

COUNTY OF LANCASTER, VIRGINIA

CODE OF ORDINANCES
(ADOPTED)

Section 62.1. - Tax Rates

Beginning January 1, 2019 until December 31, 2019 the following tax rates shall apply in Lancaster County, Virginia:

Real Estate - \$0.63 per \$100 of assessed value
General Personal Property - \$2.04 per \$100 of assessed value
Personal Property Motor Vehicles - \$2.04 per \$100 of assessed value
All Boats or Watercraft - \$0.000000000000001 per \$100 of assessed value
Machinery and Tools - \$1.52 per \$100 of assessed value
Merchant's Capital - \$1.00 per \$100 of assessed value discounted by 50%
All Other Personal Property Except as Specifically Exempted - \$1.52 per \$100 of assessed value


PUBLIC SERVICE CORPORATIONS

Real Estate - \$0.63 per \$100 of assessed value
General Personal Property - \$2.04 per \$100 of assessed value
Personal Property Motor Vehicles - \$2.04 per \$100 of assessed value
All Boats or Watercraft - \$0.000000000000001 per \$100 of assessed value
Machinery and Tools - \$1.52 per \$100 of assessed value
Merchant's Capital - \$1.00 per \$100 of assessed value discounted by 50%
All Other Personal Property Except as Specifically Exempted - \$1.52 per \$100 of assessed value

FARM EQUIPMENT, FARM ANIMALS AND OTHER FARM ITEMS

Farm equipment, farm animals and other classes of farm items set forth in subsection A of Section 58.1-3505 of the *Code of Virginia, 1950, as amended*, shall be exempt in whole from taxation.

Adopted: June 27, 2019

Attest: 

Don G. Gill
County Administrator