

Appendix C

Percentage Share of Total Local Taxes from Specific Sources, FY 2004

Percentage Share of Total Local Taxes from Specific Sources, FY 2004

Locality	Total	Real Property	Public Service Corp. Property	Personal Property	Machinery & Tools	Merchants' Capital	Local Sales & Use	Consumer Utility	Business License (BPOL)	Franchise License
Cities										
Alexandria	100	60.9	2.4	9.0	0.2	0.0	6.7	5.3	7.6	0.3
Bedford	100	41.9	1.6	9.9	5.8	0.0	14.8	0.0	6.7	0.9
Bristol	100	37.7	1.0	7.8	4.0	0.0	18.3	2.0	5.2	0.9
Buena Vista	100	45.2	2.6	16.9	3.6	0.0	7.0	10.0	3.0	1.4
Charlottesville	100	47.9	2.9	6.5	0.2	0.0	12.1	9.9	6.5	0.5
Chesapeake	100	52.0	3.5	10.2	0.8	0.0	9.7	5.4	6.3	0.6
Colonial Heights	100	43.8	1.3	6.1	0.3	0.0	21.5	4.9	7.8	0.3
Covington	100	16.9	1.5	5.5	46.8	0.0	9.6	7.0	4.9	0.4
Danville	100	34.4	1.1	10.2	3.1	0.0	17.0	4.2	9.0	4.0
Emporia	100	28.5	2.3	14.0	2.9	0.0	15.5	6.3	7.4	0.6
Fairfax	100	49.4	2.0	6.8	0.1	0.0	16.3	4.6	11.7	1.0
Falls Church	100	63.1	0.9	6.8	0.0	0.0	9.9	4.7	6.5	0.3
Franklin	100	36.9	0.9	9.4	0.2	0.0	15.1	7.9	7.7	0.8
Fredericksburg	100	36.3	1.5	7.1	0.2	0.0	23.7	5.7	9.3	0.5
Galax	100	28.2	1.2	6.5	11.1	0.0	24.0	4.3	10.4	0.7
Hampton	100	49.7	2.0	9.0	1.2	0.0	7.6	7.2	6.5	0.8
Harrisonburg	100	26.2	0.8	8.2	4.5	0.0	21.3	3.9	11.0	0.6
Hopewell	100	39.8	18.1	6.1	10.3	0.0	6.1	4.4	5.0	0.4
Lexington	100	44.5	1.8	8.2	0.0	0.0	11.6	9.1	8.3	0.8
Lynchburg	100	40.1	2.8	8.3	3.9	0.0	13.3	7.9	7.5	0.7
Manassas	100	60.1	1.4	7.3	5.9	0.0	10.4	2.8	3.6	0.5
Manassas Park	100	61.6	1.2	12.0	0.2	0.0	8.9	5.7	3.8	0.5
Martinsville	100	38.3	2.0	8.3	1.8	0.0	14.3	9.4	10.4	1.2
Newport News	100	47.7	2.0	9.3	5.2	0.0	9.2	5.4	5.5	1.7
Norfolk	100	40.7	2.9	9.3	2.2	0.0	8.6	12.1	6.2	0.9
Norton	100	18.2	4.6	3.8	1.1	0.0	29.1	5.1	15.0	0.8
Petersburg	100	45.9	3.8	9.3	6.6	0.0	10.1	7.0	7.8	0.0
Poquoson	100	68.9	1.3	11.3	0.0	0.0	3.2	3.2	2.4	0.8
Portsmouth	100	45.8	3.7	10.9	2.4	0.0	5.3	12.3	5.5	0.7
Radford	100	45.3	1.7	8.3	7.1	0.0	8.2	10.7	3.4	2.0
Richmond	100	50.5	3.8	7.5	4.4	0.0	7.2	9.1	6.3	1.5
Roanoke	100	40.2	3.2	8.6	2.2	0.0	14.0	9.7	8.3	1.1
Salem	100	40.3	1.0	13.3	6.9	0.0	13.2	2.7	8.9	1.5
Staunton	100	45.5	3.1	7.1	0.6	0.0	16.4	6.1	7.2	1.2
Suffolk	100	56.0	2.3	9.3	1.6	0.0	7.0	7.8	4.7	0.3
Virginia Beach	100	54.9	1.5	8.6	0.1	0.0	7.5	6.5	5.5	0.7
Waynesboro	100	36.2	3.1	9.3	14.4	0.0	11.8	7.3	6.3	0.4
Williamsburg	100	24.8	1.2	1.5	4.9	0.0	17.0	1.8	6.6	0.9
Winchester	100	28.0	0.8	10.3	3.3	0.0	22.9	7.8	11.4	1.0
Total cities	100	48.9	2.5	8.8	2.3	0.0	9.7	7.2	6.6	0.9

Percentage Share of Total Local Taxes from Specific Sources, FY 2004 (continued)

Locality	Motor Vehicle License (Decal)	Bank Franchise	Recordation & Wills	Cigarette & Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	E-911 Emergency Telephone	Other
Cities										
Alexandria	0.7	0.3	0.9	0.7	0.0	1.9	2.7	0.0	0.2	0.2
Bedford	1.7	1.5	0.9	2.9	0.0	1.0	8.7	0.0	1.8	0.0
Bristol	1.0	1.3	0.9	0.8	0.0	2.4	16	0.0	0.6	0.0
Buena Vista	2.1	0.6	0.6	0.0	0.0	0.3	2.8	0.0	1.4	2.4
Charlottesville	1.1	0.7	0.5	0.4	0.0	2.3	7.9	0.0	0.5	0.0
Chesapeake	1.4	0.2	0.8	1.6	0.2	0.8	5.0	0.0	1.0	0.4
Colonial Heights	1.1	0.5	0.2	0.0	0.0	0.3	11.2	0.0	0.7	0.0
Covington	1.2	1.6	0.3	0.0	0.0	0.0	4.0	0.0	0.0	0.4
Danville	2.5	1.9	0.4	0.0	0.0	0.8	9.7	0.0	1.6	0.1
Emporia	1.1	1.4	0.3	0.0	0.0	4.6	13.1	0.0	2.0	0.0
Fairfax	0.7	1.3	0.2	1.5	0.0	0.8	3.2	0.0	0.6	0.0
Falls Church	0.6	0.4	0.6	0.6	0.0	0.5	4.3	0.0	0.6	0.0
Franklin	1.6	0.7	0.3	2.6	0.0	2.0	10.1	0.0	1.8	2.0
Fredericksburg	0.3	1.1	0.6	0.4	0.3	1.2	11.1	0.0	0.4	0.0
Galax	1.1	1.1	0.4	0.0	0.2	0.1	9.2	0.0	1.0	0.4
Hampton	1.8	0.2	0.3	2.8	0.8	1.6	7.0	0.0	1.3	0.1
Harrisonburg	1.1	0.7	0.8	2.9	0.4	2.6	13.9	0.0	0.8	0.3
Hopewell	1.5	0.4	0.4	0.0	0.0	1.6	3.6	0.0	1.3	0.9
Lexington	1.1	0.9	0.8	0.0	0.0	1.9	9.5	0.0	1.0	0.5
Lynchburg	1.4	0.7	0.5	1.2	0.3	1.6	8.7	0.0	1.1	0.0
Manassas	1.1	0.5	0.9	0.8	0.0	0.2	3.6	0.0	0.4	0.3
Manassas Park	1.4	0.1	1.4	1.5	0.0	0.0	1.4	0.0	0.4	0.0
Martinsville	1.6	1.9	0.4	1.6	0.0	0.1	7.3	0.0	1.4	0.0
Newport News	1.6	0.2	0.5	2.3	0.3	1.2	6.4	0.0	1.3	0.3
Norfolk	1.1	0.3	0.4	2.4	1.4	2.0	7.9	0.0	1.5	0.1
Norton	0.6	1.1	0.5	0.0	0.0	2.0	13.4	2.9	0.8	0.9
Petersburg	1.8	0.4	0.4	0.4	0.0	0.9	3.2	0.0	2.5	0.0
Poquoson	2.1	0.2	1.4	0.7	0.0	0.0	3.3	0.0	1.2	0.0
Portsmouth	1.8	0.3	0.7	2.7	0.3	1.1	4.9	0.0	1.6	0.1
Radford	1.8	1.2	0.8	0.0	0.0	1.0	7.0	0.0	1.4	0.0
Richmond	1.0	0.7	0.0	0.0	0.5	1.3	4.4	0.0	1.6	0.2
Roanoke	1.3	0.7	0.5	1.4	0.4	1.6	5.6	0.0	1.0	0.3
Salem	1.3	0.8	0.6	1.1	0.4	1.3	5.1	0.0	0.5	1.1
Staunton	1.7	0.8	0.7	0.0	0.0	0.9	6.9	0.0	1.9	0.1
Suffolk	1.6	0.3	1.0	2.1	0.5	0.3	4.0	0.0	1.2	0.0
Virginia Beach	1.5	0.3	0.0	2.0	0.7	3.1	6.2	0.0	1.0	0.1
Waynesboro	1.4	0.3	0.6	0.5	0.0	1.0	6.5	0.0	0.8	0.2
Williamsburg	0.0	0.5	0.8	1.2	0.0	16.1	21.8	0.0	1.0	0.0
Winchester	1.2	1.2	0.6	0.7	0.3	1.1	7.9	0.0	1.5	0.0
Total cities	1.3	0.5	0.4	1.5	0.4	1.8	6.0	0.0	1.1	0.2

Percentage Share of Total Local Taxes from Specific Sources, FY 2004 (continued)

Locality	Total	Real Property	Public Service Corp. Property	Personal Property	Machinery & Tools	Merchants' Capital	Local Sales & Use	Consumer Utility	Business License (BPOL)	Franchise License
Counties										
Accomack	100	49.6	6.7	15.7	2.3	0	11.5	5.8	0.3	1.3
Albemarle	100	56.5	1.6	11	0.5	0	9.3	5.6	6.4	0.3
Alleghany	100	31.4	4.4	9.9	38.7	0	3.7	3.1	2.2	0.3
Amelia	100	53.4	2.4	17.5	0.8	0	9.4	6.1	2.7	0.2
Amherst	100	41.9	2.6	16.3	7.5	1.5	9.8	7.6	1.7	0.2
Appomattox	100	54.1	4.7	12.9	2.7	1	9.6	7.2	0	0.1
Arlington	100	64	1.6	7.9	0	0	5.7	1.5	8.7	0.4
Augusta	100	48.4	2.4	10.7	5.2	0	8.6	5.8	5.1	0.5
Bath	100	22.7	67	0.7	0	0	8.2	0	0	0
Bedford	100	58.2	3.1	15.5	4.4	0.3	5.5	3.9	0	0.4
Bland	100	51	3.2	13.9	4.9	5.7	5.9	4.8	0	0.1
Botetourt	100	53.2	3.9	12.4	8.8	0	7	2.6	2.2	0.3
Brunswick	100	43.4	3.2	24.8	3.1	1.5	8.6	5.7	0	0.3
Buchanan	100	26.3	2.4	6.4	11.7	0.2	4.7	2.7	0	0.3
Buckingham	100	50	4.7	20.4	1.7	0.8	6.2	7	0	0.8
Campbell	100	38	3.8	16.5	14.7	0.1	9.8	5.2	4.2	0.9
Caroline	100	50.2	9.4	14.9	1.2	0	5.6	5.3	3.1	0
Carroll	100	49.6	2.5	12	10.3	1.3	9.3	2.9	0	0.4
Charles City	100	63.4	4.7	13.8	3	0.6	5.1	3.5	0	0.5
Charlotte	100	59	5.3	12.8	2.5	0.4	7.8	3.2	0	0
Chesterfield	100	58.7	3.5	11.2	1.2	0	9.8	4.4	5	0.9
Clarke	100	64.9	2.5	15.6	2.3	0	5.3	3.9	0.2	0.2
Craig	100	62.6	2.8	14.4	0.7	0.2	3.9	7.1	0	0.2
Culpeper	100	55.7	3	14	4	0	12.4	4.7	0	0.2
Cumberland	100	54.4	6.8	20.3	1.2	0	5.4	5.5	1.3	0.5
Dickenson	100	35	5.2	6.2	3.5	0.5	4.2	4	0	0
Dinwiddie	100	48.1	12.7	16	2.9	0	4.5	4.9	2.1	0.3
Essex	100	56.9	2.2	15.1	1.9	0.5	15.4	3.8	0	0.1
Fairfax	100	68.1	1.8	10.8	0.2	0	6.5	4.2	4.7	0.1
Fauquier	100	64.3	3.1	15.9	0.5	0	6.8	3.4	1.3	0.1
Floyd	100	59.1	3	11.4	2.2	0.6	6.2	8.7	0	0.1
Fluvanna	100	55.6	7.1	16.6	0.3	0	5.9	6.3	0	0.6
Franklin	100	55.3	2.1	11.9	0.8	1.8	10.6	6.8	0	0.8
Frederick	100	44.4	2.2	18.6	7	0	9	4.5	4.7	0.5
Giles	100	39.1	8.3	13.1	20.7	1.5	9.3	2.3	0	0.7
Gloucester	100	57.5	2.4	11.7	0.4	0	9.8	5	3.6	0.3
Goochland	100	64.2	2.6	15.1	1	0	6.5	3.7	2.5	0.2
Grayson	100	60.6	2	12.8	2.4	0.5	5.7	8.2	0	0.1
Greene	100	58.2	2.6	14.2	2.7	0	6.1	4	2	0.3
Greensville	100	41.3	4	16.7	13.2	0	5	7.2	4.4	0.5
Halifax	100	32.9	14.6	18	6.7	0	12	7.1	0.7	0.5
Hanover	100	56.7	3.6	15.6	1.4	0.6	11.2	3.8	0.4	1.2
Henrico	100	53.1	2.4	12.2	1.3	0	12.9	1.3	6.5	0.8
Henry	100	32.7	2	8.2	15.6	0	12.5	13.4	4.2	0.8
Highland	100	75.5	4.5	7.6	0	0	3.6	4.7	0	0
Isle of Wight	100	48.5	5.5	14.8	18	0	5.6	2.3	1.1	0.2
James City	100	58.8	1.6	11.3	5.8	0	7.7	0	5	0.2
King & Queen	100	57.4	2.8	19.8	2.8	0.3	4.5	5.6	0.2	0

Percentage Share of Total Local Taxes from Specific Sources, FY 2004 (continued)

Locality	Motor Vehicle License (Decal)	Bank Franchise	Recordation & Wills	Cigarette & Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	E-911 Emergency Telephone	Other
Counties										
Accomack	2.4	0.2	1.6	0.0	0.0	1.5	0.0	0.0	1.1	0.0
Albemarle	1.7	0.2	1.4	0.0	0.0	1.1	3.4	0.0	1.0	0.1
Alleghany	1.8	0.0	0.3	0.0	0.0	0.4	1.4	0.0	0.9	1.5
Amelia	4.1	0.5	1.3	0.0	0.0	0.0	0.0	0.0	1.0	0.6
Amherst	3.4	0.3	0.8	0.0	0.0	0.1	3.6	0.0	2.6	0.0
Appomattox	3.7	0.0	0.7	0.0	0.0	0.0	0.0	0.0	2.8	0.4
Arlington	0.7	0.2	0.7	0.1	0.0	2.9	4.3	0.0	0.7	0.5
Augusta	3.8	0.3	1.4	0.0	0.0	0.9	4.1	0.0	1.6	1.5
Bath	0.3	0.3	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.2
Bedford	3.0	0.1	1.6	0.0	0.0	0.5	1.9	0.0	1.4	0.0
Bland	3.5	0.6	0.6	0.0	0.0	0.1	1.7	0.0	3.4	0.7
Botetourt	2.5	0.3	1.0	0.0	0.0	0.8	3.4	0.0	0.8	0.7
Brunswick	4.8	0.0	0.7	0.0	0.0	0.0	0.0	0.0	3.2	0.6
Buchanan	0.0	0.4	0.0	0.0	0.0	0.1	0.0	38.6	1.6	4.7
Buckingham	4.5	0.2	0.9	0.0	0.0	0.0	0.0	0.0	2.9	0.0
Campbell	4.0	0.4	0.9	0.0	0.0	0.0	0.0	0.0	1.4	0.0
Caroline	2.7	0.2	1.4	0.0	0.0	1.2	3.6	0.0	0.8	0.4
Carroll	4.3	0.0	1.0	0.0	0.0	0.9	2.9	0.0	1.8	0.8
Charles City	3.1	0.2	0.6	0.0	0.0	0.0	0.0	0.0	1.1	0.4
Charlotte	4.4	0.0	0.2	0.0	0.0	0.0	0.0	0.0	4.0	0.5
Chesterfield	1.8	0.2	0.9	0.0	0.0	1.1	0.0	0.0	1.1	0.1
Clarke	1.7	0.0	1.5	0.0	0.0	0.1	0.0	0.0	1.4	0.5
Craig	3.7	0.0	0.7	0.0	0.0	0.0	1.7	0.0	1.6	0.4
Culpeper	1.8	0.0	1.9	0.0	0.0	0.1	0.0	0.0	2.2	0.0
Cumberland	3.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	1.0	0.1
Dickenson	0.0	0.0	0.5	0.0	0.0	0.1	0.0	38.1	2.1	0.6
Dinwiddie	2.4	0.7	0.7	0.0	0.2	0.1	2.0	0.0	1.4	0.8
Essex	2.5	0.0	0.3	0.0	0.0	0.0	0.0	0.0	1.3	0.0
Fairfax	0.9	0.2	1.2	0.1	0.0	0.3	0.0	0.0	0.8	0.2
Fauquier	1.6	0.2	1.9	0.0	0.0	0.0	0.0	0.0	0.9	0.0
Floyd	4.9	0.0	0.3	0.0	0.0	0.0	0.0	0.0	3.1	0.5
Fluvanna	2.7	0.3	2.4	0.0	0.0	0.0	0.0	0.0	2.3	0.0
Franklin	3.7	0.3	1.5	0.0	0.0	0.4	2.1	0.0	1.5	0.5
Frederick	2.4	0.2	1.8	0.0	0.0	0.4	3.3	0.0	0.9	0.0
Giles	1.5	0.0	0.8	0.0	0.0	0.3	0.0	0.0	1.9	0.5
Gloucester	2.5	0.4	1.0	0.0	0.0	3.9	0.3	0.0	0.8	0.3
Goochland	2.0	0.1	1.2	0.0	0.0	0.0	0.0	0.0	0.5	0.3
Grayson	3.9	0.1	1.0	0.0	0.0	0.1	0.0	0.0	1.9	0.7
Greene	3.0	0.1	1.7	0.0	0.0	0.0	3.2	0.0	1.9	0.0
Greensville	2.9	0.0	0.7	0.0	0.0	0.8	0.8	0.0	1.4	1.1
Halifax	3.2	0.0	1.0	0.0	0.0	0.2	0.0	0.0	2.5	0.5
Hanover	2.1	0.3	1.9	0.0	0.0	0.6	0.0	0.0	0.6	0.0
Henrico	1.5	2.8	0.8	0.0	0.0	2.1	0.0	0.0	0.6	1.7
Henry	3.2	0.5	0.7	0.0	0.0	0.3	5.2	0.0	0.7	0.0
Highland	1.8	0.6	0.5	0.0	0.0	0.0	0.0	0.0	0.9	0.3
Isle of Wight	1.4	0.0	1.2	0.0	0.0	0.1	0.0	0.0	0.9	0.4
James City	0.1	0.0	1.1	0.0	0.0	2.0	4.7	0.0	1.2	0.5
King & Queen	3.6	0.0	0.9	0.0	0.0	0.0	0.0	0.0	1.6	0.5

Percentage Share of Total Local Taxes from Specific Sources, FY 2004 (continued)

Locality	Total	Real Property	Public Service Corp. Property	Personal Property	Machinery & Tools	Merchants' Capital	Local Sales & Use	Consumer Utility	Business License (BPOL)	Franchise License
Counties (continued)										
King George	100	51.4	12.8	10.0	0.5	0.0	6.3	2.0	6.4	0.2
King William	100	57.8	2.3	11.3	11.9	0.0	5.7	3.3	2.2	0.1
Lancaster	100	67.1	1.8	14.5	0.0	0.8	10.8	0.0	0.0	0.1
Lee	100	48.8	4.6	10.9	7.0	0.7	12.1	6.4	0.0	0.1
Loudoun	100	70.1	1.7	11.1	0.2	0.0	7.3	2.3	3.5	0.2
Louisa	100	40.7	42.0	6.9	0.7	0.3	3.6	1.4	0.3	0.1
Lunenburg	100	44.7	2.9	28.2	2.8	0.8	6.9	6.5	0.0	0.2
Madison	100	56.9	3.0	13.6	0.8	1.5	7.8	6.2	0.0	0.5
Mathews	100	63.7	1.8	16.1	2.1	0.0	4.6	3.9	1.6	0.5
Mecklenburg	100	56.6	5.4	7.3	3.0	1.9	14.3	3.6	0.0	0.0
Middlesex	100	57.1	1.9	21.8	0.1	0.4	7.9	4.4	0.0	0.3
Montgomery	100	60.2	2.4	11.4	4.5	2.5	12.7	3.2	0.0	0.1
Nelson	100	64.0	4.1	13.2	0.2	0.0	5.4	2.7	0.2	0.6
New Kent	100	62.6	3.4	14.1	0.5	0.0	5.5	2.4	4.3	0.2
Northampton	100	54.0	2.2	17.1	0.9	0.7	8.6	6.8	0.1	0.1
Northumberland	100	66.6	1.6	17.2	0.9	0.6	5.6	0.0	0.0	0.3
Nottoway	100	47.1	4.9	16.3	3.1	0.0	14.2	7.1	2.1	0.0
Orange	100	61.7	3.9	10.3	4.0	0.5	7.3	3.4	0.0	0.3
Page	100	52.7	2.7	19.3	5.7	0.0	8.7	0.0	0.9	0.3
Patrick	100	52.5	2.7	14.5	5.8	0.0	7.2	7.8	0.0	0.1
Pittsylvania	100	48.1	5.8	15.4	6.4	1.2	6.2	5.7	0.3	0.7
Powhatan	100	67.2	3.0	12.0	1.1	0.0	5.6	3.6	0.3	0.5
Prince Edward	100	43.7	3.3	14.1	1.7	3.7	23.8	5.1	0.0	0.6
Prince George	100	58.7	3.0	15.8	1.3	0.0	5.0	4.4	2.7	0.2
Prince William	100	67.3	2.4	9.5	0.1	0.0	8.3	4.7	3.6	0.2
Pulaski	100	45.0	2.4	13.7	13.3	1.6	9.6	5.5	0.0	0.3
Rappahannock	100	71.4	2.1	9.6	0.0	0.0	4.4	4.4	0.0	0.6
Richmond	100	48.7	5.0	16.7	0.4	0.7	17.9	5.0	0.0	0.2
Roanoke	100	59.2	2.5	11.3	0.9	0.0	6.9	4.8	4.7	2.4
Rockbridge	100	50.9	3.2	10.2	3.8	0.0	10.5	4.4	3.1	0.2
Rockingham	100	54.4	2.0	14.0	12.6	1.5	7.3	3.1	0.0	0.6
Russell	100	36.3	9.1	10.3	8.1	0.2	10.7	6.7	0.0	0.1
Scott	100	49.4	5.6	8.5	2.0	1.3	12.7	8.0	0.0	2.1
Shenandoah	100	55.6	3.4	14.6	6.1	0.8	9.5	4.7	0.0	0.1
Smyth	100	45.9	4.1	16.2	7.1	1.4	12.2	6.8	0.0	0.9
Southampton	100	51.4	5.5	17.9	3.6	4.2	3.5	7.7	0.9	0.3
Spotsylvania	100	58.6	1.5	12.1	1.0	0.0	9.3	2.8	2.5	2.1
Stafford	100	65.6	1.2	11.2	0.1	0.5	6.3	5.3	0.0	0.2
Surry	100	22.7	70.5	4.1	0.0	0.0	1.1	0.0	0.4	0.0
Sussex	100	43.0	6.1	21.3	14.6	0.8	6.4	2.2	0.0	0.0
Tazewell	100	43.0	2.9	17.2	2.7	4.3	17.9	4.3	0.0	0.1
Warren	100	60.6	1.7	15.6	2.0	0.0	7.2	3.6	3.7	0.0
Washington	100	47.5	4.1	11.1	9.8	0.0	16.3	5.4	0.0	0.7
Westmoreland	100	61.3	2.4	14.4	1.3	0.5	5.8	6.6	0.0	0.8
Wise	100	29.0	1.8	9.4	10.3	2.9	9.6	4.6	0.0	1.5
Wythe	100	41.5	3.7	14.6	5.5	2.1	17.1	4.9	0.0	1.2
York	100	55.4	3.8	11.0	1.9	0.4	9.5	0.3	5.3	0.8
Total counties	100	61.7	2.8	11.4	1.6	0.2	7.8	3.7	4.0	0.4

Percentage Share of Total Local Taxes from Specific Sources, FY 2004 (continued)

Locality	Motor Vehicle License (Decal)	Bank Franchise	Recordation & Wills	Cigarette & Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	E-911 Emergency Telephone	Other
Counties (continued)										
King George	2.6	0.4	1.5	0	0.0	0.6	3.2	0.0	1.4	0.8
King William	2.3	0.5	1.1	0	0.0	0.0	0.0	0.0	1.6	0.0
Lancaster	1.8	0.1	1.3	0	0.0	0.0	0.0	0.0	1.3	0.4
Lee	2.1	0.7	0.5	0	0.0	0.0	0.0	4.8	0.0	1.2
Loudoun	0.8	0.1	1.6	0	0.0	0.5	0.0	0.0	0.6	0.0
Louisa	1.7	0.0	1.3	0	0.0	0.0	0.0	0.0	1.1	0.0
Lunenburg	3.5	0.0	0.9	0	0.0	0.0	0.0	0.0	2.3	0.4
Madison	3.2	0.3	1.1	0	0.0	0.0	2.8	0.0	2.3	0.0
Mathews	2.4	0.6	0.8	0	0.0	0.0	0.0	0.0	1.5	0.4
Mecklenburg	3.3	0.0	1.4	0	0.0	0.1	0.0	0.0	3.2	0.0
Middlesex	2.5	0.6	1.5	0	0.0	0.0	0.0	0.0	1.6	0.0
Montgomery	1.1	0.1	1.1	0	0.0	0.0	0.2	0.0	0.4	0.2
Nelson	1.9	0.4	1.6	0	0.0	1.2	3.1	0.0	1.5	0.0
New Kent	2.4	0.2	1.6	0	0.0	0.0	0.0	0.0	2.5	0.3
Northampton	1.9	0.0	2.4	0	0.0	0.8	3.2	0.0	1.1	0.0
Northumberland	3.1	1.1	1.4	0	0.0	0.0	0.0	0.0	1.0	0.4
Nottoway	2.3	0.0	0.7	0	0.0	0.3	0.0	0.0	1.6	0.4
Orange	2.3	0.1	1.7	0	0.0	0.1	1.4	0.0	1.4	1.4
Page	2.4	0.0	1.0	0	0.0	2.0	1.7	0.0	2.6	0.0
Patrick	5.1	0.2	0.7	0	0.0	0.1	0.0	0.0	2.5	0.7
Pittsylvania	4.9	0.2	0.8	0	0.0	0.0	0.0	0.0	3.5	0.7
Powhatan	2.8	0.5	1.2	0	0.0	0.0	0.0	0.0	1.8	0.4
Prince Edward	2.4	0.0	1.1	0	0.0	0.0	0.0	0.0	0.5	0.0
Prince George	2.4	0.3	1.0	0	0.0	0.8	2.3	0.0	2.1	0.1
Prince William	1.2	0.1	1.6	0	0.0	0.5	0.0	0.0	0.6	0.0
Pulaski	2.4	0.0	0.4	0	0.0	1.1	3.3	0.0	0.7	0.6
Rappahannock	2.1	0.4	1.8	0	0.0	0.0	2.0	0.0	1.3	0.0
Richmond	2.9	0.0	0.8	0	0.0	0.0	0.0	0.0	1.8	0.0
Roanoke	1.7	0.3	0.9	0	0.1	0.6	2.8	0.0	0.9	0.0
Rockbridge	2.2	0.4	0.5	0	0.0	3.0	5.6	0.0	1.9	0.0
Rockingham	2.2	0.0	1.4	0	0.0	0.2	0.0	0.0	0.7	0.0
Russell	2.1	0.0	0.7	0	0.0	0.0	0.0	12.0	3.8	0.0
Scott	4.9	0.1	0.7	0	0.0	0.1	0.0	0.1	4.4	0.0
Shenandoah	2.3	0.0	1.1	0	0.0	0.2	0.0	0.0	1.8	0.0
Smyth	2.1	0.3	0.5	0	0.0	0.0	0.0	0.0	2.0	0.6
Southampton	2.8	0.0	0.9	0	0.0	0.0	0.0	0.0	1.0	0.4
Spotsylvania	2.2	0.2	2.4	0	0.0	0.6	3.6	0.0	1.0	0.1
Stafford	1.6	0.2	2.2	0	0.0	0.9	3.0	0.0	1.1	0.6
Surry	0.4	0.0	0.2	0	0.0	0.0	0.0	0.0	0.4	0.1
Sussex	2.4	0.0	0.6	0	0.0	0.0	0.0	0.0	1.9	0.7
Tazewell	1.3	0.4	0.6	0	0.0	0.0	0.0	3.6	1.9	0.0
Warren	2.0	0.0	2.0	0	0.0	0.0	0.2	0.0	1.3	0.0
Washington	2.5	0.1	0.8	0	0.0	0.1	0.0	0.0	1.1	0.4
Westmoreland	3.4	0.3	1.4	0	0.0	0.0	0.0	0.0	1.8	0.0
Wise	0.4	0.0	0.4	0	0.0	0.2	0.0	28.8	1.1	0.0
Wythe	2.1	0.1	0.6	0	0.0	0.7	3.7	0.0	1.8	0.4
York	1.7	0.1	1.3	0	0.0	2.4	4.9	0.0	1.0	0.0
Total counties	1.4	0.3	1.2	0	0.0	0.8	0.9	0.4	0.9	0.3

Percentage Share of Total Local Taxes from Specific Sources, FY 2004 (continued)

Locality	Total	Real Property	Public Service Corp. Property	Personal Property	Machinery & Tools	Merchants' Capital	Local Sales & Use	Consumer Utility	Business License (BPOL)	Franchise License
Large towns										
Abingdon	100	27.0	1.2	4.1	0.1	0.0	5.6	2.5	14.3	3.3
Ashland	100	10.8	0.9	6.0	0.4	0.0	9.6	7.8	14.0	1.7
Big Stone Gap	100	26.0	2.3	3.0	0.0	0.0	8.7	13.8	10.3	2.5
Blacksburg	100	27.8	0.9	0.0	0.0	0.0	10.2	13.0	11.3	6.9
Blackstone	100	21.6	1.1	4.6	0.9	0.0	13.7	0.0	13.8	2.2
Bluefield	100	24.9	0.9	5.5	0.8	0.0	11.9	4.5	16.5	1.6
Bridgewater	100	15.6	0.3	7.5	8.9	0.0	9.5	20.9	9.5	0.9
Chincoteague	100	25.8	0.5	7.4	0.0	0.0	5.1	13.0	5.0	0.0
Christiansburg	100	16.2	0.5	3.2	2.6	0.0	10.8	9.5	8.7	2.2
Clifton Forge	100	19.3	6.4	14.7	0.5	0.0	5.9	20.6	9.5	2.0
Colonial Beach	100	64.0	0.9	7.8	0.0	0.0	5.3	0.0	4.2	4.8
Culpeper	100	10.5	0.9	10.3	3.5	0.0	14.1	1.0	18.2	2.0
Dumfries	100	15.2	0.2	0.0	0.0	0.0	21.3	10.3	14.3	2.9
Farmville	100	10.1	1.0	3.7	0.0	0.0	6.7	11.4	23.7	1.7
Front Royal	100	21.1	0.5	5.9	0.1	0.0	10.9	3.9	13.2	6.7
Herndon	100	39.6	2.5	0.0	0.0	0.0	9.4	8.9	15.8	1.4
Leesburg	100	37.0	1.1	4.6	0.1	0.0	15.2	8.6	9.0	1.4
Luray	100	34.9	1.5	3.2	4.7	0.0	7.7	5.3	10.1	3.5
Marion	100	11.5	0.7	3.0	0.9	0.0	6.7	8.5	19.7	1.5
Orange	100	28.2	1.7	5.3	0.3	0.0	7.4	21.9	0.4	1.3
Pulaski	100	24.9	1.2	6.1	7.0	0.0	9.8	14.3	9.9	2.0
Purcellville	100	37.2	0.7	4.3	0.1	0.0	11.0	8.1	14.2	0.9
Richlands	100	16.2	1.4	0.8	0.0	0.0	21.4	0.0	24.3	0.0
Rocky Mount	100	11.4	1.0	2.1	2.0	0.0	5.7	17.9	16.5	1.7
Smithfield	100	31.3	0.9	7.9	3.6	0.0	6.7	7.0	8.0	2.9
South Boston	100	17.1	1.4	11.0	0.0	0.0	8.3	17.0	11.6	2.6
South Hill	100	23.4	1.5	5.3	5.4	0.0	6.3	10.5	10.7	0.8
Strasburg	100	26.8	1.6	9.7	13.3	0.0	11.2	5.4	5.3	1.7
Vienna	100	44.1	1.9	0.0	0.0	0.0	7.6	8.5	13.2	2.4
Vinton	100	3.6	0.2	6.3	2.2	0.0	29.9	13.9	11.7	5.3
Warrenton	100	4.2	0.3	6.1	0.1	0.0	6.7	16.2	17.6	1.4
West Point	100	22.8	1.0	5.7	53.8	0.0	4.4	2.9	2.8	0.2
Wise	100	16.7	0.6	5.7	0.0	0.0	4.8	6.3	14.7	2.2
Woodstock	100	22.1	1.2	6.6	0.3	0.0	6.7	5.5	11.8	1.6
Wytheville	100	10.2	0.7	2.1	2.3	0.0	7.2	7.0	14.3	3.9
Total large towns	100	26.6	1.2	4.0	2.7	0.0	10.1	9.0	12.2	2.4
Total, cities, counties, and large towns	100	56.8	2.7	10.4	1.9	0.1	8.5	5.0	5.0	0.6

Percentage Share of Total Local Taxes from Specific Sources, FY 2004 (continued)

Locality	Motor Vehicle License (Decal)	Bank Franchise	Recordation & Wills	Cigarette & Tobacco	Admission	Transient Occupancy (Lodging)	Restaurant (Meals)	Natural Resource	E-911 Emergency Telephone	Other
Large towns										
Abingdon	2.0	4.6	0	0.0	0	7.2	28.1	0.0	0.0	0.0
Ashland	3.2	3.4	0	0.0	0	9.0	32.3	0.0	0.0	0.8
Big Stone Gap	3.4	2.8	0	0.0	0	0.7	16.9	7.5	0.0	2.1
Blacksburg	2.3	2.2	0	2.5	0	2.3	18.5	0.0	2.1	0.0
Blackstone	4.5	8.8	0	0.0	0	0.0	27.8	0.0	0.0	1.1
Bluefield	1.6	4.3	0	4.3	0	0.0	21.7	0.0	0.0	1.4
Bridgewater	5.1	4.5	0	0.0	0	0.0	13.6	0.0	0.0	3.9
Chincoteague	3.3	2.0	0	0.0	0	15.6	20.2	0.0	2.0	0.0
Christiansburg	3.3	2.4	0	4.8	0	4.4	29.0	0.0	2.4	0.0
Clifton Forge	4.6	4.3	0	1.2	0	0.0	11.2	0.0	0.0	0.0
Colonial Beach	2.4	1.4	0	0.0	0	0.8	6.1	0.0	2.3	0.0
Culpeper	3.0	3.5	0	3.7	0	3.5	25.7	0.0	0.0	0.0
Dumfries	3.5	0.9	0	0.0	0	3.0	18.4	0.0	0.0	10.0
Farmville	1.8	3.3	0	0.0	0	2.8	27.9	0.0	5.3	0.6
Front Royal	5.0	3.1	0	0.0	0	6.0	23.7	0.0	0.0	0.0
Herndon	1.9	1.2	0	1.7	0	10.9	5.3	0.0	0.0	1.3
Leesburg	3.0	1.5	0	4.6	0	2.4	10.6	0.0	0.0	0.9
Luray	2.2	3.5	0	0.0	0	3.8	18.7	0.0	0.0	0.8
Marion	2.6	8.0	0	7.6	0	2.7	26.6	0.0	0.0	0.0
Orange	4.1	4.2	0	0.0	0	0.0	25.0	0.0	0.0	0.0
Pulaski	4.4	2.3	0	4.6	0	0.0	11.4	0.0	1.9	0.0
Purcellville	3.4	3.9	0	5.3	0	0.0	10.9	0.0	0.0	0.0
Richlands	1.9	9.2	0	0.0	0	0.0	24.8	0.0	0.0	0.0
Rocky Mount	3.7	7.8	0	0.0	0	1.7	28.6	0.0	0.0	0.0
Smithfield	3.1	4.0	0	4.1	0	1.3	18.0	0.0	0.0	1.4
South Boston	3.0	3.7	0	0.0	0	3.0	15.5	0.0	3.9	1.8
South Hill	1.1	3.9	0	0.0	0	6.1	25.1	0.0	0.0	0.0
Strasburg	5.1	3.4	0	0.0	0	0.0	16.5	0.0	0.0	0.0
Vienna	1.8	3.1	0	2.7	0	0.0	14.7	0.0	0.0	0.0
Vinton	4.4	3.7	0	0.0	0	0.0	16.9	0.0	1.9	0.0
Warrenton	1.6	13.8	0	4.0	0	2.3	25.7	0.0	0.0	0.0
West Point	1.0	1.1	0	0.0	0	0.0	3.6	0.0	0.7	0.0
Wise	1.5	3.5	0	2.5	0	1.3	33.5	6.0	0.0	0.7
Woodstock	3.7	4.6	0	2.4	0	3.4	29.1	0.0	0.0	1.0
Wytheville	2.3	2.8	0	1.3	0	11.9	31.8	0.0	1.3	0.8
Total large towns	2.7	3.3	0	2.3	0	3.7	18.2	0.2	0.7	0.6
Total, cities, counties, and large towns	1.4	0.4	1.0	0.6	0.1	1.2	2.9	0.3	1.0	0.3

Source: Derived from Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures, Year ended June 30, 2004* (Richmond, March 2005), Exhibits B and B-2 http://www.apa.state.va.us/local_government/comparative_cost.htm.