderson-Bugg Outdoor Svc. Guide	4.10	100% wholesale value	4.10	100% NADA loan value	4.10	N/A	N/A
Northumberland	20% OC	3.60	40% avg. retail	3.60	40%	3.60	40%	3.60	40%	3.60
Nottoway	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	3.15	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	3.15	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.50	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	3.15	N/A	N/A
Orange	1/3 avg. retail value-- NADA	5.50	1/3 avg. retail value-- NADA	5.50	10% base value	5.50	...	5.50	40% retail value	5.50
Page	72% OC first year minus 10% each year	3.00	72% OC first year minus 10% each year	3.00	72% OC first year minus 10% each year	3.00	N/A	N/A	72% OC first yr minus 10% yearly	3.00
Patrick	N/A	1.36	N/A	N/A	N/A	1.36	N/A	1.36	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
New Kent	1-3 yr. 35%	3.00	1-3 yrs. 55%	3.75	1-3 yr. 35%	3.00	1-3 yrs. 55%	3.75	...	...
	4-6 yr. 30%		4-6 yrs. 30%		4-6 yr. 30%		4-6 yrs. 30%			
	7-10 yr. 25%		7-10 yrs. 10%		7-10 yr. 25%		7-10 yrs. 10%			
	11+ 20%				11+ 20%					
	idle: 5%				idle: 5%					
Northampton	Depr. OC	2.86	Depr. OC	2.86	25% OC	N/A	Depr. OC	4.10	...	...
Northumberland	25%	3.60	40%	3.60	25% OC	3.60	40%	3.60	...	...
Nottoway	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	3.15	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	3.15	N/A	N/A	N/A	N/A	...	...
Orange	Depreciation table	5.50	Depreciation table	5.50	Depreciation table	5.50	Depreciation table	5.50	...	...
Page	72% OC first year minus 10% each year	3.00	72% first year minus 10% each year	3.00	72% OC first year minus 10% each year	3.00	N/A	N/A	72% OC first yr minus 10% after	3.00
Patrick	N/A	1.36	N/A	1.36	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>								
New Kent	N/A	N/A	N/A	N/A	N/A	N/A	Approx. 100% Based on sq. footage	0.82
Northampton	N/A	N/A	1 yr. 70%, 60%, 50% , 40%, 25%, 10% min.	2.16	N/A	N/A	Wingate Appraisal Guide	0.61
Northumberland	10%	3.60	10%	3.60	N/A	N/A	100%	0.56
Nottoway	N/A	N/A	N/A	N/A	N/A	N/A	OC	0.54
Orange	N/A	N/A	1 yr. 26.64%, 25.31%, 23.98%, 22.64%, 21.31%, 19.98%, 18.65%, 17.32%	5.50	N/A	N/A	100%	0.70
Page	N/A	N/A	72% OC first year, minus 10% each year	0.60	N/A	N/A	CAMRA	0.74
Patrick	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.52

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Pittsylvania	30% used wholesale	7.25	30% used wholesale	7.25	30% FMV	7.25	30% trade-in	7.25	30% used wholesale	7.25
Powhatan	100% FMV	3.60	100% FMV	3.60	100% FMV	3.60	100% LV	3.60	100% FMV	3.60
Prince Edward	N/A	N/A	NADA loan value at 100%	3.20	Based on yr., model, condition	3.20	N/A	N/A	NADA/LV	3.20
Prince George		4.00		4.00		4.00		4.00		4.00
Prince William <sup>a</sup>	OC	.00001	OC	.00001	OC	.00001	N/A	N/A	NADA	.00001
Pulaski	1-5 yr.s. 60% 6-10 yr.s. 40% ≥ 10 yr.s. 20%	1.50	NADA avg. used	1.50	60% OC	1.50	Flat \$350	1.50	N/A	...
Rappahannock	LV	3.00	LV	3.00	LV	3.00	N/A	N/A	Used W/S	3.00
Richmond	40% OC	3.50	40% OC	3.50	40% OC	3.50	Exempt	0	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

<sup>a</sup> Amount listed of .00001 has been verified by Prince William County

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Pittsylvania	30% OC; depreciation to 5% min.	7.25	30% OC; depreciation to 5% min.	7.25	N/A	N/A	N/A	N/A	...	...
Powhatan	Same as heavy trucks	3.60	Same as heavy trucks	3.60	Same as heavy trucks	3.60	100%	3.60	...	...
Prince Edward	20% amount filed	3.20	20% amount filed	3.20	N/A	N/A	20% amount filed	3.20	...	...
Prince George		4.00		4.00		4.00		4.00	...	...
Prince William	1 yr. 80%, 65%, 50%, 35%, 20%, 10 min.	3.70	1 yr. 50%, 40%, 30%, 20%, 10% min.	1.50	1 yr. 85%, 75%, 65%, 55%, 45%, 35% min.	2.00	1 yr. 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	1.00	...	...
Pulaski	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50	≤ 1 yr. 60% OC 1-2 yrs. 45% OC 2-3 yrs. 30% OC ≥ 4 yrs. 2% OC	1.50	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50	1-5 yrs. 60% 6-10 yrs. 40% ≥ 10 yrs. 20%	1.50
Rappahannock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Richmond	40% OC	3.50	40% OC	3.50	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Counties (continued)</b>									
Pittsylvania	N/A	N/A	N/A	N/A	N/A	N/A	N/A	General reassessment based on yr., model, condition, sq. footage	0.60
Powhatan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV	0.87
Prince Edward	N/A	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Appraisal Guide	0.59
Prince George	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.90
Prince William	N/A	N/A	1 yr. 85%, 75%, 65%, 55%, 45%, 35%, 25%, 15%, 10% min.	.00001	N/A	N/A	N/A	Wingate Appraisal Guide	1.34
Pulaski	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Appraised value	0.62
Rappahannock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Per 100.00	0.82
Richmond	N/A	3.50	40% OC	3.50	N/A	N/A	N/A	80% OC	0.50

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Roanoke	N/A	3.50	N/A	3.50	N/A	3.50	N/A	3.50	N/A	3.50
Rockbridge	75% , 50%, 25% for life of property	3.25	N/A	N/A	N/A	N/A	N/A	N/A	60% retail	3.25
Rockingham	80% DC	2.80	80% DC	2.80	LV	2.80	NADA	2.80	N/A	2.80
Russell	100%	1.45	100%	1.45	100% wholesale value	1.45	100%	1.45	100%	N/A
Scott	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	1.40
Shenandoah	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86	N/A	N/A	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86
Smyth	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	N/A	N/A
Southampton	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.00	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.00	N/A	N/A	\$130 per unit	4.00	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.00
Spotsylvania	% OC	5.00	% OC	5.00	% OC	5.00	NADA	5.00	% OC	5.00

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Roanoke	N/A	3.50	N/A	3.50	N/A	3.50	60%, 50, 40, 30, 20 for life of property	3.50	...	...
Rockbridge	10% OC	3.25	25% OC	3.25	N/A	NA	25% OC	3.25	...	...
Rockingham	80% DC	2.80	80% DC	2.80	80% DC	2.80	80% DC	2.80	80% DC	2.80
Russell	100% DC	1.45	100% DC	1.45	N/A	N/A	N/A	N/A	...	...
Scott	100%	0.72	100%	0.72	100%	0.72	100%	0.73	...	...
Shenandoah	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86	1 yr. 55%, 50%, 45%, 40%, 25%, 10% min.	2.86	N/A	N/A	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	2.86	...	...
Smyth	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	...	...
Southampton	1 yr. 80%, 65%, 50%, 35%, 20%, 10% min.	2.40	1 yr. 80% , 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	4.00	30% OC	2.40	N/A	N/A	...	...
Spotsylvania	% OC	2.00	% OC	5.00	% OC	5.00	% OC	5.00	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Counties (continued)</b>									
Roanoke	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.13
Rockbridge	N/A	N/A	12.5% OC	3.25	N/A	N/A	Recognized pricing guide-- various values per sq. ft.	0.63	
Rockingham	N/A	N/A	100% DC	0.44	N/A	N/A	100%	0.71	
Russell	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.64	
Scott	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.73	
Shenandoah	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.61	
Smyth	N/A	N/A	100%	2.25	N/A	N/A	Wingate Appraisal Guide	0.75	
Southampton	Hogs \$30/head, cows \$50/head, horses \$100/head	4.00	LV/seasonal farm animals	1.95	N/A	N/A	Wingate Appraisal Guide	0.61	
Spotsylvania	N/A	N/A	N/A	N/A	N/A	N/A	% mobile home guide	1.02	

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Stafford	40% avg. RV	5.49	40% avg. RV	5.49	40% average RV	5.49	40% avg. RV unless it has antique tags	5.49	% OC	5.49
Surry	NADA Boat Guide– low value	3.50	NADA Boat Guide– low value	3.50	Aircraft Blue Book: - 40% of average retail value	3.50	Flat value	3.50	NADA Loan Value	3.50
Sussex	100% used WS value (NADA)	5.05	100% used WS value (NADA)	5.05	FMV	5.05	Collectible Car Book-- 50% OC	5.05	N/A	N/A
Tazewell	NADA	2.00	NADA	2.00	1 yr. 80% ; 70%, 60%, 50%, 40%, 30%, 20%, 15% min.	.50	N/A	N/A	N/A	N/A
Warren	100%	3.25	100%	3.25	100%	0.35	100%	3.25	100%	3.25
Washington	NADA/LV	1.55	NADA/LV	1.55	Aircraft Book /LV	1.55	BV	1.55	BV	1.55
Westmoreland	Retail low--60%	2.50	Retail--60%	2.50	100% FMV	2.50	Lowest value	2.50	N/A	N/A
Wise	N/A	N/A	NADA--used wholesale value	1.15	Aircraft Book--LV & low wholesale	1.15	Old Cars Price Guide	1.15	NADA	1.15

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Stafford	% OC	5.49	% OC	5.49	% OC	5.49	% OC	5.49	...	...
Surry	1 yr. 60%, 50%, 40%, 30%, 20% min.	3.50	1 yr. 60%, 50%, 40%, 30%, 20% min.	3.50	1 yr. 60%, 50%, 40%, 30%, 20% min.	3.50	N/A	N/A	...	...
Sussex	50% OC	5.05	10% depr. of OC	5.05	N/A	N/A	N/A	N/A	...	...
Tazewell	80% OC; depreciation 10% per yr. to 15% min.	2.00	80% OC; depreciation 10% per yr. to 15% min.	2.00	N/A	N/A	N/A	N/A	...	...
Warren	70-10% OC	3.25	70-10% OC	3.25	70-10% OC	3.25	70-10% OC	3.25	70-10% OC	3.25
Washington	50% OC	1.55	1 yr 80%, 40%, 20% min.	1.55	N/A	N/A	BV	1.55	...	...
Westmoreland	80% DC	2.50	100% FMV	2.50	N/A	2.50	N/A	2.50	...	...
Wise	1 yr. 90%	1.15	1 yr. 90%	1.15	N/A	N/A	1 yr. 90%	1.15	1 yr. 90%	1.15

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Counties (continued)</b>									
Stafford	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV	1.18
Surry	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.75
Sussex		5.05	20%	5.05	N/A	N/A	N/A	Wingate Appraisal Guide	0.65
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.56
Warren	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.68
Washington	N/A	N/A	BV	1.55	N/A	N/A	N/A	100% OC; depreciates 10% per yr.	0.68
Westmoreland	100%	2.50	DC	1.25	N/A	N/A	N/A	Low value	0.67
Wise	Exempt	N/A	Exempt	N/A	Exempt	N/A	N/A	Wingate Appraisal Guide	0.52

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Wythe	1 yr. 70%, 60%, 50%, 40%, 30%, 20% min.	2.27	1 yr. 70%, 60%, 50%, 40%, 30%, 20% min.	2.27	DC	2.27	N/A	N/A	N/A	N/A
York	1 yr. 60% , 50%, 40%, 30%, 20%, 10% min.	1.00	Anderson-Bugg Outdoor Svc. Guide - 60% of low value	4.00	N/A	N/A	N/A	N/A	50% of wholesale BV in NADA RV Appraisal Guide	4.00
<b>Towns</b>	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	NADA/LV	0.55	NADA/LV	0.55	Aircraft Book/LV	0.55	N/A	N/A	BV	0.55
Accomac	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Altavista	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Amherst	1 yr. 80%; depreciation 10% per year	0.35	1 yr. 80%; depreciation 10% per year	0.35	N/A	N/A	1 yr. 70%; depreciation 10% per year	0.35	1 yr. 70%; depreciation 10% per year	0.35
Appomattox	N/A	N/A	100% FMV	0.55	N/A	N/A	\$700.00/vehicle	0.55	100 FMV	0.55

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>										
Wythe	≤ 5 yrs. 50%	2.27	≤ 5 yrs. 50%	2.27	N/A	N/A	≤ 5 yrs. 50%	2.27	...	...
	≥ 6 yrs. 20%		≥ 6 yrs. 20%				≥ 6 yrs. 20%			
York	25% OC	4.00	25% OC	4.00	N/A	N/A	N/A	N/A	...	...
<b>Towns</b>	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	50% OC	0.55	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Accomac	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Altavista	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Amherst	30%	0.35	30%	0.35	N/A	N/A	N/A	N/A	...	...
Appomattox	12.5%	0.55	100%	0.55	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Counties (continued)</b>								
Wythe	N/A	N/A	N/A	N/A	N/A	N/A	1997 reassessment sales study	0.71
York	N/A	N/A	N/A	N/A	N/A	N/A	Ratio by sq. footage	0.86
<b>Towns</b>								
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	N/A	N/A	N/A	N/A	N/A	N/A	100% OC; depreciates 10% per yr.	0.34
Accomac	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.07
Altavista	N/A	N/A	N/A	N/A	N/A	N/A	...	0.23
Amherst	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.14
Appomattox	N/A	N/A	N/A	N/A	N/A	N/A	100% FMV; factored depreciation per yr.	0.15

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Ashland	Anderson-Bugg Outdoor Svc. Guide	0.77	Anderson-Bugg Outdoor Svc. Guide	0.77	Aircraft Blue Book	0.77	NADA Antique Car Guide	0.77	N/A	N/A
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Blackstone	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.65	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.65	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.65	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.65	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.65
Bluefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Bowling Green	40%	1.20	40%	1.20	N/A	1.20	min.	1.20	40%	1.20
Branchville	N/A	N/A	N/A	N/A	N/A	N/A	\$130 per unit	0.61	1 yr. 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.61
Brodnax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Brookneal	N/A	1.70	N/A	1.70	N/A	N/A	N/A	N/A	N/A	N/A
Buchanan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Burkeville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.66

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Ashland	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	0.77	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	0.77	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	0.77	1 yr. 60%, 50%, 40%, 30%, 20%, 10% min.	0.77	...	...
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Blackstone	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.65	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.65	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.65	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	0.20	...	...
Bluefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Bowling Green	Cost of acquisition	1.20	20%	1.20	N/A	1.20	N/A	1.20	...	...
Branchville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Brodnax	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Brookneal	N/A	1.70	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Buchanan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Burkeville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>								
Ashland	N/A	N/A	N/A	N/A	N/A	N/A	Mobile Home Blue Book	0.10
Big Stone Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.39
Blackstone	N/A	N/A	N/A	N/A	N/A	N/A	OC	0.65
Bluefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Bowling Green	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.20
Branchville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.17
Brodnax	N/A	N/A	N/A	N/A	N/A	N/A	...	0.25
Brookneal	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.17
Buchanan	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.10
Burkeville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.14

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Cape Charles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cedar Bluff	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Charlotte C.H.	...	...	...	...	...	...	...	...	...	...
Chatham	30% used wholesale	0.20	30% used wholesale	0.20	N/A	N/A	N/A	N/A	N/A	N/A
Chilhowie	FMV	0.20	FMV	0.20	FMV	0.20	FMV	0.20		
Chincoteague	...	0.85	...	0.85	N/A	N/A	N/A	N/A	...	0.85
Christiansburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Claremont	N/A	0.60	N/A	0.60	N/A	N/A	N/A	N/A	N/A	0.60
Clarksville	100%	1.31	100%	1.31	100%	1.31	100%	1.31	N/A	N/A
Clintwood	N/A	0.03	Annual depreciation	0.03	N/A	0.03	> 15 yrs. assessed at \$100 value	0.03	N/A	0.03
Coeburn	N/A	N/A	N/A	N/A	N/A	N/A	Old Cars Price Guide	5.40	N/A	0.40
...	No response provided.									
*	Key to Abbreviations:									
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost						

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Cape Charles	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Cedar Bluff	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Charlotte C.H.	...	...	...	...	...	...	...	...	...	...
Chatham	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Chilhowie	N/A	0.20	FMV	N/A	N/A	N/A	FMV	0.20	...	...
Chincoteague	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Christiansburg	N/A	0.45	N/A	0.45	N/A	N/A	N/A	N/A	...	...
Claremont	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Clarksville	100%	1.31	...	...	...	...	100%	1.31	...	...
Clintwood	OC using depreciation schedule	0.03	OC using depreciation schedule	0.03	OC using depreciation schedule	0.03	N/A	N/A	...	...
Coeburn	...	0.40	1 yr. 90%	0.40	...	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>								
Cape Charles	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.37
Cedar Bluff	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.19
Charlotte C.H.	...	...	...	...	...	...	100%	0.11
Chatham	N/A	N/A	N/A	N/A	N/A	N/A	General reassessment based on yr., model, condition, sq. footage	0.20
Chilhowie	N/A	N/A	100%	0.20	N/A	N/A	FMV	0.20
Chincoteague	N/A	N/A	N/A	N/A	N/A	N/A	...	0.13
Christiansburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.144
Claremont	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.60
Clarksville	N/A	N/A	N/A	N/A	N/A	N/A	100%	.26
Clintwood	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.11
Coeburn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	24.00 /yr.

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Colonial Beach	40% NADA Wholesale	1.84	N/A	N/A	80%	1.84	100% cost	1.84	100% NADA average loan value	1.84
Crewe	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	1.00	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	1.00	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	1.00	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	1.00	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	1.00
Culpeper	40% avg. trade-in	2.00	40% avg. trade-in	2.00	10% avg. trade-in	2.00	40% avg. trade-in	2.00	40% avg. trade-in	2.00
Damascus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dillwyn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Drakes Branch	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dublin	100%	0.50	100%	0.50	100%	0.50	100%	0.50	N/A	N/A
Dungannon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Edinburg	N/A	N/A	N/A	0.75	N/A	N/A	N/A	0.75	N/A	0.75
Farmville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Colonial Beach	80%	1.84	80%	1.84	80%	1.84	N/A	N/A	...	...
Crewe	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	1.00	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	1.00	1 yr. 80%, 70%, 55%, 40%, 25%, 10% min.	1.00	N/A	1.00	...	...
Culpeper	20% OC	2.00	20% OC	2.00	20% OC	2.00	20% OC	2.00	...	...
Damascus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Dillwyn	N/A	0.28	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Drakes Branch	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Dublin	100%	0.50	100%	0.50	100%	0.50	100%	0.50	...	...
Dungannon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Edinburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Farmville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	DC: furniture; FMV: vehicles	1.5%

... No response provided.

\* Key to Abbreviations:

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DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Towns (continued)</b>									
Colonial Beach	N/A	N/A	N/A	.73	N/A	N/A	100%	0.62	
Crewe	N/A	N/A	N/A	N/A	....	0.80	OC	1.00	
Culpeper	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.20	
Damascus	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.65	
Dillwyn	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.04	
Drakes Branch	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Mobile Home Guide	0.20	
Dublin	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage & yr. x rate	0.21	
Dungannon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.10	
Edinburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.75	
Farmville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Front Royal	Small Boat Appraisal Guide	0.60	N/A	N/A	Aircraft Bluebook Digest, 100%	0.60	FMV, 100%	0.60	FMV, 100%	0.60
Glasgow	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gretna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hallwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hamilton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Haymarket	N/A	0.60	N/A	0.60	N/A	0.60	N/A	0.60	N/A	0.60
Haysi	100% appraisal value	0.15	100% appraisal value	0.15	100% appraisal value	0.15	100% appraisal value	0.15	100% appraisal value	0.15
Hillsville	100%	0.70	100%	0.70	N/A	N/A	N/A	N/A	100%	0.70
Hurt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Iron Gate	40%	7.50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Keysville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Cost	0.60

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Front Royal	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.60	1 yr. 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.60	N/A	N/A	N/A	N/A	...	...
Glasgow	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Gretna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Hallwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Hamilton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Haymarket	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Haysi	100% depr. according to year & origin	0.15	100% depr. according to yr. & origin	0.15	100% depr. according to yr. & origin	0.15	10%	0.15	...	...
Hillsville	100%	0.70	100%	0.70	100%	0.70	N/A	N/A	100%	0.70
Hurt	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Iron Gate	40%	1.00	40%	1.00	40%	1.00	40%	4.00	...	...
Keysville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>								
Front Royal	N/A	N/A	N/A	N/A	N/A	N/A	VA Mobile Home Guide by Wingate	0.14
Glasgow	N/A	N/A	N/A	N/A	N/A	N/A	BV	0.10
Gretna	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Hallwood	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.45
Hamilton	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.29
Haymarket	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Haysi	N/A	N/A	N/A	N/A	N/A	N/A	100% appraisal value by size & yr.	0.10
Hillsville	N/A	N/A	100%	0.70	N/A	N/A	100%	0.25
Hurt	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage x rate	0.175
Iron Gate	N/A	N/A	N/A	N/A	N/A	N/A	40%	0.28
Keysville	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.18

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Kilmarnock	100%.	0.16	100%.	0.16	100%.	0.16	100%.	0.16	100%.	0.16
La Crosse	100% loan value	0.44	100% loan value	0.44	N/A	N/A	100% loan value	0.44	100% loan value	0.44
Lawrenceville	N/A	N/A	N/A	N/A	N/A	N/A	FMV	1.80	N/A	N/A
Lebanon	N/A	N/A	N/A	0.50	N/A	N/A	N/A	N/A	N/A	N/A
Leesburg	N/A	1.00	N/A	1.00	N/A	0.001	N/A	1.00	N/A	1.00
Louisa	100%	0.71	100%	0.71	100%	0.71	N/A	N/A	N/A	N/A
Luray	N/A	N/A	N/A	0.40	N/A	N/A	N/A	0.40	N/A	0.40
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
McKenney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Monterey	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Castle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Market	N/A	N/A	N/A	N/A	N/A	N/A	Antique Car Price guide	0.80	OC depreciation	0.80

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Kilmarnock	100% FMV	0.16	100% FMV	0.16	100% FMV	0.16	100% FMV	0.16	...	...
La Crosse	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Lawrenceville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	1.80
Lebanon	N/A	0.75	N/A	0.75	N/A	N/A	N/A	N/A	...	...
Leesburg	N/A	1.00	N/A	1.00	N/A	1.00	N/A	1.00	N/A	1.00
Louisa	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Luray	N/A	0.40	N/A	0.40	N/A	N/A	N/A	N/A	...	...
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
McKenney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Monterey	N/A	N/A	N/A	N/A	...	N/A	...	...	...	...
New Castle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
New Market	OC; depreciation 10% per yr. to 10% min.	0.80	OC; depreciation 10% per yr. to 10% min.	0.80	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Towns (continued)</b>									
Kilmarnock	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage & yr.	0.14	
La Crosse	N/A	N/A	N/A	N/A	N/A	N/A	Square Foot Factor	0.31	
Lawrenceville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Lebanon	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.20	
Leesburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.22	
Louisa	N/A	N/A	N/A	N/A	N/A	N/A	FMV 100%	0.21	
Luray	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25	
Marion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.12	
McKenney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.07	
Monterey	N/A	N/A	...	...	...	...	...	0.80	
New Castle	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.04	
New Market	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.15	

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Onancock	N/A	2.00	N/A	2.00	N/A	N/A	N/A	2.00	N/A	2.00
Onley	100%	0.15	100%	0.15	N/A	N/A	N/A	100%	100%	0.15
Orange	1/3 avg. retail value-- NADA	1.50	1/3 avg. retail value-- NADA	1.50	10% base value	1.50	...	1.50	N/A	1.50
Painter	...	0.30	...	0.30	N/A	N/A	...	0.30	...	0.30
Pamplin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pearisburg	25%	3.75	25%	3.75	N/A	N/A	25%	3.75	25%	3.75
Pennington Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pound	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pulaski	NADA 100%	0.74	NADA 100%	0.74	60% cost	N/A	N/A	N/A	N/A	N/A
Richlands	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
...	No response provided.									
*	Key to Abbreviations:									
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost						

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Onancock	N/A	2.00	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Onley	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Orange	Depreciation table	1.50	Depreciation table	1.50	Depreciation table	1.50	Depreciation table	1.50	...	...
Painter	N/A	N/A	1 yr. 75%, 50%, 25%, 15%, 5% min.	0.30	N/A	N/A	N/A	N/A	...	...
Pamplin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pearisburg	All office equipment 12.5% OC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pennington Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pound	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Pulaski	0-5 yrs. 60% OC 6-10 yrs. 40% OC ≥ 10 yrs 20% OC	0.74	0-5 yrs. 60% OC 6-10 yrs. 40% OC ≥ 10 yrs 20% OC	0.74	0-5 yrs. 60% OC 6-10 yrs. 40% OC ≥ 10 yrs 20% OC	0.74	N/A	N/A	...	...
Richlands	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
...	No response provided.									
*	Key to Abbreviations:									
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost						

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		Rate/\$100
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Towns (continued)</b>									
Onancock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.33
Onley	N/A	N/A	N/A	0.15	N/A	N/A	N/A	Taxed as real estate	0.08
Orange	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.18
Painter	N/A	N/A	...	N/A	N/A	N/A	N/A	N/A	0.06
Pamplin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pearisburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% of assessed value	0.33
Pennington Gap	N/A	N/A	N/A	N/A	N/A	N/A	N/A	POC	0.25
Pound	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pulaski	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.32
Richlands	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	0.60

... No response provided.

\* Key to Abbreviations:

OC — Original Cost   BV — Book Value   FMV — Fair Market Value   DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Towns (continued)</b>											
Round Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	FMV	1.15
Rural Retreat	1 yr. 70%, 60%, 50%, 40%, 30%, 20% min.	0.45	1 yr. 70%, 60%, 50%, 40%, 30%, 20% min.	0.45	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Saint Paul	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Saxis	N/A	0.27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
South Boston	N/A	N/A	OC minus 10%/yr; 15% min.	1.42	N/A	N/A	N/A	N/A	N/A	N/A	N/A
South Hill	100% value	1.05	100% value	1.05	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Stanley	N/A	0.45	N/A	0.45	N/A	N/A	N/A	N/A	N/A	N/A	0.45
Stephens City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Stony Creek	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Strasburg	100%	1.11	100%	1.11	N/A	N/A	100%	1.11	N/A	N/A	N/A
Surry	N/A	N/A	NADA Boat Guide— low value	0.60	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Towns (continued)</b>											
Round Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Rural Retreat	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Saint Paul	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Saxis	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
South Boston	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
South Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stanley	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stephens City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Stony Creek	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Strasburg	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Surry	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost

BV — Book Value

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DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		Rate/\$100
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Towns (continued)</b>									
Round Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
Rural Retreat	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.25
Saint Paul	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$25 fee
Saxis	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.10
South Boston	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.21
South Hill	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% of value	0.30
Stanley	N/A	N/A	N/A	N/A	0.45	N/A	N/A	N/A	0.16
Stephens City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.05
Stony Creek	N/A	N/A	N/A	N/A	0.60	N/A	N/A	Wingate Appraisal Guide	0.12
Strasburg	N/A	N/A	100%	N/A	1.11	N/A	N/A	100%	0.22
Surry	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Tappahannock	100% FMV	1.25	100% FMV	1.25	100% FMV	1.25	100% FMV	1.25	N/A	N/A
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
The Plains	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.50	0.50
Timberville	N/A	N/A	N/A	N/A	N/A	N/A	LV	0.30	Assessed FMV	0.30
Urbanna	N/A	N/A	NADA	0.25	N/A	N/A	N/A	N/A	N/A	N/A
Victoria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Vinton	100% OC	1.00	100% OC	1.00	N/A	N/A	N/A	N/A	100% OC	1.00
Virgilina	100% FMV	0.10	N/A	N/A	N/A	N/A	100% FMV	0.10	100% FMV	0.10
Wakefield	N/A	0.86	N/A	0.86	N/A	0.86	N/A	N/A	N/A	N/A
Warrenton	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25
Warsaw	100%	0.60	100%	0.60	N/A	N/A	N/A	N/A	100%	0.60
Waverly	N/A	1.85	N/A	1.85	N/A	1.85	N/A	1.85	N/A	1.85
...	No response provided.									
*	Key to Abbreviations:									
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost						

**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
Tappahannock	100% FMV	1.25	100% FMV	1.25	N/A	N/A	N/A	N/A	...	...
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
The Plains	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Timberville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Urbanna	Machine & Tool Guide	0.25	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Victoria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Vinton	100% OC	1.00	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Virgilina	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Wakefield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Warrenton	N/A	2.25	N/A	2.25	N/A	2.25	N/A	2.25	...	...
Warsaw	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Waverly	N/A	1.06	N/A	1.85	N/A	1.06	N/A	N/A	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>								
Tappahannock	N/A	N/A	100%	1.25	N/A	N/A	100% FMV	0.13
Tazewell	N/A	N/A	N/A	N/A	N/A	N/A	LV	0.26
The Plains	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Timberville	N/A	N/A	N/A	N/A	N/A	N/A	Real estate	0.17
Urbanna	N/A	N/A	N/A	N/A	N/A	N/A	Assessed value	0.25
Victoria	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.15
Vinton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.05
Virgilina	N/A	N/A	N/A	N/A	N/A	N/A	100%	0.10
Wakefield	N/A	N/A	N/A	N/A	N/A	N/A	100% assessed value	0.093
Warrenton	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.17
Warsaw	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Waverly	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.22

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Boats & Watercraft > 5 Tons		Private Pleasure Boats & Watercraft		Aircraft		Antique Motor Vehicles		Recreational Vehicles	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
West Point	BV	3.30	BV	3.30	BV	N/A	BV	3.30	N/A	N/A
Windsor	Anderson-Bugg Outdoor Svc Guide	0.50	65% OC	0.50	N/A	N/A	N/A	N/A	N/A	N/A
Wise	N/A	N/A	% OC	0.53	N/A	N/A	% OC	0.53	N/A	N/A
Wytheville	N/A	0.28	N/A	0.28	N/A	0.28	N/A	0.28	N/A	0.28
Woodstock	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.90	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.90	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.90	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.90	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.90

... No response provided.

\* Key to Abbreviations:

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**Table 10.4 (continued)**

Locality	Heavy Tools & Machinery		Computer Hardware		Generating Equipment		R&D Property		Other Business Property	
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100
<b>Towns (continued)</b>										
West Point	BV	3.30	BV	3.30	BV	3.30	BV	3.30	...	...
Windsor	40% OC	0.10	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Wise	% OC	0.53	N/A	N/A	N/A	N/A	N/A	N/A	...	...
Wytheville	N/A	0.28	N/A	0.28	N/A	0.28	N/A	0.28	...	...
Woodstock	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.90	1 yr. 55%, 50%, 45%, 40%, 25%, 10% min.	0.90	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.90	1 yr. 90%, 80%, 70%, 60%, 50%, 40%, 30%, 20%, 10% min.	0.90	...	...

... No response provided.

\* Key to Abbreviations:

OC — Original Cost    BV — Book Value    FMV — Fair Market Value    DC — Depreciated Cost

**Table 10.4 (continued)**

Locality	Livestock		Farm		Household		Mobile Homes		
	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	Basis	Rate/\$100	
<b>Towns (continued)</b>									
West Point	N/A	N/A	N/A	N/A	N/A	N/A	N/A	100% assessment	0.545
Windsor	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Wingate Appraisal Guide	0.19
Wise	N/A	N/A	100%	0.53	N/A	N/A	N/A	Wingate Appraisal Guide	0.26
Wytheville	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.143
Woodstock	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Sq. footage	0.18
...	No response provided.								
*	Key to Abbreviations:								
	OC — Original Cost	BV — Book Value	FMV — Fair Market Value	DC — Depreciated Cost					