

**LOCAL LICENSE FEES AND
TAXES FOR CONTRACTORS**

REPORT OF THE JOINT COMMITTEE

To

THE GOVERNOR

And

THE GENERAL ASSEMBLY OF VIRGINIA



Senate Document No. 5

COMMONWEALTH OF VIRGINIA
Department of Purchases and Supply
Richmond

~~1973~~
1974

MEMBERS OF JOINT COMMITTEE

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STAFF

JOHN A. BANKS, JR., DIRECTOR

L. WILLIS ROBERTSON, JR.
JANET C. BAKER

Report of the Joint Committee
Studying Local License Fees
and Taxes for Contractors

to

The Governor and The General Assembly of Virginia

Richmond, Virginia

November 30, 1973

To: Honorable Linwood Holton, Governor of Virginia
and
The General Assembly of Virginia

Introduction

This report is a result of the directive contained in Senate Joint Resolution No. 142 as passed by the 1973 session of The General Assembly. A copy of that resolution follows:

COMMITTEE AMENDMENT IN THE NATURE OF
A SUBSTITUTE FOR SENATE JOINT RESOLUTION NO. 142

(Proposed by the House Committee on Rules)

Authorizing certain committees to conduct a study on local license fees and taxes for contractors.

Whereas, building, highway, excavation and other contractors perform valuable and necessary services throughout the Commonwealth; and

Whereas, such contractors are required to pay various license fees and taxes for the privilege of transacting their business in the various counties, cities and towns of the Commonwealth; and

Whereas, the amounts, methods of application and interpretation of the license fees and taxes which are imposed upon the contractors transacting business in the counties, cities and towns of the Commonwealth lack uniformity and thus create serious problems for contractors conducting their business in varying jurisdictions; now, therefore, be it

Resolved by the Senate, the House of Delegates concurring, That the Committee on Corporations, Insurance and Banking of the House of Delegates and the Committee on Commerce and Labor of the Senate are authorized, jointly and severally, to make a study of the license fees and tax laws and ordinances of the various jurisdictions of the Commonwealth relating to contractors, with a view toward proposing legislation to establish uniformity throughout the Commonwealth with regard to the amounts, methods of application, and interpretation of such license fees and tax laws and ordinances, and all other matters regarding such license fees and taxes which it deems appropriate. All agencies of the State and its political subdivisions and agencies thereof shall assist the Committees upon request.

The Committees are requested to complete their study and report to the Governor and General Assembly no later than December one, nineteen hundred seventy-three.

Pursuant to the Study directive Senator George S. Aldhizer, II, Broadway, Chairman of the Senate Commerce and Labor Committee, appointed the

following members of the Senate Commerce and Labor Committee to serve on the Joint Committee: Senators H. Selwyn Smith, Manassas, H. Dunlop Dawbarn, Waynesboro, and Elmon T. Gray, Waverly. Honorable Edward E. Lane, Richmond, Chairman of the House Corporations Insurance and Banking Committee, appointed the following members of the House Corporations, Insurance and Banking Committee to serve on the Joint Committee: Delegates Stanley G. Bryan, Chesapeake, C. Hardaway Marks, Hopewell, Alexander B. McMurtrie, Richmond, John C. Towler, Roanoke, and Benjamin H. Woodbridge, Jr., Fredericksburg.

Senator H. Selwyn Smith of Manassas, was elected Chairman of the Joint Study Committee. The Division of Legislative Services provided staff and facilities to carry out the study, Mr. L. Willis Robertson, Jr. and Mrs. Janet C. Baker being assigned to assist the Joint Study Committee.

The Joint Committee met in Richmond on several occasions and heard testimony from representatives of the Virginia Association of General Contractors speak to the issues presented by the Study Resolution.

Recommendation

THAT LEGISLATION BE ENACTED TO PREVENT MULTIPLE TAXATION OF CONTRACTORS ON CONTRACTS COVERING MORE THAN ONE CALENDAR YEAR. A COPY OF THE PROPOSED LEGISLATION IS CONTAINED IN APPENDIX A OF THIS REPORT.

Reasons For Recommendation

The Joint Committee heard testimony and received evidence indicating that several localities in the Commonwealth had enacted ordinances taxing contractors on the amount of their gross contracts in such locality as of a certain date each year. In those cases where the construction required more than one calendar year, these localities imposed the same rate of tax on the same contract annually until the construction was completed. As a result of this practice a single contract was taxed every year at the same rate until the construction was completed.

This practice of multiple taxation on a single contract was deemed inequitable in light of the fact that contractors are the only businessmen taxed on a gross contract price basis rather than on a gross receipts basis. The members of the Committee feel that the proposed legislation found in Appendix A of this report will alleviate the problem of multiple taxation of the same contract. The proposed legislation requires localities to prorate their taxes imposed on orders and contracts covering more than one calendar year to insure that the gross amount of a contract is used only once as a basis for determining the amount of taxation due a locality.

The Joint Committee also heard recommendations that the basis of taxation for contractors be changed to gross receipts rather than gross orders and contracts. The members of the Joint Committee feel that the proposed legislation when enacted will amount to the same type tax as one on gross receipts and therefore feel that their proposed legislation will satisfy the proponents of this recommendation.

In making this decision the members of the Joint Committee also recognized that a staff questionnaire sent to the localities of the Commonwealth showed that 28% of those localities responding presently based their contractors fees and tax on gross receipts. The results of the staff questionnaire, are contained in Appendix B of this report.

Recommendations concerning a uniform method of taxation for all localities throughout the Commonwealth were also considered by the members of the Joint Committee. The members of the Joint Committee felt that it would be unwise to presently recommend a uniform system of taxation in all localities of the Commonwealth. The members of the Joint Committee felt that local government should maintain the right to decide the type of taxation best suited for contractors building in their localities. In making this decision the Committee recognized that the methods of taxation varied substantially among the localities responding to the staff questionnaire and that a majority of the responding localities charged no contractors license fees or taxes for contractors building in their localities at the present time. A copy of the results of the staff questionnaire is contained in Appendix B of this report.

Conclusion

The members of the Joint Committee feel that during the course of the study they heard testimony enumerating the major problems presently encountered by Virginia's contractors. Additionally, they feel that the legislation recommended in Appendix A of this report will alleviate the problem of the lack of proration of fees on orders and contracts covering more than one calendar year and the resultant multiple taxation which the Committee feels was the major problem brought to the Committee's attention during the course of the study.

Respectfully submitted,

H. Selwyn Smith, Chairman

Stanley G. Bryan

H. Dunlop Dawbarn, Jr.

Elmon T. Gray

C. Hardaway Marks

Alexander B. McMurtrie

John C. Towler

Benjamin H. Woodbridge, Jr.

Appendix A

A B I L L

To amend the Code of Virginia by adding a section numbered 58-302.2 providing for the proration of certain local license taxes imposed on contractors.

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia be amended by adding a section numbered 58-302.2 as follows:

§ 58-302.2. The contractors license tax imposed by any county, city or town pursuant to the authority granted by this article shall be prorated on all orders and contracts covering more than one calendar year so as to insure that the gross amount of each such order or contract is used only once as a basis for determining the amount of taxation due such county, city or town.

Appendix B

TYPE OF LICENSE FEE OR TAX LEVIED ON CONTRACTORS

	Number of Questionnaires Sent Out	Number of Responses	No Fee	Flat Rate	Gross Receipts Or Income	Orders or Contracts
Cities	38	32	0	0	17	15
Counties	96	66	49	2	9	6
Towns	192	98	23	21	30	24
Total	326	196	72	23	56	45
Percentages based on those localities responding		60%	37%	12%	28%	23%

C I T I E S

City	Flat	Assessment	Gross
Alexandria			
Bedford	\$25	\$1.00/\$1000	Gross Receipts
Bristol	\$25.75	20¢/\$100	Gross Receipts
Buena Vista ⁵	\$40	30¢/\$100	Over \$2,000
Charlottesville ³	\$25	15¢/\$100	Over \$2,000
Chesapeake	\$35	15¢/\$100	Over \$10,000
Clifton Forge		30¢/\$100	Gross Receipts
Colonial Heights	\$25	11¢/\$100	Over \$6,000
Covington	\$30 (min.)	28¢/\$100	Gross Receipts
Danville	\$50	15¢/\$100	Gross Receipts
Emporia ³	\$25 (min.)	25¢/\$100	Gross Receipts
Fairfax City ³	\$25 (min.)		\$1800-\$10,000
		18¢/\$100	\$10,001-\$1,000,000
		12¢/\$100	\$1,000,001-\$2,000,000
		10¢/\$100	\$2,000,001-\$3,000,000
		08¢/\$100	Over \$3,000,000
Falls Church ³	\$25 (min.)	18¢/\$100	Over \$3,000
Franklin City	\$30	10¢/\$100	Over \$10,000
Fredericksburg	\$25	30¢/\$100	Gross Receipts
Galax		\$10	\$0-\$1,000
		\$20	\$1,001-\$2,000
		17.5¢/\$100	\$2,001-\$202,000
		7.5¢/\$100	Over \$202,000
Hampton			
Harrisonburg ³	\$20	13¢/\$100	\$5,000-\$500,000
		08¢/\$100	Over \$500,000
Hopewell		\$25	\$0-\$5,000
		\$50	\$5,001-\$10,000
		\$100	\$10,001-\$20,000
		\$125	\$20,001-\$30,000
		\$125 + \$1/\$1,000 (maximum fee \$1,800)	over \$30,000
Lexington			
Lynchburg	\$20	35¢/\$100	0-\$200,000
		14¢/\$100	\$200,001-\$1,000,000
		7¢/\$100	Over \$1,000,000
Martinsville ⁵	\$10 (min.)	32¢/\$100	Gross Receipts
Newport News	\$65	15¢/\$100	Over \$10,000
Norfolk			

CITIES (cont.)

City	Flat	Assessment	Gross
Norton		\$25	\$0-\$25,000
		\$50	\$25,001-\$50,000
		\$75	\$50,001-\$75,000
		\$100	\$75,001-\$100,000
		\$150	\$100,001-\$150,000
		\$200	Over \$150,000
Petersburg	\$50 (min.)	\$2/\$1000	Over \$25,000
Portsmouth	\$50	20¢/\$100	Over \$5,000
Radford ³		\$15	\$0-\$5,000
		\$25	\$5,001-\$10,000
		\$35	\$10,001-\$20,000
		\$50	\$20,001-\$50,000
		\$100	\$50,001-\$100,000
		\$150	\$100,001-\$150,000
	\$250	Over \$150,000	
Richmond	\$30	1.58% of fees ¹ 19¢/\$100 ² gross contracts	
Roanoke ³	\$55	17¢/\$100	Gross Receipts
Salem		\$25	\$1,000-\$5,000
		\$50	\$5,001-\$50,000
		\$100	\$50,001-\$100,000
		\$150	\$100,001-\$250,000
		\$250	\$250,001-\$500,000
		\$500	Over \$500,000
South Boston		20¢/\$100	Gross Receipts
Staunton ³	\$20	20¢/\$100	Over \$2,000
Suffolk			
Virginia Beach	\$50	17¢/\$100	Over \$5,000
Waynesboro	\$50	30¢/\$100	Gross Receipts
Williamsburg			
Winchester	\$20	20¢/\$100	Over \$1,000

1 — Fee Basis

2 — Non-fee Basis

3 — Same rates apply to contracts exceeding \$25,000 for non-resident contractors licensed in another Virginia locality

4 — Exempt if licensed in another Virginia locality

5 — On contracts during next preceding calendar year

6 — Resident and Non-resident

C O U N T I E S

County	Flat	Assessment	Gross
Accomack	NO FEE		
Albemarle ³	\$25	15¢/\$100	Over \$25,000
Allegheny	NO FEE (hope to pass ordinance)		
Amelia	NO FEE		
Amherst	NO FEE		
Appomattox	NO FEE		
Arlington	\$25 (min.)	21¢/\$100	Gross Receipts
Augusta ³	\$20	20¢/\$100	Over \$2,000
Bath	NO FEE		
Bedford			
Bland			
Botetourt	NO FEE		
Brunswick	NO FEE		
Buchanan	NO FEE		
Buckingham	NO FEE		
Campbell	NO FEE		
Caroline			
Carroll	NO FEE		
Charles City	NO FEE		
Charlotte	NO FEE		
Chesterfield	\$25 \$25	+ 1% of fees ¹ + 7¢/\$100 ²	All receipts All receipts
Clarke			
Craig	NO FEE		
Culpeper	NO FEE		
Cumberland			
Dickerson	NO FEE		
Dinwiddie ³		\$5 \$10 \$15 \$20 \$50 \$100 \$150 \$250	\$1,000-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$150,000 \$150,001-\$300,000 Over \$300,000
Essex	NO FEE		

C O U N T I E S (cont.)

County	Flat	Assessment	Gross
Fairfax ³	\$25 (min.)	15¢/\$100	Over \$1,000
(also has separate license for home improvement contractor)			
Fauquier	NO FEE		
Floyd	NO FEE		
Fluvanna			
Franklin			
Frederick	NO FEE		
Giles			
Gloucester ³		\$5	\$1,000-\$5,000
		\$10	\$5,001-\$10,000
		\$15	\$10,001-\$20,000
		\$20	\$20,001-\$50,000
		\$50	\$50,001-\$100,000
		\$100	\$100,001-\$150,000
		\$150	\$150,001-\$300,000
		\$250	\$300,001-\$500,000
		\$800	\$500,001-\$1,000,000
	\$1,000	Over \$1,000,000	
Goochland ³	\$25 (min.)	20¢/\$100	Over \$25,000
Grayson	NO FEE		
Greene	NO FEE		
Greenville			
Halifax	NO FEE		
Hanover	\$25	10¢/\$100 ²	All receipts
	\$25	\$1/\$100 ¹	All receipts
Henrico	\$30	1.5% of fees ¹	All receipts
	\$30	15¢/\$100 ²	All receipts
Henry			
Highland	NO FEE		
Isle of Wight	NO FEE		
James City	\$50	10¢/\$100	Over \$10,000
King & Queen			
King George	NO FEE		
King William			
Lancaster	NO FEE		
Lee	NO FEE		
Loudon	NO FEE		

C O U N T I E S (cont.)

County	Flat	Assessment	Gross
Louisa ³		\$5 \$25 \$25 & 20¢/\$100	\$1,000-\$5,000 \$5,001-\$25,000 Over \$25,000
Lunenburg	NO FEE		
Madison	NO FEE		
Mathews			
Mecklenburg			
Middlesex			
Montgomery	NO FEE		
Nansemond	\$20	10¢/\$100	Over \$10,000
Nelson			
New Kent	NO FEE		
Northampton	NO FEE		
Northumberland	NO FEE		
Nottoway	NO FEE		
Orange			
Page	NO FEE		
Patrick	NO FEE		
Pittsylvania			
Powhatan			
Prince Edward			
Prince George		\$5 \$40 \$50 \$60 \$70 \$100 \$150 \$250	\$1-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$150,000 \$150,001-\$300,000 Over \$300,000
Prince William	NO FEE		
Pulaski	NO FEE		
Rappahannock			
Richmond			
Roanoke		\$25 \$50 \$100 \$150 \$250 \$500 + 5¢/\$100	\$1,000-\$5,000 \$5,001-\$50,000 \$50,001-\$100,000 \$100,001-\$250,000 \$250,001-\$500,000 Over \$500,000

C O U N T I E S (cont.)

County	Flat	Assessment	Gross
Rockbridge	\$5 (min.)	\$25 + 20¢/\$100	\$0-\$25,000 Over \$25,000
Rockingham	NO FEE		
Russell	NO FEE		
Scott			
Shenandoah	NO FEE		
Smyth			
Southampton			
Spotsylvania	NO FEE		
Surry			
Sussex			
Tazewell	NO FEE		
Warren			
Washington	NO FEE		
Westmoreland			
Wise	NO FEE		
Wythe			
York	NO FEE		

1 — Fee Basis

2 — Non-fee Basis

3 — Same rates apply to contracts exceeding \$25,000 for non-resident contractors licensed in another Virginia locality

4 — Exempt if licensed in another Virginia locality

5 — On contracts during next preceding calendar year

6 — Resident and Non-resident

T O W N S

Town	Flat	Assessment	Gross
Abingdon			
Accomac	NO FEE		
Alberta	NO FEE		
Altavista ³	\$10	50¢/\$1000 40¢/\$1000	\$1,000-\$500,000 Over \$500,000
Amherst			
Appalachia			
Appomattox ⁴	\$5	5¢/\$100	Over \$2,000 (Max. \$250)
Ashland			
Belle Haven			
Berryville		\$5 \$10 \$15 \$20 \$25 \$50 \$75	\$1,000-\$5,000 \$5,001-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$150,000 \$150,001-\$300,000 Over \$300,000
Big Stone Gap		\$10 \$15 \$30 \$50	\$0-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 Over \$20,000
Blacksburg			
Blackstone	\$15		
Bloxom			
Bluefield		\$7.50 \$15.00 \$22.50 \$37.50 \$52.50 \$75.00 \$97.50 \$97.50 + \$1.05/\$1,000	\$0-\$2,000 \$2,001-\$5,000 \$5,001-\$10,000 \$10,001-\$25,000 \$25,001-\$50,000 \$50,001-\$75,000 \$75,001-\$100,000 Over \$100,000
Boone's Hill			
Bowling Green	NO FEE (considered it for new Code would like legislation on it)		
Boyce			
Boydton	NO FEE		
Boykins	\$10		
Branchville	NO FEE		

T O W N S (cont.)

Town	Flat	Assessment	Gross
Bridgewater ³	\$20	10¢/\$100 05¢/\$100	\$5,000-\$300,000 Over \$300,000
Broadway ³	\$10	\$1/\$1,000	Over \$1,000 (Not to exceed \$25/yr.)
Brodnax			
Brookneal	\$10	50¢/\$1,000 40¢/\$1,000	\$1,000-\$500,000 Over \$500,000
Buchanan			
Burkeville	NO FEE		
Cape Charles	\$35 — Resident \$50 — Non-resident		
Capron			
Cedar Bluff			
Charlotte Court House	NO FEE		
Chase City		\$10 \$25 \$75 \$125 \$225 \$475	\$1,000-\$5,000 \$5,001-\$50,000 \$50,001-\$100,000 \$100,001-\$250,000 \$250,001-\$500,000 Over \$500,000
Chatham		\$5 \$10 \$15 \$20 \$50 \$100 \$150 \$250	\$350-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$150,000 \$150,001-\$300,000 Over \$300,000
Cheriton			
Chilhowie			
Chincoteague	\$10 — Resident \$20 — Non-resident		
Christiansburg ³		\$5 \$10 \$15 \$25 \$35 \$50 \$65 70¢/\$1,000	\$0-\$1,999 \$2,000-\$4,999 \$5,000-\$9,999 \$10,000-\$24,999 \$25,000-\$49,999 \$50,000-\$74,999 \$75,000-\$99,999 \$100,000 and over
Claremont			

T O W N S (cont.)

Town	Flat	Assessment	Gross
Clarksville			
Cleveland			
Clifton			
Clinchport			
Clintwood			
Clover	NO FEE		
Coeburn			
Colonial Beach ^{3, 4}	\$20	25¢/\$100	Over \$2,000
Columbia			
Courtland	\$5		
Craigsville	NO FEE		
Crewe			
Culpeper		\$10 13¢/\$100 7¢/\$100	\$0-\$1,000 \$1,001-\$50,000 Over \$50,000
Damascus			
Dayton		\$5/\$10,000	Gross Receipts
Dendron	\$10		
Dillwyn			
Drake's Branch			
Draper			
Dublin ³	\$15	1/4 of 1%	Over \$5,000
Duffield	NO FEE		
Dumfries	\$25		
Dungannon			
Eastville	\$10		
Edinburg		\$10 \$25	\$0-\$5,000 Over \$5,000
Elkton	\$10 \$15 \$20 \$25		\$0-\$10,000 \$10,001-\$50,000 \$50,001-\$75,000 \$75,001-\$100,000
		\$1/\$1,000 (max. of \$100)	Over \$100,000
Exmore	\$10 plus 50¢ fee		
Farmville	\$25	20¢/\$100 15¢/\$100 10¢/\$100	\$0-\$100,000 \$100,001-\$1,000,000 Over \$1,000,000

T O W N S (cont.)

Town	Flat	Assessment	Gross
Fincastle			
Floyd	\$25	10¢/\$100	Over \$5,000
Fries	NO FEE		
Front Royal			
Gate City			
Glade Spring		\$25 \$35 \$50 + \$1/\$1,000	\$0-\$5,000 \$5,001-\$50,000 Over \$50,000
Glasgow	NO FEE		
Glen Lyn			
Gordonsville		\$5.50 \$10.50 \$20.50	\$0-\$5,000 \$5,001-\$10,000 Over \$10,000
Goshen			
Gretna	\$10 (min.)	\$5 \$10 \$15 \$20 \$50 \$100 \$150 \$250	\$1,000-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$150,000 \$150,001-\$300,000 Over \$300,000
Grottoes			
Grundy			
Halifax			
Hallwood			
Hamilton	NO FEE		
Haymarket			
Haysi			
Herndon ³	\$10 \$10	13¢/\$100 ² 4/10 of 1% ¹	Gross Receipts Gross Receipts
Hillsboro			
Hillsville			
Honaker			
Hurt ³		\$10 \$20 \$30 \$40 \$60 \$100 \$150 \$200	\$1,000-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$150,000 \$150,001-\$300,000 Over \$300,000

T O W N S (cont.)

Town	Flat	Assessment	Gross
Independence			
Iron Gate	NO FEE		
Irvington			
Ivor			
Jarratt			
Jonesville			
Keller	NO FEE		
Kenbridge	\$15		
Keysville		\$15	\$0-\$10,000
		\$25	\$10,001-\$50,000
		\$25 + 20¢/\$1,000	Over \$50,000
Kilmarnock	\$25 General		
	\$15 Electrical, Plastering & Plumbing Contractors		
LaCrosse			
Lawrenceville			
Lebanon	\$10.75		
Leesburg			
Louisa		\$10	\$1,000-\$5,000
		\$20	\$5,001-\$10,000
		\$30	\$10,001-\$20,000
		\$40	\$20,001-\$50,000
		\$50	\$50,001-\$100,000
		\$60	\$100,001-\$500,000
		\$120	Over \$500,000
Lovettsville			
Luray	\$25		
Madison			
Manassas	\$25	12¢/\$100	Over \$2,000
Manassas Park			
Marion ³	\$20	20¢/\$100	Over \$2,000
McKenney		\$5	\$0-\$5,000
		\$10	Over \$5,000
Melfa			
Middleburg		\$3	\$500-\$1,000
		\$10	\$1,001-\$5,000
		\$15	\$5,001-\$10,000
		\$25	\$10,001-\$25,000
		\$50	\$25,001-\$50,000
		\$75	\$50,001-\$100,000
		\$100	Over \$100,000

T O W N S (cont.)

Town	Flat	Assessment	Gross
Middletown			
Mineral			
Monterey			
Montross			
Mount Crawford	NO FEE		
Mount Jackson ⁶		\$10 \$25	\$0-\$5,000 Over \$5,000
Narrows ³		\$10 \$20 \$30 \$50 \$75 \$100 \$175 \$250	\$0-\$5,000 \$5,001-\$10,000 \$10,001-\$20,000 \$20,001-\$50,000 \$50,001-\$100,000 \$100,001-\$150,000 \$150,001-\$300,000 Over \$300,000
Nassawadox			
New Castle			
New Market	\$10		
Newsoms			
Nickelsville			
Occoquan	\$10		
Onancock	\$25		
Onley	NO FEE		
Orange ³	\$20	4¢/\$100 3¢/\$100 2¢/\$100 1¢/\$100	\$2,000-\$100,000 \$100,000-\$500,000 \$500,000-\$1,000,000 Over \$1,000,000
Painter	NO FEE		
Pamplin City			
Parksley			
Pearisburg			
Pembroke			
Pennington Gap			
Phenix			
Pocahontas			
Poquoson	\$5	4¢/\$100	Over \$5,000
Port Royal			

T O W N S (cont.)

Town	Flat	Assessment	Gross
Pound			
Pulaski ³	\$15	25¢/\$100	Over \$5,000
Purcellville ³		10¢/\$100	Gross Receipts
Quantico			
Remington	NO FEE		
Rich Creek		10¢/\$100	Gross Receipts
Richlands		\$5	\$1,000-\$5,000
		\$10	\$5,001-\$10,000
		\$15	\$10,001-\$20,000
		\$20	\$20,001-\$50,000
		\$50	\$50,001-\$100,000
		\$100	\$100,001-\$150,000
		\$150	\$150,001-\$300,000
		\$250	Over \$300,000
Ridgeway			
Rocky Mount	\$10	4/10 of 1%	Gross Receipts
Round Hill	\$5		
Rural Retreat		\$2.50	Under \$1,000
		\$5	Over \$1,000
Saltville			
Saxis			
Scottsburg			
Scottsville			
Shenandoah ³	\$20		
Smithfield ⁶	\$35		
South Hill	\$25 (min.)		\$0-\$50,000
		\$50	\$50,001-\$100,000
		\$100	\$100,001-\$150,000
		\$150	\$150,001-\$300,000
		\$250	Over \$300,000
Stanardsville			
Stanley	NO FEE		
	\$10	5¢/\$100	Gross Receipts
Stephens City		\$25	\$0-\$25,000
		\$50	\$25,001-\$50,000
St. Charles		\$75	\$50,001-\$75,000
		\$100	\$75,001-\$100,000
St. Paul		\$150	\$100,001-\$150,000
		\$200	Over \$150,000

T O W N S (cont.)

Town	Flat	Assessment	Gross
Stony Creek			
Strasburg	\$25		
Stuart	\$30		
Surry			
Tangier			
Tappahannock			
Tazewell ³		\$2.50	\$1,000-\$5,000
		\$5.00	\$5,001-\$10,000
		\$7.50	\$10,001-\$20,000
		\$10.00	\$20,001-\$50,000
		\$25.00	\$50,001-\$100,000
		\$50.00	\$100,001-\$150,000
		\$75.00	\$150,001-\$300,000
		\$125.00	Over \$300,000
The Plains			
Timberville			
Toms Brook			
Troutdale			
Troutville	NO FEE		
Urbanna			
Victoria		\$5	\$1,000-\$5,000
		\$10	\$5,001-\$50,000
		\$15	\$50,001-\$100,000
		\$20	\$100,001-\$150,000
		\$50	\$150,001-\$300,000
		\$100	Over \$300,000
Vienna ³		10¢/\$100	Gross Receipts
Vinton		\$25	\$1,000-\$5,000
		\$50	\$5,001-\$50,000
		\$100	\$50,001-\$100,000
		\$150	\$100,001-\$250,000
		\$250	\$250,001-\$500,000
		\$500	Over \$500,000
Virgilina			
Wachapreague			
Wakefield	NO FEE		
Warrenton		\$10.10/\$100	Gross Receipts
Warsaw			
Washington			
Waverly	\$20		
Weber City			

T O W N S (cont.)

Town	Flat	Assessment	Gross
West Point			
White Stone	NO FEE		
Windsor	\$5		
Wise	\$10	50¢/\$1,000 40¢/\$1,000	\$1,000-\$500,000 Over \$500,000
Woodstock	\$15	10¢/\$100	Gross Receipts
Wytheville		\$25 \$50 \$100 \$200 \$300	\$0-\$1,500 \$1,501-\$50,000 \$50,001-\$100,000 \$100,001-\$200,000 Over \$200,000

- 1 — Fee Basis
- 2 — Non-fee Basis
- 3 — Same rates apply to contracts exceeding \$25,000 for non-resident contractors licensed in another Virginia locality
- 4 — Exempt if licensed in another Virginia locality
- 5 — On contracts during next preceding calendar year
- 6 — Resident and non-resident

