COMPARATIVE REPORT -- LOCAL RATES AND REVENUES (For the Year Ended June 30, 2013)

Low | High | For Review

Updated November 10, 2015

TAX RATES / TAX REVENUES	Low	High	Average (Less Albemarle)	% of Revenue	Fluvanna	% of Revenue	LOCAL AREA COUNTIES: Buckingham	Cumberland	Goochland	Greene	Louisa	Madison	Nelson	Orange	Powhatan	SIMILAR SIZE COUNTIES: Buchanan	Caroline	Carroll	Dinwiddie	King George	Lee	Page	Prince Edward	Rockbridge	Russell	Scott	Wythe	Albemarle
Population (2013)	10,145	33,707	24,126		26,033		17,296	10,145	21,169	18,856	33,707	13,472	15,078	33,999	28,394	23,990	29,115	29,976	28,314	23,945	25,705	24,215	23,380	22,090	28,890	23,445	29,564	101,575
Land Area (Sq Miles) (2010)	156	598	402		286		580	297	281	156	496	321	471	341	260	503	528	475	504	180	436	311	350	598	474	536	462	721
Public Schools ADM (2013)	1,309	4,955	3,308		3,644		1,972	1,309	2,315	2,895	4,553	1,803	1,925	4,955	4,221	3,140	4,196	4,172	4,433	4,089	3,186	3,401	2,163	2,505	4,049	3,642	4,204	12,893
2013 Real Estate Tax Rate	$0.420	$0.900	$0.633		$0.795		$0.44	$0.68	$0.53	$0.72	$0.65	$0.67	$0.60	$0.72	$0.90	$0.43	$0.72	$0.68	$0.79	$0.53	$0.65	$0.64	$0.42	$0.67	$0.56	$0.69	$0.44	$0.766
Real Property	$5,638,016	$26,719,689	$13,525,388	43%	$18,536,409	55%	6,314,103	5,887,738	20,794,445	13,037,710	26,398,625	10,601,007	17,796,631	26,065,481	26,719,689	9,040,889	17,845,025	14,559,186	16,600,712	13,658,010	5,638,016	12,626,989	6,622,440	16,152,227	8,062,875	8,084,736	10,040,981	115,142,271
Public Service Corp.	$244,516	$16,726,559	$1,744,893	5%	$3,379,009	10%	2,850,657	649,091	643,623	411,524	16,726,559	244,516	662,087	1,107,701	786,078	452,210	3,355,167	646,988	1,198,132	1,367,827	459,835	613,850	362,342	802,734	1,878,891	705,944	827,780	2,489,372
Personal Property - General	$1.40	$5.00	$3.33		$4.15		$4.05	$4.50	$4.00	$5.00	$1.90	$3.45	$2.95	$3.75	$3.60	$1.95	$3.80	$1.60	$4.90	$3.20	$2.00	$4.64	$4.50	$4.25	$1.65	$1.40	$2.08	$4.28
Personal Property - General	$974,746	$7,718,158	$3,843,284	12%	$4,714,910	14%	2,496,392	1,809,025	6,770,963	3,504,549	4,540,563	2,855,585	2,684,018	7,247,810	5,074,765	3,009,792	7,718,158	2,485,903	7,155,017	3,979,507	1,828,198	5,302,771	3,248,777	4,521,469	3,102,651	974,746	3,369,971	21,270,462
Personal Property - Mobile Home	$6,049	$126,660	$44,377	0%	$13,568	0%	70,755	48,644	6,298	0	62,832	6,935	13,713	33,009	6,049	86,631	38,489	81,082	63,479	23,117	86,950	0	38,090	37,399	126,660	85,377	91,602	69,099
Machinery and Tools	$0.72	$4.20	$2.39		$2.00		$2.90	$3.75	$3.75	$2.50	$1.90	$1.67	$1.25	$1.83	$3.60	$1.95	$3.50	$1.30	$3.30	$2.50	$2.00	$2.00	$4.20	$2.55	$2.00	$0.72	$1.50	$4.28
Machinery and Tools	$8,216	$5,939,790	$666,112	2%	$8,918	0%	228,592	79,798	343,446	84,063	343,069	61,607	8,216	608,633	528,398	5,939,790	249,791	726,431	674,328	191,223	778,099	457,151	26,068	356,921	1,272,447	179,767	2,173,817	613,688
Merchants' Capital	$0.40	$2.30	$0.98				$1.00				$0.65	$0.86		$0.40		$2.00		$2.30					$0.70		$0.65	$0.72	$0.56	
Assessment %			76%				100%				100%	100%		100%		10%		30%					100%		20%	100%	100%	
Merchants' Capital	$76,749	$478,765	$102,129	0%	0	0%	164,038	0	0	0	478,765	198,172	0	160,889	0	97,780	0	201,805	0	0	76,749	0	388,086	0	31,021	205,324	346,349	
Penalties	$111,322	$389,021	$206,403	1%	$276,140	1%	164,479	138,444	325,339	200,489	295,962	253,761	183,584	332,213	213,480	113,842	389,021	129,710	293,756	222,447	146,260	270,153	162,296	276,343	122,649	125,582	111,322	863,189
Interest	$95,337	$345,263	$187,484	1%	$104,637	0%	153,855	173,683	223,669	171,779	304,105	104,649	181,397	154,491	174,562	283,948	345,263	272,923	291,482	114,262	136,218	239,474	101,153	267,837	244,532	95,337	172,881	763,615
Local Sales and Use Taxes																												
Local Sales and Use Taxes	$402,297	$3,386,727	$1,632,721	5%	$1,267,142	4%	603,781	402,297	2,277,542	1,729,123	2,743,049	856,431	1,045,178	1,980,974	2,140,378	1,842,435	1,521,998	1,629,191	1,423,691	1,876,393	1,315,811	1,424,298	2,691,630	2,392,591	1,689,275	1,312,637	3,386,727	13,117,767
Consumers' Utility Tax (Electricity & Gas)							Elec	Elec	Elec/Gas	Elec	Elec	Elec/Gas	Elec	Elec	Elec/Gas	Elec/Gas	Elec/Gas	Elec	Elec/Gas	Elec/Gas	Elec/Gas		Elec	Elec/Gas	Elec/Gas	Elec/Gas	Elec/Gas	Elec/Gas
Consumers' Utility Tax (Elec & Gas)	$52,358	$697,351	$450,660	1%	$568,046	2%	328,409	167,355	423,108	399,493	598,718	361,805	479,765	666,873	656,493	644,947	596,772	697,351	585,574	259,123	478,651	52,358	324,910	472,779	567,707	409,473	625,480	4,266,095
BPOL License Fee									No	No	$25 Contr. Fee		$30		$50		No		$50	No		No		$30				$50
BPOL Tax Rates								Min. $30	Min. $25	Min. $20			No		No		Yes		Yes	Min. $25		Min. $20		Yes				Yes
BPOL License Fee / BPOL Tax Rates	$32,610	$1,350,496	$249,819	1%	0	0%	0	113,449	638,719	479,396	137,818	0	32,610	0	99,496	0	1,065,597	0	756,995	1,350,496	0	157,439	0	913,827	0	0	0	10,097,361
Taxes/Fees on Peddlers & Itinerant Merchants								Yes	Yes	Yes			Yes		Yes		Yes		Yes	Yes		Yes		Yes			Yes	Yes
Taxes/Fees on Peddlers & Itinerant Merchants				0%	0	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Franchise License Taxes																												
Franchise License Taxes	$9,138	$929,266	$65,415	0%	0	0%	77,982	0	0	0	9,414	19,186	92,209	54,104	98,641	48,227	0	9,138	0	0	0	0	69,784	0	0	929,266	96,592	199,042
Motor Vehicle License Tax (Auto)	$20.00	$38.75	$26.92		$33.00		$25.00	$23.00	$29.50	$25.00	$20.00	$30.00	$38.75	$35.00	$35.00		$30.00	$25.00	$20.00	$23.00	$30.00	$20.00	$35.00	$25.00	$20.00	$23.00	$20.00	$38.50
Motor Vehicle License Tax (M-cycle)	$8.00	$35.00	$18.24		$18.00		$20.00	$18.00	$27.50	$9.00	$10.00	$15.00	$18.00	$21.00	$35.00		$25.00	$15.00	$10.00	$18.00	$27.50	$10.00	$25.00	$25.00	$8.00	$18.00	$10.00	$26.50
Motor Vehicle License Taxes	$234,562	$949,135	$484,113	2%	$745,234	2%	327,050	234,562	632,904	443,090	616,661	423,225	708,474	949,135	797,105	0	596,577	624,511	534,395	559,806	567,475	312,916	464,581	537,855	355,686	423,978	279,372	3,773,475
Bank Franchise/ Stock Taxes					Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes
Bank Stock Taxes	$8,451	$3,592,817	$195,699	1%	$47,282	0%	31,385	8,451	3,592,817	58,518	0	79,480	72,716	21,742	0	100,819	55,673	13,868	142,289	76,447	56,868	0	0	87,703	10,652	9,663	34,696	644,225
Recordation and Will Taxes					Yes		Yes	yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Recordation and Will Taxes	$36,082	$512,023	$208,526	1%	$344,098	1%	68,403	47,709	491,900	259,565	512,023	158,513	220,425	468,531	282,362	36,082	330,602	136,780	150,205	312,579	58,546	151,932	165,224	191,861	86,633	126,975	195,148	1,708,590
Restaurant Food Taxes			4%							4%	4%	4%	4%	4%			4%	4%	4%	4%		4%		4%			4%	4%
Restaurant Food Taxes	$269,595	$1,317,225	$365,719	1%	0	0%	0	0	0	618,564	783,656	341,365	827,211	646,602	0	0	884,714	406,092	662,561	953,393	0	269,595	0	1,317,225	0	0	700,556	6,168,335
Hotel and Motel Room Taxes	2%	6%	4%				2%		2%	5%	2%	5%	5%	2%		2%	5%	5%	5%	5%	2%	5%		6%	2%	2%	5%	5%
Hotel and Motel Room Taxes	$873	$1,194,689	$148,701	0%	0	0%	3,580	0	873	156,816	79,851	120,869	433,692	28,563	0	39,633	131,483	189,014	72,489	192,132	2,180	605,616	0	1,194,689	0	3,386	165,246	2,416,993
Tobacco Taxes																												
Tobacco Taxes				0%	0	0%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Admission Taxes																			4%									
Admission Taxes			$1,369	0%	0	0%	0	0	0	0	0	0	0	0	0	0	0	0	15,045	0	218	0	0	0	0	16,233	0	100,847
Coal, Oil, and Gas Taxes																Yes					Yes				Yes	Yes		
Coal, Oil, and Gas Taxes			$926,308	3%	0	0%	0	0	0	0	0	0	0	0	0	18,853,167	0	0	0	0	161,265	0	0	0	2,285,086	5,564	0	
Other Local Taxes							Yes		Yes						Yes		Yes				Yes							
Other Local Taxes			$153,007	0%	0	0%	767	0	96,541	0	0	0	189	0	4,468	908,842	0	112,199	1,501,424	795,071	15,092	0	0	0	84,573	0	0	494,805
Utility License Tax (Telephone)									0.5%								0.5%	0.5%	0.5%	0.5%			0.5%					
Utility License Tax (Water)							0%	0%	0.5%	0%	0%	0%	0%	0%	0%	0%	0.5%	0%	0%	0%	0%	0.5%	0%	0%	0%	0%	0%	
Permits, Privilege Fees, and Regulatory Licenses	$31,861	$7,052,243	$522,055	2%	$266,139	1%	85,392	64,569	973,999	209,061	401,691	211,075	176,921	354,996	620,832	62,389	480,770	107,630	218,819	7,052,243	31,861	249,634	70,344	172,766	34,152	85,239	76,747	1,904,552
Fines and Forfeitures	$2,957	$1,486,658	$253,687	1%	$30,225	0%	78,760	167,216	130,802	184,442	136,111	164,756	278,688	17,964	137,224	10,392	463,215	1,005,568	611,709	254,380	2,957	124,325	106,409	235,024	14,955	193,027	1,486,658	735,224
Charges for Services	$1,956,348	$13,971,675	$4,509,871	14%	$2,387,142	7%	1,984,231	2,363,731	2,198,397	4,055,621	4,831,658	2,110,274	2,060,837	5,325,730	2,557,040	3,637,463	3,288,083	13,971,675	3,153,099	2,895,602	1,956,348	4,649,901	4,534,529	6,370,032	11,594,076	6,927,990	10,873,577	15,743,766
Interest	$4,366	$1,001,441	$119,229	0%	$6,912	0%	12,889	69,901	18,771	4,366	240,767	41,360	53,843	106,128	160,750	117,274	152,789	212,067	36,555	121,089	55,129	9,011	173,822	38,365	85,704	23,334	1,001,441	62,377
Rental and Sale of Property	$9,606	$1,668,781	$180,155	1%	$85,403	0%	59,807	22,656	123,054	57,698	54,754	106,905	406,115	109,633	239,359	18,637	49,917	1,668,781	58,492	84,177	55,473	48,971	277,141	27,531	9,606	483,732	95,719	1,445,384
Misc	$161,776	$3,032,561	$965,334	3%	$1,036,070	3%	1,089,962	2,179,610	287,443	580,071	603,308	960,483	205,697	1,418,469	402,166	3,032,561	1,260,479	1,068,100	591,222	808,191	451,507	161,776	651,373	1,482,275	1,645,616	1,441,993	844,304	4,023,363
TOTAL TAX REVENUE	$14,359,706	$60,899,959	$31,752,459	100%	$33,817,284	100%	$17,195,269	$14,627,929	$40,994,653	$26,645,938	$60,899,959	$20,281,959	$28,624,216	$47,859,671	$41,699,335	$48,377,750	$40,819,583	$40,955,993	$36,791,470	$37,147,515	$14,359,706	$27,728,160	$20,478,999	$37,849,453	$33,305,447	$22,849,303	$36,996,966	$208,113,897
EMS REVENUE RECOVERY					No		Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	TBD	Yes	Yes	Yes	Yes	Yes	Yes	TBD	TBD	TBD	TBD	TBD	Yes
EMS Revenue Recovery	$360,000	$1,200,000	$755,528						600,000		966,710	360,928		1,200,000			650,000											1,477,872