

**COUNTY OF LANCASTER, VIRGINIA**  
**ORDINANCE PERTAINING TO**  
**TAX LEVIES FOR CALENDAR YEAR 2015**

Be it ordained by the Lancaster County Board of Supervisors that:


Beginning on January 1, 2015 until December 31, 2015 the following tax rates shall apply in Lancaster County, Virginia:

Real Estate - \$0.54 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  
Boats or Watercraft Weighing 5 Tons or More - \$0.0000000000000001 per \$100 of assessed value  
Boats or Watercraft Weighing Less than 5 Tons - \$1.52 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 - \$1.52 per \$100 of assessed value

**PUBLIC SERVICE CORPORATIONS**

Real Estate - \$0.54 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  
Boats or Watercraft Weighing 5 Tons or More - \$0.0000000000000001 per \$100 of assessed value  
Boats or Watercraft Weighing Less than 5 Tons - \$1.52 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 - \$1.52 per \$100 of assessed value

Adopted: June 25, 2015

Attest:   
Frank A. Pleva  
County Administrator and  
Clerk to the Board of Supervisors