

**REPORT OF THE  
JOINT SUBCOMMITTEE STUDYING  
THE MERCHANTS' CAPITAL TAX  
TO  
THE GOVERNOR  
AND  
THE GENERAL ASSEMBLY OF VIRGINIA**



**SENATE DOCUMENT NO. 6**

**COMMONWEALTH OF VIRGINIA  
RICHMOND  
1983**

## **MEMBERS OF COMMITTEE**

Elmo G. Cross, Jr., Chairman  
David G. Brickley, Vice-Chairman  
George L. Gordon, Jr.  
Barry Greene  
Madison E. Marye  
Harry J. Parrish  
Vivian E. Watts



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**Report of the  
Joint Subcommittee Studying**

**The Merchants' Capital Tax  
To  
The Governor and the General Assembly of Virginia  
Richmond, Virginia  
December, 1982**

To: The Honorable Charles S. Robb, Governor of Virginia  
and  
The General Assembly of Virginia

**I. Introduction**

The capital of merchants is a category of property in Virginia which is subject only to local taxation. Merchants' capital is defined for tax purposes as (a) the inventory of a business; (b) the excess of bills and accounts receivable over bills and accounts payable; (c) daily rental passenger cars; and (d) all other taxable personal property except for money on hand and on deposit and tangible personal property not offered for sale as merchandise. Localities may exempt from taxation the excess of bills and accounts receivable over bills and accounts payable.

The merchants' capital tax is assessed for the most part by counties, although cities and towns may do so. Any locality which levies this tax is precluded from taxing a merchant's gross receipts. The merchants' capital tax is used as a revenue source by many counties because they are prohibited from taxing gross receipts in any town which does so. The normal assessment date for the merchants' capital tax is January 1. Appendix A shows the effective tax rate and revenues received from the merchants' capital tax by counties levying it during fiscal year 1981.

Complaints have been voiced, especially in recent years, that the merchants' capital tax is an unfair one. Catalog stores are accused of paying far less than their fair share of this tax, since the inventories from which their customers make purchases are maintained outside the state. Likewise, interstate businesses, which can transfer or hold inventories outside of Virginia, are thought by some to be paying less of this tax than they should. Merchants with stores in towns have objected to what they consider double taxation, since they often have to pay a tax on their gross receipts to the town, and then one on their capital to the county.

In order to evaluate these problems and see if statutory changes with respect to the merchants' capital tax were in order, the following resolution was approved by the 1982 Session of the General Assembly.

**SENATE JOINT RESOLUTION NO. 32**

*Requesting the Finance Committees of the Senate and the House of Delegates to study the  
merchants' capital tax.*

**Agreed to by the Senate, March 8, 1982**

**Agreed to by the House of Delegates, March 3, 1982**

WHEREAS, the tax on the capital of merchants, used by many counties as a source of revenue, is levied on the inventory and accounts receivable owned by a business and located in the county as of January 1 of each year; and

WHEREAS, such a tax is heaviest on those merchants with valuable inventory and slow turnover;

and

WHEREAS, large interstate businesses can evade the tax by transferring inventory out of state before January 1; now, therefore, be it

RESOLVED by the Senate, the House of Delegates concurring, That the Finance Committees of the Senate and the House of Delegates are requested to appoint a subcommittee to study the tax on merchants' capital, in order to find a method of making it more equitable in its application.

The subcommittee shall consist of seven members, two from the Senate Finance Committee, to be appointed by the Chairman of the Privileges and Elections Committee and three from the House Finance Committee, to be appointed by the chairman thereof, and a merchant and a representative of local government to be appointed by the Speaker of the House of Delegates.

The subcommittee shall complete its work in time to submit recommendations to the 1983 Session of the General Assembly.

Expenses of the study shall not exceed \$2,500.

Following passage of the resolution, the following individuals were appointed to the Subcommittee: Senators Elmo G. Cross, Jr. and Madison E. Marye; Delegates David G. Brickley, Harry J. Parrish, and Vivian G. Watts; and citizen members George L. Gordon, Jr. (Stafford County's Commissioner of the Revenue) and Barry Greene (a Martinsville businessman). At its first meeting, the Subcommittee elected Senator Cross as chairman and Delegate Brickley as vice-chairman.

## II. Subcommittee Deliberations

During the course of its study, the Subcommittee was acquainted with many of the complaints about the merchants' capital tax that were described in the introductory portion of this report. At a public hearing held by the Subcommittee, several speakers advocated repeal of the tax. In order for counties to make up the lost revenue, the speakers suggested that counties assess a BPOL tax on the unincorporated portions of their jurisdictions, or that they be given the authority to levy an additional 1% tax on sales. Counties which provided input at the public hearing either totally opposed repeal of the merchants' capital tax or favored abolition of the tax only if localities were given an alternative revenue source. The Subcommittee was aware that many of these same problems and suggestions had been discussed several years earlier, chiefly by the Revenue Resources and Economic Commission. It realized that consideration of these problems and suggestions had not led to repeal of the tax at that time.

## III. Policies Considered by the Subcommittee

After hearing the testimony and receiving the data and analyses given to it during the course of its study, the Subcommittee focused on two possible courses of action which it might recommend to the General Assembly.

The first of these involves amendments to laws governing BPOL taxes, allowing counties to share the revenues which towns derive from this tax. Current law sets maximum amounts for the rates at which the gross receipts of businesses and professionals subject to this tax can be taxed. These rates range from \$.16 per \$100 for contractors to \$.58 per \$100 for financial, real estate, and professional services. Towns may tax up to the maximum on any or all categories; they may also impose on each licensee a flat tax not exceeding \$30; or they may choose not to tax any or all of the categories subject to taxation.

The proposal suggested by one of the Subcommittee members would provide that the maximum rate for each category under this tax would remain as now set. Towns, however, would no longer be able to levy the maximum tax. Instead, each town could assess a proportion of the tax equal to that proportion of town residents to county residents for each county containing towns. If, for instance, County A has 10,000 residents, and one or more towns with a total town population of 2,300 residents, each town could assess businesses within its borders up to 23% of the maximum allowable tax. For contractors, this would be 23% of \$.16, or \$.04 (rounded off to the nearest cent); for professionals, it would be 23% of \$.58, or \$.14. Counties would similarly be free to assess an amount equal to that proportion of the county's residents not living in towns. In the hypothetical example

described above, the county could assess up to \$.12 per \$100 on contractors, and \$.44 per \$100 on professionals.

It was assumed that this proposal would be attractive to a business paying the BPOL tax to a town and the merchants' capital tax to a county, since the business would be subject to one rather than two taxes. At the same time, counties would have a source of revenue to replace that previously derived from the merchants' capital tax.

Appendix B lists all counties which contain towns, and shows the maximum proportion of the BPOL tax that could be levied by each of these counties and the towns within them. These figures have been rounded to the nearest whole percentage point.

Appendix C lists those counties which currently tax merchants' capital and contain towns which tax gross receipts (BPOL). These are not the only counties and towns that would be affected by the proposal described above, but the data to determine actual maximum rates for them was readily available. Furthermore, there is a sufficient number of these towns to get an indication of how towns and counties would fare should a proposal like this be enacted.

In approximately eighty percent of the towns analyzed, this proposal would be likely to result in a significant drop in BPOL receipts (this does not include towns lying in two counties, where no determination of maximum tax rates could be made). Most of those towns not losing money currently assess flat rates, exempt several categories of licensees from the tax, or both. County rates under this proposal would, of course, be the maximum less the amount shown in parentheses for each category.

Attempts were made to determine how this proposal would affect actual tax receipts in counties and towns. For counties, this would be impossible, since counties that assess no BPOL tax have no way of knowing how much they would receive from this tax. It would also be very difficult to determine how much towns would gain or lose without taking a survey, since detailed records of town revenues derived from this tax do not exist. Informal checks with several towns, however, indicated the likelihood of substantial losses.

Some thought was also given to having counties and towns share BPOL revenues on the basis of the location of a given business activity (e.g., a real estate transaction). The expected administrative difficulties inherent in such a plan precluded giving it detailed consideration.

The second policy option considered by the Subcommittee was to recommend no change in the law. This would not alleviate the problems merchants described to the Subcommittee, but it would result in the continuation of a revenue source that many counties have come to depend on. Town revenues also would not be jeopardized under this proposal.

#### IV. Subcommittee Recommendation

The Subcommittee has carefully studied the first option described above. It finds certain aspects of this idea very appealing: the proposal would stop the double taxation that many of those appearing before the Subcommittee testified about; it would result in a more equitable tax burden to the business community in general; and it would yield a tax that is much easier to administer.

On the other hand, this option would probably result in a substantial revenue loss to most of the Commonwealth's towns, as shown in the appendices to this report. Although it is possible that most counties could secure as much revenue under this proposal as they currently can by taxing the capital of merchants, this cannot be clearly determined by using existing data. A further drawback to this plan is that under it, many merchants may actually pay more in taxes than under current law.

The Subcommittee is aware of the shortcomings inherent in the merchants' capital tax. Nonetheless, it has no suitable alternative to recommend which would allow counties to make up for revenue losses if the tax is removed. It therefore recommends no change to the present law.

Respectfully submitted,

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Elmo G. Cross, Jr., Chairman

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David G. Brickley, Vice-Chairman

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George L. Gordon, Jr.

.....

Barry Greene

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Madison E. Marye \*\*

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Harry J. Parrish

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Vivian E. Watts

\*\* Dissenting opinion of Senator Marye follows.

## **DISSENTING STATEMENT OF SENATOR MADISON E. MARYE**

The merchants' capital tax has been proven to be inequitable and overly burdensome. The problems inherent to the tax, as pointed out in the study, are in need of immediate legislative attention. The recommendation of the Joint Subcommittee to make no change in the current law fails to correct these problems, and more importantly, fails to address the overall revenue problem confronting the localities today.

It is my opinion that the merchants' capital tax should be repealed, by way of a gradual rollback of maximum allowable rates, and that a substitute source of revenue be provided to the localities in order to offset the loss of merchants' capital tax revenue. The selection of this substitute source of revenue should be made keeping the overall tax structure of the locality and the Commonwealth in mind.

Many localities could offset the loss in revenue by imposing a business license tax; this remedy, however, is not appropriate in all localities. Many local governing officials are of the opinion that an increase in the local sales tax rate is the appropriate step. Accordingly, it might be possible to allow localities to increase the sales tax rate, and as a result thereof, repeal many of the smaller taxes, such as merchants' capital, which are burdensome and strapped with inequities. The repeal of these smaller taxes which are ultimately paid by the consumer would offset the increase in the sales tax paid by the consumer. In addition, the inequities and administrative burdens attendant to many of the small taxes would be removed.

Should the General Assembly oppose the repeal of the tax, I would suggest that the basis of the merchants' capital tax be restricted by deleting excess bills and accounts receivable over bills and accounts payable from the definition of merchants' capital. Although this is not a final solution to this complex problem, such action would ease the tax burden felt by many merchants.

## APPENDIX A

## MERCHANTS' CAPITAL TAXES, VIRGINIA COUNTIES, 1981

<u>County</u>	<u>Effective Tax Rate* (per \$100)</u>	<u>FY 1981 Revenues derived from tax**</u>
Amherst	0.79	82,973
Appomattox	0.80	16,677
Bath	0.84 - 1.05***	14,613
Bedford	0.44	33,755
Bland	0.74	10,157
Botetourt	1.56	141,905
Brunswick	1.70	74,609
Buchanan	0.20	66,342
Buckingham	1.00	13,339
Campbell	1.05	200,021
Caroline	1.34	49,678
Carroll	0.69	43,071
Charles City	2.80	4,343
Charlotte	0.32	10,625
Craig	0.88	3,093
Culpeper	1.00	113,723
Cumberland	0.40	5,302
Dickenson	1.05	25,311
Essex	1.88	75,656
Fauquier	0.01	1,513
Floyd	0.53	13,710
Fluvanna	1.55	6,689
Franklin	1.08	107,326
Frederick	1.20	114,521
Giles	1.20	159,662
Grayson	0.86 - 1.01***	34,595
Greene	1.25	9,643
Hanover	0.26	116,830
Henry	1.75	235,714
Highland	0.80	5,198
King & Queen	0.65	4,748
King William	0.78	29,140
Lancaster	1.00	49,342
Lee	0.07	16,464
Louisa	0.65	17,116
Lunenburg	0.48	18,362
Madison	0.86	28,653
Mecklenburg	0.73	107,036
Middlesex	0.44	17,085
Montgomery	1.38	207,402
Northampton	0.63	20,092

\* The effective tax rate equals the nominal tax rate times the assessment ratio; a county with a nominal rate of \$4.00 and an assessment ratio of .25 (or 25 per cent) would have an effective tax rate of \$1.00. Data for the effective tax rates were provided by the University of Virginia's Institute of Government.

\*\* Source: Auditor of Public Accounts.

\*\*\* Varies among districts within the county.



MERCHANTS' CAPITAL TAXES, VIRGINIA COUNTIES, 1981

<u>County</u>	<u>Effective Tax Rate* (per \$100)</u>	<u>FY 1981 Revenues derived from tax**</u>
Northumberland	1.20	19,396
Nottoway	0.55	44,526
Orange	0.40	39,283
Page	0.40	22,567
Patrick	1.05	48,384
Pittsylvania	0.83	98,394
Prince Edward	0.70	82,550
Prince William	0.70	347,052
Pulaski	0.24 - 1.06***	152,631
Richmond	0.35 - 1.75***	11,523
Rockingham	0.66	188,019
Russell	0.86	14,739
Scott	0.72	10,063
Shenandoah	0.60	87,089
Smyth	0.60	65,648
Southampton	0.50	28,788
Spotsylvania	0.10	22,382
Stafford****	0.50	
Surry****	1.68	
Sussex	1.00	36,916
Tazewell	0.86	224,162
Westmoreland	0.88	33,651
Wise	1.43	333,374
Wythe	0.61	75,473

\* The effective tax rate equals the nominal tax rate times the assessment ratio; a county with a nominal rate of \$4.00 and an assessment ratio of .25 (or 25 percent) would have an effective tax rate of \$1.00. Data for the effective tax rates were provided by the University of Virginia's Institute of Government.

\*\* Source: Auditor of Public Accounts.

\*\*\* Varies among districts within the county.

\*\*\*\* Data for revenues derived from merchants' capital taxes in Stafford and Surry are not supplied to the Auditor of Public Accounts.

APPENDIX B

PERCENTAGE OF MAXIMUM BPOL  
RATE WHICH CAN BE LEVIED BY  
TOWNS AND COUNTIES BASED ON  
PROPORTION OF A COUNTY'S  
POPULATION LIVING IN TOWNS

COUNTIES AND THEIR TOWNS	COUNTY % OF MAXIMUM BPOL	TOWNS % OF MAXIMUM BPOL
ACCOMACK	72	28
- Hallwood		
- Saxis		
- Accomac		
- Melfa		
- Onancock		
- Onley		
- Tangier		
- Bloxom		
- Parksley		
- Belle Haven		
- Keller		
- Painter		
- Wachapreague		
- Chincoteague		
ALBEMARLE	100	0
- Scottsville		
ALLEGHANY	96	4
- Iron Gate		
AMHERST	96	4
- Amherst		
APPOMATTOX	87	13
- Pamplin City		
- Appomattox		
AUGUSTA	98	2
- Grottoes		
- Craigsville		
BOYETOURT	91	9
- Fincastle		
- Buchanan		
- Troutville		

COUNTIES AND THEIR TOWNS	COUNTY % OF MAXIMUM BPOL	TOWNS % OF MAXIMUM BPOL
BRUNSWICK	85	15
- Brodnax		
- Alberta		
- Lawrenceville		
BUCHANAN	97	3
- Grundy		
BUCKINGHAM	94	6
- Dillwyn		
CAMPBELL	88	12
- Brookneal		
- Altavista		
CAROLINE	95	5
- Bowling Green		
- Port Royal		
CARROLL	92	8
- Hillsville		
CHARLOTTE	83	17
- Drakes Branch		
- Charlotte Courthouse		
- Keysville		
CLARKE	78	22
- Berryville		
- Boyce		
CRAIG	95	5
- New Castle		
CULPEPER	71	29
- Culpeper		
CUMBERLAND	95	5
- Farmville		

COUNTIES AND  
THEIR TOWNS

COUNTY % OF MAXIMUM BPOL

TOWNS % OF MAXIMUM BPOL

COUNTIES AND THEIR TOWNS	COUNTY % OF MAXIMUM BPOL	TOWNS % OF MAXIMUM BPOL
DICKENSON	91	9
- Clintwood		
- Haysi		
DINWIDDIE	98	2
- McKenney		
ESSEX	79	21
- Tappahannock		
FAIRFAX	95	5
- Vienna		
- Herndon		
- Occoquan		
- Clifton		
FAUQUIER	87	13
- Warrenton		
- Remington		
- The Plains		
FLOYD	96	4
- Floyd		
FLUVANNA	99	1
- Columbia		
- Scottsville		
FRANKLIN	87	13
- Boones Mill		
- Rocky Mount		
FREDERICK	94	6
- Middletown		
- Stephens City		
GILES	61	39
- Pearisburg		
- Pembroke		
- Glen Lyn		
- Narrows		
- Rich Creek		

COUNTIES AND  
THEIR TOWNS

COUNTY % OF MAXIMUM BPOL

TOWNS % OF MAXIMUM BPOL

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GRAYSON	87	13
- Independence		
- Fries		
- Troutdale		
GREENE	96	4
- Standardsville		
GREENSVILLE	96	4
- Jarratt		
HALIFAX	95	5
- Halifax		
- Virgilina		
- Clover		
- Scottsburg		
HANOVER	91	9
- Ashland		
HENRY	99	1
- Ridgeway		
HIGHLAND	92	8
- Monterey		
ISLE OF WIGHT	79	21
- Smithfield		
- Windsor		
KING WILLIAM	71	29
- West Point		
LANCASTER	82	18
- Irvington		
- Kilmarnock		
- White Stone		

COUNTIES AND  
THEIR TOWNS

COUNTY % OF MAXIMUM BPOL

TOWNS % OF MAXIMUM BPOL

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LEE	89	11
- Jonesville		
- Pennington Gap		
- St. Charles		
LOUDOUN	78	22
- Hamilton		
- Hillsboro		
- Purcellville		
- Round Hill		
- Lovettsville		
- Leesburg		
- Middleburg		
LOUISA	93	7
- Louisa		
- Mineral		
LUNENBURG	72	28
- Kenbridge		
- Victoria		
MADISON	97	3
- Madison		
MECKLENBURG	66	34
- Boydton		
- Chase City		
- Clarksville		
- Broadnax		
- La Crosse		
- South Hill		
MIDDLESEX	93	7
- Urbanna		
MONTGOMERY	35	65
- Blacksburg		
- Christiansburg		

COUNTIES AND  
THEIR TOWNS

COUNTY % OF MAXIMUM BPOL

TOWNS % OF MAXIMUM BPOL

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NORTHAMPTON	70	30
- Cape Charles		
- Cheriton		
- Eastville		
- Belle Haven		
- Exmore		
- Nassawadox		
NORTHUMBERLAND	100	0
- Kilmarnock		
NOTTOWAY	55	45
- Blackstone		
- Burkeville		
- Crewe		
ORANGE	79	21
- Gordonsville		
- Orange		
PAGE	66	34
- Luray		
- Stanley		
- Shenandoah		
PATRICK	94	6
- Stuart		
PITTSYLVANIA	94	6
- Gretna		
- Chatham		
- Hurt		
PRINCE EDWARD	65	35
- Pamplin		
- Farmville		

COUNTIES AND  
THEIR TOWNS

COUNTY % OF MAXIMUM BPOL

TOWNS % OF MAXIMUM BPOL

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PRINCE WILLIAM	97	3
- Dumfries		
- Quantico		
- Haymarket		
- Occoquan		
PULASKI	65	35
- Pulaski		
- Dublin		
RAPPAHANNOCK	96	4
- Washington		
RICHMOND	89	11
- Warsaw		
ROANOKE	89	11
- Vinton		
ROCKBRIDGE	92	8
- Glasgow		
- Goshen		
ROCKINGHAM	82	18
- Bridgewater		
- Dayton		
- Mount Crawford		
- Broadway		
- Timberville		
- Elkton		
- Grottoes		
RUSSELL	84	16
- Cleveland		
- St. Paul		
- Lebanon		
- Honaker		



COUNTIES AND  
THEIR TOWNS

COUNTY % OF MAXIMUM BPOL

TOWNS % OF MAXIMUM BPOL

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SCOTT	80	20
- Gate City		
- Weber City		
- Dunganon		
- Nickelsville		
- Clinchport		
- Duffield		
SHENANDOAH	69	31
- Mount Jackson		
- Toms Brook		
- Woodstock		
- New Market		
- Edinburg		
SMYTH	69	31
- Marion		
- Chilhowie		
- Saltville		
SOUTHAMPTON	84	16
- Ivor		
- Boykins		
- Branchville		
- Capron		
- Courtland		
- Newsoms		
SURRY	85	15
- Dendron		
- Surry		
- Claremont		
SUSSEX	62	38
- Jarratt		
- Stony Creek		
- Wakefield		
- Waverly		

COUNTIES AND  
THEIR TOWNS

COUNTY % OF MAXIMUM BPOL

TOWNS % OF MAXIMUM BPOL

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TAZEWELL	63	37
- Bluefield		
- Pocahontas		
- Tazewell		
- Cedar Bluff		
- Richlands		
WARREN	48	52
- Front Royal		
WASHINGTON	83	17
- Abingdon		
- Saltville		
- Glade Spring		
- Damascus		
WESTMORELAND	79	21
- Montross		
- Colonial Beach		
WISE	64	36
- Wise		
- Coeburn		
- St. Paul		
- Appalachia		
- Big Stone Gap		
- Pound		
WYTHE	68	32
- Rural Retreat		
- Wytheville		

APPENDIX C

CURRENT BPOL RATE USED BY CERTAIN TOWNS VS. PROPOSED PROPORTIONATE RATES (PROPOSED SHOWN IN PARENTHESES)

COUNTY	IS TOWN LIKELY TO REALIZE SIGNIFICANTLY LESS REVENUE FROM BPOL RECEIPTS?	TOWNS WITHIN COUNTY	PROFESSIONAL	MERCHANT	CONTRACTOR	REPAIR	PERSONAL	BUSINESS
Amherst	Yes	Amherst	40¢ (2¢)	8¢ (1¢)	10¢ (1¢)	25¢ (1¢)	10¢ (1¢)	25¢ (1¢)
Appomattox	No Cannot Determine	Appomattox Pamplin**	* (8¢) * (**)	0 (3¢) \$1.25 (**)	0 (0) 0 (**)	0 (5¢) * (**)	0 (5¢) 0 (**)	0 (5¢) * (**)
Botetourt	Yes	Buchanan	10¢ (5¢)	10¢ (2¢)	10¢ (1¢)	10¢ (3¢)	10¢ (3¢)	10¢ (3¢)
Brunswick	Yes Yes	Alberta Lawrenceville	30¢ (9¢) 30¢ (9¢)	10¢ (3¢) 10¢ (3¢)	8¢ (2¢) 8¢ (2¢)	18¢ (5¢) 18¢ (5¢)	8¢ (5¢) 18¢ (5¢)	18¢ (5¢) 18¢ (5¢)
Carroll	Yes	Hillsville	27¢ (5¢)	27¢ (2¢)	16¢ (1¢)	16¢ (3¢)	2¢ (3¢)	2¢ (3¢)
Charlotte	Yes (Unless it expands categories assessed)	Keysville	* (10¢)	* (3¢)	20¢ (3¢)	* (6¢)	* (6¢)	* (6¢)
Culpeper	Yes	Culpeper	29¢ (17¢)	10¢ (6¢)	8¢ (5¢)	18¢ (10¢)	18¢ (10¢)	18¢ (10¢)
Essex	Yes	Tappahannock	45¢ (12¢)	15¢ (4¢)	9¢ (3¢)	15¢ (8¢)	30¢ (8¢)	15¢ (8¢)
Fauquier	Yes	The Plains Warrenton	14¢ (8¢) 20¢ (8¢)	5¢ (3¢) 14¢ (3¢)	4¢ (2¢) 10¢ (2¢)	11¢ (5¢) 14¢ (5¢)	11¢ (5¢) 18¢ (5¢)	11¢ (5¢) 18¢ (5¢)
Floyd	Yes	Floyd	10¢ (2¢)	10¢ (1¢)	0 (1¢)	0 (1¢)	0 (1¢)	0 (1¢)
Franklin	Yes	Rocky Mount	60¢ (8¢)	12.5¢ (3¢)	40¢ (2¢)	25¢ (5¢)	40¢ (5¢)	40¢ (5¢)

\*flat rate charged  
\*\*lies in two counties

CURRENT BPOL RATE USED BY CERTAIN TOWNS VS. PROPOSED PROPORTIONATE RATES (PROPOSED SHOWN IN PARENTHESES)

COUNTY	IS TOWN LIKELY TO REALIZE SIGNIFICANTLY LESS REVENUE FROM BPOL RECEIPTS?	TOWNS WITHIN COUNTY	CURRENT BPOL RATE USED BY CERTAIN TOWNS VS. PROPOSED PROPORTIONATE RATES (PROPOSED SHOWN IN PARENTHESES)					
			PROFESSIONAL	MERCHANT	CONTRACTOR	REPAIR	PERSONAL	BUSINESS
Frederick	Yes	Middletown	20¢ (3¢)	20¢ (1¢)	16¢ (1¢)	20¢ (2¢)	0 (2¢)	0 (2¢)
Giles	Yes	Narrows	15¢ (23¢)	25¢ (8¢)	20¢ (6¢)	0 (14¢)	* (14¢)	0 (14¢)
	Yes	Pearisburg	30¢ (23¢)	20¢ (8¢)	16¢ (6¢)	36¢ (14¢)	36¢ (14¢)	36¢ (14¢)
	Yes	Rich Creek	15¢ (23¢)	15¢ (8¢)	20¢ (6¢)	15¢ (14¢)	15¢ (14¢)	15¢ (14¢)
Louisa		Louisa	17.5¢ (4¢)	17.5¢ (1¢)	15¢ (1¢)	17.5¢ (3¢)	17.5¢ (3¢)	0 (3¢)
Lunenburg	Yes	Kenbridge	15¢ (16¢)	10¢ (6¢)	8¢ (4¢)	10¢ (10¢)	10¢ (10¢)	10¢ (10¢)
Mecklenburg	Yes	Boydton	20¢ (20¢)	10¢ (7¢)	20¢ (5¢)	10¢ (12¢)	* (12¢)	10¢ (12¢)
	Yes	Chase City	27¢ (20¢)	12.5¢ (7¢)	13¢ (5¢)	20¢ (12¢)	0 (12¢)	13¢ (12¢)
	Yes	Clarksville	30¢ (20¢)	30¢ (7¢)	15¢ (5¢)	20¢ (12¢)	15¢ (12¢)	15¢ (12¢)
	No	LaCrosse	* (20¢)	* (7¢)	* (5¢)	* (12¢)	* (12¢)	* (12¢)
	Yes	South Hill	30¢ (20¢)	\$1.25 (7¢)	0 (5¢)	10¢ (12¢)	0 (12¢)	0 (12¢)
Montgomery	Yes (See merchant rate)	Blacksburg	37¢ (38¢)	20¢ (13¢)	10¢ (10¢)	23¢ (23¢)	30¢ (23¢)	23¢ (23¢)
	No	Christiansburg	23.2¢ (38¢)	8¢ (13¢)	14.4¢ (23¢)	14.6¢ (23¢)	14.6¢ (23¢)	14.6¢ (23¢)
Northampton	Yes	Cape Charles	13¢/25¢ (17¢)	13¢/25¢ (6¢)	* (5¢)	* (11¢)	* (11¢)	25¢ (11¢)
Nottoway	Yes	Blackstone	* (26¢)	20¢ (9¢)	20¢ (7¢)	20¢ (16¢)	20¢ (16¢)	20¢ (16¢)
	Probably	Crewe	15¢ (26¢)	15¢ (9¢)	10¢ (7¢)	15¢ (16¢)	15¢ (16¢)	15¢ (16¢)
Orange	Yes	Gordonsville	40¢ (12¢)	20¢ (4¢)	16¢ (3¢)	36¢ (8¢)	36¢ (8¢)	36¢ (8¢)

\*flat rate charged

COUNTY	IS TOWN LIKELY TO REALIZE SIGNIFICANTLY LESS REVENUE FROM BPOL RECEIPTS	TOWNS WITHIN COUNTY	CURRENT BPOL RATE USED BY CERTAIN TOWNS VS. PROPOSED PROPORTIONATE RATES (PROPOSED SHOWN IN PARENTHESES)					
			PROFESSIONAL	MERCHANT	CONTRACTOR	REPAIR	PERSONAL	BUSINESS
Pittsylvania	Yes	Gretna	40¢(3¢)	10¢(1¢)	10¢(6¢)	15¢(2¢)	0 (2¢)	0 (2¢)
Prince Edward	Yes Cannot Determine	Farmville Pamplin**	25¢(20¢) * (**)	25¢(7¢) \$1.25(**)	10¢/60¢(6¢) 0 (**)	25¢(13¢) * (**)	25¢(13¢) 0 (**)	25¢(13¢) * (**)
Prince William	No	Haymarket	* (2¢)	* (1¢)	* (0)	* (1¢)	* (1¢)	* (1¢)
Pulaski	Yes	Pulaski	31¢(20¢)	14¢(7¢)	16¢(6¢)	14¢(13¢)	Unknown(13¢)	Unknown (13¢)
Richmond	Yes	Warsaw	15¢(6¢)	7¢(2¢)	7¢(2¢)	7¢(4¢)	15¢(4¢)	7¢(4¢)
Rockingham	Yes Yes	Bridgewater Grottoes	10¢(10¢) 29¢(10¢)	10¢(4¢) 10¢(4¢)	10¢(3¢) 8¢(3¢)	10¢(6¢) 18¢(6¢)	10¢(6¢) 18¢(6¢)	10¢(6¢) 18¢(6¢)
Russell	Yes	Honaker	50¢(9¢)	0 (3¢)	50¢(3¢)	50¢(6¢)	0 (6¢)	0 (6¢)
Scott	Yes	Gate City	58¢(12¢)	20¢(4¢)	16¢(3¢)	36¢(7¢)	36¢(7¢)	36¢(7¢)
Shenandoah	No No No	Edinburg Mt. Jackson Strasburg	* (18¢) 5¢(18¢) 5¢(18¢)	0 (6¢) 5¢(6¢) 5¢(6¢)	0 (5¢) 5¢(5¢) * (5¢)	* (11¢) 5¢(11¢) * (11¢)	* (11¢) 5¢(11¢) * (11¢)	0 (11¢) 5¢(11¢) * (11¢)
Smyth	Yes Cannot Determine	Chilhowie Saltville**	* (18¢) * (**)	12¢(6¢) 20¢(**)	12¢(5¢) * (**)	* (11¢) * (**)	* (11¢) * (**)	12¢(11¢) * (**)

\*flat rate charged  
\*\*lies in two counties

COUNTY	IS TOWN LIKELY TO REALIZE SIGNIFICANTLY LESS REVENUE FROM BPOL RECEIPTS?	TOWNS WITHIN COUNTY	CURRENT BPOL RATE USED BY CERTAIN TOWNS VS. PROPOSED PROPORTIONATE RATES (PROPOSED SHOWN IN PARENTHESES)					
			PROFESSIONAL	MERCHANT	CONTRACTOR	REPAIR	PERSONAL	BUSINESS
Southampton	No No	Ivor Boykins	0 (9¢) * (9¢)	0 (3¢) 0 (3¢)	* (3¢) * (3¢)	0 (6¢) 0 (6¢)	0 (6¢) 0 (6¢)	0 (6¢) 0 (6¢)
Surry	No	Surry	* (9¢)	* (3¢)	* (2¢)	* (5¢)	* (5¢)	* (5¢)
Sussex	No	Jarratt	* (22¢)	0 (8¢)	* (6¢)	0 (14¢)	* (14¢)	0 (14¢)
Tazewell	Yes Yes (Unless it expands categories assessed)	Bluefield Richlands	58¢ (21¢) * (21¢)	20¢ (7¢) 20¢ (7¢)	16¢ (6¢) 0 (6¢)	36¢ (13¢) 0 (13¢)	36¢ (13¢) 0 (13¢)	36¢ (13¢) 0 (13¢)
Westmoreland	Yes	Montross	* (12¢)	8¢ (4¢)	8¢ (3¢)	8¢ (8¢)	* (8¢)	* (8¢)
Wise	Yes Yes	Coeburn St. Paul	20¢ (21¢) 58¢ (21¢)	15¢ (7¢) 17¢ (7¢)	16¢ (6¢) 16¢ (6¢)	20¢ (13¢) 17¢ (13¢)	20¢ (13¢) 17¢ (13¢)	20¢ (13¢) 17¢ (13¢)
Wythe	Yes	Wytheville	35¢ (19¢)	17¢ (6¢)	13¢ (5¢)	25¢ (12¢)	25¢ (12¢)	25¢ (12¢)

\*flat rate charged



