



COMMONWEALTH of VIRGINIA
Department of Taxation
Property Tax Unit
P.O. Box 565
Richmond, Virginia 23218-0565

March 26, 2026

Honorable Stacey C. Fletcher
Commissioner of the Revenue
Louisa County
1 Woolfolk Avenue, STE 203
Louisa, VA 23093

RE: 2026 Public Service Corporations (PSC) Estimated Ratio

Dear Commissioner Fletcher,

Virginia Tax hereby furnishes the local assessment ratio for application in Louisa County. The Property Tax Unit has determined that the total assessed value of real property of public service corporations is under 25 percent of the assessed value of all real property in the locality. This ratio shall be applied to the real property of public service corporations for the 2026 tax year in accordance with the provisions of § 58.1-2604.

LOUISA COUNTY: 96.6%

The estimated assessment level was derived from 773 validated sales recorded from January 1, 2025, through December 31, 2025. Sales prices were compared to assessed values with an effective date of January 1, 2026, resulting in a median assessment-to-sales ratio of 96.6%. The sales utilized in this analysis were reviewed and qualified in accordance with standard ratio study procedures. Transactions determined to be non-arm's-length, atypical, or otherwise not reflective of fair market value were excluded. Parcels were classified and analyzed in accordance with accepted assessment standards, and the median ratio was used as the primary measure of central tendency.

If you have any questions regarding this calculation, please contact me at 804.786.3609 or by email at cynthia.mabe@tax.virginia.gov.

Respectfully,

A handwritten signature in black ink that reads "C Mabe".

Cynthia G. Mabe
Senior Property Appraisal Consultant
Property Tax Unit

CC Christian Goodwin, County Administrator
Richard Gasper, Jr., Acting Assessor