

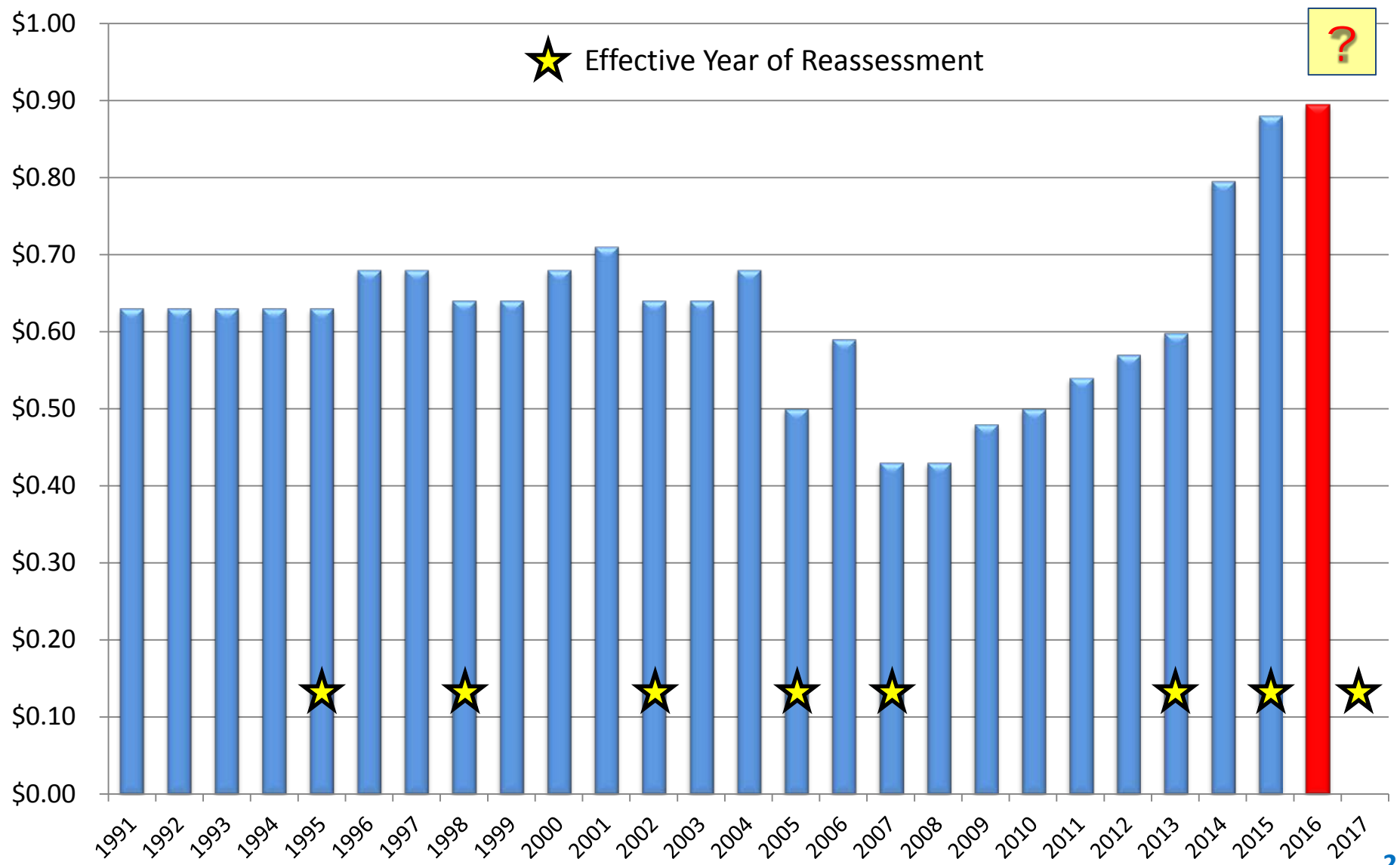


Real Estate Tax Comparisons

February 2015

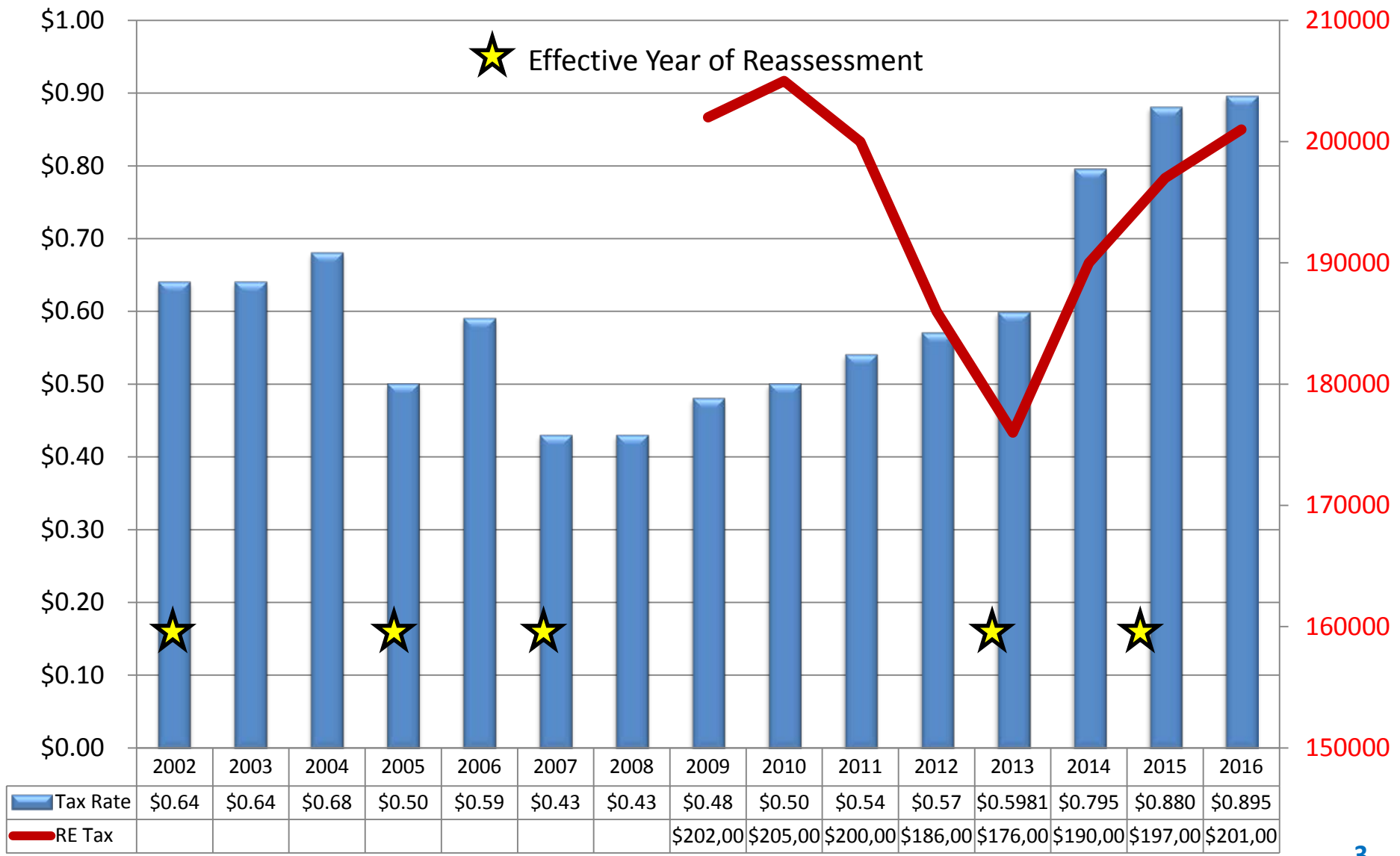


Fluvanna Real Estate Tax Rate History



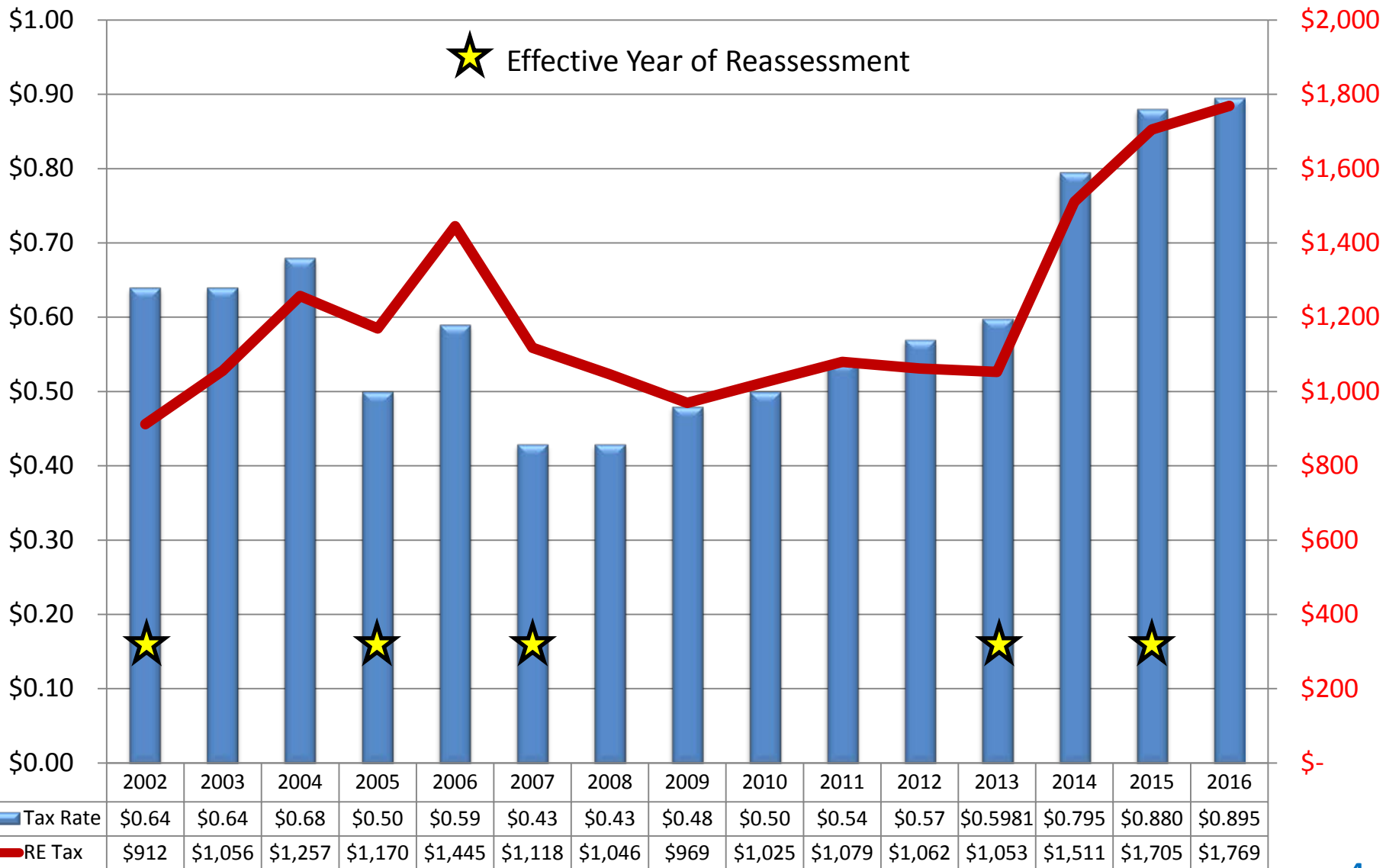


Fluvanna RE Tax Rate vs. Median Sales Price



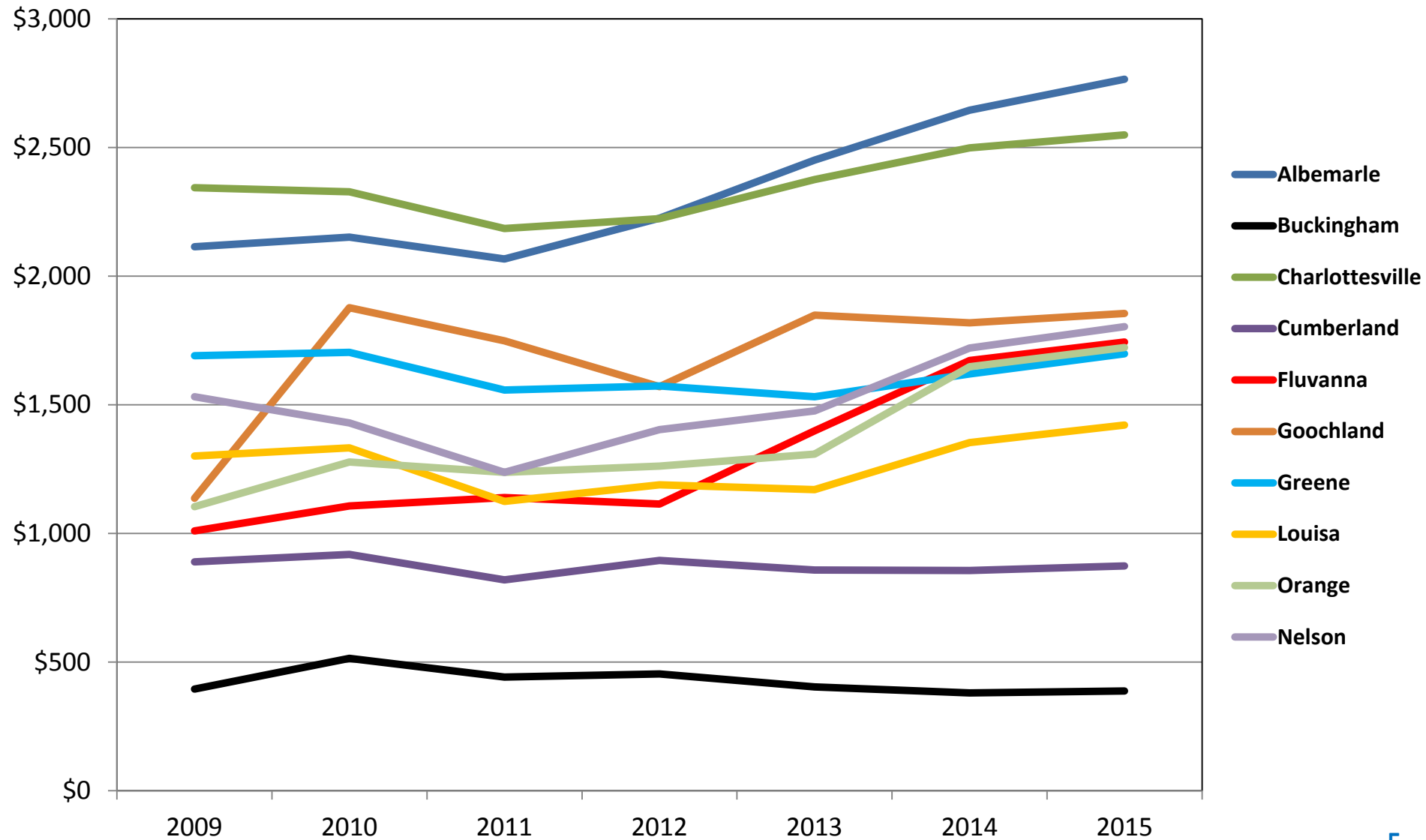


Fluvanna RE Tax Rate vs. Median RE Tax Paid



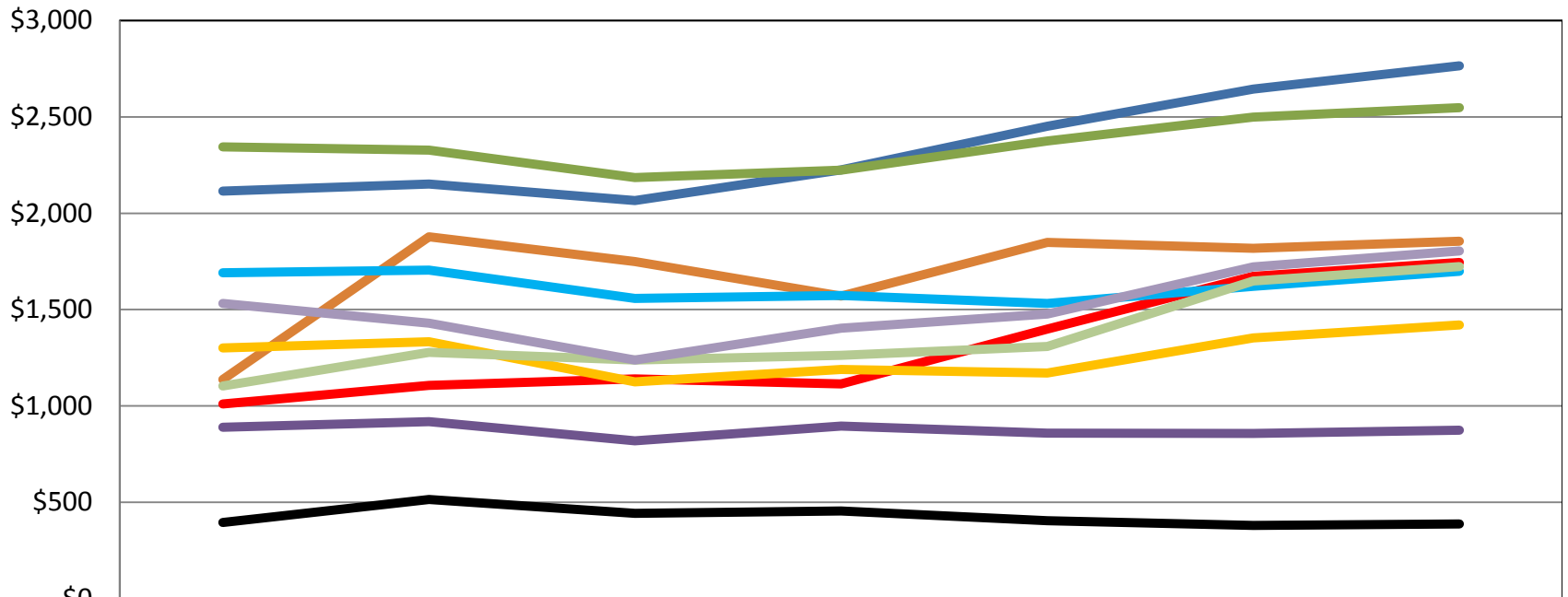


Area Real Estate Tax Paid on Median Sales Price





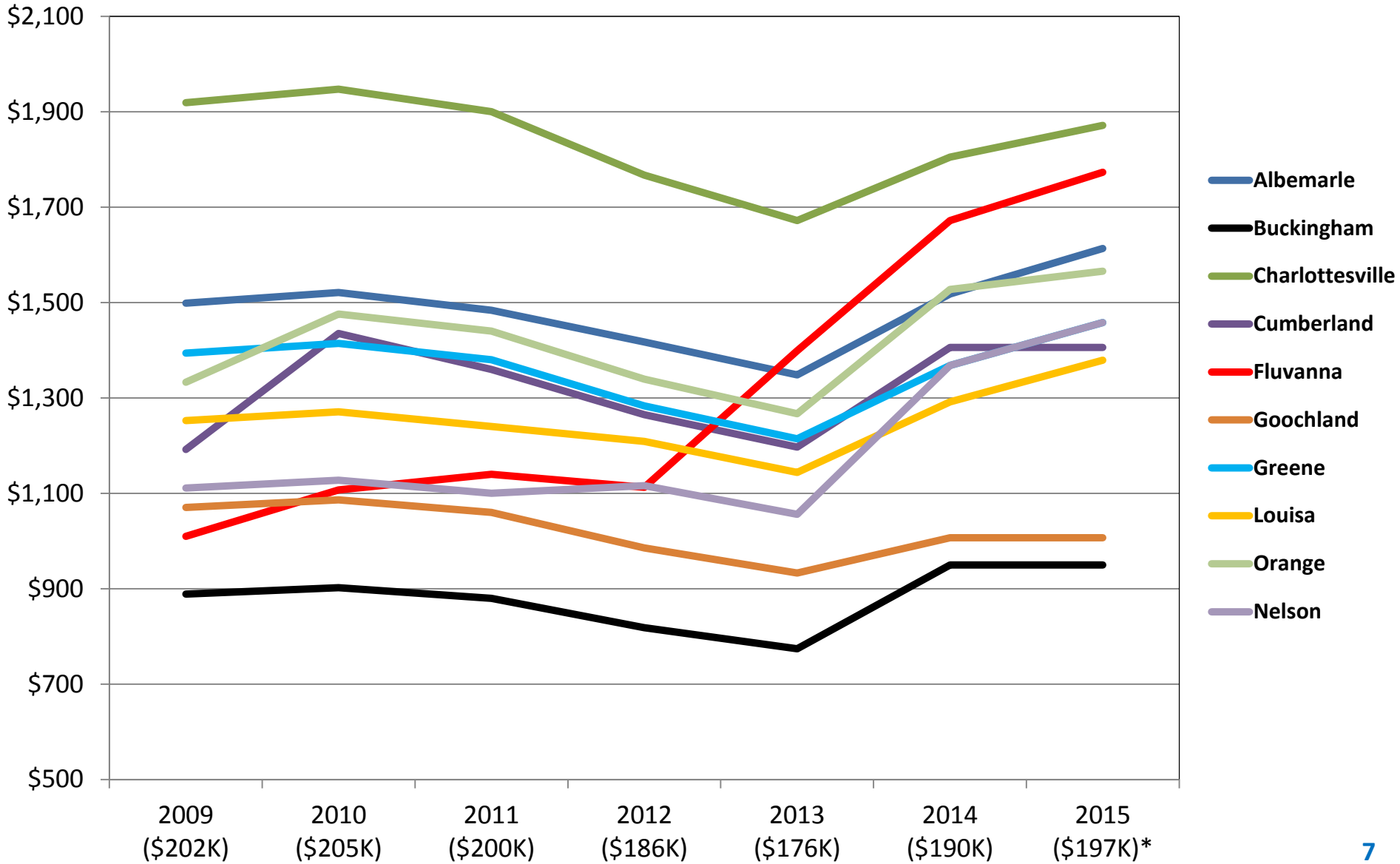
Area Real Estate Tax Paid on Median Sales Price



	2009	2010	2011	2012	2013	2014	2015
Albemarle	\$2,115	\$2,152	\$2,066	\$2,225	\$2,451	\$2,645	\$2,765
Buckingham	\$395	\$515	\$442	\$454	\$403	\$380	\$388
Charlottesville	\$2,344	\$2,328	\$2,185	\$2,223	\$2,375	\$2,499	\$2,548
Cumberland	\$889	\$919	\$819	\$895	\$858	\$856	\$874
Fluvanna	\$1,010	\$1,107	\$1,139	\$1,115	\$1,399	\$1,672	\$1,744
Goochland	\$1,137	\$1,877	\$1,749	\$1,570	\$1,848	\$1,819	\$1,855
Greene	\$1,691	\$1,704	\$1,558	\$1,573	\$1,532	\$1,620	\$1,698
Louisa	\$1,301	\$1,333	\$1,125	\$1,190	\$1,170	\$1,353	\$1,421
Orange	\$1,104	\$1,278	\$1,238	\$1,262	\$1,308	\$1,648	\$1,723
Nelson	\$1,532	\$1,430	\$1,238	\$1,404	\$1,476	\$1,721	\$1,804



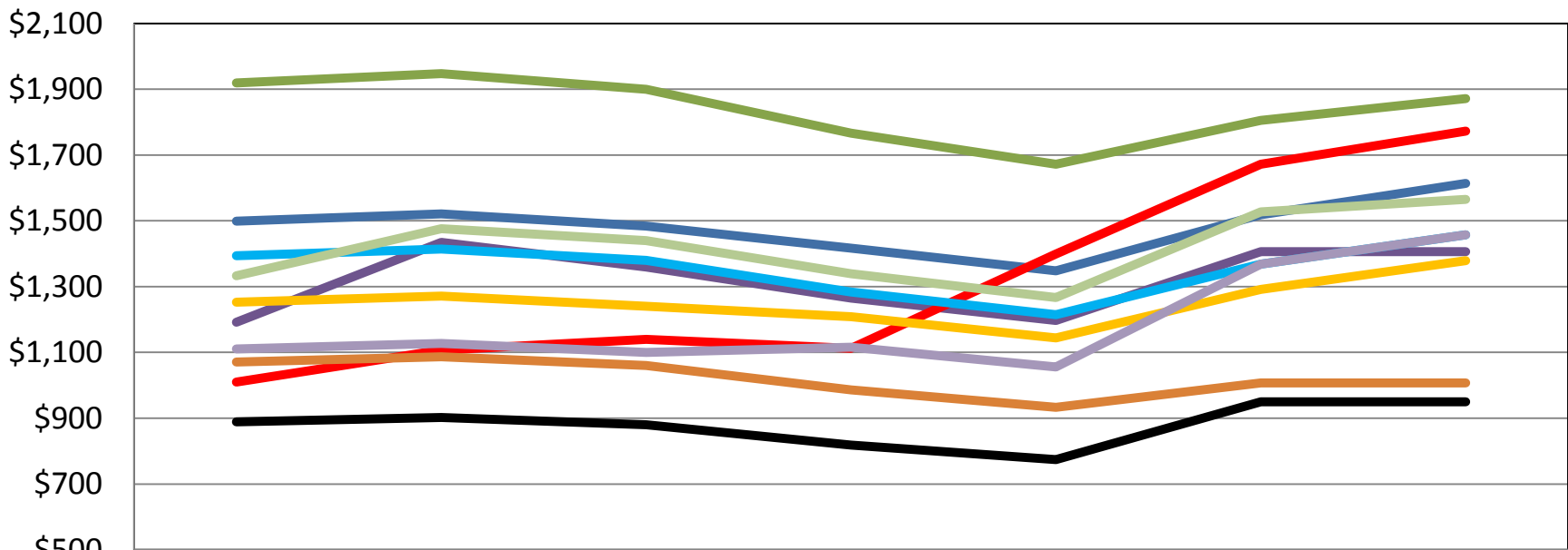
Area Real Estate Tax Paid if based on Fluvanna Median Sales Price



* Projected



Area Real Estate Tax Paid if based on Fluvanna Median Sales Price



	2009 (\$202K)	2010 (\$205K)	2011 (\$200K)	2012 (\$186K)	2013 (\$176K)	2014 (\$190K)	2015 (\$197K)*
Albemarle	\$1,499	\$1,521	\$1,484	\$1,417	\$1,348	\$1,518	\$1,613
Buckingham	\$889	\$902	\$880	\$818	\$774	\$950	\$950
Charlottesville	\$1,919	\$1,948	\$1,900	\$1,767	\$1,672	\$1,805	\$1,872
Cumberland	\$1,192	\$1,435	\$1,360	\$1,265	\$1,197	\$1,406	\$1,406
Fluvanna	\$1,010	\$1,107	\$1,140	\$1,112	\$1,399	\$1,672	\$1,773
Goochland	\$1,071	\$1,087	\$1,060	\$986	\$933	\$1,007	\$1,007
Greene	\$1,394	\$1,415	\$1,380	\$1,283	\$1,214	\$1,368	\$1,458
Louisa	\$1,252	\$1,271	\$1,240	\$1,209	\$1,144	\$1,292	\$1,379
Orange	\$1,333	\$1,476	\$1,440	\$1,339	\$1,267	\$1,528	\$1,566
Nelson	\$1,111	\$1,128	\$1,100	\$1,116	\$1,056	\$1,368	\$1,458

* Projected



Additional Tax/Fee Comparisons



Real Estate Tax Rate Chart

FY16 Penny
= \$275, 455

Tax Rate	Home Assessed at: \$75,000			Home Assessed at: \$150,000			Home Assessed at: \$225,000		
	Annual Total	Annual Change	Monthly Change	Annual Total	Annual Change	Monthly Change	Annual Total	Annual Change	Monthly Change
0.750	\$563	(\$83)	(\$6.88)	\$1,125	(\$165)	(\$13.75)	\$1,688	(\$248)	(\$20.63)
0.760	\$570	(\$75)	(\$6.25)	\$1,140	(\$150)	(\$12.50)	\$1,710	(\$225)	(\$18.75)
0.770	\$578	(\$68)	(\$5.63)	\$1,155	(\$135)	(\$11.25)	\$1,733	(\$203)	(\$16.88)
0.780	\$585	(\$60)	(\$5.00)	\$1,170	(\$120)	(\$10.00)	\$1,755	(\$180)	(\$15.00)
0.790	\$593	(\$53)	(\$4.38)	\$1,185	(\$105)	(\$8.75)	\$1,778	(\$158)	(\$13.13)
0.800	\$600	(\$45)	(\$3.75)	\$1,200	(\$90)	(\$7.50)	\$1,800	(\$135)	(\$11.25)
0.810	\$608	(\$38)	(\$3.13)	\$1,215	(\$75)	(\$6.25)	\$1,823	(\$113)	(\$9.37)
0.820	\$615	(\$30)	(\$2.50)	\$1,230	(\$60)	(\$5.00)	\$1,845	(\$90)	(\$7.50)
0.830	\$623	(\$23)	(\$1.88)	\$1,245	(\$45)	(\$3.75)	\$1,868	(\$68)	(\$5.63)
0.840	\$630	(\$15)	(\$1.25)	\$1,260	(\$30)	(\$2.50)	\$1,890	(\$45)	(\$3.75)
0.850	\$638	(\$8)	(\$0.63)	\$1,275	(\$15)	(\$1.25)	\$1,913	(\$23)	(\$1.88)
0.860	\$645	\$0	\$0.00	\$1,290	\$0	\$0.00	\$1,935	\$0	\$0.00
0.870	\$653	\$8	\$0.63	\$1,305	\$15	\$1.25	\$1,958	\$23	\$1.88
0.880	\$660	\$15	\$1.25	\$1,320	\$30	\$2.50	\$1,980	\$45	\$3.75
0.890	\$668	\$23	\$1.88	\$1,335	\$45	\$3.75	\$2,003	\$68	\$5.63
0.900	\$675	\$30	\$2.50	\$1,350	\$60	\$5.00	\$2,025	\$90	\$7.50
0.910	\$683	\$38	\$3.13	\$1,365	\$75	\$6.25	\$2,048	\$113	\$9.38
0.920	\$690	\$45	\$3.75	\$1,380	\$90	\$7.50	\$2,070	\$135	\$11.25
0.930	\$698	\$53	\$4.38	\$1,395	\$105	\$8.75	\$2,093	\$158	\$13.13
0.940	\$705	\$60	\$5.00	\$1,410	\$120	\$10.00	\$2,115	\$180	\$15.00
0.950	\$713	\$68	\$5.63	\$1,425	\$135	\$11.25	\$2,138	\$203	\$16.88
0.960	\$720	\$75	\$6.25	\$1,440	\$150	\$12.50	\$2,160	\$225	\$18.75
0.970	\$728	\$83	\$6.88	\$1,455	\$165	\$13.75	\$2,183	\$248	\$20.63
0.980	\$735	\$90	\$7.50	\$1,470	\$180	\$15.00	\$2,205	\$270	\$22.50
0.990	\$743	\$98	\$8.13	\$1,485	\$195	\$16.25	\$2,228	\$293	\$24.38
1.000	\$750	\$105	\$8.75	\$1,500	\$210	\$17.50	\$2,250	\$315	\$26.25



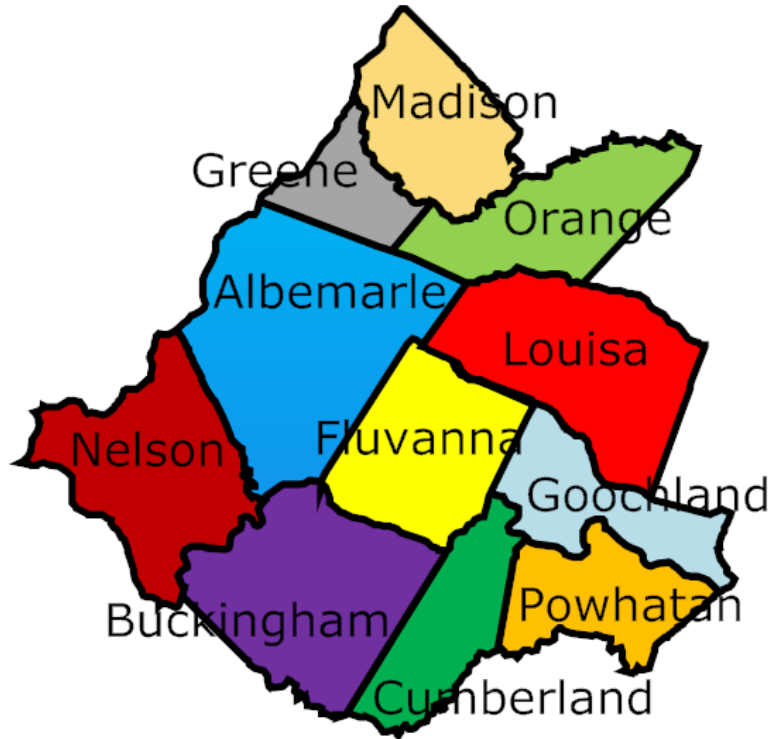
Personal Property Tax Rate Chart

**FY16 Nickel
= \$88, 213**

Tax Rate	PP Valued at: \$10,000			PP Valued at: \$20,000			PP Valued at: \$30,000			PP Valued at: \$40,000			PP valued at: \$50,000		
	Annual Total	Annual Change	Monthly Change	Annual Total	Annual Change	Monthly Change	Annual Total	Annual Change	Monthly Change	Annual Total	Annual Change	Monthly Change	Annual Total	Annual Change	Monthly Change
3.85	\$385	(\$30)	(\$2.50)	\$770	(\$60)	(\$5.00)	\$1,155	(\$90)	(\$7.50)	\$1,540	(\$120)	(\$10.00)	\$1,925	(\$150)	(\$12.50)
3.90	\$390	(\$25)	(\$2.08)	\$780	(\$50)	(\$4.17)	\$1,170	(\$75)	(\$6.25)	\$1,560	(\$100)	(\$8.33)	\$1,950	(\$125)	(\$10.42)
3.95	\$395	(\$20)	(\$1.67)	\$790	(\$40)	(\$3.33)	\$1,185	(\$60)	(\$5.00)	\$1,580	(\$80)	(\$6.67)	\$1,975	(\$100)	(\$8.33)
4.00	\$400	(\$15)	(\$1.25)	\$800	(\$30)	(\$2.50)	\$1,200	(\$45)	(\$3.75)	\$1,600	(\$60)	(\$5.00)	\$2,000	(\$75)	(\$6.25)
4.05	\$405	(\$10)	(\$0.83)	\$810	(\$20)	(\$1.67)	\$1,215	(\$30)	(\$2.50)	\$1,620	(\$40)	(\$3.33)	\$2,025	(\$50)	(\$4.17)
4.10	\$410	(\$5)	(\$0.42)	\$820	(\$10)	(\$0.83)	\$1,230	(\$15)	(\$1.25)	\$1,640	(\$20)	(\$1.67)	\$2,050	(\$25)	(\$2.08)
4.15	\$415	\$0	\$0.00	\$830	\$0	\$0.00	\$1,245	\$0	\$0.00	\$1,660	\$0	\$0.00	\$2,075	\$0	\$0.00
4.20	\$420	\$5	\$0.42	\$840	\$10	\$0.83	\$1,260	\$15	\$1.25	\$1,680	\$20	\$1.67	\$2,100	\$25	\$2.08
4.25	\$425	\$10	\$0.83	\$850	\$20	\$1.67	\$1,275	\$30	\$2.50	\$1,700	\$40	\$3.33	\$2,125	\$50	\$4.17
4.30	\$430	\$15	\$1.25	\$860	\$30	\$2.50	\$1,290	\$45	\$3.75	\$1,720	\$60	\$5.00	\$2,150	\$75	\$6.25
4.35	\$435	\$20	\$1.67	\$870	\$40	\$3.33	\$1,305	\$60	\$5.00	\$1,740	\$80	\$6.67	\$2,175	\$100	\$8.33
4.40	\$440	\$25	\$2.08	\$880	\$50	\$4.17	\$1,320	\$75	\$6.25	\$1,760	\$100	\$8.33	\$2,200	\$125	\$10.42
4.45	\$445	\$30	\$2.50	\$890	\$60	\$5.00	\$1,335	\$90	\$7.50	\$1,780	\$120	\$10.00	\$2,225	\$150	\$12.50
4.50	\$450	\$35	\$2.92	\$900	\$70	\$5.83	\$1,350	\$105	\$8.75	\$1,800	\$140	\$11.67	\$2,250	\$175	\$14.58
4.55	\$455	\$40	\$3.33	\$910	\$80	\$6.67	\$1,365	\$120	\$10.00	\$1,820	\$160	\$13.33	\$2,275	\$200	\$16.67
4.60	\$460	\$45	\$3.75	\$920	\$90	\$7.50	\$1,380	\$135	\$11.25	\$1,840	\$180	\$15.00	\$2,300	\$225	\$18.75
4.65	\$465	\$50	\$4.17	\$930	\$100	\$8.33	\$1,395	\$150	\$12.50	\$1,860	\$200	\$16.67	\$2,325	\$250	\$20.83
4.70	\$470	\$55	\$4.58	\$940	\$110	\$9.17	\$1,410	\$165	\$13.75	\$1,880	\$220	\$18.33	\$2,350	\$275	\$22.92
4.75	\$475	\$60	\$5.00	\$950	\$120	\$10.00	\$1,425	\$180	\$15.00	\$1,900	\$240	\$20.00	\$2,375	\$300	\$25.00
4.80	\$480	\$65	\$5.42	\$960	\$130	\$10.83	\$1,440	\$195	\$16.25	\$1,920	\$260	\$21.67	\$2,400	\$325	\$27.08
4.85	\$485	\$70	\$5.83	\$970	\$140	\$11.67	\$1,455	\$210	\$17.50	\$1,940	\$280	\$23.33	\$2,425	\$350	\$29.17
4.90	\$490	\$75	\$6.25	\$980	\$150	\$12.50	\$1,470	\$225	\$18.75	\$1,960	\$300	\$25.00	\$2,450	\$375	\$31.25
5.00	\$500	\$85	\$7.08	\$1,000	\$170	\$14.17	\$1,500	\$255	\$21.25	\$2,000	\$340	\$28.33	\$2,500	\$425	\$35.42



2014 Tax/Fee Comparisons



Fluvanna

RE - \$275K per penny

PP - \$88K per nickel

M&T - \$XXK per XXXX

County	Real Estate	Personal Property	M&T
Albemarle	\$0.799	\$4.28	\$4.28
Buckingham	\$0.50	\$4.05	\$2.90
Charlottesville	\$0.95	\$4.20	\$4.20
Cumberland	\$0.74	\$4.50	\$3.75
Fluvanna	\$0.88	\$4.15	\$2.00
Goochland	\$0.53	\$4.00	\$0.75
Greene	\$0.72	\$5.00	\$2.50
Louisa	\$0.68	\$1.90	\$1.90
Madison	\$0.68	\$3.45	\$1.67
Nelson	\$0.72	\$3.45	\$1.25
Orange	\$0.804	\$3.75	\$1.831
Powhatan	\$0.90	\$3.60	\$2.00



2014 Tax/Fee Comparisons (cont.)

County	Merchants Capital Tax	Business License Fee	BPOL	Meals Tax	Lodging Tax	Public Utilities Tax	Revenue Recovery
Albemarle	--	Yes	Yes	4%	5%	Yes	Yes
Buckingham	\$1.00	--	--	--	--	Yes	Yes
Charlottesville	--	Yes	Yes	4%	6%	Yes	Yes
Cumberland	--	Yes	Yes	--	--	Yes	
Fluvanna	--	--	--	--	--	Yes	
Goochland	--	Yes	Yes	--	--	Yes	Yes
Greene	--	Yes	Yes	4%	5%	Yes	Yes
Louisa	\$0.65	--	--	4%	2%	Yes	Yes
Madison	\$0.86	--	--	4%	--	Yes	Yes
Nelson	--	Yes	Yes	4%	5%	Yes	Yes
Orange	\$0.40	--	--	4%	2%	Yes	Yes
Powhatan	--	Yes	Yes	--	--	Yes	Yes



2014 Tax/Fee Comparisons (cont.)

County	Land Use Exemptions	Elderly/ Disabled Exemptions	Motor Vehicle License Tax (Cars & Trucks) Flat Fee	Motor Vehicle License Tax (Motorcycles) Flat Fee)
Albemarle	Yes	Yes	\$38.50 - 43.50	\$26.50
Buckingham		Yes	\$25.00	\$20.00
Charlottesville		Yes	\$28.50 - \$38.50	\$8.50
Cumberland	Yes	Yes	\$23.00 - \$39.00	\$18.00
Fluvanna	Yes	Yes	\$33.00	\$18.00
Goochland	Yes	Yes	\$29.50 - 34.50	\$27.50
Greene	Yes	Yes	\$25.00	\$9.00
Louisa	Yes	Yes	\$20.00	\$10.00
Madison	Yes	Yes	\$30.00	\$15.00
Nelson	Yes	Yes	\$38.75	\$18.00
Orange	Yes	Yes	\$35.00	\$21.00
Powhatan	Yes	Yes	\$25.00	\$25.00
Average			~\$31.00	\$18.04

Update



2013 Planning/Proffer Fees Comparison

County	Rezoning	SUP/CUP	Site Plan Review	Proffer Fees
Fluvanna	\$750 plus mailing costs	\$800 plus mailing costs	\$1,100	\$5,251 (proposed 2013) \$6,557 (proposed 2010)
Albemarle	\$2,500 (<50 acres) \$3,500 (>50 acres)	\$1,000	\$1,000	\$20,460.57 (SFD) \$13,913.18 (TH) \$14,497.77 (MF)
Louisa	\$1,000 plus \$10/acre	\$500	\$750 plus \$50/acre	\$4,362
Goochland	\$450 (agricultural); \$1,500 plus \$50/acre (residential, commercial, or industrial)	\$750 (\$4,500/wireless tower)	“Plan of Development Review”: \$725 plus \$25/unit or lot (residential); \$725 plus \$25/acre (commercial)	\$14,292
Cumberland	\$550	\$550 (\$2,550/ wireless tower)	\$300	\$5,242
Greene	\$2,000 plus \$100/ acre	\$500 (\$1,500/wireless tower)	\$1,000 (preliminary) \$500 (final)	\$5,771



2013 Residential Building Permit Fees

County	Finished	Basement or Unfinished	Electrical	Plumbing	Mechanical	State Levy Fee	TOTAL
Cumberland	\$400		\$40	\$40	\$40	\$10	\$530
Buckingham	\$460		\$40	\$40	\$40	\$12	\$592
Greene	\$300		\$120	\$75	\$120	\$12	\$627
Madison	\$360	\$160	\$75	\$75	\$75	\$15	\$760
Fluvanna	\$360	\$120	\$120	\$106	\$90	\$16	\$812
Orange	\$300	\$300	\$100	\$100	\$100	\$18	\$918
Albemarle	\$980					\$20	\$1,000
Goochland	\$597	\$270	\$35	\$44	\$44	\$20	\$1,008
Louisa	\$600	\$400				\$18	\$1,018
Nelson	\$1,100					\$22	\$1,122
Powhatan	\$910	\$455	\$80	\$80	\$80	\$32	\$1,639
Average	\$579	\$284	\$76	\$70	\$74	\$18	\$911

The flowing permits are calculated based on a 2,000 square foot home on a full unfinished basement, 2 full baths. Totals do not include any address, erosion and sediment, or zoning fees.



2013 Commercial Building Permit Fees

County	Finished	Electrical	Plumbing	Mechanical	State Levy Fee	TOTAL
Buckingham	\$460	\$40	\$40	\$40	\$12	\$592
Cumberland	\$600	\$50	\$50	\$50	\$15	\$765
Greene	\$800	\$200	\$150	\$200	\$27	\$1,377
Orange	\$750	\$200	\$200	\$200	\$27	\$1,377
Madison	\$900	\$200	\$75	\$200	\$28	\$1,403
Albemarle	\$1,000	\$200	\$75	\$200	\$30	\$1,505
Fluvanna	\$1,300	\$300	\$130	\$300	\$41	\$2,071
Goochland	\$3,650				\$73	\$3,722
Louisa	Based on total cost of building.					
Nelson						TBD
Powhatan	Based on value of the contract.					
Average	\$1,182	\$170	\$103	\$170	\$31.40	~\$1,600

The flowing permits are calculated based on a 5,000 square foot commercial building with, 2 handicap baths. Totals do not include any address, erosion and sediment, or zoning fees.



2013 Erosion & Sediment Control Fees

Nelson	\$35 - \$450
Louisa	\$75
Cumberland	\$100
Goochland	\$100
Fluvanna	\$125
Madison	\$125
Albemarle	\$150
Green	\$150
Orange	TBD
Powhatan	TBD
Average	~\$118