

FIFTEEN CITY/COUNTY COMPARISONS

SEPTEMBER, 2013

(data for FY2013-14)



Henrico County,
Virginia



DEMOGRAPHIC COMPARISON

	Population	Median Age	Area Size (in sq mi.)	Median Household Income	Unemployment Rate
Alexandria	147,391	35.7	16	\$78,767	4.4%
Arlington	220,565	33.9	26	\$92,345	3.7%
Chesapeake	228,210	36.7	340	\$63,016	5.7%
Chesterfield	322,388	37.8	426	\$69,583	5.4%
Fairfax	1,112,325	37.6	395	\$104,984	4.2%
Hampton	138,848	36.0	55	\$46,462	6.8%
Henrico	314,881	38.1	238	\$58,194	5.3%
Loudoun	333,253	35.3	520	\$107,200	4.2%
Newport News	183,331	32.8	69	\$44,887	6.4%
Norfolk	245,803	29.7	66	\$40,295	7.2%
Prince William	421,164	33.6	336	\$86,294	4.8%
Richmond	208,834	32.1	63	\$38,301	7.8%
Spotsylvania	124,526	35.8	407	\$74,374	4.8%
Stafford	132,719	34.4	277	\$86,865	4.9%
Virginia Beach	447,489	34.9	248	\$61,234	5.4%

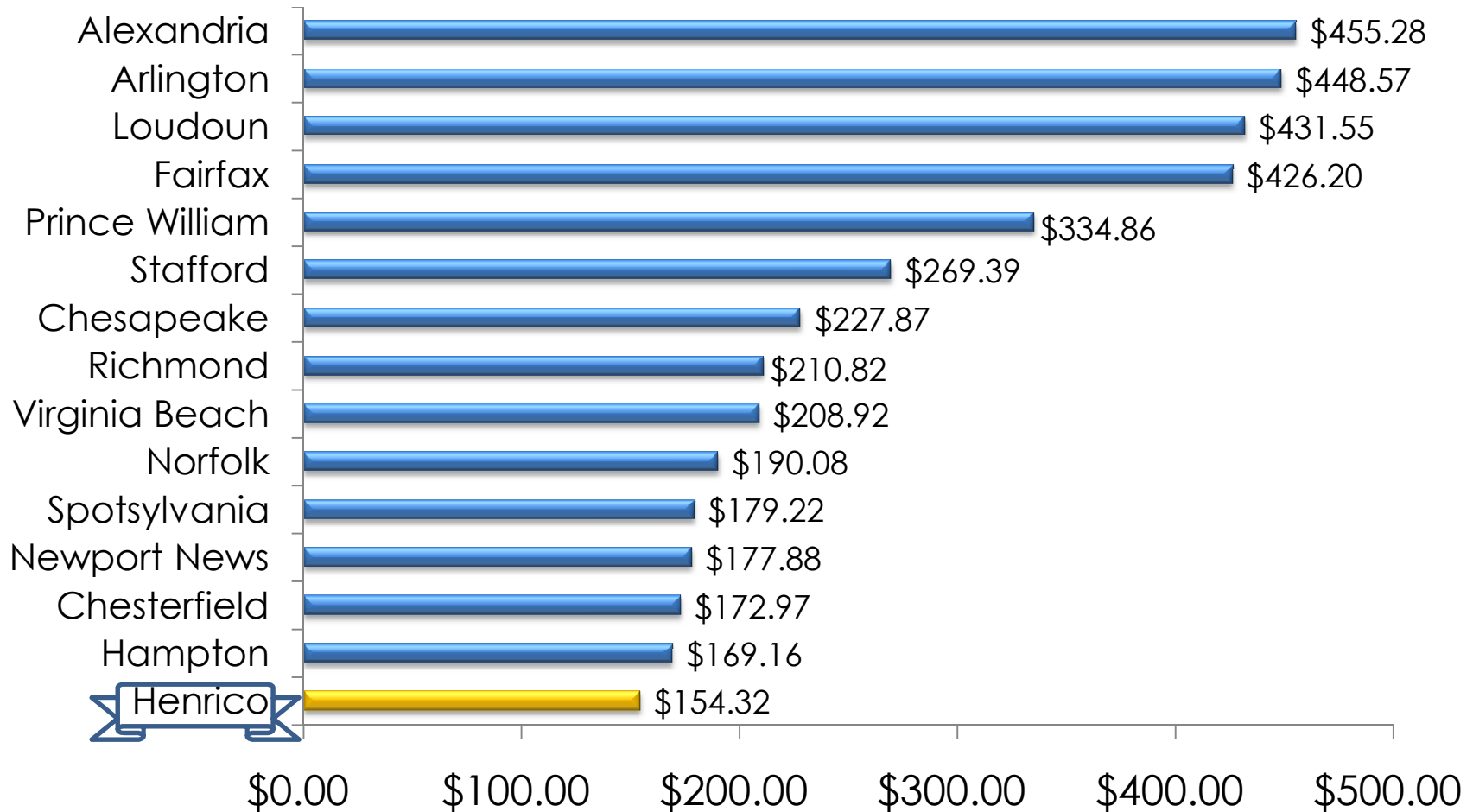
Source: Unemployment data is from the VEC, May 2013. Population data is from Weldon Cooper Center. All other data is from the U.S. Census.

COMPARISON ITEMS

All taxes and fees within said cities and counties, including:

- Real Estate Tax
- Personal Property Tax
- Machinery and Tool Tax
- Residential Electricity Utility Tax Consumers
- Commercial Electricity Utility Consumers Tax
- Industrial Electricity Utility Consumers Tax
- Residential Gas Utility Consumers Tax
- Commercial Gas Utility Consumers Tax
- Residential Water Utility Tax
- Commercial Water Utility Tax
- Vehicle License Fee
- Ambulance Fee
- Stormwater Utility
- Cigarette Tax
- Admissions Tax
- Hotel Lodging Tax
- Prepared Meals Tax
- Residential Refuse Collection Fee

MONTHLY RESIDENTIAL TAX BURDEN



Includes: Real Estate Taxes, Personal Property Taxes, Residential Utility Taxes for Electricity, Gas, and Water, and Vehicle License Fee.

REAL ESTATE TAXES

Real Estate Taxes Paid on a Typical Home

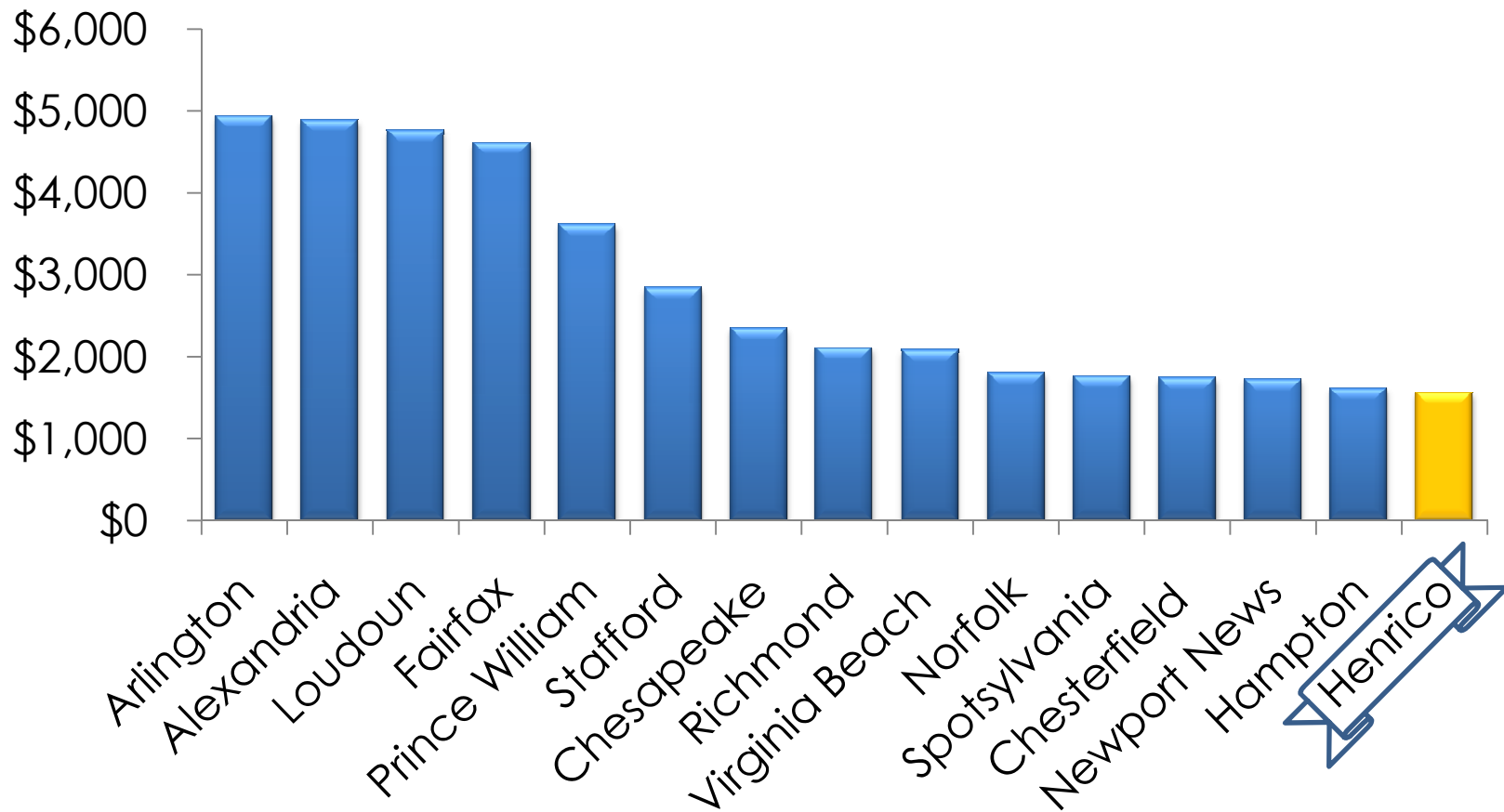
Locality	Real Estate Tax Rate (per \$100 assessed value)	Tax on Typical Home in Locality ¹
Alexandria	\$1.038	\$4,883.79
Arlington	\$1.006	\$4,939.46
Chesapeake	\$1.05	\$2,337.83
Chesterfield	\$0.95	\$1,737.69
Fairfax	\$1.085	\$4,611.25
Hampton	\$1.24	\$1,611.38
Henrico	\$0.87	\$1,557.30
Loudoun	\$1.205	\$4,759.75
Newport News	\$1.10	\$1,716.00
Norfolk	\$1.15	\$1,799.75
Prince William ²	\$1.2562	\$3,611.58
Richmond	\$1.20	\$2,100.00
Spotsylvania	\$0.88	\$1,759.12
Stafford	\$1.07	\$2,835.50
Virginia Beach	\$0.93	\$2,078.55

1 - Based on Virginia Association of Realtors' Median Sales Price for each locality in the first quarter of 2013.

2 - Prince William's Real Estate Tax Rate includes levy for Fire & Rescue and Gypsy Moth.

REAL ESTATE TAXES

Real Estate Taxes Paid on a Typical Home



1 - Based on Virginia Association of Realtors' Median Sales Price for each locality in the first quarter of 2013.

2 - Prince William's Real Estate Tax Rate includes levy for Fire & Rescue and Gypsy Moth.

PERSONAL PROPERTY TAXES*

Personal Property Taxes Paid on \$10,000 Vehicle

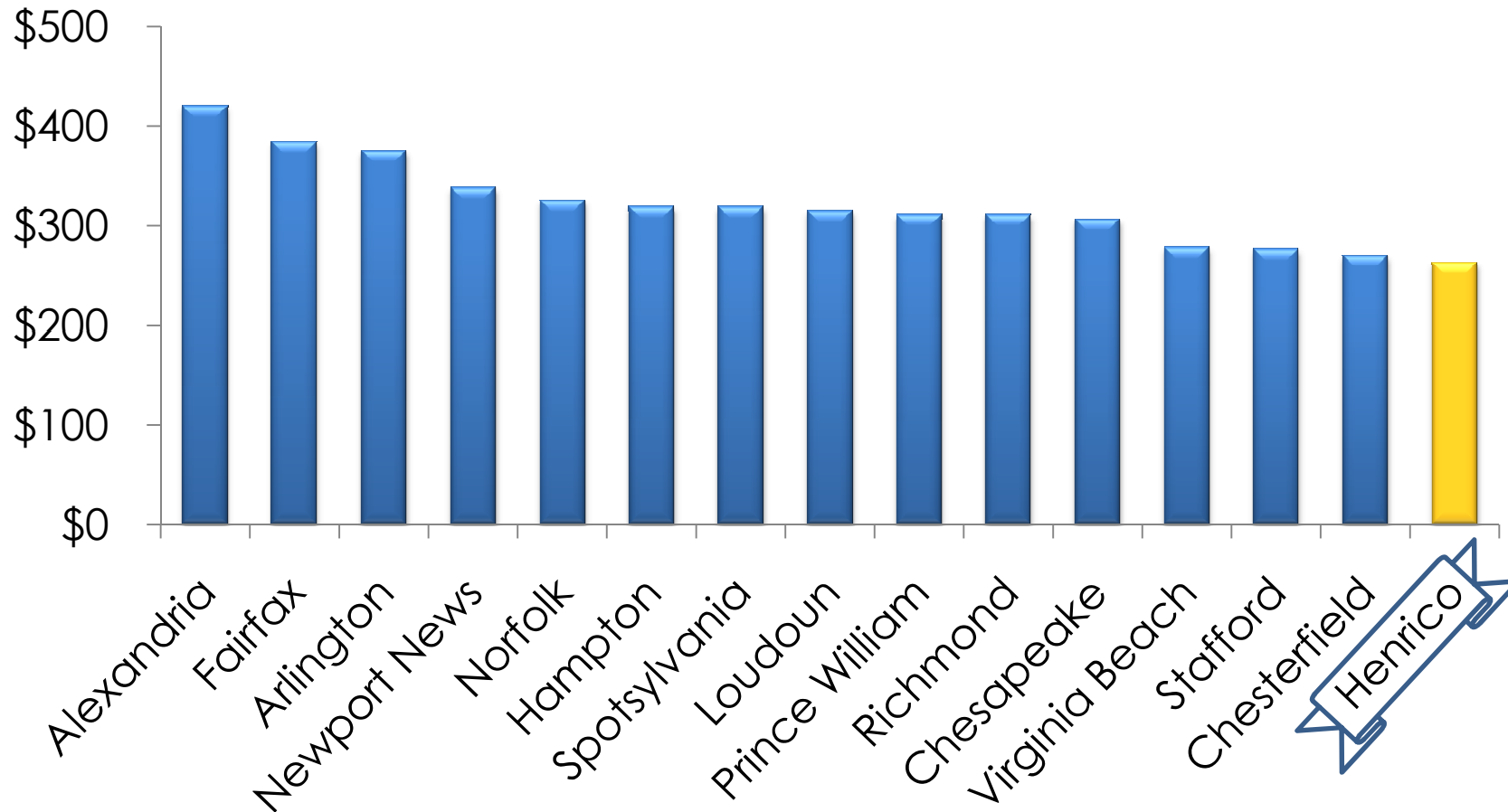
Locality	Personal Property Tax Rate	Assessment Base ¹	Tax Paid*
Alexandria	\$5.00	Average Trade-In	\$420.00
Arlington	\$5.00	Loan Value	\$375.00
Chesapeake	\$4.08	Loan Value	\$306.00
Chesterfield	\$3.60	Loan Value	\$270.00
Fairfax	\$4.57	Average Trade-In	\$383.88
Hampton	\$4.25	Loan Value	\$318.75
Henrico	\$3.50	Loan Value	\$262.50
Loudoun	\$4.20	Loan Value	\$315.00
Newport News	\$4.50	Loan Value	\$337.50
Norfolk	\$4.33	Loan Value	\$324.75
Prince William	\$3.70	Average Trade-In	\$310.80
Richmond	\$3.70	Average Trade-In	\$310.80
Spotsylvania	\$6.37	50% of Value	\$318.50
Stafford	\$6.89	40% of Value	\$275.60
Virginia Beach	\$3.70	Loan Value	\$277.50

* Excludes PPTRA

¹ – Virginia Local Tax Rates – 2012, Weldon Cooper Center for Public Service and confirmed by individual localities.

PERSONAL PROPERTY TAXES*

Personal Property Taxes Paid on \$10,000 Vehicle



* Excludes PPTRA

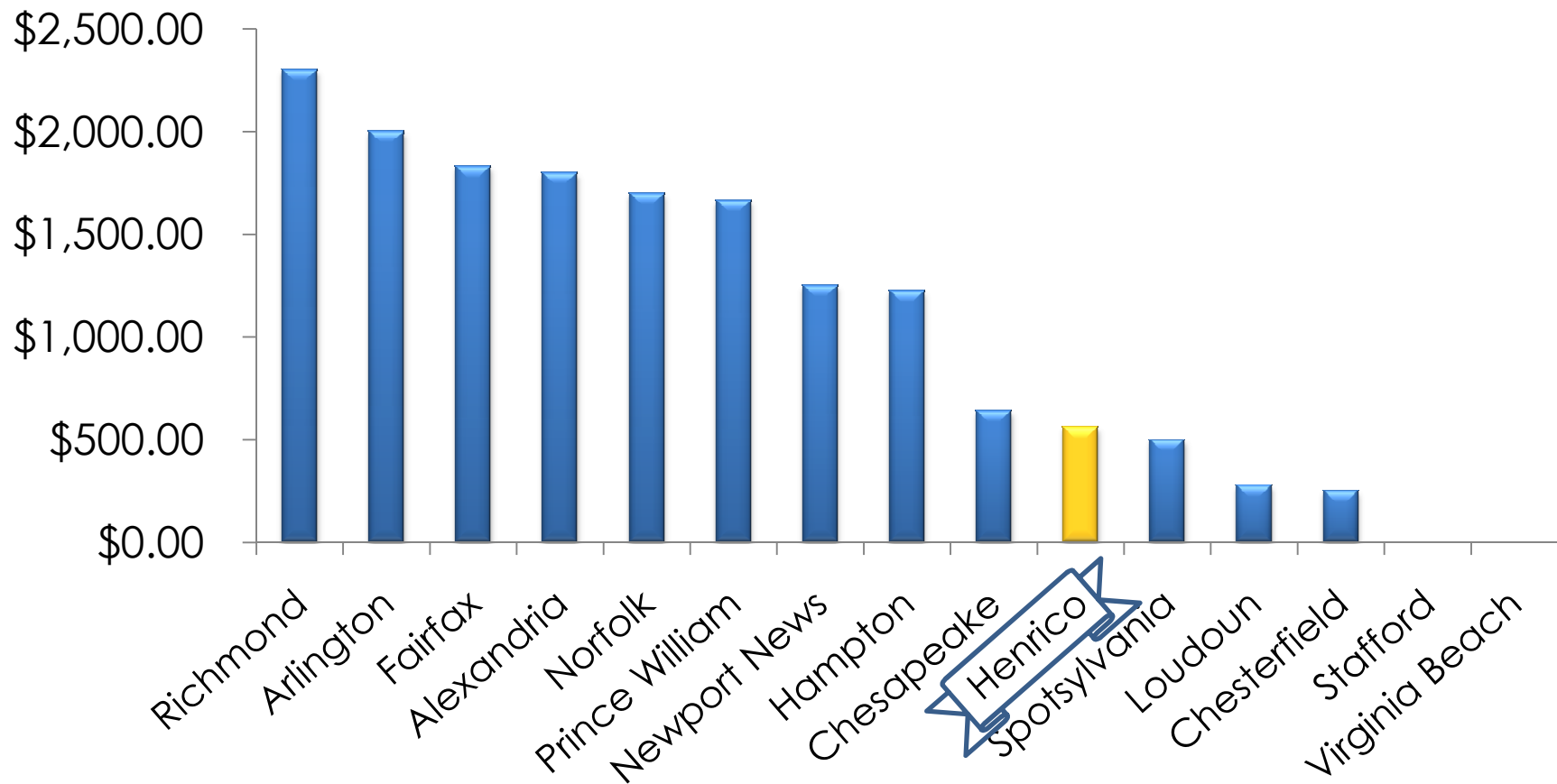
1 – Virginia Local Tax Rates – 2012, Weldon Cooper Center for Public Service and confirmed by individual localities.

MACHINERY AND TOOLS TAX

Locality	M&T Tax Rate	Assessment Base of 5 Year Old Equipment	Tax Paid on \$100,000 Property
Alexandria	\$4.50	40%	\$1,800.00
Arlington	\$5.00	40%	\$2,000.00
Chesapeake	\$3.20	20%	\$640.00
Chesterfield	\$1.00	25%	\$250.00
Fairfax	\$4.57	40%	\$1,828.00
Hampton	\$3.50	35%	\$1,225.00
Henrico	\$1.00	56%	\$560.00
Loudoun	\$2.75	10%	\$275.00
Newport News	\$3.75	33.3%	\$1,248.75
Norfolk	\$4.25	40%	\$1,700.00
Prince William	\$3.70	45%	\$1,665.00
Richmond	\$2.30	50%	\$2300.00
Spotsylvania	\$2.50	20%	\$500.00
Stafford	\$0.00	0%	\$0.00
Virginia Beach	\$0.00	0%	\$0.00

MACHINERY AND TOOLS TAX

Machinery and Tools Tax on \$100,000 Property

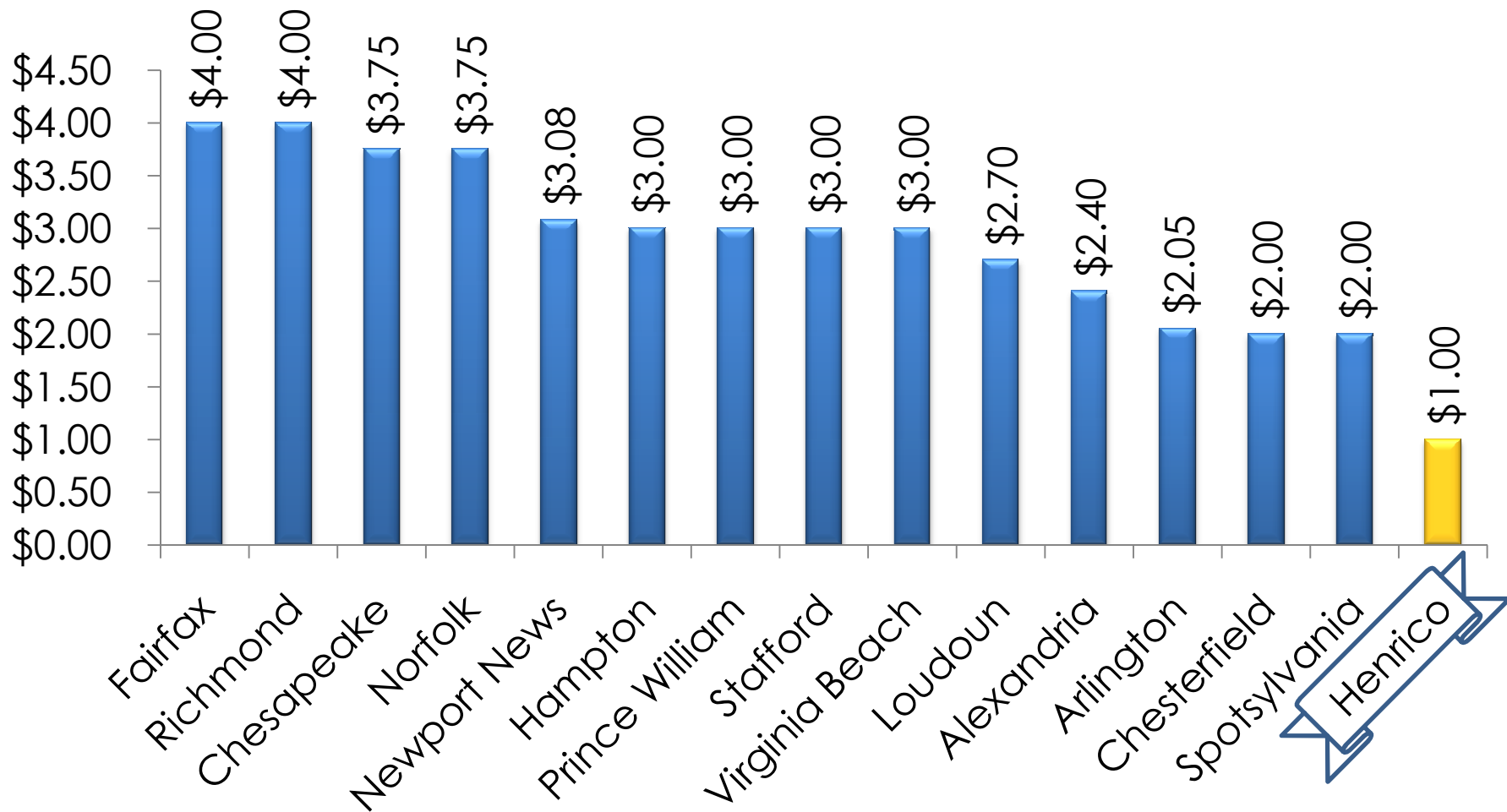


RESIDENTIAL ELECTRICITY UTILITY CONSUMER UTILITY TAX

Locality	Tax Rate	Tax on 1,000kWh Bill
Alexandria	\$1.12 + \$0.012075/kWh; \$2.40 max	\$2.40
Arlington	\$0.00341/kWh; \$3.00 max; 1 st 400kWh Exempt	\$2.05
Chesapeake	\$1.75 + \$0.0185/kWh; \$3.75 max	\$3.75
Chesterfield	\$1.40 + \$0.015062/kWh; \$2.00 max	\$2.00
Fairfax	\$.56+ \$0.00605 per kWh; \$4.00 max	\$4.00
Hampton	\$1.40 + \$0.014953/kWh; \$3.00 max	\$3.00
Henrico	\$0.70 + \$0.007537/kWh; \$1.00 max	\$1.00
Loudoun	\$0.63 + \$0.006804/kWh; \$2.70 Max	\$2.70
Newport News	\$1.54 + \$0.016398/kWh; \$3.08 max	\$3.08
Norfolk	\$1.75 + \$0.016891/kWh; \$3.75 max	\$3.75
Prince William	\$1.40 + \$0.01509/kWh; \$3.00 max	\$3.00
Richmond	\$1.40 + \$0.015116/kWh; \$4.00 max	\$4.00
Spotsylvania	\$1.40 + (\$0.015105 x kWh); \$2/month max	\$2.00
Stafford	\$0.00014955/kWh; \$3.00 max	\$3.00
Virginia Beach	\$1.40 + \$0.014771/kWh; \$3.00 max	\$3.00

RESIDENTIAL ELECTRICITY UTILITY CONSUMER UTILITY TAX

Tax on 1,000 kWh Bill

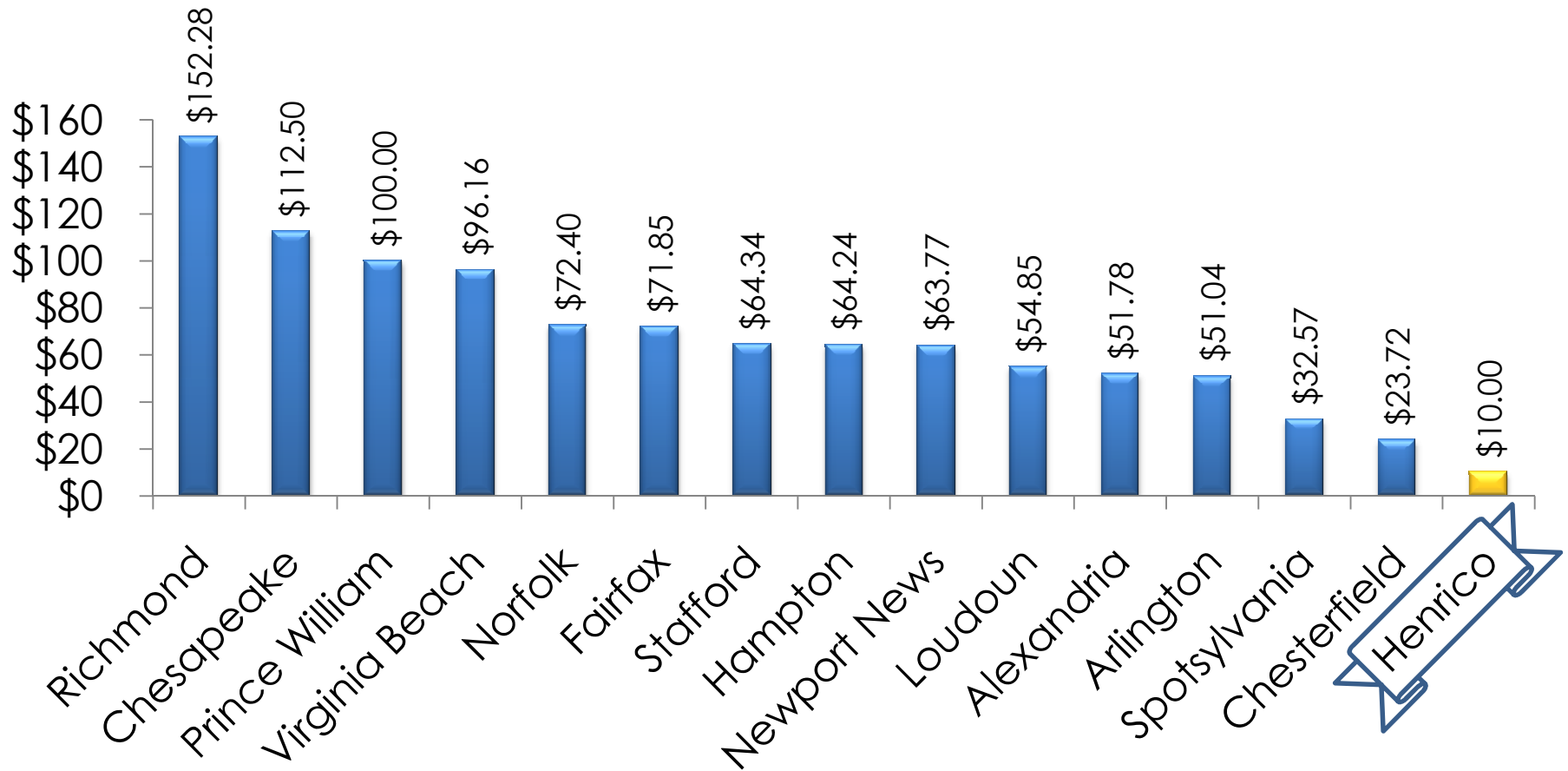


COMMERCIAL ELECTRICITY UTILITY CONSUMER UTILITY TAX

Locality	Tax Rate	Tax Paid on 10,000kWh Bill
Alexandria	\$1.07 + \$0.004131/kWh	\$51.78
Arlington	\$1.15 + \$0.004989kWh	\$51.04
Chesapeake	\$2.87 + \$0.0171/kWh; \$112.50 max	\$112.50
Chesterfield	\$1.15 + \$0.007023/kWh to 2,684 kWh, \$0.00508/kWh to 195,597kWh, \$0.000367kWh over 195,597 kWh	\$23.72
Fairfax	\$1.15 + \$0.00707/kWh; \$1,000 max	\$71.85
Hampton	\$2.29 + \$0.013953 per each of first 2,703 kWh \$0.003321 thereafter; \$80.00 max	\$64.24
Henrico	\$1.15 plus the rate of \$0.00713/ kWh \$10.00max	\$10.00
Loudoun	\$0.92 per month plus \$0.005393 per kWh; \$72 max	\$54.85
Newport News	\$2.29 + \$0.013859/kWh to 2,721 kWh + \$0.003265/ kWh thereafter;\$80.00 max	\$63.77
Norfolk	\$2.87 + \$0.017933/kWh for the first 537 kWh; \$0.006330/kWh thereafter	\$72.40
Prince William	\$2.29 + \$0.013487 per kWh not to exceed \$100/month	\$100.00
Richmond	\$2.75 plus \$0.016462 to 8,945kWhs + \$0.002160 kWh thereafter	\$152.28
Spotsylvania	\$1.15 + (\$0.007731 x kWh) for the first 3,732 kWh, and \$0.000410/kWh thereafter	\$32.57
Stafford	\$0.006434/kWh; \$2.00 max	\$64.34
Virginia Beach	\$1.72 + \$0.010057/kWh to 9,946kWh; \$0.002831/kWh thereafter; \$162.50 max	\$96.16

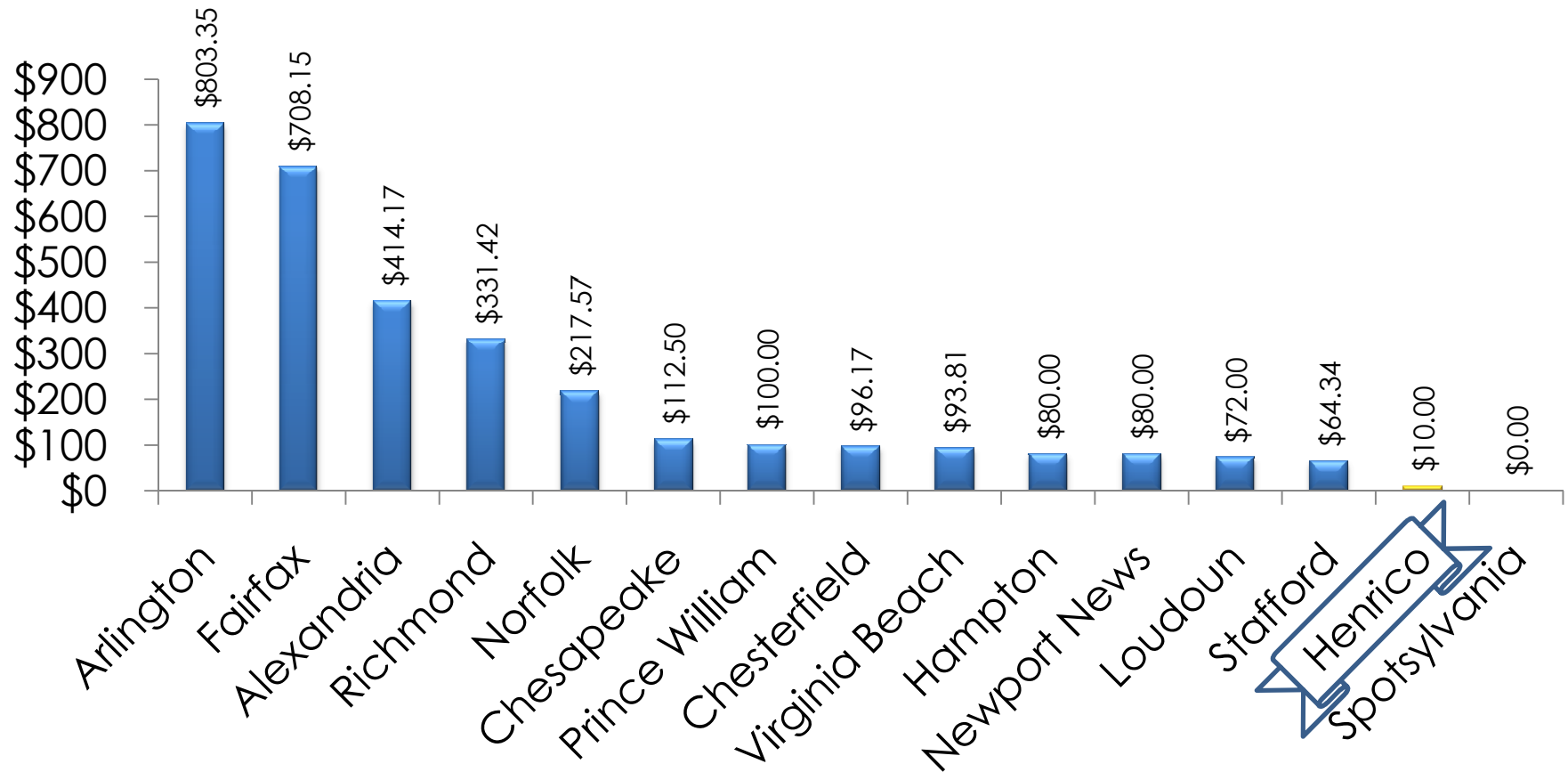
COMMERCIAL ELECTRICITY UTILITY CONSUMER UTILITY TAX

Tax on 10,000 kWh Bill



INDUSTRIAL ELECTRICITY UTILITY CONSUMER UTILITY TAX

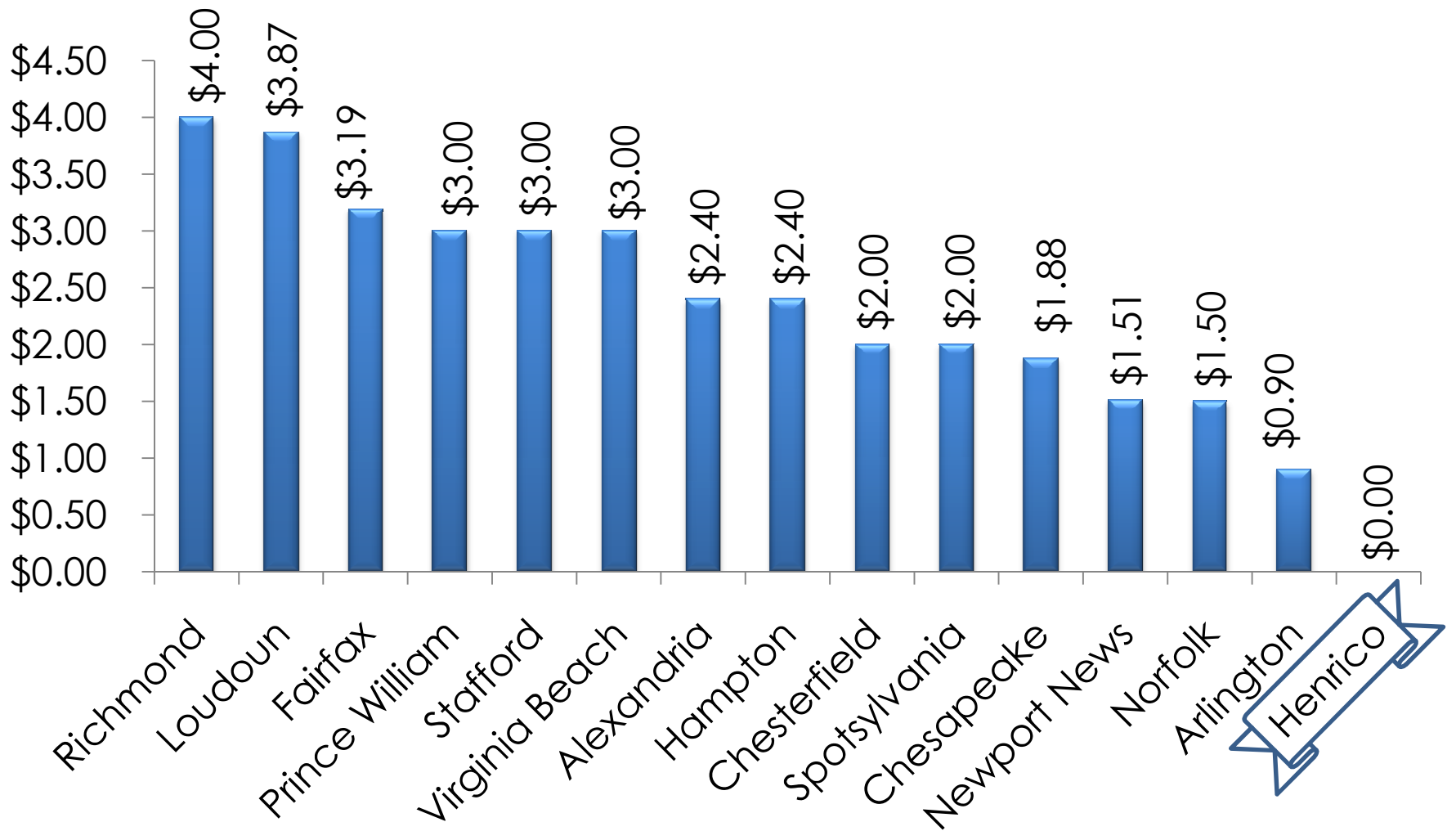
Tax on 100,000 kWh Bill



RESIDENTIAL GAS CONSUMER UTILITY TAX

Locality	Rate	Tax on 50 ccf Bill
Alexandria	\$1.28 + \$0.124444/ccf; \$2.40 max	\$2.40
Arlington	\$0.03/ccf; \$3.00 max; first 20ccf exempt	\$0.90
Chesapeake	\$1.88/meter	\$1.88
Chesterfield	\$2.00/meter	\$2.00
Fairfax	\$0.56 + 0.05259; \$4.00 max	\$3.19
Hampton	\$1.98 + \$0.191/ccf; maximum = \$2.40	\$2.40
Henrico	n/a	\$0.00
Loudoun	\$0.63 + \$0.06485/ccf	\$3.87
Newport News	\$1.51/meter	\$1.51
Norfolk	\$1.50/meter; pro-rated per day if less than 26 days	\$1.50
Prince William	\$1.60 + \$0.06/ccf; \$3.00 max	\$3.00
Richmond	\$1.78 + \$0.10091/ccf; \$4.00 max	\$4.00
Spotsylvania	\$2.00/meter	\$2.00
Stafford	\$0.06/ccf; \$3.00 max	\$3.00
Virginia Beach	\$1.98 + \$0.162451/ccf; \$3.00 max	\$3.00

RESIDENTIAL GAS CONSUMER UTILITY TAX

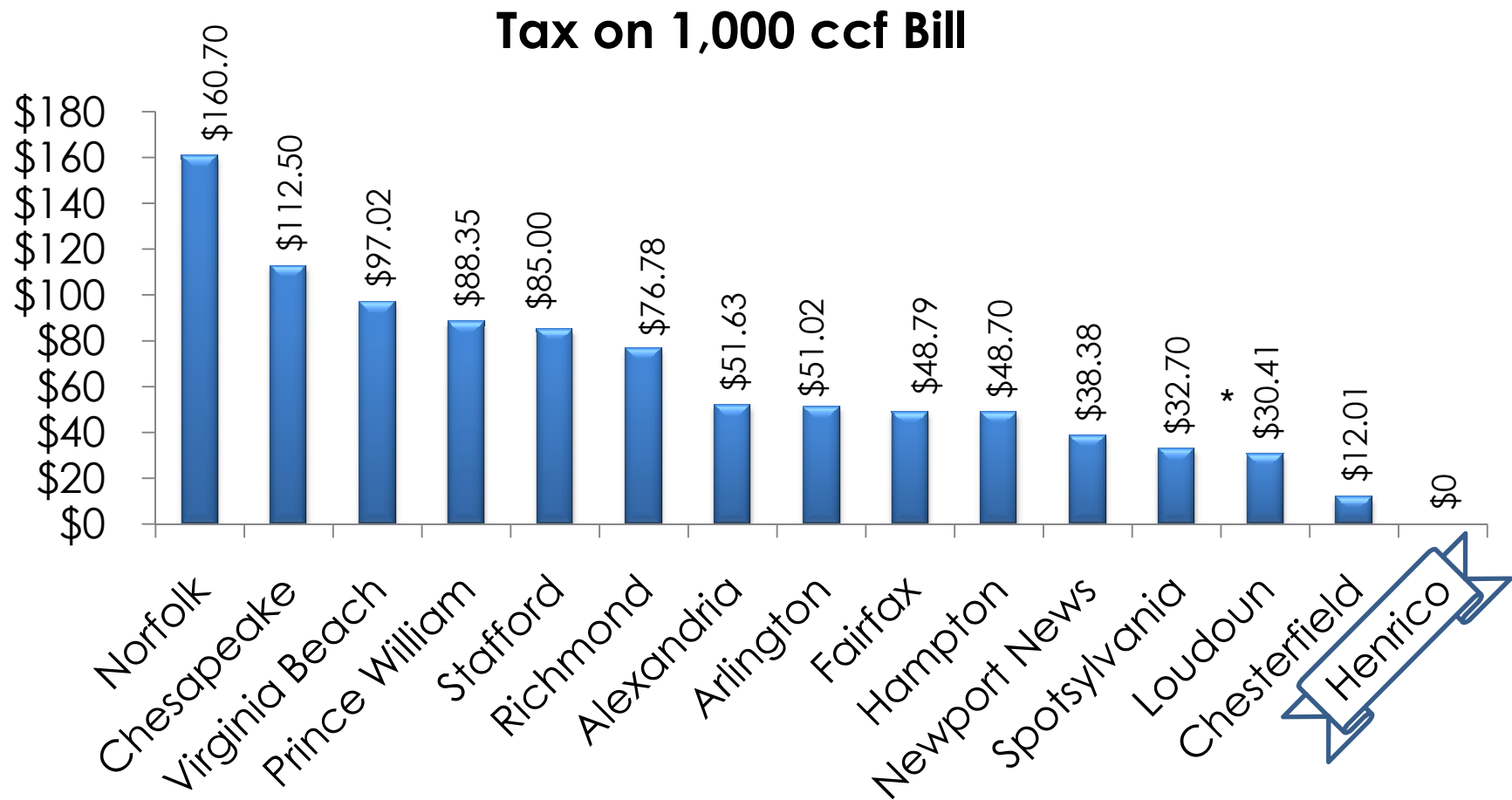


COMMERCIAL/INDUSTRIAL GAS CONSUMER UTILITY TAX

Locality	Tax Rate	Tax on 1,000 ccf Bill
Alexandria	\$1.42 + \$0.050213/ccf; \$4.50 + \$0.00367/ccf for interruptible non-residential	\$51.63
Arlington	\$0.845 + \$0.05017/ccf; \$4.50 + \$0.000913/ccf interruptible non-residential	\$51.02
Chesapeake	\$4.00/meter + \$0.155/ccf; maximum = \$112.50	\$112.50
Chesterfield	\$2.00 + \$0.01001 for the first 50,000 ccf	\$12.01
Fairfax	\$0.845+ \$0.04794 thereafter; maximum = \$300	\$48.79
Hampton	\$2.78 + \$0.135199/ccf on first 130 ccfs, \$0.032578/ccf after; maximum = \$65	\$48.70
Henrico	n/a	\$0.00
Loudoun	\$0.0676 + \$0.03034/ccf	\$30.41
Newport News	\$1.29 + \$0.067602/ccf to 128.91 ccfs, \$0.032576/ccf after; maximum = \$55	\$38.38
Norfolk	\$3.225 + \$0.167821/ccf to 70 ccf, \$0.161552/ccf between 71 and 430 ccf, and \$0.15363/ccf after; maximum = \$500	\$160.70
Prince William	\$3.35 + \$0.085/ccf; maximum = \$100	\$88.35
Richmond	Small Volume: \$2.88 + \$0.0739027/ccf; Large Volume: \$24.00 + \$0.07163081/ccf.	\$76.78*
Spotsylvania	\$2.32 + \$0.0874/ccf to 330 ccf, \$0.0023/ccf after	\$32.70
Stafford	\$0.085/ccf; maximum = \$100	\$85.00
Virginia Beach	\$1.94 + \$0.097668/ccf to 961 ccf, \$0.031362 after; maximum = \$162.50	\$97.02

*Reflects tax paid based on small volume rate.

COMMERCIAL/INDUSTRIAL GAS CONSUMER UTILITY TAX



* Reflects tax paid based on small volume rate.

RESIDENTIAL WATER CONSUMER UTILITY TAX

Locality	Residential Water Utility Tax	Tax on \$50 Bill
Alexandria	15% monthly	\$7.50
Arlington	n/a	-
Chesapeake	none	-
Chesterfield	n/a	-
Fairfax	n/a	-
Hampton	n/a	-
Henrico	n/a	-
Loudoun	n/a	-
Newport News	n/a	-
Norfolk	25% on first \$22.50	\$5.63
Prince William	n/a	-
Richmond	n/a	-
Spotsylvania	n/a	-
Stafford	n/a	-
Virginia Beach	20% up to \$15	\$4.50

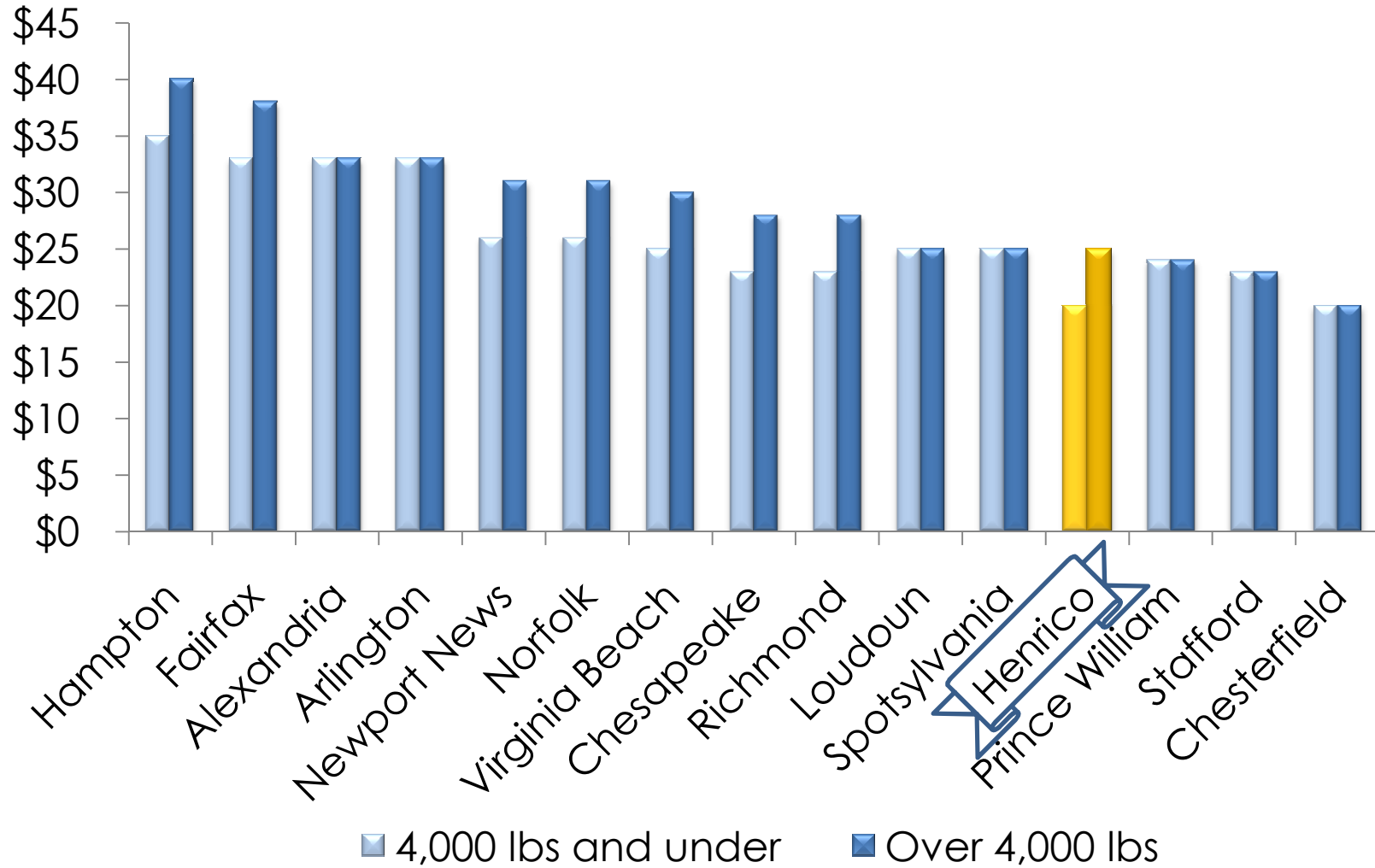
COMMERCIAL WATER CONSUMER UTILITY TAX

Locality	Commercial Water Utility Tax
Alexandria	15% of first \$150 of monthly utility bill
Arlington	-
Chesapeake	-
Chesterfield	-
Fairfax	-
Hampton	-
Henrico	-
Loudoun	-
Newport News	-
Norfolk	25% on first \$75, 15% thereafter
Prince William	-
Richmond	-
Spotsylvania	-
Stafford	-
Virginia Beach	15% of first \$625; 5% of \$626 - \$2,000

VEHICLE LICENSE FEE

Locality	4,000 lbs. and under	Over 4,000 lbs.
Alexandria	\$33	\$33
Arlington	\$33	\$33
Chesapeake	\$23	\$28
Chesterfield	\$20	\$20
Fairfax	\$33	\$38
Hampton	\$35	\$40
Henrico	\$20	\$25
Loudoun	\$25	\$25
Newport News	\$26	\$31
Norfolk	\$26	\$31
Prince William	\$24	\$24
Richmond	\$23	\$28
Spotsylvania	\$25	\$25
Stafford	\$23	\$23
Virginia Beach	\$25	\$30

VEHICLE LICENSE FEE



AMBULANCE FEE

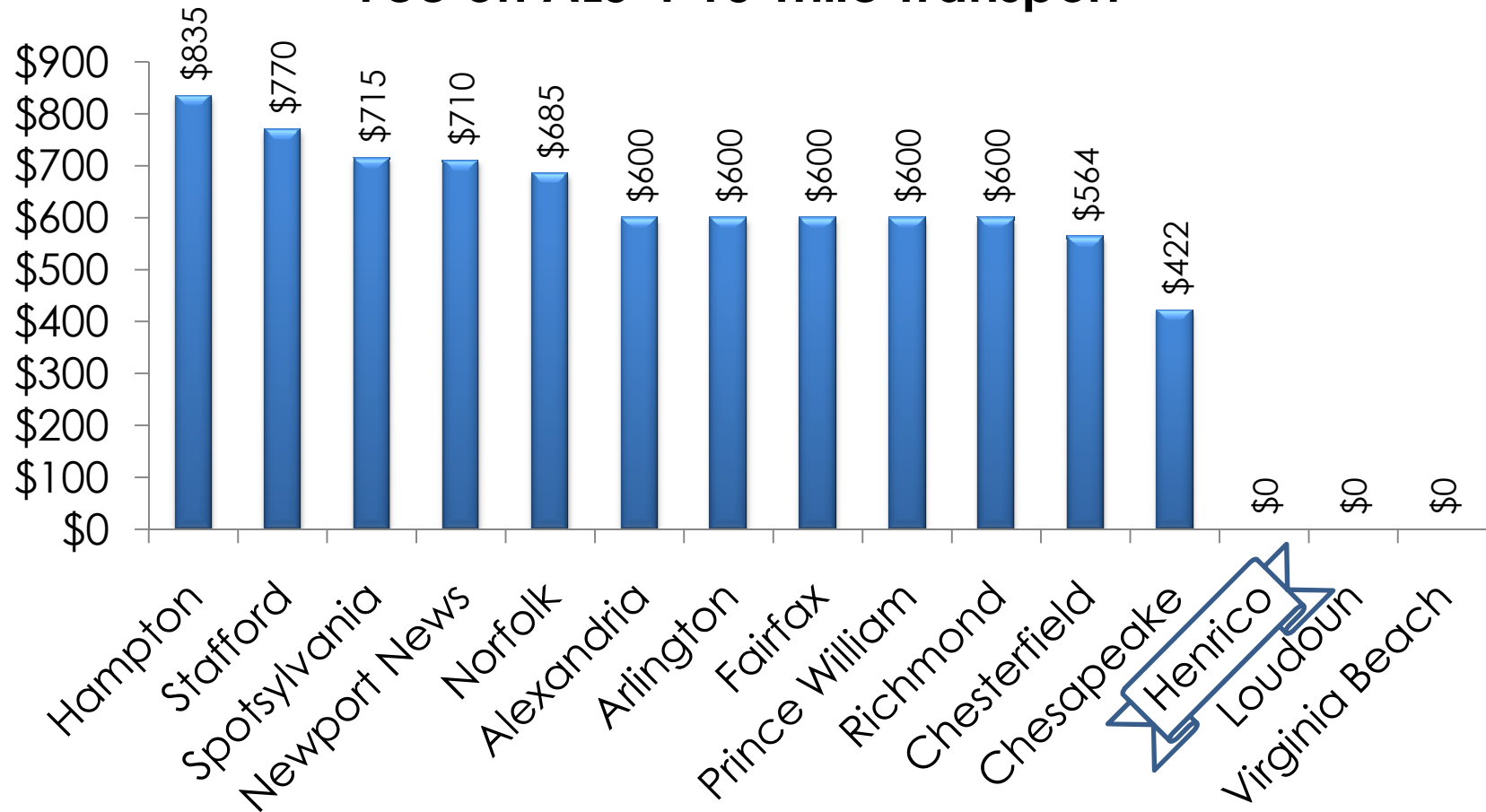
Locality	BLS	ALS-1	ALS-2	Per Transport Mile	Fee on ALS-1 10 mile transport
Alexandria	\$400	\$500	\$675	\$10	\$600
Arlington	\$400	\$500	\$675	\$10	\$600
Chesapeake	\$275	\$395	\$395	\$2.74	\$422.40
Chesterfield	\$394	\$468	\$677	\$9.60	\$564
Fairfax	\$400	\$500	\$675	\$10	\$600
Hampton ¹	\$500	\$600	\$750	\$11	\$835
Henrico	n/a	n/a	n/a	-	n/a
Loudoun	n/a	n/a	n/a	-	n/a
Newport News	\$500	\$600	\$750	\$11	\$710
Norfolk ²	\$475	\$575	\$800	\$11	\$685
Prince William	\$400	\$500	\$700	\$10	\$600
Richmond	\$500	\$500	\$650	\$10	\$600
Spotsylvania	\$500	\$600	\$800	\$11.50	\$715
Stafford	\$500	\$650	\$800	\$12	\$770
Virginia Beach	n/a	n/a	n/a	-	n/a

1 – Hampton imposes a \$125 Patient Assessment Fee.

2 – Rates listed only reflect emergency transport, as a different rate structure exists for non-emergency transports (BLS = \$181, ALS-1 = \$217). Norfolk also imposes a Non-transport Fee of \$75.

AMBULANCE FEE

Fee on ALS-1 10-mile Transport



STORM WATER UTILITY FEE*

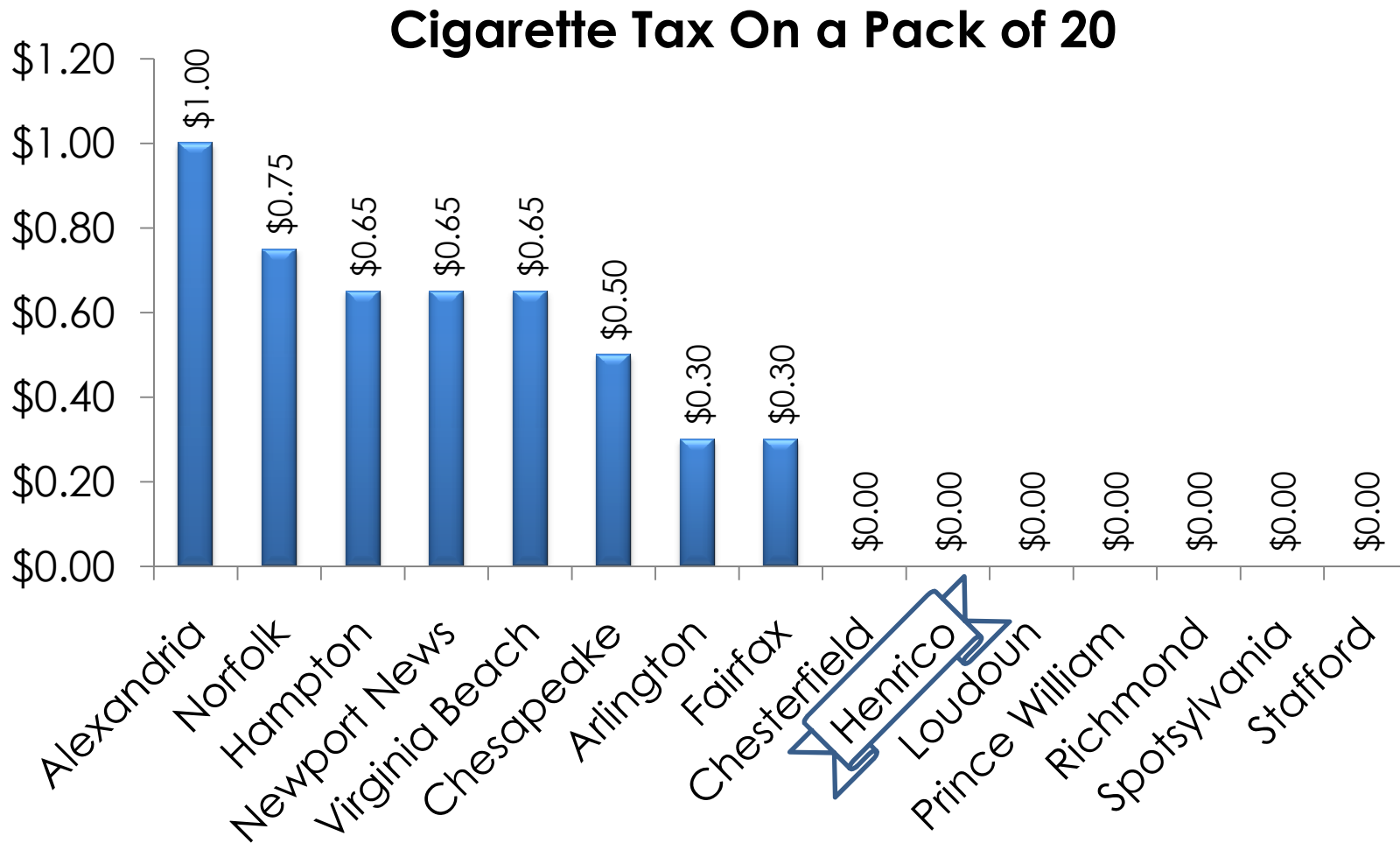
Locality	Residential	Commercial
Alexandria	.005 per \$100 of assessed real property value	.005 per \$100 of assessed real property value
Arlington	\$0.013/ \$100 of assessed real property value	\$0.013/ \$100 of assessed real property value
Chesapeake	\$7.35 per month	Total ERU(2,2112 SF) x \$7.35 per month
Chesterfield	n/a	n/a
Fairfax	0.02 per \$100 of assessed real property value	0.02 per \$100 of assessed real property value
Hampton	\$6.41 per month (\$76.92 per year)	Total ERU (2,429 SF) per year
Henrico	n/a	n/a
Loudoun	n/a	n/a
Newport News	\$7.45 per month (\$89.40 per year)	Sq ft of impervious area/ 1,777 x \$44.70 semi-annually
Norfolk	\$10.10 per month	\$6.96/month per 2,000 SF of impervious area
Prince William	\$37.10 for single family residential per year; \$27.84 for other residential (townhouses, mobile home, and multifamily) billed twice yearly	\$ 18.02 per 1,000 SF of impervious area
Richmond	Single Family under 1,000 SF = \$25/yr; from 1,001 to 2,399 SF = \$45/yr; 2,400 SF & up = \$70/yr	\$45 per ERU (1,425 SF) per year
Spotsylvania	n/a	n/a
Stafford	n/a	n/a
Virginia Beach	\$0.316 per ERU (2,269 SF)	\$9.612 per ERU(2,269 SF)

*All localities will be required to create a stormwater utility in 2014.

CIGARETTE TAX

Locality	Cigarette Tax (pack of 20)
Alexandria	\$1.00/pack
Arlington	\$0.30/20 pack; 37.5/25 pack
Chesapeake	\$0.50/20 pack; \$0.625/25 pack; \$0.75/30 pack
Chesterfield	n/a
Fairfax	\$0.30/pack
Hampton	\$0.80/pack
Henrico	n/a
Loudoun	n/a
Newport News	\$0.85/20 pack; \$1.0625/25 pack; \$1.1275/30 pack
Norfolk	\$0.75/20 pack; \$0.9375/25 pack
Prince William	n/a
Richmond	n/a
Spotsylvania	n/a
Stafford	n/a
Virginia Beach	\$0.65/20 pack; \$0.81/25 pack

CIGARETTE TAX



ADMISSIONS TAX

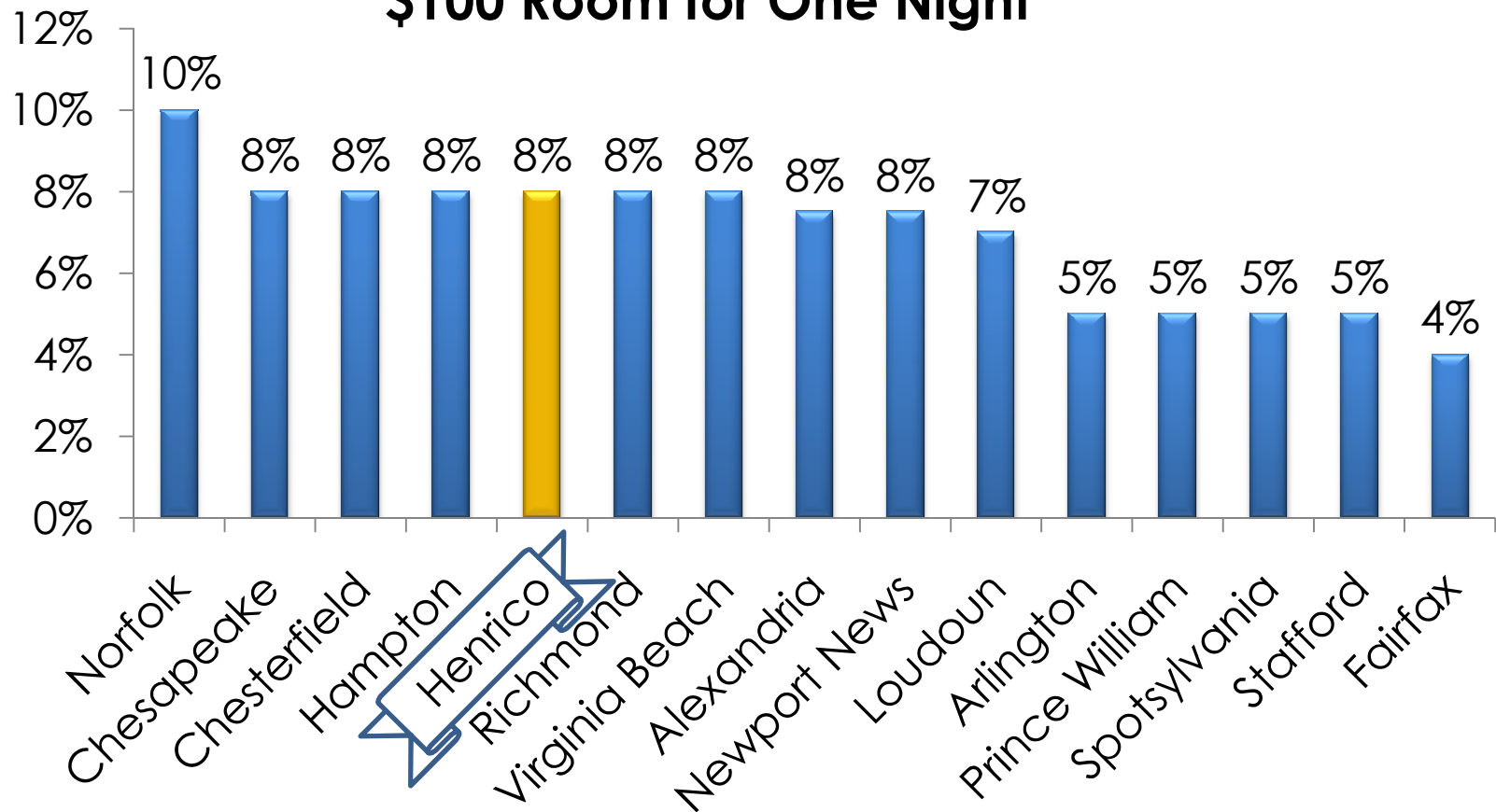
Locality	Admissions Tax
Alexandria	10% not to exceed \$0.50 per person
Arlington	n/a
Chesapeake	10%
Chesterfield	n/a
Fairfax	n/a
Hampton	10%
Henrico	n/a
Loudoun	n/a
Newport News	7.5%
Norfolk	10%
Prince William	n/a
Richmond	7% (of any charge \$0.50 or more)
Spotsylvania	n/a
Stafford	n/a
Virginia Beach	10% (concert events) 5% (participatory sporting events)

HOTEL LODGING TAX

Locality	Hotel Lodging Tax
Alexandria	6.5% plus \$1.00 per room per night
Arlington	5%
Chesapeake	8% plus \$1.00/night
Chesterfield	8%
Fairfax	4%
Hampton	8%
Henrico	8%
Loudoun	7%
Newport News	7.5%
Norfolk	8% + \$2/night
Prince William	5%
Richmond	8%
Spotsylvania	5%
Stafford	5%
Virginia Beach	8%, 10.5% in Sandbridge Special District

HOTEL LODGING TAX

**Hotel Lodging Tax on a
\$100 Room for One Night**



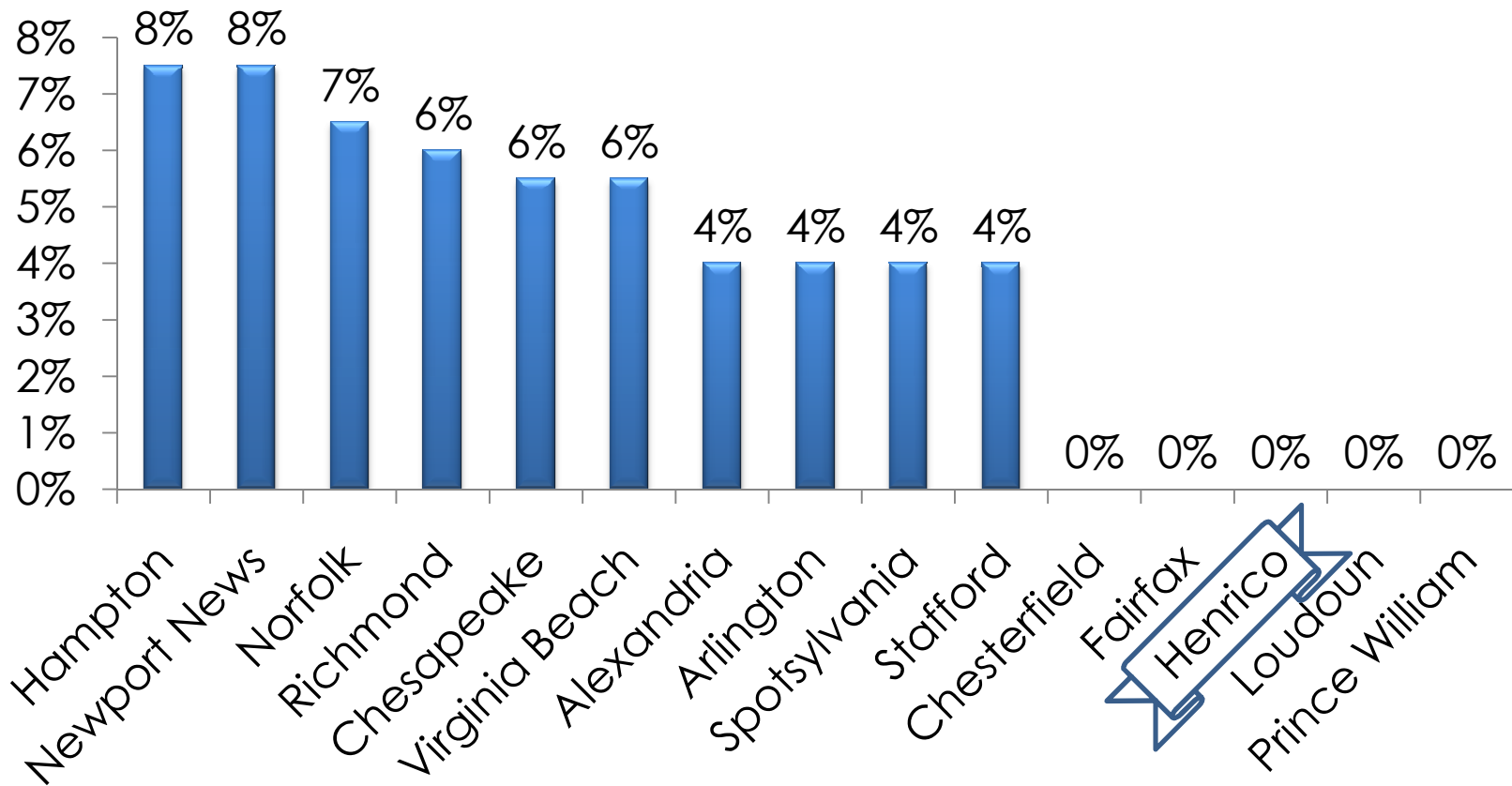
PREPARED MEALS TAX

Locality	Prepared Meals Tax
Alexandria	4%
Arlington	4%
Chesapeake	5.5%
Chesterfield ²	n/a
Fairfax ¹	n/a
Hampton	7.5%
Henrico²	n/a
Loudoun ¹	n/a
Newport News	7.5%
Norfolk	6.5%
Prince William ¹	n/a
Richmond	6%
Spotsylvania	4%
Stafford	4%
Virginia Beach	5.5%

1 – No countywide tax, but cities and towns within the county's borders do impose a meals tax.

2 – Proposed referendum to impose meals tax on the ballot for November 5, 2013.

PREPARED MEALS TAX



REFUSE COLLECTION FEES

Locality	Fee
Alexandria	Annual fee of \$328 paid in 2 installments
Arlington	Annual fee of \$293.92 /year
Chesapeake	n/a
Chesterfield	\$2 per bag or 32 gallon can
Fairfax	\$28.75/month
Hampton	4.25/week (recyclers); \$10/week (non-recyclers)
Henrico	\$15.00/month, billed bimonthly
Loudoun	n/a
Newport News	60 gallons= \$239.20/per year; 90 gallons= \$299/per year
Norfolk	\$27.28/month
Prince William	\$70 for annual single family; \$63 for townhomes; \$56 for manufactured homes; \$47 for condos; \$70 for businesses
Richmond	\$17.50/can/month
Spotsylvania	n/a
Stafford	n/a
Virginia Beach	\$10/month

FIFTEEN CITY/COUNTY COMPARISONS

JULY, 2013
(data for FY2013-14)



Henrico
County, Virginia

