

**Local Tax Questionnaire**  
(Tax Year 2000 - 2001)

Name of person supplying information \_\_\_\_\_  
Title \_\_\_\_\_  
Locality \_\_\_\_\_  
Office area code and telephone number (\_\_\_\_\_) \_\_\_\_\_  
Office area code and fax number (\_\_\_\_\_) \_\_\_\_\_

**Real Estate**

1. What is the real estate tax rate per \$100? \$ \_\_\_\_\_  
(Do not include district levies.)
2. Are district levies imposed?
- No
- Yes  If yes, what are the districts?
- Sanitary district
- Downtown redevelopment
- Other \_\_\_\_\_

**Machinery and Tools**

3. What is the machinery and tools tax rate per \$100? \$ \_\_\_\_\_  
(Do not include district levies.)
4. Which value do you use to assess machinery and tools?
- Original total capitalized cost
- Depreciated cost (company's book value)
5. What percentage(s) of the above value do you use to determine the assessed value?
- |   |  |
|---|--|
| <u>Age of</u><br><u>Machinery and Tools</u> | <u>Percentage of</u><br><u>Value Taxable</u> |
|---|--|

(Please attach tax schedule or form used.)

**Tangible Personal Property: Automobiles and Trucks** (trucks under 2 tons)

6. Do you use a recognized pricing guide(s) to assess automobiles and trucks under 2 tons?

No If no, please go to question 8.

Yes If yes, which guide(s) do you use? Please go to question 7.

N.A.D.A. Official Used Car Guide

N.A.D.A. Official Older Used Car Guide

Red Book, National Market Reports, Inc.

Older Car Red Book, National Market Reports, Inc.

Blue Book, National Used Car Market Report

Truck Blue Book, National Market Reports, Inc.

Black Book, Dealer Costs, Inc.

MacLean Hunter Market Reports

Other (please specify) \_\_\_\_\_

7. Which value and what percentage do you use to assess automobiles and trucks under 2 tons?

<u>Value</u>	<u>Percentage</u>
<input type="checkbox"/> Average retail value	_____
<input type="checkbox"/> Average loan value	_____
<input type="checkbox"/> Average trade-in value	_____
<input type="checkbox"/> Average wholesale value	_____
<input type="checkbox"/> Average finance value	_____
<input type="checkbox"/> Other (please specify) _____	_____

8. If you do not use a pricing guide, or if an automobile is not listed in a pricing guide, then what percentage(s) of original cost do you use to determine the assessed value?

<u>Age of Automobile or Truck</u>	<u>Percentage of Original Cost</u>
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**Tangible Personal Property: Large Trucks** (2 tons and over)

9. Do you use a recognized pricing guide to assess large trucks (over 2 tons)?

- No      If no, please go to question 11.  
 Yes      If yes, which guide(s) do you use? Please go to question 10.

- N.A.D.A. Official Used Car Guide  
 N.A.D.A. Official Older Used Car Guide  
 Red Book, National Market Reports, Inc.  
 Older Car Red Book, National Market Reports, Inc.  
 Blue Book, National Used Car Market Report  
 Truck Blue Book, National Market Reports, Inc.  
 Black Book, Dealer Costs, Inc.  
 MacLean Hunter Market Reports  
 Department of Motor Vehicles Report  
 Other (please specify) \_\_\_\_\_

10. Which value and what percentage do you use to assess trucks over 2 tons?

<u>Value</u>	<u>Percentage</u>
<input type="checkbox"/> Average retail value	_____
<input type="checkbox"/> Average loan value	_____
<input type="checkbox"/> Average trade-in value	_____
<input type="checkbox"/> Average wholesale value	_____
<input type="checkbox"/> Average finance value	_____
<input type="checkbox"/> Other (please specify) _____	_____

11. If you do not use a pricing guide to assess large trucks, or if a truck is not listed in a pricing guide, then what percentage(s) of original cost do you use to determine the assessed value?

<u>Age of Large Truck</u>	<u>Percentage of Original Cost</u>
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**Other Tangible Personal Property**

12. What is the tangible personal property tax rate per \$100?      \$ \_\_\_\_\_  
 (Do not include district levies.)

13. Which value do you use to assess other tangible personal property?

- Original total capitalized cost
- Depreciated cost (company's book value)

14. What percentage(s) of the above value do you use to determine the assessed value?

<u>Age of Personal Property</u>	<u>Percentage of Value Taxable</u>
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15. Virginia allows localities to segregate certain tangible personal property and to tax it at a different or lower rate

- |   |  |
|---|--|
| a. Property of a research & development firm?   | No <input type="checkbox"/> Yes <input type="checkbox"/> |
| b. Computer hardware used by data processing businesses?  | No <input type="checkbox"/> Yes <input type="checkbox"/> |
| c. Certain aircraft?  | No <input type="checkbox"/> Yes <input type="checkbox"/> |
| d. Motor carriers?  | No <input type="checkbox"/> Yes <input type="checkbox"/> |
| e. Energy generating and cogeneration equipment used by firms in the business of generating electricity and/or steam? | No <input type="checkbox"/> Yes <input type="checkbox"/> |
| f. Other _____  | No <input type="checkbox"/> Yes <input type="checkbox"/> |

16. If yes, what is the tax rate and assessment schedule for each segregation?

**(Please attach tax schedule or form used.)**

**Miscellaneous**

17. Does your locality have an **ordinance** that gives a partial exemption from property taxes for real estate which has been substantially rehabilitated for commercial or industrial use?

No [ ]

Yes [ ]

18. Does your locality have an **ordinance** that allows certified pollution control facilities and equipment to be exempted or partially exempted from real or personal property taxes?

No [ ]

Yes [ ] If yes, what is the percent of exemption? \_\_\_\_

19. Does your locality have an **ordinance** that allows certified solar energy equipment, facilities, or devices to be exempted or partially exempted from real or personal property taxes?

No [ ]

Yes [ ] If yes, what is the percent of exemption? \_\_\_\_

20. Does your locality have an **ordinance** that allows certified recycling equipment to be exempted or partially exempted from real or personal property taxes?

No [ ]

Yes [ ] If yes, what is the percent of exemption? \_\_\_\_

21. Does your locality have an **ordinance** that allows energy conversion and cogeneration equipment of manufacturers to be exempted or partially exempted from personal property tax?

No [ ]

Yes [ ] If yes, what is the percent of exemption? \_\_\_\_

**(Please attach copy of ordinance.)**

**Merchants' Capital**

22. Does your locality impose a merchants' capital tax?

No [ ] If no, please go to question 25.

Yes [ ] If yes, what is the tax rate per \$100?

\$ \_\_\_\_\_

(Do not include district levies.)

23. Which items are taxable?

- Inventory
- Other (please specify) \_\_\_\_\_

24. Which value and what percentage do you use to assess merchants' capital?

<u>Value</u>	<u>Percentage</u>
<input type="checkbox"/> Original cost .....	_____
<input type="checkbox"/> Fair market value .....	_____
<input type="checkbox"/> Depreciated cost (company's book value) .....	_____
<input type="checkbox"/> Other (please specify) .....	_____

### **Business License**

25. Does your locality impose a license tax on various major types of businesses?

No

Yes  If yes, what is the tax rate per \$100 on the following business classifications, and is the rate based on gross purchases or gross receipts?

Retailers

Mail order firms

Wholesalers and distributors

Financial services

Business services (for example business research, data processing, and travel bureaus)

**(Please attach tax schedule or form used.)**

### **Consumer Utility Taxes**

26. Does your locality impose a tax on the utility bills of **industrial** and **commercial** firms (e.g. electricity, telephone, gas, water, or sewer bills)?

No  If no, please go to question 28.

Yes  If yes, what are the **industrial** tax rates? Please indicate any maximum. For example, 10% on the first \$500 of each monthly bill.

Electricity \_\_\_\_\_  
Telephone \_\_\_\_\_  
Gas \_\_\_\_\_  
Water \_\_\_\_\_  
Sewer \_\_\_\_\_  
Other (please specify) \_\_\_\_\_

27. Are rates for **industrial** and **commercial** customers different?

No [ ] If no, please go to question 28.  
Yes [ ] If yes, what are the **commercial** rates?

Electricity \_\_\_\_\_  
Telephone \_\_\_\_\_  
Gas \_\_\_\_\_  
Water \_\_\_\_\_  
Sewer \_\_\_\_\_  
Other (please specify) \_\_\_\_\_

28. How frequently does your locality reassess industrial and commercial real estate?

**Note:** If any attachments are included with your reply, please provide the required additional postage on the enclosed self-addressed stamped envelope.

Once again, thank you very much for your continued assistance with this annual project.

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