

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

**2020-2021  
Tax Year July 1, 2020 thru June 30, 2021**

**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 7/1/2014 & PRIOR=ASSESSED VALUE  
20% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2015=ASSESSED VALUE  
30% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2016=ASSESSED VALUE  
40% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2017=ASSESSED VALUE  
50% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2018=ASSESSED VALUE  
60% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2019=ASSESSED VALUE  
80% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2020=ASSESSED VALUE

**COMPUTER EQUIPMENT AND PERIPHERALS DEPRECIATION FACTORS:**

5% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2014 & PRIOR=ASSESSED VALUE  
5% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2015=ASSESSED VALUE  
10% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2016=ASSESSED VALUE  
20% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2017=ASSESSED VALUE  
40% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2018=ASSESSED VALUE  
50% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2019=ASSESSED VALUE  
80% OF ORIGINAL COST FOR ALL PROPERTY PURCHASED AS OF 7/1/2020=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 7/1/2020 & 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**