

**Mecklenburg County, Virginia
Office of
Commissioner of the Revenue**

**2018-2019
Tax Year July 1, 2018 thru June 30, 2019**

TAX RATES PER \$100 OF VALUE:

BUSINESS PERSONAL PROPERTY	\$3.36
COMPUTER EQUIPMENT	\$3.36
MACHINERY/TOOLS	\$0.66
MERCHANTS CAPITAL PERSONAL PROPERTY	\$0.72

BUSINESS PERSONAL PROPERTY DEPRECIATION FACTORS:

15% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2012 & PRIOR=ASSESSED VALUE
20% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2013=ASSESSED VALUE
30% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2014=ASSESSED VALUE
40% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2015=ASSESSED VALUE
50% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2016=ASSESSED VALUE
60% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2017=ASSESSED VALUE
80% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2018=ASSESSED VALUE

COMPUTER EQUIPMENT AND PERIPHERALS DEPRECIATION FACTORS:

5% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2012 & PRIOR=ASSESSED VALUE
5% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2013=ASSESSED VALUE
10% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2014=ASSESSED VALUE
20% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2015=ASSESSED VALUE
40% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2016=ASSESSED VALUE
50% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2017=ASSESSED VALUE
80% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2018=ASSESSED VALUE

MERCHANTS CAPITAL:

100% OF VALUE OF ALL INVENTORY SHOWN ON BUSINESS RETURN, SCHEDULE C OR FEDERAL FORM 1120

MACHINERY & TOOLS USED IN MANUFACTURING DEPRECIATION FACTORS:

80% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2018 & PRIOR-ASSESSED VALUE
THIS RATIO USED FOR ALL PROPERTY AS LONG AS IT IS IN USE.

**LISTED BELOW ARE SIX INCORPORATED TOWNS WITHIN THE COUNTY
THEY USE THE ABOVE DEPRECIATION FACTORS, HOWEVER THEY ARE SEPARATE TAXING
JURISDICTIONS:**

**BOYDTON
CHASE CITY
LA CROSSE**

**BRODNAX
CLARKSVILLE
SOUTH HILL**