

**MAJOR BUSINESS FACILITY JOB TAX CREDIT:  
50 EMPLOYEE THRESHOLD LOCALITIES FOR 2009**

As required by Section 58.1-439 (K) of the Code of Virginia, the Virginia Economic Development Partnership, in conjunction with the Virginia Employment Commission, has identified the list of localities that are considered "economically distressed" for the purpose of administering the Major Business Facility Job Tax Credit for 2009.

A city or county qualifies as an "economically distressed" locality if its unemployment rate for the preceding year is at least 0.5 percent higher than the average statewide unemployment rate. For 2008, the state average unemployment rate was 4.0 percent. Any city or county having an unemployment rate of 4.5 percent or above is considered "economically distressed" for 2009. A total of 78 Virginia communities qualified for this year's list.

As an "economically distressed" locality, the employment threshold amount required for a qualified company to receive a credit is reduced from 100 to 50 qualified full-time employees.

The law also provides the employment threshold to be reduced from 100 to 50 for major business facilities that locate in any enterprise zone.

<b>Locality</b>	<b>Unemployment Rate</b>
Accomack County	5.0
Alleghany County	5.4
Amelia County	4.6
Appomattox County	4.6
Bedford City	5.4
Bland County	4.8
Bristol City	5.9
Brunswick County	6.7
Buchanan County	5.1
Buckingham County	4.9
Buena Vista City	5.1
Caroline County	4.9
Carroll County	6.8
Charles City	5.1
Charlotte County	6.0
Colonial Heights City	4.5
Covington City	6.9
Culpeper County	4.8
Cumberland County	4.9
Danville City	9.6
Dickenson County	5.8
Dinwiddie County	4.6
Emporia City	7.4

Essex County	5.2
Franklin City	6.1
Franklin County	4.9
Fredericksburg City	6.2
Galax City	6.2
Giles County	5.5
Grayson County	6.5
Greensville County	5.5
Halifax County	6.9
Hampton City	4.8
Henry County	8.1
Highland County	5.1
Hopewell City	6.1
King and Queen County	4.7
King George County	5.1
Lancaster County	5.7
Lee County	5.3
Lexington City	6.2
Lunenburg County	6.0
Lynchburg City	4.8
Martinsville City	12.1
Mecklenburg County	6.6
Newport News City	4.7
Norfolk City	5.3
Northampton County	5.5
Northumberland County	5.7
Norton City	5.2
Nottoway County	5.5
Orange County	4.6
Page County	7.0
Patrick County	6.6
Petersburg City	7.5
Pittsylvania County	6.9
Portsmouth City	5.2
Prince Edward County	5.4
Pulaski County	6.6
Radford City	5.3
Richmond City	5.9
Richmond County	5.1
Roanoke City	4.6
Russell County	5.8

Scott County	5.5
Shenandoah County	4.7
Smyth County	6.2
Southampton County	4.8
Surry County	4.6
Sussex County	5.9
Warren County	4.5
Washington County	5.0
Waynesboro City	4.9
Westmoreland County	5.1
Williamsburg City	8.7
Winchester City	4.6
Wise County	4.6
Wythe County	5.4