

# **Virginia Local Tax Rates, 2018**

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**Information for All Cities and Counties and Selected Incorporated Towns**

**37<sup>th</sup> Annual Edition**

**Stephen C. Kulp**

**In Cooperation  
with  
The Virginia Association of Counties  
and  
The Virginia Municipal League**



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# Introduction

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## FOREWORD

This is the thirty-seventh edition of the Cooper Center’s annual publication about the tax rates of Virginia’s local governments. In addition to information about tax rates, the publication contains details about tax administration, valuation methods, and due dates. There is also information on water and sewer rates, waste disposal charges and numerous other aspects of local government finance. This comprehensive guide to local taxes is based on information gathered in the spring, summer, and early fall of 2018. The study includes all of Virginia’s 38 independent cities and 95 counties and 133 of the 190 incorporated towns. The included towns account for 92 percent of the Commonwealth’s population in towns.<sup>1</sup> The study also contains information from several outside sources, including two Department of Taxation studies, *2018 Legislative Summary* and *The 2016 Assessment/Sales Ratio Study*, as well as Department of Taxation information on the assessed value of real estate by type of property. We also used the Auditor of Public Accounts’ *Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2017*, the Commission on Local Governments’ *Report on Proffered Cash Payments and Expenditures by Virginia’s Counties, Cities and Towns, 2016-2017*, and the Department of Housing and Community Development’s *Virginia Enterprise Zone Program 2017 Grant Year Annual Report*.

## ORGANIZATION OF THE BOOK

The study is divided into 26 sections. Section 1 is a reprint of the “Local Tax Legislation” section of the Department of Taxation’s *2018 Legislative Summary*. The original Department of Taxation report is available at its website.<sup>2</sup> Sections 2 through 26 cover specific taxes, fees, service charges, cash proffers, enterprise zones, and financial documents on the web. Most of the data came from a detailed web-based questionnaire sent to all cities, counties, and incorporated towns (see Appendix A for a printed version). Appendix B provides a listing of names, phone numbers, and email addresses, when available, of respondents and non-respondents to the questionnaire. Appendix C shows the percentage share of total local taxes represented by each specific tax for each

<sup>1</sup> Locality population figures are based on estimates developed by the Demographics Research Group of the Weldon Cooper Center for Public Service. See Appendix D.

<sup>2</sup> <https://tax.virginia.gov/legislative-summary-reports>

locality based on data from the Auditor of Public Accounts for fiscal year 2017. Information is provided for each city and county and for 38 populous incorporated towns. Finally, Appendix D contains 2017 population estimates for cities, counties and towns from the Cooper Center’s Demographics Research Group. The population information is provided to give readers some perspective on the relative size of localities.

Please note that the web addresses provided in this publication were good at the time this text was printed. However, some links are unstable and may not work with certain browsers or they may be modified or withdrawn subsequent to publication.

## ABOUT THE SURVEY

In 2018, localities could choose between online or printed versions of the questionnaire. The Cooper Center has made its best efforts to accurately reflect in this report the responses of localities based on the survey or follow-up queries.

In the tables three dots (...) are used to show there was no response and “N/A” is used to indicate “not applicable.” Readers may use the telephone/email list in Appendix B to contact local officials in order to obtain clarification and additional detail.

## WHAT IS NEW OR DIFFERENT

This year, the list of tables and sections remains largely unchanged from last year. We have deleted two tables from Section 2 on assessment values and assessment appeals. Otherwise, all the remaining text and tables have been updated and, in some cases, reworded to clarify or augment information previously provided.

## SOME COMPONENTS OF LOCAL TAXES

This book deals mainly with local sources of revenue for local governments. Though localities might also receive federal and state resources, an important part of local funding comes from local sources. The Auditor of Public Accounts, *Comparative Report of Local Government Revenues and Expenditures* provides data on these local sources. The following analysis uses the data from their report for the year ended June 30, 2017.

A common misperception is that nearly all local tax revenue comes from the real property tax. True, the real property tax is the dominant source, accounting for 61.7 percent of city-county tax revenue in FY 2017, the latest year available (see text table below). But three other taxes—the personal property tax, the local option sales and use tax, and the business license tax—together accounted for 24.1 percent of total tax revenue. The remaining 14.2 percent of tax revenue came from more than a dozen other taxes.

### Sources of Virginia Local Government Tax Revenue, FY 2017

Tax	Amount (\$)	% of Total
Total taxes	\$17,061,705,960	100.00
Real property	\$10,518,058,362	61.65
Personal property	\$2,201,812,627	12.90
Local option sales and use	\$1,188,472,505	6.97
Business license	\$714,956,495	4.19
Restaurant meals	\$533,129,100	3.12
Public service corporation property	\$390,940,562	2.29
Consumer utility	\$309,425,838	1.81
Hotel and motel room	\$217,083,337	1.27
Machinery and tools	\$206,172,807	1.21
Motor vehicle license	\$189,153,429	1.11
Recordation and will	\$127,050,446	0.74
Other local taxes	\$106,962,853	0.63
Bank stock	\$100,632,939	0.59
Tobacco	\$63,131,846	0.37
Coal, oil, and gas	\$27,525,080	0.16
Admission	\$21,050,411	0.12
Merchants' capital	\$14,068,377	0.08
Franchise license	\$12,027,292	0.07
Penalties and interest <sup>a</sup>	\$120,051,654	0.70

Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2017 (Richmond: April 27, 2018), Exhibits B and B-2.

<sup>a</sup> Following the convention used by the Auditor of Public Accounts, penalties and interest have been treated as taxes.

There are six localities where the real property tax is not dominant. Bath and Surry counties have large power plants that pay public service corporation property taxes that overwhelm other sources. Buchanan County has rich mineral deposits subject to local severance taxes that exceed the real property tax. Covington City and Alleghany County receive large shares of revenue from machinery and tools taxes on MeadWestvaco's large paperboard manufacturing facility. Finally, the small city of Norton, the least populous independent city in Virginia<sup>3</sup> (3,882 in 2017) received almost as much money from the local option sales and use tax as from the real property tax. In the remaining 127 cities and counties where the real property tax is dominant, its relative importance varies from 29.9 percent of total tax revenue in Galax City to 78.7 percent in Highland County (see **Appendix C**).

Thirty-five cities (three cities—Emporia, Hopewell, and Manassas Park—did not provide information for the 2017 *Comparative Report*) and 95 counties imposed four of the taxes shown in the previous table—the real property tax, the personal property tax, the local option sales and use

<sup>3</sup> Weldon Cooper Center for Public Service, University of Virginia. <https://demographics.coopercenter.org/population-estimates-age-sex-race-hispanic-towns/>

tax, and the public service corporation property tax. Most, but not all, localities imposed recordation and will taxes, consumer utility taxes, motor vehicle license taxes, and taxes on manufacturers' machinery and tools. Nonetheless, as shown in the next text table, there are a number of taxes, a few of them significant sources of revenue, which are not levied by all localities. Also, some of the taxes are used so sparingly that their revenue yield is very low.

### Number of Virginia Localities Imposing Taxes by Type, FY 2017<sup>a</sup>

Tax	Number		
	Cities*	Counties	Total
Real property	35	95	130
Personal property	35	95	130
Local option sales and use	35	95	130
Public service corporation property	35	95	130
Consumer utility	35	92	127
Recordation and wills	31	93	124
Motor vehicle license	31	87	118
Machinery and tools property	30	84	114
Hotel and motel room	34	67	101
Bank stock	35	61	96
Business license	35	52	87
Restaurant meals	35	49	84
Franchise license	9	37	46
Merchants' capital	1	43	44
Tobacco	29	2	31
Admission	17	3	20
Coal, oil, and gas	1	6	7
Other local taxes	19	50	69

Source: Appendix C of this study. The original source was Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, Year Ended June 30, 2017 (Richmond: April 27, 2018), Exhibits B and B-2.

\* The cities of Emporia, Hopewell, and Manassas Park did not provide information in time for the report.

<sup>a</sup> Taxes that yielded less than 0.1 percent of a locality's total tax revenue are excluded.

There are three major reasons why local governments do not to impose some taxes: (1) The locality lacks a tax base for a particular tax (e.g., a locality must have a bank in order to apply a bank stock tax and a locality must have taxable mineral deposits to impose coal, oil, and gas taxes). (2) The locality is faced with state restrictions (e.g., county excise taxes on hotel and motel room rental have tax rate restrictions imposed by the state; county restaurant meals taxes must be approved in a voter referendum; tobacco taxes are permitted in only two counties; and county admissions taxes are subject to many restrictions). In regard to the business, professional, and occupational license tax (BPOL tax), counties must choose either the BPOL tax or the merchants' capital tax. Counties are not permitted to impose a business license tax within the boundaries of an incorporated town situated within the county without permission of the town. This means that counties with large shares of business activity within towns are motivated to impose a merchants' capital tax that can be applied countywide. (3) The locality chooses not to impose a permitted tax (e.g., Richmond City, a community with a large cigarette manufacturing plant, has not adopted a consumer tobacco tax even though all cities are granted the authority to levy such a tax).

## **PARTNERSHIP WITH LEXISNEXIS**

The Weldon Cooper Center for Public Service is partnering with the publisher LexisNexis to produce the annual *Tax Rates* books. The Cooper Center still prepares and distributes the survey and writes up the results. LexisNexis publishes the book and fulfills orders from interested parties. This arrangement allows us to concentrate on providing the most accurate and up-to-date information about Virginia tax rates and leverages LexisNexis' considerable expertise in production and distribution of the annual volume. We hope the arrangement will lead to continued improvements in our *Virginia Local Tax Rates* series.

## **STUDY PERSONNEL**

Stephen C. Kulp, Research Specialist at the Center for Economic and Policy Studies, was responsible for work on the project. He refined the new database, administered the survey, translated the results into tables, checked relevant code sections, assisted with the development of the web-based questionnaire, and made appropriate changes in the text. Jennifer Nelson, of the Cooper Center's Publications

Section, designed the cover. Cooper Center employee Albert W. Spengler, who authored this study for a number of years prior to 1991, laid the foundation for the study when it was his responsibility.

The strong support for this publication by the Virginia Association of Counties and the Virginia Municipal League helps ensure our continued efforts to provide this resource as a basic reference on Virginia local taxes.

## **FINAL COMMENTS**

The Cooper Center is grateful to the many local officials throughout the commonwealth who supplied the survey information presented in this study. Their willingness to provide information and their patience in answering follow-up questions is what makes this book successful. The high response rates could not have been achieved without their cooperation.

Corrections to the text or suggestions for possible changes or additions to future editions can be made using the email address and phone number listed below.

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Charlottesville  
January 2019

# **Virginia Local Tax Rates, 2018**

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**Information for All Cities and Counties and Selected Incorporated Towns**

## Section 15

### Motor Vehicle Local License Tax, 2018

In fiscal year 2017, the most recent year available from the Auditor of Public Accounts, the motor vehicle local license tax, popularly known as the local decal tax, even though many of the localities imposing the tax no longer use a decal as evidence of payment, accounted for 1.2 percent of the total tax revenue for cities, 1.1 percent for counties and 2.0 percent for large towns. These are averages; the relative importance of this tax in individual cities, counties and large towns varies significantly. For information on individual localities see Appendix C.

Section 46.2-752 of the *Code of Virginia* authorizes cities, counties, and towns to levy a license tax on motor vehicles, trailers, and semitrailers. The amount of the tax may not be greater than the tax imposed by the state. Currently, the base registration fees for non-commercial passenger vehicles are \$33 for vehicles under 4,000 pounds and \$38 for heavier vehicles (§ 46.2-694.2). Motorcycle fees are \$18 with a \$3 surcharge included [§ 46.2-694 (A) (10)]. The *Code* stipulates similar guidelines for commercial vehicles, buses, trailers, and other motor vehicles. The *Code* also provides for additional fees for specified government services, such as \$6.25 for emergency medical service (EMS) programs [*Code of Virginia* § 46.2-694 (A) (13) and *2014 Appropriations Act* § 3-6.02] to be paid to the state treasury and provides for a \$1.50 addition for the official motor vehicle safety inspection program to be paid at registration (§ 46.2-1168).

No locality may impose a license tax on any vehicle when the owner pays a similar tax to the locality in which the vehicle is normally stored. Furthermore, no locality may impose a local license tax on any vehicle that is owned by a nonresident of such locality and is used exclusively for pleasure or personal transportation (i.e., for non-business uses). For example, the tax would not apply to a personal vehicle owned by a nonresident college student and used only for pleasure or personal transportation. Vehicles used for state business by nonresident officials, dealer demonstration vehicles and the vehicles of common carriers are also exempt from local license taxes.

The situs for the assessment of motor vehicles is clarified in § 58.1.3511. Business vehicles with a weight of 10,000 pounds or less are considered to be in the jurisdiction in which the owner of the business: (1) is required to file a tangible

personal property tax return for any vehicle used in the business, and (2) has a definite place of business from which the use of the business vehicle is directed or controlled.

If a town within a county levies a motor vehicle license tax, the county must credit the owner with the tax paid to the town. Also, if the town tax is equal to the maximum allowed by law, then the county may not impose any further tax. Likewise, no county license tax may be imposed on vehicles that are subject to license taxes imposed by a town constituting a separate school division (§ 46.2-752).<sup>1</sup>

**Table 15.1** presents the local motor vehicle license taxes on automobiles, motorcycles, and trucks. Column one indicates the date that the fee must be paid or a decal, if applicable, must be affixed to a motor vehicle to denote payment of license fees. Thirty-three cities and 84 counties reported imposing the tax. Of the reporting towns, 114 said they levied the tax. The second column gives the tax rate on private passenger vehicles. Most localities levy a flat tax between \$15 and \$30 for passenger vehicles under 4,000 pounds. The table also shows the exemption status for elderly or disabled persons. Seven localities offer tax relief for the elderly, while 30 exempt the disabled from this tax. The final two columns give the tax rates on motorcycles and trucks. The tax ranges from \$3 to \$35 for motorcycles and from \$3 up to \$250 (depending on weight) for trucks.

The following text table summarizes the range of tax charged for private passenger vehicles under 4,000 pounds.

#### License Tax for Private Passenger Vehicles Under 4,000 Pounds, 2018

Tax	Number of Localities			
	Cities	Counties	Towns	Total
\$10.00 - \$15	0	2	20	22
\$15.01 - \$20	4	12	21	37
\$20.01 - \$25	10	41	54	105
\$25.01 - \$30	10	10	9	29
Over \$30	9	19	10	38
Total	33	84	114	231
Mean	\$27.93	\$26.93	\$23.18	\$25.22
Median	\$26.00	\$25.00	\$25.00	\$25.00
1st Quartile	\$25.00	\$23.38	\$20.00	\$20.00
3rd Quartile	\$32.00	\$30.00	\$25.00	\$27.50

<sup>1</sup> The *Code* refers to school district rather than school division. Colonial Beach and West Point are the only towns that have school divisions.



Cities had a median license tax of \$26.00; the median tax for both counties and towns was \$25. For cities the mean license tax for private passenger vehicles was \$27.93. The first quartile measure was \$25 while the third quartile was \$32. For counties, the mean was \$26.93. The first and third quartiles were \$23.38 and \$30.00, respectively. For towns, the mean was \$23.18. The first and third quartiles were \$20 and \$25 respectively

**Table 15.2** lists whether localities require the display of decals and whether localities permit special exemptions from paying the motor vehicle license tax other than those

for the elderly and disabled. Twenty-seven cities, 78 counties, and 66 towns reported granting payment exemptions. The most popular category for exemption was for local fire and rescue department members.

In recent years, many localities have dispensed with the decal because new technology has allowed them to track payments without the use of the decal. Most now collect the motor vehicle license tax along with the personal property tax on motor vehicles. So far, 33 cities, 78 counties, and 81 towns reported they no longer required decal placement on automobile windshields.



**Table 15.1**  
**Motor Vehicle Local License Tax, 2018**

Locality	Due Date Display or Payment	Private Passenger Vehicles		Motorcycles	Trucks Not for Hire
		Tax	Exempt Elderly Disabled		
<b>Cities</b> (Note: All cities responded to the survey.)					
Alexandria	10/05	\$33.00	No No	\$21.00	\$33.00-\$98.00
Bristol	12/05	\$20.00	No No	\$10.00	\$20.00 up to 13k lbs.; \$30.00 over 13k lbs.
Buena Vista	03/01	\$35.00	No No	\$28.00	\$35.00 up to 2k lbs.; \$42.50 over 2k lbs.
Charlottesville	06/05	\$28.50 up to 4,000 lbs.; \$33.50 over 4,000 lbs.	No No	\$8.50	\$28.50 up to 4,000 lbs.; \$33.50 over 4,000 lbs.
Chesapeake	06/05	\$23.00 up to 4,000 lbs.; \$28.00 over 4,000 lbs.	No No	\$8.00	\$23.00 up to 4k lbs.; \$28.00 4k to 10k lbs.; \$35.00 10k to 25k lbs.; \$60.00 25k to 40k lbs.; \$80.00 40k to 55k lbs.; \$125.00 55k to 70k lbs.; \$150.00 over 70k lbs.
Colonial Heights	06/05	\$33.00 up to 4,000 lbs.; \$38.00 over 4,000 lbs.	No No	\$18.00	\$33.00-\$49.00
Covington	06/05	\$30.00	No No	\$25.00	\$30.00 up to 10k lbs.; \$54.00 over 10k lbs.
Danville	06/05	\$25.00	No Yes	\$25.00	\$25.00-\$195.00
Emporia	07/01	\$25.00	No No	\$12.50	\$25.00
Fairfax	10/05	\$33.00	No No	\$18.00	\$33.00
Falls Church	10/05	\$33.00	No Yes	\$28.00	\$33.00 up to 4,000 lbs.; \$45.00 4k to 10k lbs.; \$44.00 over 10k lbs.
Franklin	12/05	\$23.00 up to 4,000 lbs.; \$28.00 over 4,000 lbs.	No Yes	\$8.00	\$29.00-\$45.00
Fredericksburg	05/15	\$20.00	No No	\$15.00	\$20.00
Galax	04/15	\$25.00	No No	\$20.00	\$25.00 up to 10k lbs.; \$37.00 over 10k lbs.
Hampton	12/05	\$35.00 up to 4,000 lbs.; \$40.00 over 4,000 lbs.	No No	\$17.00	\$35.00 and up
Harrisonburg	12/05	\$40.00	No No	\$13.50	\$38.50-\$124.00
Hopewell	02/15	\$20.00	No Yes	\$7.50	\$20.00
Lynchburg	06/05	\$29.50 up to 4,000 lbs.; \$34.50 over 4,000 lbs.	No No	\$21.00	\$29.50-\$250.00
Manassas	10/05	\$25.00	Yes Yes	\$10.00	\$25.00
Manassas Park	10/05	\$30.00	Yes Yes	\$16.00	\$30.00
Martinsville	12/05	\$29.00	No No	\$7.25	\$29.00 + 1.45 per 1,000 lbs. over 15k lbs.
Newport News	12/05	\$26.00 up to 4,000 lbs.; \$31.00 over 4k to 10k lbs.; \$0.20/100 lbs. over 10k lbs.	No No	\$24.00	\$26.00 up to 4,000 lbs.; \$31.00 over 4k to 10k lbs.; \$0.20/100 lbs. over 10k lbs.
Norfolk <sup>a</sup>	06/05	\$26.00 up to 4,000 lbs.; \$31.00 over 4,000 lbs.	No Yes	\$20.00	\$26.00-\$130.00
Norton	10/15	\$25.00	No No	\$25.00	\$25.00
Petersburg	06/10; 02/28	\$23.00 up to 4,000 lbs.; \$28.00 over 4,000 lbs.	No No	\$16.00	\$28.00-\$208.00
Portsmouth	06/05	\$32.00 up to 4,000 lbs.; \$37.00 over 4,000 lbs.	No No	\$24.00	\$32.00-\$250.00
Radford	12/05	\$25.00	No No	\$25.00	\$25.00
Richmond	06/05	\$40.74	No No	\$28.74	\$40.74-\$250.00
Roanoke	05/31	\$28.00	No No	\$15.00	\$28.00-\$30.00
Salem	05/31	\$20.00	No No	\$16.00	\$20.00-\$120.00

N/A Not applicable.

k = Thousand.

<sup>a</sup> The city of Norfolk charges \$6.50 - \$12.50 for trailers (by type and weight).

**Table 15.1** Motor Vehicle Local License Tax, 2018 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt					
			Elderly	Disabled				
<b>Cities (continued)</b>								
Suffolk	12/05	\$26.00 up to 4,000 lbs.; \$30.00 over 4,000 lbs.	No	No	\$24.00	\$26.00 up to 4,000 lbs.; \$30.00 4,001 to 10k lbs.; \$35.00: 10,001 to 25k lbs.; \$60.00: 25,001 to 40k lbs.; \$80.00: 40,001 to 55k lbs.; \$125.00: 55,001 to 70k lbs.; \$150.00: over 70k lbs.		
Virginia Beach	N/A <sup>b</sup>	\$30.00 up to 4,000 lbs.; \$35.00 over 4,000 lbs.	No	No	\$23.00	\$25.00 up to 4,000 lbs.; \$29.00: 4,001 to 16k lbs.; \$30.80: 16,001 to 17k lbs.; \$32.10: 17,001 to 18,000 lbs.; plus \$1.30 for each additional 1,000 lbs.		
Waynesboro	12/05	\$25.00	No	No	\$15.00	\$25.00-\$60.00		
<b>Counties (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)</b>								
Accomack	06/05	\$27.00	No	No	\$25.00	\$27.00		
Albemarle	12/05	\$40.75 up to 4,000 lbs.; \$45.75 over 4,000 lbs.	No	No	\$28.75	\$40.75 up to 4,000 lbs.; \$45.75 over 4,000 lbs.		
Alleghany	12/05	\$25.00	No	No	\$18.00	\$25.00 up to 10,000 lbs.; \$30.00 over 10,000 lbs.		
Amelia	12/15	\$25.00	No	Yes	\$10.00	\$25.00		
Amherst	12/05	\$25.00	No	Yes	\$11.00	\$25.00		
Appomattox	12/05	\$35.00	No	No	\$24.00	\$35.00		
Arlington <sup>c</sup>	11/15	\$33.00	No	No	\$18.00	\$33.00		
Bath	12/05	\$10.00	No	No	\$10.00	\$10.00		
Bland	12/05	\$20.00	No	No	\$10.00	\$20.00		
Botetourt	11/01	\$20.00	No	No	\$11.00	\$20.00		
Brunswick	02/28	\$25.00	No	No	\$25.00	\$25.00		
Buckingham	04/15	\$25.00	No	No	\$20.00	\$25.00		
Campbell	12/05	\$27.00	No	No	\$17.00	\$27.00		
Caroline	06/05	\$30.00	No	No	\$25.00	\$30.00		
Carroll	12/05	\$25.00	No	No	\$15.00	\$25.00		
Charlotte	06/05	\$25.00	No	No	\$10.00	\$25.00		
Chesterfield	06/05	\$40.00	No	No	\$15.00	\$40.00		
Clarke	06/05	\$25.00	No	No	\$12.00	\$25.00		
Culpeper	12/05	\$25.00	No	No	\$15.00	\$25.00		
Cumberland	11/15	\$23.00	No	No	\$18.00	\$18.00-\$39.00		
Dinwiddie	06/05	\$20.00	No	No	\$10.00	\$20.00		
Essex	06/05	\$40.00	No	No	\$25.00	\$40.00		
Fairfax	10/05	\$33.00 up to 4,000 lbs.; \$38.00 over 4,000 lbs.	No	No	\$18.00	\$38.00		
Fauquier	10/05	\$25.00	Yes	No	\$15.00	\$25.00		
Floyd <sup>d</sup>	12/05	\$25.00	No	No	\$10.00	\$25.00		
Fluvanna	06/05	\$33.00	No	No	\$18.00	\$33.00		
Franklin	12/05	\$34.25	No	No	\$25.25	\$34.25		
Frederick	06/05	\$25.00	No	No	\$10.00	\$25.00		
Giles	12/05	\$20.00	No	No	\$7.50	\$20.00		
Goochland	06/05	\$29.50	No	No	\$27.50	\$29.50 up to 10k lbs.; \$34.50 over 10k lbs.		
Grayson	04/05	\$25.00	No	No	\$15.00	\$25.00		
Greene	06/05	\$25.00	No	No	\$9.00	\$25.00		
Greensville	12/05	\$25.00	No	No	\$22.00	\$25.00		
Halifax	12/05	\$40.75	No	No	\$28.75	\$47.50		
Henrico	06/05	\$20.00 up to 4,000 lbs.; \$25.00 over 4,000 lbs.	No	No	\$15.00	\$20.00-\$64.00		

N/A Not Applicable.

k = Thousand.

<sup>b</sup> The city of Virginia Beach uses the date on the DMV registration as the due date.

<sup>c</sup> Decals must be purchased within thirty days of moving to Arlington County.

<sup>d</sup> Floyd County assesses \$10 for trailers.

**Table 15.1** Motor Vehicle Local License Tax, 2018 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt					
			Elderly	Disabled				
<b>Counties</b> (continued)								
Henry	04/15	\$20.75	No	No		\$12.00	\$20.75	
Highland	12/05	\$15.00	No	No		\$5.00	\$15.00	
Isle of Wight	06/05	\$33.00	No	No		\$18.00	\$20.00	
King & Queen	04/30	\$25.00	No	No		\$10.00	\$25.00	
King George	06/05	\$23.00	No	No		\$18.00	\$23.00	
King William	12/05	\$30.00	No	No		\$25.00	\$30.00	
Lancaster	12/05	\$20.00	No	Yes		\$12.00	\$20.00	
Lee	12/05	\$30.00	No	No		\$27.50	\$30.00	
Loudoun	11/15	\$25.00	No	No		\$16.00	\$25.00	
Louisa	12/05	\$38.75	Yes	Yes		\$19.50	\$38.75	
Lunenburg	06/05	\$25.00	No	No		\$15.00	\$25.00	
Madison	12/05	\$30.00	No	No		\$15.00	\$30.00	
Mathews	12/05	\$25.00	No	No		\$10.00	\$25.00	
Mecklenburg	12/05	\$25.00	No	No		\$25.00	\$25.00	
Middlesex <sup>e</sup>	12/05	\$20.00	No	No		\$7.50	\$20.00	
Montgomery	12/05	\$23.50	No	No		\$23.50	\$23.50	
Nelson	06/05	\$38.75	No	No		\$18.00	N/A	
New Kent	12/05	\$25.00	No	Yes		\$15.00	\$25.00	
Northampton	12/05	\$33.00	No	Yes		\$33.00	\$33.00	
Northumberland	12/05	\$25.00	No	No		\$18.00	\$25.00	
Nottoway	12/05	\$25.00	No	No		\$18.00	\$25.00	
Orange	12/05	\$35.00	No	No		\$21.00	\$35.00	
Page	06/05	\$30.00	No	No		\$15.00	\$30.00	
Patrick	12/05	\$25.00	No	No		\$15.00	\$25.00	
Pittsylvania	06/20	\$40.75	No	No		\$28.75	\$40.75	
Powhatan	06/05	\$35.00	No	No		\$28.75	\$35.00	
Prince Edward	12/05	\$35.00	No	No		\$25.00	\$35.00-\$45.00	
Prince George	06/05	\$23.00 up to 4,000 lbs.; \$27.00 4k to 6,500 lbs.; \$29.00 over 6,500 lbs.	No	No		\$18.00	\$23.00 up to 4,000 lbs.; \$27.00 4k to 6,500 lbs.; \$29.00 over 6,500 lbs.	
Prince William <sup>f</sup>	10/05	\$24.00	Yes	Yes		\$12.00	\$24.00	
Pulaski	10/15	\$25.00	No	Yes		\$10.00	\$25.00	
Rappahannock	12/05	\$25.00	No	No		\$25.00	\$25.00	
Richmond	12/05	\$32.50	No	No		\$18.00	\$32.50	
Roanoke	05/31	\$20.00	No	No		\$15.00	\$20.00-\$25.00	
Rockbridge	04/15	\$25.00	No	No		\$25.00	\$25.00	
Rockingham	01/01	\$20.00	No	No		\$7.50	\$20.00	
Scott	11/20	\$23.00	No	No		\$18.00	\$23.00	
Shenandoah <sup>g</sup>	06/05	\$25.00	No	No		\$18.00	\$25.00	
Smyth	12/05	\$25.00	No	No		\$25.00	\$25.00	
Southampton	12/05	\$28.00	No	Yes		\$15.00	\$23.00	
Spotsylvania	06/05	\$25.00	No	Yes		\$15.00	N/A	
Stafford	06/05	\$23.00	No	No		\$23.00	\$23.00	
Surry	12/05	\$20.00	No	No		\$10.00	\$20.00	
Sussex	12/05	\$25.00	No	No		\$15.00	\$25.00	
Tazewell	12/05	\$20.00	No	No		\$20.00	\$20.00	
Warren	06/05	\$30.00	No	No		\$15.00	\$30.00	
Washington	11/20	\$25.00	No	No		\$8.00	\$25.00	
Westmoreland	12/05	\$40.75	No	No		\$28.75	\$51.75	
Wythe	12/05	\$20.00	No	No		\$10.00	\$20.00	
York	06/25	\$23.00	No	No		\$15.00	\$23.00	

N/A Not applicable.

k = Thousand.

<sup>e</sup> Middlesex County taxes trailers at \$10.

<sup>f</sup> Prince William County reports multiple due dates.

<sup>g</sup> Shenandoah County levies a \$15 tax on trailers over 1,500 lbs.

**Table 15.1** Motor Vehicle Local License Tax, 2018 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt					
			Elderly	Disabled				
<b>Towns</b> (Note: 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	11/20	\$25.00	No	No		\$10.00	\$25.00	
Accomac	04/15	\$27.00	No	No		\$25.00	\$27.00	
Altavista	12/05	\$15.00	No	No		\$5.00	\$15.00	
Amherst	12/05	\$25.00	No	No		\$11.00	\$25.00	
Appomattox	09/30	\$25.00	No	No		\$24.00	\$25.00	
Ashland	01/15	\$25.00	No	No		\$15.00	\$25.00	
Berryville	02/15	\$25.00	No	No		\$12.00	\$25.00	
Big Stone Gap	12/05	\$25.00	No	No		\$25.00	\$25.00	
Blacksburg	01/01	\$25.00	No	No		\$12.50	\$29.50-\$34.50	
Blackstone	03/31	\$25.00	No	No		\$25.00	\$25.00	
Bluefield	05/15	\$10.00	No	Yes		\$5.00	\$10.00	
Boones Mill	02/28	\$25.00	No	No		\$25.00	\$25.00	
Bowling Green	12/05	\$25.00	No	No		\$25.00	\$25.00	
Boyce	12/05	\$25.00	No	No		\$8.00	\$25.00	
Boydton	03/31	\$25.00	No	No		\$25.00	\$25.00	
Boykins	02/15	\$25.00	No	No		\$17.00	\$25.00	
Bridgewater	12/05	\$20.00	No	No		\$7.50	\$20.00	
Broadway	12/05	\$20.00	No	No		\$10.00	\$20.00	
Brookneal	12/05	\$15.00	No	No		\$9.00	\$18.00	
Buchanan	12/05	\$20.00	No	No		\$11.00	\$20.00	
Cape Charles	12/05	\$31.00	No	No		\$31.00	\$31.00	
Cedar Bluff	04/15	\$10.00	No	No		\$10.00	\$10.00	
Chatham	04/15	\$38.75	No	Yes		\$29.50	\$29.50	
Chilhowie	12/05	\$15.00	No	Yes		\$5.00	\$15.00	
Christiansburg	12/05	\$32.00	No	No		\$28.75	\$32.00	
Claremont	05/15	\$15.00	No	No		\$10.00	\$15.00	
Clarksville	12/05	\$25.00	No	No		\$25.00	\$25.00	
Clifton Forge	04/15	\$20.00 up to 12k lbs.; \$25.00 12k to 19k lbs.; \$30.00 over 19k lbs.	No	No		\$10.00	N/A	
Clintwood	07/31	\$15.00	No	No		\$15.00	\$15.00	
Coeburn	04/15	\$15.00	No	No		\$15.00	\$15.00	
Colonial Beach <sup>i</sup>	04/30	\$30.00	No	No		\$15.00	\$30.00	
Courtland	03/15	\$23.00	No	No		\$15.00	\$23.00	
Damascus	11/20	\$25.00	No	No		\$10.00	\$25.00	
Dayton	12/05	\$30.00	No	No		\$10.00	\$30.00	
Dublin	04/15	\$20.00	No	No		\$8.00	\$20.00 up to 10k lbs.; \$25.00 over 10k lbs.	
Dumfries	04/15	\$24.00	Yes	Yes		\$24.00	\$24.00	
Eastville	12/05	\$33.00	No	No		\$33.00	\$33.00	
Edinburg	03/01	\$25.00	No	No		\$18.00	\$25.00	
Elkton	12/05	\$20.00	No	No		\$10.00	\$20.00	
Farmville	04/15	\$25.00	No	No		\$15.00	\$25.00: up to 6,500 lbs.; \$30.00: 6.5k to 10k lbs. plus \$1.00/1k lbs. over 10k lbs.	
Floyd	04/15	\$25.00	No	Yes		\$15.00	\$25.00	
Front Royal	06/05	\$25.00	No	No		\$15.00	\$25.00	
Glade Spring <sup>h</sup>	11/20	\$25.00	No	No		\$10.00	\$20.00	
Glasgow	04/15	\$25.00	No	No		\$9.00	\$25.00	
Glen Lyn	12/05	\$15.00	No	No		\$7.50	\$15.00	
Gordonsville	12/05	\$30.00	No	No		\$20.00	\$30.00	
Goshen	04/15	\$20.00	No	No		\$20.00	\$20.00	
Gretna	12/05	\$38.75	No	No		\$26.75	\$38.75	
Grottoes	12/05	\$20.00	No	No		\$7.50	\$20.00	
Hamilton	10/05	\$25.00	No	No		\$16.00	\$25.00	

N/A Not applicable.

k = Thousand.

<sup>h</sup> The town of Colonial Beach charges \$12.50 for trailers.

<sup>i</sup> The town of Glade Spring charges \$6.00 for trailers.

**Table 15.1** Motor Vehicle Local License Tax, 2018 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt					
			Elderly	Disabled				
<b>Towns (continued)</b>								
Haymarket	04/15	\$15.00	Yes	Yes		\$15.00	\$15.00	
Herndon	10/05	\$25.00-\$32.00	Yes	Yes		\$12.00	\$32.00	
Hillsville	12/05	\$25.00	No	Yes		\$16.00	\$25.00	
Honaker	05/15	\$20.00	No	No		\$8.00	\$15.00	
Hurt	04/15	\$30.00	No	No		N/A	\$30.00	
Independence	04/15	\$15.00	No	No		\$7.50	\$15.00	
Ivor	02/01	\$23.00	No	No		\$15.00	\$23.00	
Kenbridge	07/15	\$20.00	No	No		\$10.00	N/A	
Keysville <sup>j</sup>	12/05	\$25.00	No	No		\$10.00	\$25.00	
Kilmarnock	12/05	\$20.00	No	No		\$10.00	\$20.00	
La Crosse	03/31	\$25.00	No	No		N/A	\$25.00	
Lawrenceville	02/28	\$25.00	No	No		\$8.00	\$25.00	
Lebanon	12/12	\$15.00	No	No		\$7.50	\$15.00	
Leesburg	10/05	\$25.00	No	No		\$15.00	\$25.00	
Lovettsville	11/15	\$25.00	No	No		\$16.00	\$25.00	
Luray	06/05	\$15.00	No	No		\$5.00	\$15.00	
Madison <sup>k</sup>	04/01	\$25.00	No	No		\$10.00	\$25.00	
Marion	12/15	\$25.00	No	No		\$25.00	\$25.00	
Middleburg	11/15	\$25.00	No	No		\$15.00	\$25.00	
Monterey	12/05	\$15.00	No	No		\$5.00	\$15.00	
Montross	12/05	\$25.00	No	No		\$8.00	\$25.00	
Mount Jackson	01/31	\$25.00	No	No		\$15.00	\$25.00	
Narrows <sup>l</sup>	12/05	\$20.00	No	No		\$10.00	\$20.00	
Nassawadox	12/05	\$33.00	No	No		\$33.00	\$33.00	
New Market	06/05	\$25.00	No	No		\$15.00	\$25.00	
Occoquan	11/15	\$22.00	No	No		\$15.00	\$22.00	
Onancock	04/15	\$27.00	No	No		\$8.00	\$27.00	
Orange	12/05	\$35.00	No	No		\$21.00	\$35.00	
Pamplin	12/05	\$25.00	No	No		\$25.00	\$25.00	
Pembroke	03/05	\$20.00	No	No		\$7.50	\$20.00	
Pulaski	04/01	\$25.00	No	No		\$8.00	\$25.00 up to 20k lbs.; \$1.00/1k lbs. over 20k lbs	
Purcellville	06/05	\$27.00	No	No		\$15.00	\$27.00	
Remington	03/15	\$25.00	Yes	No		\$15.00	\$25.00	
Richlands	12/31	\$10.00	No	No		\$10.00	\$10.00	
Rocky Mount	02/28	\$25.00	No	No		\$18.00	\$25.00	
Round Hill	12/05	\$25.00	No	No		\$15.00	\$25.00	
Rural Retreat	01/05	\$20.00	No	No		\$10.00	\$20.00	
Saint Paul	04/15	\$15.00	No	No		\$15.00	\$15.00	
Saltville	12/05	\$20.00	No	No		\$20.00	\$20.00	
Scottsville	06/05	\$30.00	No	No		\$15.00	\$30.00	
Smithfield	12/05	\$33.00	No	No		\$18.00	\$33.00	
South Boston	12/05	\$25.00	No	No		\$10.00	\$25.00	
South Hill	03/31	\$25.00	No	No		\$25.00	\$25.00	
Stanley	06/05	\$15.00	No	No		\$15.00	\$15.00	
Stephens City	02/15	\$25.00	No	No		\$12.50	\$25.00	
Stony Creek <sup>m</sup>	12/05	\$10.00	No	No		\$8.00	\$15.00	
Strasburg	06/05	\$25.00	No	No		\$18.00	\$25.00	
Stuart	12/31	\$25.00	No	No		\$15.00	\$25.00	
Surry	12/05	\$15.00	No	No		\$7.50	N/A	
Tappahannock	12/05	\$40.00	No	No		\$25.00	\$40.00	
Tazewell	12/05	\$10.00	No	Yes		\$10.00	\$10.00	
Timberville	02/28	\$20.00	No	No		\$7.50	\$20.00	
Urbanna	02/15	\$20.00	No	No		\$10.00	\$20.00	
Victoria	12/05	\$25.00	No	No		\$15.00	\$25.00	
Vienna	10/05	\$33.00	Yes	Yes		\$18.00	\$33.00	

N/A Not applicable.

k = Thousand

<sup>j</sup> The town of Keysville reserves half of the license tax for Charlotte County.

<sup>k</sup> The town of Madison charges \$7.50 for trailers.

<sup>l</sup> The town of Narrows issues a permanent decal.

<sup>m</sup> The tax listed is the portion received by town of Stony Creek from Sussex County decal fee.

**Table 15.1** Motor Vehicle Local License Tax, 2018 (continued)

Locality	Due Date Display or Payment	Private Passenger Vehicles					Motorcycles	Trucks Not for Hire
		Tax	Exempt					
			Elderly	Disabled				
<b>Towns (continued)</b>								
Vinton	05/31	\$20.00	No	Yes		\$15.00	\$25.00	
Wachapreague	04/15	\$27.00	No	No		\$25.00	\$27.00	
Wakefield	12/05	\$25.00	No	No		\$15.00	\$25.00	
Warrenton <sup>n</sup>	12/15	\$25.00	No	No		\$15.00	\$25.00	
Warsaw	12/05	\$25.00	No	No		\$8.00	\$25.00	
West Point	08/05	\$20.00	No	No		\$15.00	\$20.00	
Windsor	12/05	\$20.00	No	Yes		\$20.00	\$20.00	
Woodstock	06/05	\$25.00	No	Yes		\$18.00	\$25.00	
Wytheville	04/15	\$20.00	No	No		\$6.00	\$20.00	

N/A Not applicable.

k = Thousand.

<sup>n</sup> The town of Warrenton charges owners over 65 years of age at half the amount.

**Table 15.2**  
**Motor Vehicle Local License Tax Decal Display Policy and Exemptions, 2018**

	Display Decals	Special Exemptions Other Than Elderly and Disabled
<b>Cities</b> (Note: All cities responded to the survey.)		
Alexandria	Yes	Members of Congress, diplomats, active duty military, disabled veterans, POWs
Bristol	No	Disabled veterans
Buena Vista	Yes	Veterans, military
Charlottesville	No	Fire and rescue volunteers as certified by captains
Chesapeake	No	Vehicles exempt under <i>Code of Virginia</i> § 46.2-755, disabled veterans
Colonial Heights	No	Disabled veterans, volunteer fire and police personnel, antique autos
Covington	No	Disabled veterans, POWs; National Guard (1/2 off)
Danville	No	Rescue crew members (1/2 off)
Emporia	No	Fire and rescue volunteers
Fairfax	Yes	Public safety personnel, military
Falls Church	Yes	Active military, certain tax exempt vehicles
Franklin	No	Fire personnel, disabled veterans, POWs
Fredericksburg	No	N/A
Galax	No	Fire personnel (two vehicle limit)
Hampton	No	Disabled veterans, POWs, antique autos
Harrisonburg	No	Rescue squad members, POWs, disabled veterans; National Guard (1/2 off)
Hopewell	No	Military, antique, city vehicles, National Guard, rescue squad members, disabled veterans
Lexington	No	N/A
Lynchburg	No	Public safety personnel, disabled veterans, POWs
Manassas	No	Public safety personnel, antique cars, non-domiciled military handicapped-equipped vehicles
Manassas Park	No	Police, military
Martinsville	No	N/A
Newport News	No	Disabled veterans
Norfolk	No	Disabled veterans (1 vehicle), military not domiciled in VA
Norton	No	Fire and rescue squad members
Petersburg	Yes	Disabled veterans, military not domiciled in VA, antique vehicles
Poquoson	No	N/A
Portsmouth	No	N/A
Radford	No	N/A
Richmond	No	Disabled veterans
Roanoke	No	N/A
Salem	No	N/A
Staunton	No	N/A
Suffolk	No	Antique plates, fire and rescue, auxiliary police, disabled veterans, active military not domiciled in VA, permanent trailer plates; farm use plates (1/2 price), National Guard plates (1/2 price)
Virginia Beach	No	Auxillary sheriff, auxillary police, chaplains, disabled veterans, fire and rescue squads, non-domiciled military
Waynesboro	No	N/A
Williamsburg	No	N/A
Winchester	No	N/A
<b>Counties</b> (Note: All counties responded to the survey. Those that answered "not applicable" for all items in this table are excluded.)		
Accomack	No	Volunteer firemen (1 vehicle), POWs (all vehicles), disabled veterans (1 vehicle)
Albemarle	No	N/A
Alleghany	No	N/A
Amelia	Yes	Fire and rescue members, disabled vets, active military, medal of honor recipients
Amherst	No	Fire and rescue members, military, National Guard, disabled veterans

N/A Not applicable.  
 POW Prisoner of war.



**Table 15.2** Motor Vehicle Local License Decal Display Policy and Exemptions, 2018 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
<b>Counties</b> (continued)		
Appomattox	No	Fire and rescue members
Arlington	Yes	Active duty military legal residents, disabled veteran plates, POW plates, Medal of Honor plates, trailers
Augusta	No	N/A
Bath	No	N/A
Bland	No	Fire fighters (with required number of hours), disabled vets
Botetourt	No	N/A
Brunswick	Yes	N/A
Buchanan	No	N/A
Buckingham	Yes	Disabled veterans 1 free decal
Campbell	No	Disabled veterans, fire and rescue, military, POWs
Caroline	Yes	Fire and rescue members (1 exemption per person)
Carroll	No	Fire and rescue members, POWs, disabled veterans
Charlotte	No	Volunteer fire and rescue members
Chesterfield	No	Fire and rescue exempt one vehicle, police and state police exempt one vehicle
Clarke	Yes	Fire and rescue members
Craig	No	N/A
Culpeper	No	Fire and rescue members, police, disabled veterans
Cumberland	No	Emergency service members, disabled veterans
Dickenson	No	N/A
Dinwiddie	No	Fire and rescue personnel, POWs, military, disabled veterans
Essex	No	Disabled veterans; National Guard (1/2 off)
Fairfax	No	Diplomats, disabled veterans, POWs, National Guard members, owners of antique vehicles, fire and rescue members, auxilliary police, Medal of Honor winners
Fauquier	No	Fire and rescue members, public safety, active military
Floyd	No	Disabled veterans, police, fire and rescue (1 exemption)
Fluvanna	No	Public safety personnel, active military, disabled veterans
Franklin	No	Disabled veterans, public safety personnel, government-owned vehicles
Frederick	No	Fire and rescue members, disabled veterans, POWs
Giles	No	Fire and rescue members, disabled veterans, POWs
Goochland	No	Qualifying fire and rescue personnel
Grayson	Yes	Fire and rescue members, disabled veterans, POWs
Greene	No	Emergency services personnel vehicles
Greensville	No	Fire and rescue members, county-owned vehicles, National Guard members
Halifax	No	Disabled veterans, volunteer firemen, POWs
Hanover	No	N/A
Henrico	No	Disabled veterans, POWs, Medal of Honor winners, owners of farm vehicles, owners of certain antique vehicles, military personnel not domiciled in VA
Henry	Yes	Disabled veterans, POWs
Highland	No	Public safety personnel
Isle of Wight	No	Fire and rescue personnel, police, POWs, disabled veterans
King & Queen	No	Fire and rescue personnel, military, National Guard
King George	No	Fire and rescue personnel (1 per person), Medal of Honor recipients, farm vehicles without plates
King William	No	Fire and rescue personnel, emergency medical service personnel (1 decal)
Lancaster	No	Fire and rescue personnel, disabled veterans, POWs
Lee	No	Churches, 503c nonprofits
Loudoun	Yes	Fire and rescue personnel, sheriff auxillary
Louisa	No	Disabled veterans, fire and rescue volunteers

N/A Not applicable.

POW Prisoner of war.

**Table 15.2** Motor Vehicle Local License Decal Display Policy and Exemptions, 2018 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
<b>Counties</b> (continued)		
Lunenburg	No	Fire and rescue members, National Guard
Madison	No	Disabled veterans, POWs
Mathews	No	Fire and rescue personnel (1 vehicle)
Mecklenburg	No	Fire and rescue personnel, veterans
Middlesex	No	Fire and rescue personnel, National Guard
Montgomery	No	Fire and rescue personnel (1 vehicle), disabled veterans (1 vehicle)
Nelson	No	Fire and rescue personnel
New Kent	No	Fire and rescue personnel, auxiliary police, POWs, disabled veterans, National Guard (1/2 price)
Northampton	No	Disabled veterans
Northumberland	No	Fire and rescue personnel (1 decal), owners of antique vehicles, disabled veterans
Nottoway	No	Non-domiciled military
Orange	No	Military with out-of-state residences
Page	No	Public safety personnel, veterans, owner of antique vehicles
Patrick	No	Disabled veterans, tax-exempt organization vehicles
Pittsylvania	No	Fire and rescue members, disabled veterans
Powhatan	No	Fire and rescue members (1 vehicle), disabled veterans (1 vehicle)
Prince Edward	No	Fire and rescue members, disabled veterans
Prince George	No	Fire and rescue members, volunteer police, owners of antique vehicles, disabled veterans
Prince William	No	Fire and rescue members, military personnel, handicapped persons, disabled veterans, National Guard members, owners of antique vehicles
Pulaski	Yes	Fire and rescue members (1 free decal), disabled veterans
Rappahannock	No	Fire and rescue members
Richmond	No	Fire and rescue members (1 free vehicle), owners of antique vehicles
Roanoke	No	Disabled veterans (1 free vehicle)
Rockbridge	Yes	N/A
Rockingham	No	Fire and rescue members, disabled veterans
Russell	No	Veterans (1 decal)
Scott	No	N/A
Shenandoah	No	Fire and rescue members, disabled veterans, POWs
Smyth	No	Fire and rescue members (1 decal), disabled veterans, POWs
Southampton	No	Fire and rescue members, military, farm-use vehicles
Spotsylvania	No	Fire and rescue members
Stafford	No	Fire and rescue members, disabled veterans
Surry	No	Fire and rescue members, veterans
Sussex	No	Public safety personnel, disabled veterans
Tazewell	Yes	Fire department members, disabled veterans (1 decal)
Warren	Yes	Emergency services members, owners of antique vehicles, disabled veterans, owners of farm vehicles, POWs, National Guard members
Washington	No	Fire and rescue members, disabled veterans, POWs
Westmoreland	No	Fire and rescue members, owners of antique vehicles, disabled veterans, National Guard members
Wise	No	N/A
Wythe	No	Fire and rescue members, disabled veterans, POWs
York	No	Fire personnel, military personnel not domiciled in VA, POWs, owners of antique vehicles, disabled veterans

N/A Not applicable.

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**Table 15.2** Motor Vehicle Local License Decal Display Policy and Exemptions, 2018 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
<b>Towns</b> (Note: 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	No	N/A
Accomac	Yes	N/A
Altavista	No	Fire and rescue members, National Guard members, POWs
Appomattox	No	Fire department members
Ashland	Yes	N/A
Bedford	No	N/A
Berryville	Yes	Antique autos
Big Stone Gap	No	N/A
Blacksburg	No	Public safety members, military personnel, National Guard members
Blackstone	No	Fire and rescue members
Bluefield	Yes	Veterans
Boones Mill	No	N/A
Bowling Green	No	N/A
Boyce	Yes	Volunteer fire personnel (1 decal)
Boydton	Yes	Fire and rescue members
Boykins	Yes	N/A
Bridgewater	No	Fire and rescue members, disabled veterans
Broadway	No	N/A
Brookneal	No	N/A
Buchanan	No	N/A
Cape Charles	No	Military
Cedar Bluff	Yes	Disabled veterans
Chase City	No	Disabled veterans
Chatham	Yes	Fire and rescue members
Chilhowie	No	N/A
Christiansburg	No	Disabled veterans, POWs
Claremont	No	N/A
Clarksville	No	Disabled veterans, POWs
Cleveland	No	N/A
Clifton Forge	Yes	N/A
Clintwood	Yes	Fire and rescue members, church vehicles elected council members, disabled veterans
Coeburn	Yes	N/A
Colonial Beach	Yes	Fire and rescue members, disabled veterans
Courtland	No	Fire and rescue members (1 vehicle)
Craigsville	No	N/A
Culpeper	No	N/A
Damascus	No	Fire and rescue members
Dayton	No	Fire and rescue members (1 vehicle)
Dillwyn	No	N/A
Drakes Branch	No	N/A
Dublin	Yes	Fire and rescue members
Dumfries	Yes	Fire and rescue members
Dungannon	No	N/A
Eastville	No	Fire department members
Edinburg	Yes	Fire and rescue members
Farmville	No	N/A
Fincastle	No	N/A
Floyd	No	Fire department members
Front Royal	Yes	N/A
Glade Spring	No	N/A
Glasgow	Yes	N/A
Gordonsville	No	Fire and rescue members, auxiliary police member
Goshen	Yes	Fire and rescue members
Gretna	No	Fire and rescue members
Grottoes	No	N/A

N/A Not applicable.

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**Table 15.2** Motor Vehicle Local License Decal Display Policy and Exemptions, 2018 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
<b>Towns (continued)</b>		
Grundy	No	N/A
Hamilton	Yes	Fire and rescue members
Haymarket	Yes	Public safety personnel, military personnel
Haysi	No	N/A
Herndon	No	N/A
Hillsville	No	Fire and rescue members, disabled veterans
Honaker	Yes	Public safety personnel, veterans
Hurt	Yes	N/A
Independence	Yes	N/A
Ivor	No	N/A
Kenbridge	No	N/A
Keysville	No	N/A
Kilmarnock	No	Fire and rescue members, active military
La Crosse	Yes	N/A
Lawrenceville	Yes	N/A
Lebanon	No	Fire department members (1 vehicle), veterans (1 vehicle)
Leesburg	Yes	Public safety volunteers
Louisa	No	N/A
Lovettsville	Yes	Fire and rescue members, active military personnel
Luray	No	Fire and rescue members
Madison	Yes	N/A
Marion	No	Fire and rescue members, disabled veterans
McKenney	No	Fire and rescue members
Middleburg	Yes	N/A
Monterey	No	N/A
Montross	No	Fire and rescue members, military personnel
Mount Jackson	No	Public safety personnel (1 vehicle)
Narrows	Yes	Disabled veterans with disabled tag
Nassawadox	No	Fire department members, disabled veterans (1 exemption)
New Market	No	Fire and rescue members
Occoquan	Yes	Active duty military (1 decal)
Onancock	Yes	Fire department members (1 decal)
Orange	No	N/A
Pamplin	No	N/A
Pembroke	Yes	Fire department members
Purcellville	No	N/A
Remington	Yes	Fire department members
Richlands	No	N/A
Rocky Mount	No	N/A
Round Hill	No	Fire department members
Saint Paul	No	Public safety members
Saltville	No	N/A
Scottsville	No	Fire and rescue members
Smithfield	No	N/A
South Boston	No	Fire department members
South Hill	Yes	N/A
Stanley	No	N/A
Stephens City	Yes	Qualified fire department members
Stony Creek	No	Public safety personnel, disabled veterans
Strasburg	No	Fire and rescue members (1 decal)
Surry	No	N/A
Tappahannock	No	N/A
Tazewell	Yes	N/A
Timberville	No	Fire and rescue members, owners of clean fuel vehicles
Urbanna	Yes	N/A

N/A Not applicable.

POW Prisoner of war.

**Table 15.2** Motor Vehicle Local License Decal Display Policy and Exemptions, 2018 (continued)

	Display Decals	Special Exemptions Other Than Elderly and Disabled
<b>Towns</b> (continued)		
Victoria	Yes	Public safety personnel
Vienna	No	Fire department members, police, auxillary police
Vinton	No	Fire and rescue personnel (1 vehicle)
Virgilina	No	N/A
Wachapreague	Yes	N/A
Wakefield	No	N/A
Warrenton	No	Fire and rescue members
Warsaw	No	Fire and rescue members (1 vehicle)
West Point	No	Fire and rescue members
Windsor	No	Fire and rescue members, military, disabled veterans
Wise	No	Fire and rescue members
Woodstock	No	Fire and rescue members (1 vehicle exempt)
Wytheville	Yes	Fire and rescue members (1 decal)
N/A Not applicable.		