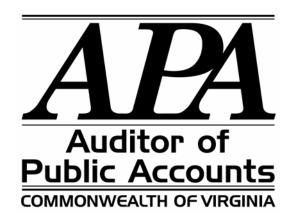
PERSONAL PROPERTY TAX RELIEF PROGRAM

FEBRUARY 2006





Commonwealth of Mirginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts P.O. Box 1295 Richmond, Virginia 23218

February 23, 2006

The Honorable Timothy M. Kaine Governor of Virginia State Capital Richmond, Virginia The Honorable Lacey E. Putney Chairman, Joint Legislative Audit and Review Commission General Assembly Building Richmond, Virginia

PERSONAL PROPERTY TAX RELIEF PROGRAM

Item 503 of Chapter 951 of the 2005 Acts of Assembly requires the Auditor of Public Accounts to certify in writing by March 1, 2006, the actual payments to counties, cities, and towns for personal property tax relief for tax year 2004. The certified payments will determine each locality's pro rata share of the \$950 million available for reimbursement pursuant to Chapter 1 of the Acts of Assembly of 2004, Special Session I, beginning in tax year 2006.

The Department of Motor Vehicles (Motor Vehicles) is responsible for reconciling personal property tax relief payments. Motor Vehicles provided us with reconciled reimbursement payments for tax year 2004 made during calendar years 2004 and 2005. Since towns have the option to accept the Department of Taxation estimate instead of submitting for reimbursement, Motor Vehicles also provided the tax year 2004 estimates for the accepting towns.

We hereby certify the allocation of the \$950 million as shown in Exhibit 1 based on the information provided by Motor Vehicles. The amounts allocated represent the actual tax year 2004 personal property tax relief payments made to each county, city, or town compared to the total of all payments to such counties, cities, and towns based on all tax year 2004 reimbursement requests received on or before December 31, 2005. Exhibit 1 shows actual tax year 2004 reimbursement payments to localities, provided to us by Motor Vehicles, and each locality's pro rata share of the \$950 million for tax year 2006 and thereafter.

Should you have any questions concerning this information, please contact me.

AUDITOR OF PUBLIC ACCOUNTS

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		Tax Year 2004		Pr	o Rata Share of
		Reimbursement	Allocation		950 million for
	Locality	Amount	Percentage	Г	ax Year 2006
*	Abingdon, Town of	\$ 126,245.00	0.0146%	\$	138,465.63
*	Accomac, Town of	948.00	0.0001%		1,039.77
	Accomack County	2,785,563.64	0.3216%		3,055,208.76
	Albemarle County	13,640,278.34	1.5748%		14,960,669.82
*	Alberta, Town of	15,495.00	0.0018%		16,994.93
	Alexandria City	21,497,548.09	2.4820%		23,578,530.50
	Alleghany County	1,468,641.99	0.1696%		1,610,807.88
	Altavista, Town of	100,360.44	0.0116%		110,075.42
	Amelia County	929,259.77	0.1073%		1,019,212.97
	Amherst County	2,004,938.46	0.2315%		2,199,018.35
	Amherst, Town of	15,915.30	0.0018%		17,455.92
*	Appalachia, Town of	22,207.00	0.0026%		24,356.66
	Appomattox County	933,293.14	0.1078%		1,023,636.77
*	Appomattox, Town of	21,067.00	0.0024%		23,106.30
	Arlington County	28,493,910.29	3.2897%		31,252,146.99
*	Ashland, Town of	101,909.00	0.0118%		111,773.88
	Augusta County	3,916,839.35	0.4522%		4,295,993.00
	Bath County	36,721.00	0.0042%		40,275.63
	Bedford City	255,877.80	0.0295%		280,647.01
	Bedford County	5,548,911.49	0.6406%		6,086,051.22
*	Berryville, Town of	191,390.00	0.0221%		209,916.73
	Big Stone Gap, Town of	58,417.43	0.0067%		64,072.29
	Blackstone, Town of	39,192.14	0.0045%		42,985.98
	Bland County	323,268.47	0.0373%		354,561.15
*	Bloxom, Town of	1,176.00	0.0001%		1,289.84
	Bluefield, Town of	98,875.82	0.0114%		108,447.09
*	Boones Mill, Town of	1,276.00	0.0001%		1,399.52
	Botetourt County	3,116,460.75	0.3598%		3,418,137.01
*	Bowling Green, Town of	19,974.00	0.0023%		21,907.50
*	Boyce, Town of	6,842.00	0.0008%		7,504.31
	Boydton, Town of	9,211.43	0.0011%		10,103.10
*	Boykins, Town of	22,669.00	0.0026%		24,863.38
*	Branchville, Town of	1,761.00	0.0002%		1,931.47
	Bridgewater, Town of	93,028.86	0.0107%		102,034.14
	Bristol City	660,092.49	0.0762%		723,990.05
*	Broadway, Town of	30,290.00	0.0035%		33,222.10
*	Brodnax, Town of	7,009.00	0.0008%		7,687.48
*	Brookneal, Town of	24,538.00	0.0028%		26,913.30
	Brunswick County	1,236,082.00	0.1427%		1,355,735.87
	Buchanan County	1,457,063.35	0.1682%		1,598,108.42
*	Buchanan, Town of	10,584.00	0.0012%		11,608.54

	Tax Year 2004		Pro Rata Share of
	Reimbursement	Allocation	\$950 million for
Locality	Amount	Percentage	Tax Year 2006
Buckingham County	1,036,573.06	0.1197%	1,136,914.28
Buena Vista City	604,411.20	0.0698%	662,918.76
* Burkeville, Town of	8,903.00	0.0010%	9,764.82
Campbell County	3,150,993.87	0.3638%	3,456,012.97
Cape Charles, Town of	32,297.20	0.0037%	35,423.60
* Capron, Town of	5,567.00	0.0006%	6,105.89
Caroline County	2,162,558.83	0.2497%	2,371,896.51
Carroll County	958,744.36	0.1107%	1,051,551.69
* Cedar Bluff, Town of	8,409.00	0.0010%	9,223.00
Charles City County	629,980.23	0.0727%	690,962.90
* Charlotte Court House, Town of	of 5,476.00	0.0006%	6,006.08
Charlotte County	626,284.98	0.0723%	686,909.94
Charlottesville City	3,189,508.94	0.3682%	3,498,256.34
* Chase City, Town of	60,083.00	0.0069%	65,899.09
* Chatham, Town of	37,587.00	0.0043%	41,225.46
Chesapeake City	26,066,718.62	3.0095%	28,590,000.93
Chesterfield County	37,465,366.27	4.3255%	41,092,048.15
* Chilhowie, Town of	9,035.00	0.0010%	9,909.60
* Chincoteague, Town of	117,839.00	0.0136%	129,245.92
Christiansburg, Town of	208,381.34	0.0241%	228,552.85
* Claremont, Town of	7,613.00	0.0009%	8,349.95
Clarke County	2,264,624.23	0.2615%	2,483,841.94
* Clarksville, Town of	49,559.00	0.0057%	54,356.36
* Cleveland, Town of	1,449.00	0.0002%	1,589.26
Clifton Forge, Town of	288,697.50	0.0333%	316,643.68
* Coeburn, Town of	16,235.00	0.0019%	17,806.56
* Colonial Beach, Town of	219,107.00	0.0253%	240,316.76
Colonial Heights City	1,598,621.28	0.1846%	1,753,369.29
* Courtland, Town of	33,656.00	0.0039%	36,913.93
Covington City	497,336.54	0.0574%	545,479.17
Craig County	310,954.48	0.0359%	341,055.16
* Crewe, Town of	48,746.00	0.0056%	53,464.66
Culpeper County	3,070,573.86	0.3545%	3,367,808.23
* Culpeper, Town of	204,325.00	0.0236%	224,103.85
Cumberland County	794,798.68	0.0918%	871,735.92
* Damascus, Town of	4,279.00	0.0005%	4,693.21
Danville City	3,276,415.54	0.3783%	3,593,575.57
Dickenson County	745,761.53	0.0861%	817,951.93
* Dillwyn, Town of	1,921.00	0.0002%	2,106.95
Dinwiddie County	3,321,197.40	0.3834%	3,642,692.36
* Drakes Branch, Town of	5,206.00	0.0006%	5,709.95

		Tax Year 2004		Pro Rata Share of
		Reimbursement	Allocation	\$950 million for
	Locality	Amount	Percentage	Tax Year 2006
*	Dublin, Town of	23,479.00	0.0027%	25,751.79
*	Eastville, Town of	898.00	0.0001%	984.93
*	Edinburg, Town of	14,287.00	0.0016%	15,669.99
*	Elkton, Town of	25,617.00	0.0030%	28,096.75
	Emporia City	519,984.67	0.0600%	570,319.66
	Essex County	961,132.55	0.1110%	1,054,171.06
*	Exmore, Town of	10,213.00	0.0012%	11,201.63
	Fairfax City	2,825,494.92	0.3262%	3,099,005.42
	Fairfax County	192,663,901.47	22.2436%	211,313,944.16
	Falls Church City	1,842,520.22	0.2127%	2,020,877.87
	Fauquier County	12,453,943.63	1.4378%	13,659,496.82
	Floyd County	844,037.69	0.0974%	925,741.31
	Fluvanna County	2,732,100.42	0.3154%	2,996,570.25
	Franklin City	956,323.61	0.1104%	1,048,896.61
	Franklin County	2,394,799.06	0.2765%	2,626,617.81
	Frederick County	11,617,330.22	1.3413%	12,741,898.46
	Fredericksburg City	1,576,250.40	0.1820%	1,728,832.89
*	Fries, Town of	3,255.00	0.0004%	3,570.09
*	Front Royal, Town of	262,457.00	0.0303%	287,863.08
	Galax City	209,711.81	0.0242%	230,012.11
	Giles County	1,119,492.35	0.1292%	1,227,860.24
*	Glade Spring, Town of	5,742.00	0.0007%	6,297.83
	Glasgow, Town of	19,567.92	0.0023%	21,462.11
*	Glen Lyn, Town of	1,332.00	0.0002%	1,460.94
	Gloucester County	2,533,403.90	0.2925%	2,778,639.73
	Goochland County	2,601,212.04	0.3003%	2,853,011.76
	Gordonsville, Town of	30,742.63	0.0035%	33,718.54
	Grayson County	399,149.34	0.0461%	437,787.36
	Greene County	2,051,339.20	0.2368%	2,249,910.72
	Greensville County	971,387.79	0.1121%	1,065,419.02
*	Gretna, Town of	13,945.00	0.0016%	15,294.89
	Grottoes, Town of	21,755.09	0.0025%	23,861.00
*	Grundy, Town of	6,547.00	0.0008%	7,180.76
	Halifax County	1,370,562.46	0.1582%	1,503,234.17
*	Halifax, Town of	50,173.00	0.0058%	55,029.79
*	Hallwood, Town of	2,706.00	0.0003%	2,967.94
*	Hamilton, Town of	21,422.00	0.0025%	23,495.67
	Hampton City	14,090,003.59	1.6267%	15,453,928.88
	Hanover County	13,678,640.37	1.5792%	15,002,745.33
	Harrisonburg City	1,388,203.40	0.1603%	1,522,582.76
*	Haymarket, Town of	16,983.00	0.0020%	18,626.97

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	Reimbursement	Allocation	\$950 million for
Locality	Amount	Percentage	Tax Year 2006
Henrico County	33,736,097.93	3.8949%	37,001,783.21
Henry County	1,615,450.97	0.1865%	1,771,828.11
Highland County	152,308.53	0.0176%	167,052.14
* Hillsville, Town of	52,597.00	0.0061%	57,688.44
Hopewell City	1,475,226.37	0.1703%	1,618,029.64
* Hurt, Town of	31,615.00	0.0037%	34,675.36
* Independence, Town of	20,180.00	0.0023%	22,133.44
* Iron Gate, Town of	6,263.00	0.0007%	6,869.26
Isle of Wight County	4,664,374.73	0.5385%	5,115,890.49
* Ivor, Town of	5,347.00	0.0006%	5,864.59
James City County	8,907,848.88	1.0284%	9,770,136.84
* Jarratt, Town of	14,595.00	0.0017%	16,007.81
* Jonesville, Town of	5,398.00	0.0006%	5,920.53
* Keller, Town of	1,132.00	0.0001%	1,241.58
* Kenbridge, Town of	41,359.00	0.0048%	45,362.59
* Keysville, Town of	11,555.00	0.0013%	12,673.53
* Kilmarnock, Town of	7,602.00	0.0009%	8,337.88
King and Queen County	763,988.53	0.0882%	837,943.32
King George County	1,958,302.80	0.2261%	2,147,868.31
King William County	1,097,857.15	0.1268%	1,204,130.73
* Lacrosse, Town of	4,917.00	0.0006%	5,392.97
Lancaster County	794,143.56	0.0917%	871,017.39
* Lawrenceville, Town of	36,069.00	0.0042%	39,560.51
* Lebanon, Town of	31,325.00	0.0036%	34,357.29
Lee County	728,159.08	0.0841%	798,645.55
Leesburg, Town of	1,339,296.06	0.1546%	1,468,941.15
Lexington City	530,104.85	0.0612%	581,419.49
Louisa County	1,477,230.01	0.1706%	1,620,227.23
* Louisa, Town of	19,492.00	0.0023%	21,378.84
Loudoun County	43,828,100.82	5.0601%	48,070,701.25
Lunenburg County	955,717.80	0.1103%	1,048,232.16
* Luray, Town of	67,992.00	0.0078%	74,573.69
Lynchburg City	5,054,320.84	0.5835%	5,543,583.74
Madison County	938,231.31	0.1083%	1,029,052.96
Manassas City	3,452,435.30	0.3986%	3,786,634.21
Manassas Park City	1,247,621.64	0.1440%	1,368,392.56
* Marion, Town of	41,744.00	0.0048%	45,784.86
Martinsville City	571,141.03	0.0659%	626,428.01
Mathews County	911,818.35	0.1053%	1,000,083.20
* McKenney, Town of	5,015.00	0.0006%	5,500.46
Mecklenburg County	1,325,679.45	0.1531%	1,454,006.44

		Tax Year 2004		Pro Rata Share of
		Reimbursement	Allocation	\$950 million for
	Locality	Amount	Percentage	Tax Year 2006
	Middlesex County	647,004.88	0.0747%	709,635.55
*	Middletown, Town of	38,309.00	0.0044%	42,017.35
*	Mineral, Town of	4,026.00	0.0005%	4,415.72
*	Monterey, Town of	2,105.00	0.0002%	2,308.77
	Montgomery County	4,334,678.06	0.5005%	4,754,278.88
*	Mount Crawford, Town of	1,250.00	0.0001%	1,371.00
*	Mount Jackson, Town of	30,608.00	0.0035%	33,570.88
*	Narrows, Town of	58,373.00	0.0067%	64,023.56
	Nelson County	1,557,283.60	0.1798%	1,708,030.08
	New Kent County	2,022,138.45	0.2335%	2,217,883.31
*	New Market, Town of	41,172.00	0.0048%	45,157.49
	Newport News City	16,933,179.05	1.9550%	18,572,326.34
	Norfolk City	15,382,058.33	1.7759%	16,871,055.71
	Northampton County	1,296,467.80	0.1497%	1,421,967.07
	Northumberland County	867,517.65	0.1002%	951,494.16
	Norton City	188,203.80	0.0217%	206,422.10
	Nottoway County	957,138.20	0.1105%	1,049,790.06
*	Onancock, Town of	62,240.00	0.0072%	68,264.89
*	Onley, Town of	1,880.00	0.0002%	2,061.99
	Orange County	2,519,211.11	0.2908%	2,763,073.06
*	Orange, Town of	81,706.00	0.0094%	89,615.22
	Page County	1,495,978.69	0.1727%	1,640,790.80
*	Painter, Town of	2,398.00	0.0003%	2,630.13
*	Pamplin, Town of	2,359.00	0.0003%	2,587.35
*	Parksley, Town of	13,751.00	0.0016%	15,082.11
	Patrick County	627,879.27	0.0725%	688,658.56
*	Pearisburg, Town of	84,060.00	0.0097%	92,197.09
*	Pembroke, Town of	21,149.00	0.0024%	23,196.24
*	Pennington Gap, Town of	8,094.00	0.0009%	8,877.51
	Petersburg City	2,485,446.79	0.2870%	2,726,040.32
*	Phenix, Town of	1,944.00	0.0002%	2,132.18
	Pittsylvania County	3,773,954.38	0.4357%	4,139,276.63
*	Pocahontas, Town of	7,005.00	0.0008%	7,683.09
	Poquoson City	1,753,673.92	0.2025%	1,923,431.17
	Portsmouth City	8,992,481.79	1.0382%	9,862,962.29
*	Pound, Town of	9,289.00	0.0011%	10,188.18
	Powhatan County	2,755,715.70	0.3182%	3,022,471.51
	Prince Edward County	1,190,143.35	0.1374%	1,305,350.32
	Prince George County	3,302,936.79	0.3813%	3,622,664.11
	Prince William County	49,496,244.85	5.7145%	54,287,526.83
	Pulaski, Town of	127,946.59	0.0148%	140,331.94

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		Reimbursement	Allocation	\$950 million for
	Locality	Amount	Percentage	Tax Year 2006
	Pulaski County	1,453,800.13	0.1678%	1,594,529.32
	Purcellville, Town of	183,947.09	0.0212%	201,753.34
	Radford City	570,438.31	0.0659%	625,657.26
	Rappahannock County	861,749.57	0.0995%	945,167.72
*	Remington, Town of	14,286.00	0.0016%	15,668.90
*	Rich Creek, Town of	11,388.00	0.0013%	12,490.37
	Richmond City	15,234,076.25	1.7588%	16,708,748.83
	Richmond County	732,999.59	0.0846%	803,954.62
*	Ridgeway, Town of	1,631.00	0.0002%	1,788.88
	Roanoke City	7,363,224.84	0.8501%	8,075,991.77
	Roanoke County	11,150,479.94	1.2874%	12,229,856.64
	Rockbridge County	2,233,426.58	0.2579%	2,449,624.33
	Rockingham County	5,343,280.78	0.6169%	5,860,515.27
*	Rocky Mount, Town of	49,107.00	0.0057%	53,860.60
	Round Hill, Town of	16,970.56	0.0020%	18,613.33
	Rural Retreat, Town of	15,562.44	0.0018%	17,068.90
	Russell County	1,310,176.45	0.1513%	1,437,002.73
*	Saint Paul, Town of	8,100.00	0.0009%	8,884.09
	Salem City	2,360,234.12	0.2725%	2,588,706.95
*	Saltville, Town of	29,389.00	0.0034%	32,233.88
*	Saxis, Town of	2,168.00	0.0003%	2,377.86
	Scott County	669,242.47	0.0773%	734,025.76
*	Scottsburg, Town of	456.00	0.0001%	500.14
	Shenandoah County	3,325,880.42	0.3840%	3,647,828.70
*	Shenandoah, Town of	16,198.00	0.0019%	17,765.98
	Smithfield, Town of	219,542.93	0.0253%	240,794.89
	Smyth County	1,645,071.62	0.1899%	1,804,316.06
	South Boston, Town of	269,357.68	0.0311%	295,431.75
*	South Hill, Town of	103,089.00	0.0119%	113,068.11
	Southampton County	2,139,185.66	0.2470%	2,346,260.80
	Spotsylvania County	13,228,856.46	1.5273%	14,509,421.92
	Stafford County	11,435,312.62	1.3202%	12,542,261.39
*	Stanley, Town of	15,421.00	0.0018%	16,913.77
	Staunton City	1,506,381.06	0.1739%	1,652,200.13
	Stephens City, Town of	28,158.58	0.0033%	30,884.36
*	Stony Creek, Town of	4,169.00	0.0005%	4,572.56
*	Strasburg, Town of	126,639.00	0.0146%	138,897.77
*	Stuart, Town of	6,693.00	0.0008%	7,340.89
	Suffolk City	9,272,174.61	1.0705%	10,169,729.63
	Surry County	618,076.73	0.0714%	677,907.13
*	Surry, Town of	2,006.00	0.0002%	2,200.18

		Tax Year 2004 Reimbursement	Allocation	Pro Rata Share of \$950 million for
	Locality	Amount	Percentage	Tax Year 2006
	Sussex County	996,673.40	0.1151%	1,093,152.30
	Tappahannock, Town of	49,390.76	0.0057%	54,171.83
	Tazewell County	2,514,824.79	0.2903%	2,758,262.14
*	Tazewell, Town of	49,982.00	0.0058%	54,820.30
*	The Plains, Town of	2,768.00	0.0003%	3,035.94
*	Timberville, Town of	12,840.00	0.0015%	14,082.92
*	Toms Brook, Town of	3,218.00	0.0004%	3,529.51
*	Urbanna, Town of	5,466.00	0.0006%	5,995.11
*	Victoria, Town of	41,897.00	0.0048%	45,952.67
	Vinton, Town of	185,171.00	0.0214%	203,095.72
*	Virgilina, Town of	1,205.00	0.0001%	1,321.65
	Virginia Beach City	48,698,781.18	5.6224%	53,412,867.94
*	Wakefield, Town of	17,881.00	0.0021%	19,611.90
	Warren County	4,140,422.89	0.4780%	4,541,219.63
	Warrenton, Town of	655,079.51	0.0756%	718,491.81
	Warsaw, Town of	15,832.68	0.0018%	17,365.30
	Washington County	2,333,409.75	0.2694%	2,559,285.96
*	Waverly, Town of	81,683.00	0.0094%	89,589.99
	Waynesboro City	1,569,525.33	0.1812%	1,721,456.82
*	West Point, Town of	334,199.00	0.0386%	366,549.77
	Westmoreland County	1,039,093.47	0.1200%	1,139,678.67
	Williamsburg City	705,298.49	0.0814%	773,572.03
**	Winchester City	2,390,665.77	0.2760%	2,622,084.41
*	Windsor, Town of	17,804.00	0.0021%	19,527.44
	Wise County	1,258,417.33	0.1453%	1,380,233.28
	Wise, Town of	52,326.97	0.0060%	57,392.27
*	Woodstock, Town of	97,331.00	0.0112%	106,752.73
	Wythe County	1,368,355.75	0.1580%	1,500,813.84
	Wytheville, Town of	55,685.51	0.0064%	61,075.92
	York County	7,970,161.20	0.9202%	8,741,680.13
	TOTAL	\$ 866,155,364.84	100%	\$ 950,000,000.00

^{*} Locality accepted the Department of Taxation Estimate for Tax Year 2004

^{**} Winchester City reimbursement amount is based on Vehicle Count forms submitted to Department of Motor Vehicles