

Table 1
Rates of County Levies for County Purposes
for Tax Year 2005

COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Accomack	0.570	3.130	3.130	-
Albemarle	0.740	4.280	4.280	-
Alleghany	0.690	5.950	5.950	-
Amelia	0.520	3.500	1.000	-
Amherst	0.610	3.250	2.000	3.950
Appomattox	0.720	3.500	3.500	1.000
Arlington	0.878	4.400	4.400	-
Augusta	0.580	1.900	1.900	-
Bath *	0.450	0.200	0.200	-
Bedford	0.650	8.500	6.000	1.100
Bland	0.690	2.290	0.890	0.730
Botetourt	0.700	2.550	1.800	-
Brunswick	0.600	3.400	3.400	1.200
Buchanan	0.490	1.950	1.950	2.000
Buckingham	0.580	4.050	2.900	1.000
Campbell	0.520	3.850	3.250	-
Caroline	0.790	6.250	3.500	-
Carroll	0.590	1.300	1.300	2.300
Charles City	0.700	3.400	2.500	2.800
Charlotte	0.620	3.000	3.000	3.200
Chesterfield	1.070	3.600	1.000	-
Clarke	0.810	4.000	1.250	-
Craig	0.680	3.000	2.200	3.500
Culpeper	0.890	2.500	2.000	-
Cumberland	0.760	4.500	4.500	-
Dickenson	0.600	1.690	1.690	10.500
Dinwiddie	0.870	4.900	3.300	-
Essex	0.680	3.500	3.500	3.750
Fairfax	1.000	4.570	4.570	-
Fauquier **	0.990	4.650	4.650	-
Floyd	0.520	2.700	1.550	3.500
Fluvanna	0.500	3.700	2.000	-
Franklin	0.530	1.670	0.600	1.080

Table 1, continued
Rates of County Levies for County Purposes
for Tax Year 2005

COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Frederick	0.525	4.200	2.000	-
Giles	0.590	1.850	0.950	0.750
Gloucester	0.950	2.200	2.200	-
Goochland	0.590	4.000	3.750	-
Grayson	0.550	1.500	1.500	6.700
Greene	0.840	5.000	2.000	-
Greensville	0.590	4.500	3.500	-
Halifax	0.410	2.500	1.260	-
Hanover	0.860	3.640	3.640	1.900
Henrico	0.920	3.500	1.000	-
Henry	0.540	1.480	1.190	-
Highland	0.730	1.500	1.000	1.000
Isle of Wight *	0.680	4.400	0.950	-
James City *	0.785	4.000	4.000	-
King and Queen	0.580	3.940	0.990	0.650
King George	0.770	3.100	2.500	-
King William	0.870	3.650	2.300	-
Lancaster	0.410	1.520	1.520	1.000
Lee	0.650	1.410	1.410	1.410
Loudoun	1.040	4.200	2.750	-
Louisa	0.660	1.900	1.900	0.650
Lunenburg	0.420	3.500	1.800	1.200
Madison	0.590	2.140	1.100	0.860
Mathews	0.510	3.600	2.140	-
Mecklenburg *	0.390	3.260	0.660	0.720
Middlesex	0.480	3.500	3.500	-
Montgomery	0.670	2.450	1.820	3.050
Nelson	0.720	2.950	1.250	-
New Kent	0.810	3.750	3.000	-
Northampton	0.700	4.100	2.250	6.250
Northumberland	0.610	3.600	3.600	1.000
Nottoway	0.560	3.350	1.250	-
Orange	0.840	2.200	1.831	0.400

Table 1, continued
Rates of County Levies for County Purposes
for Tax Year 2005

COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Page	0.670	3.000	2.000	-
Patrick	0.500	1.460	1.360	-
Pittsylvania	0.570	7.750	4.500	2.750
Powhatan	0.940	3.600	3.600	-
Prince Edward	0.500	4.200	4.200	0.700
Prince George	0.900	4.000	1.500	-
Prince William	0.910	3.700	2.000	-
Pulaski	0.620	2.000	1.500	4.800
Rappahannock	0.800	4.200	-	-
Richmond	0.630	3.500	0.500	3.500
Roanoke	1.120	3.500	3.000	-
Rockbridge	0.730	3.750	2.350	-
Rockingham	0.710	2.80	2.550	0.870
Russell	0.600	1.650	1.650	0.650
Scott	0.690	1.400	0.720	0.720
Shenandoah	0.680	2.860	2.860	0.600
Smyth	0.630	2.250	1.200	0.400
Southampton	0.740	4.000	2.400	0.500
Spotsylvania	0.890	5.000	2.500	-
Stafford	0.970	5.490	0.750	0.500
Surry	0.770	3.500	1.000	-
Sussex	0.650	4.850	4.850	1.000
Tazewell	0.600	2.000	2.000	4.300
Warren	0.790	3.150	2.250	-
Washington	0.570	1.550	1.550	-
Westmoreland	0.660	2.500	1.500	0.500
Wise	0.570	1.490	1.150	2.850
Wythe	0.540	2.080	1.500	0.560
York	0.8175	4.000	4.000	-

Note: Not all counties assess taxes on 100% of assessed value.

* FY 2005-2006

** Includes a 0.045 fire & rescue levy and a 0.02 conservation easement levy.

Table 2
Rates of City Levies for City Purposes
for Tax Year 2005

CITY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Alexandria	0.915	4.750	4.500	-
Bedford *	0.830	1.800	1.300	-
Bristol	0.980	6.000	6.000	-
Buena Vista *	0.900	5.750	4.250	-
Charlottesville	1.050	4.200	4.200	4.200
Chesapeake *	1.230	1.280	3.200	-
Colonial Heights	1.200	3.500	2.000	-
Covington *	0.660	5.600	5.530	-
Danville *	0.770	3.000	1.500	-
Emporia	0.830	5.000	5.000	-
Fairfax	0.840	3.790	3.790	-
Falls Church	1.030	4.710	4.710	-
Franklin *	0.950	4.500	2.000	-
Fredericksburg *	0.890	2.990	0.800	-
Galax	0.700	1.420	1.420	-
Hampton *	1.200	4.250	3.000	-
Harrisonburg *	0.620	2.000	2.000	-
Hopewell	1.200	3.050	3.050	-
Lexington *	0.670	3.950	3.950	-
Lynchburg *	1.110	3.800	3.000	-
Manassas	1.000	3.050	1.900	-
Manassas Park *	1.290	3.500	3.500	-
Martinsville *	0.940	2.300	1.850	-
Newport News *	1.240	4.150	3.500	-
Norfolk *	1.350	4.000	4.000	-
Norton	0.700	1.850	1.850	-
Petersburg *	1.380	4.300	3.800	-
Poquoson *	1.060	3.850	-	-
Portsmouth *	1.440	5.000	3.000	1.000
Radford	0.730	2.440	1.760	-

Table 2, continued
Rates of City Levies for City Purposes
for Tax Year 2005

CITY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Richmond	1.330	3.700	2.300	-
Roanoke	1.210	3.450	3.450	-
Salem *	1.180	3.200	3.200	-
Staunton	0.960	2.000	1.240	1.240
Suffolk *	1.060	4.250	3.150	-
Virginia Beach *	1.0239	3.700	1.000	-
Waynesboro	0.780	5.000	3.000	-
Williamsburg *	0.540	3.500	3.500	-
Winchester	0.630	4.500	1.300	-

Notes: Not all cities assess taxes on 100% of assessed value.
 In some localities, additional levies for special services may apply.

* FY 2005-2006

Table 3
Rates of Town Levies for Town Purposes
for Tax Year 2005

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Abingdon	Washington	0.280	0.550	0.550	-
Accomac	Accomack	0.070	0.100	0.070	-
Alberta	Brunswick	0.300*	1.900*	1.900*	-
Altavista	Campbell	0.200	2.000	2.000	-
Amherst	Amherst	0.054	0.350	0.350	-
Appalachia	Wise	-	-	-	-
Appomattox	Appomattox	0.150	0.550	0.550	0.150
Ashland	Hanover	0.070	0.770	0.770	-
Belle Haven	Accomack, Northampton	0.040	-	-	-
Berryville	Clarke	0.200*	1.000*	0.910*	-
Big Stone Gap	Wise	0.440	0.620	0.620	-
Blacksburg	Montgomery	0.220	0.000	-	-
Blackstone	Nottoway	0.200	0.650	0.650	-
Bloxom	Accomack	-	-	-	-
Bluefield	Tazewell	0.250	0.600	0.600	-
Boones Mill	Franklin	0.100*	0.400*	1.000*	-
Bowling Green	Caroline	0.140*	1.200*	1.200*	-
Boyce	Clarke	0.050	0.600	0.600	-
Boydton	Mecklenburg	0.330	0.880	0.470	-
Boykins	Southampton	-	-	-	-
Branchville	Southampton	-	-	-	-
Bridgewater	Rockingham	0.090	0.750	0.750	-
Broadway	Rockingham	0.070	0.510	0.400	-
Brodnax	Brunswick, Mecklenburg	0.350	1.900	0.350	-
Brookneal	Campbell	-	-	-	-
Buchanan	Botetourt	0.190*	0.320*	0.100*	-
Burkeville	Nottoway	0.130	0.680	0.680	-
Cape Charles	Northampton	0.3008*	2.000*	1.000*	-
Capron	Southampton	0.030	1.000	-	-
Cedar Bluff	Tazewell	0.190	0.350	0.350	-
Charlotte C.H	Charlotte	0.111	1.000	1.000	1.000
Chase City	Mecklenburg	0.320	1.140	0.610	-

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2005

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Chatham	Pittsylvania	0.250	4.500	2.250	-
Cheriton	Northampton	-	-	-	-
Chilhowie	Smyth	0.120	0.200	0.200	-
Chincoteague	Accomack	0.100	0.850	0.850	-
Christiansburg	Montgomery	0.144	0.450	-	-
Claremont	Surry	0.050	0.600	-	-
Clarksville	Mecklenburg	0.240	1.310	0.380	-
Cleveland	Russell	0.150	0.500	-	-
Clifton	Fairfax	-	-	-	-
Clifton Forge	Alleghany	0.230*	6.700*	-	-
Clinchco	Dickenson	0.100*	-	-	-
Clinchport	Scott	-	-	-	-
Clintwood	Dickenson	0.110	0.300	0.300	-
Coeburn	Wise	0.170	0.400	0.400	-
Colonial Beach	Westmoreland	0.880	3.200	2.600	-
Columbia	Fluvanna	0.100	-	-	-
Courtland	Southampton	0.220	1.140	-	-
Craigsville	Augusta	0.580*	-	-	-
Crewe	Nottoway	0.250*	1.000*	-	-
Culpeper	Culpeper	0.090	0.800	0.800	-
Damascus	Washington	0.460	0.540	0.540	0.200
Dayton	Rockingham	0.110*	-	-	-
Dendron	Surry	0.050	0.600	-	-
Dillwyn	Buckingham	0.040	0.280	0.280	-
Drakes Branch	Charlotte	0.170*	0.370*	0.370*	1.100*
Dublin	Pulaski	0.190	0.500	0.500	-
Duffield	Scott	-	-	-	-
Dumfries	Prince William	0.180	-	-	-
Dungannon	Scott	0.120	-	-	-
Eastville	Northampton	0.0275	0.250	-	0.250
Edinburg	Shenandoah	0.200	0.750	0.750	-
Elkton	Rockingham	0.100	0.460	0.460	0.460

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2005

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Exmore	Northampton	0.160*	0.450*	0.450*	-
Farmville	Prince Edward	0.140*	1.500*	-	-
Fincastle	Botetourt	-	-	-	-
Floyd	Floyd	-	-	-	-
Fries	Grayson	0.300	1.750	1.740	-
Front Royal	Warren	0.130*	0.600*	0.600*	-
Gate City	Scott	-	-	-	-
Glade Spring	Washington	0.170*	0.200*	-	-
Glasgow	Rockbridge	0.175	0.850	0.600	-
Glen Lyn	Giles	0.200*	1.000*	0.900*	-
Gordonsville	Orange	0.170	0.800	0.170	-
Goshen	Rockbridge	-	-	-	-
Gretna	Pittsylvania	0.210	2.000	2.000	-
Grottoes	Augusta, Rockingham	-	-	-	-
Grundy	Buchanan	0.220*	0.500*	-	-
Halifax	Halifax	0.190	0.800	0.300	-
Hallwood	Accomack	0.140	0.450	0.140	-
Hamilton	Loudoun	0.260*	1.100*	1.100*	-
Haymarket	Prince William	-	-	-	-
Haysi	Dickenson	0.100	0.150	0.100	-
Herndon	Fairfax	0.250	-	-	-
Hillsboro	Loudoun	-	-	-	-
Hillsville	Carroll	0.200	0.700	0.700	-
Honaker	Russell	0.130	-	-	-
Hurt	Pittsylvania	0.150	2.500	-	-
Independence	Grayson	0.200	0.630	0.630	-
Iron Gate	Alleghany	0.240*	1.000*	1.000*	0.150*
Irvington	Lancaster	-	-	-	-
Ivor	Southampton	0.060	0.500	-	-
Jarratt	Greensville, Sussex	-	-	-	-
Jonesville	Lee	0.250	0.250	-	0.250*
Keller	Accomack	0.130	0.100	-	-

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2005

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Kenbridge	Lunenburg	0.360*	1.250*	-	-
Keysville	Charlotte	0.180	0.600	0.600	-
Kilmarnock	Lancaster	0.140	0.160	0.160	-
Kilmarnock	Northumberland	0.140	0.160	0.160	-
La Crosse	Mecklenburg	0.310	1.050	0.240	-
Lawrenceville	Brunswick	0.300	1.800	1.800	-
Lebanon	Russell	0.200	0.500	0.750	-
Leesburg	Loudoun	0.210	1.000	1.000	-
Louisa	Louisa	0.210	0.710	-	-
Lovettsville	Loudoun	0.180	-	-	-
Luray	Page	0.260	0.400	0.400	-
McKenney	Dinwiddie	0.070	0.500	-	-
Madison	Madison	0.105	-	-	-
Marion	Smyth	0.110	0.290	0.290	-
Melfa	Accomack	-	-	-	-
Middleburg	Loudoun	0.100	1.000	-	0.150
Middletown	Frederick	0.065	1.250	-	-
Mineral	Louisa	0.250	0.440	-	-
Monterey	Highland	0.130	0.350	1.000	1.000
Montross	Westmoreland	0.060	-	-	-
Mount Crawford	Rockingham	-	-	-	-
Mount Jackson	Shenandoah	0.150	0.750	0.750	-
Narrows	Giles	0.340	0.938	0.469	-
Nassawadox	Northampton	-	-	-	-
New Castle	Craig	0.040	-	-	0.500
New Market	Shenandoah	0.150	0.800	0.800	-
Newsoms	Southampton	0.104	-	-	-
Nickelsville	Scott	0.110	-	-	-
Occoquan	Fairfax, Prince William	0.050	-	-	-
Onancock	Accomack	0.310*	2.000*	2.000*	-
Onley	Accomack	0.080	0.150	0.150	-
Orange	Orange	0.240	0.600	0.066	-

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2005

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Painter	Accomack	0.040	0.300	0.300	-
Pamplin	Appomattox, P. Edward	0.200	1.000	1.000	-
Parksley	Accomack	0.350	0.800	0.800	-
Pearisburg	Giles	0.290	0.938	0.469	-
Pembroke	Giles	0.300	0.625	-	-
Pennington Gap	Lee	0.250*	0.250*	0.250*	-
Phenix	Charlotte	0.080	0.500	0.500	-
Pocahontas	Tazewell	0.450	0.900	0.900	-
Port Royal	Caroline	-	-	-	-
Pound	Wise	0.400	0.440	-	-
Pulaski	Pulaski	0.300	0.740	0.740	-
Purcellville	Loudoun	0.200	1.050	0.550	-
Quantico	Prince William	0.150	-	-	-
Remington	Fauquier	0.140	1.100	-	-
Rich Creek	Giles	0.220	0.625	0.313	-
Richlands	Tazewell	0.160	-	-	-
Ridgeway	Henry	-	-	-	-
Rocky Mount	Franklin	0.140	0.510	0.170	-
Round Hill	Loudoun	0.210	1.150	-	0.160
Rural Retreat	Wythe	0.210	0.450	0.100	-
St. Charles	Lee	0.250	-	-	-
St. Paul	Wise	0.180	0.310	0.310	-
Saltville	Smyth, Washington	-	-	-	-
Saxis	Accomack	0.100	0.250	-	-
Scottsburg	Halifax	-	-	-	-
Scottsville	Albemarle, Fluvanna	-	-	-	-
Shenandoah	Page	0.360	0.400	0.400	-
Smithfield	Isle of Wight	0.210	1.000	0.150	-
South Boston	Halifax	0.190	1.420	0.310	-
South Hill	Mecklenburg	0.340	1.050	0.380	-
Stanardsville	Greene	-	-	-	-
Stanley	Page	0.160*	0.450*	0.450*	-

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2005

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Stephens City	Frederick	0.052*	1.000*	0.500*	-
Stony Creek	Sussex	0.080	0.600	-	-
Strasburg	Shenandoah	0.220	1.110	0.860	-
Stuart	Patrick	0.200*	0.330*	0.330	-
Surry	Surry	0.050	0.600	-	-
Tangier	Accomack	0.450	-	-	-
Tappahannock	Essex	0.130	1.250	1.000	-
Tazewell	Tazewell	-	-	-	-
The Plains	Fauquier	0.075	0.500	-	-
Timberville	Rockingham	0.160	0.300	0.300	-
Toms Brook	Shenandoah	0.100	0.500	-	-
Troutdale	Grayson	-	-	-	-
Troutville	Botetourt	-	-	-	-
Urbanna	Middlesex	0.220*	0.650*	-	-
Victoria	Lunenburg	0.110*	0.980*	0.750*	-
Vienna	Fairfax	0.220	-	-	-
Vinton	Roanoke	0.030	1.000	1.000	-
Virgilina	Halifax	-	0.200*	-	-
Wachapreague	Accomack	0.190	0.190	-	-
Wakefield	Sussex	0.093	0.860	0.860	-
Warrenton	Fauquier	0.030	1.000	1.000	-
Warsaw	Richmond	0.080	0.600	0.600	-
Washington	Rappahannock	0.140*	-	-	-
Waverly	Sussex	0.220	1.850	1.060	-
Weber City	Scott	0.140*	-	-	-
West Point	King William	0.600	3.300	2.250	-
White Stone	Lancaster	-	-	-	-
Windsor	Isle of Wight	0.100	0.500	0.100	-
Wise	Wise	0.245	0.530	0.530	-
Woodstock	Shenandoah	0.190	0.900	0.900	-
Wytheville	Wythe	0.160	0.280	0.280	-

* Non-respondent. Rate taken from Weldon Cooper's Virginia Local Tax Rates Publication.

Table 4
Rates of District Levies for County and District
Purposes for Tax Year 2005

DISTRICT	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Atlantic	Accomack	0.100	0.110	0.110	-
Captains Cove	Accomack	0.140	0.110	0.110	-
Lee	Accomack	0.090	0.090	0.090	-
Metompkin	Accomack	0.090	0.130	0.130	-
Pungoteague	Accomack	0.090	0.090	0.090	-
Rosslyn BID	Arlington	0.049*	-	-	-
2nd Road North	Arlington	0.478*	-	-	-
Chain Bridge San. Dist.	Arlington	0.087*	-	-	-
Village of Marshall	Fauquier	0.020	-	-	-
Gloucester Sanitary	Gloucester	0.020	-	-	-
Gloucester Pt. Sanitary	Gloucester	0.020	-	-	-
Mosquito Control Dist.	Gloucester	0.020	-	-	-
James River Sanitary	Goochland	0.080	-	-	-
Tuckahoe Creek	Goochland	0.300	-	-	-
San. Dist. #2	Henrico	0.003	0.001	-	-
San. Dist. #3	Henrico	0.010	0.001	-	-
San. Dist. #3.1	Henrico	0.031	0.001	-	-
San. Dist. #12	Henrico	0.010	0.001	-	-
San. Dist. #23	Henrico	0.010	0.001	-	-
West Point	King William	0.230	0.340	0.800	-
Route 28	Loudoun	0.200	-	-	-
Broad Run Sewer	Loudoun	0.140	-	-	-
Aldie Sewer	Loudoun	0.270	-	-	-
Hamilton	Loudoun	0.300	-	-	-
Bottoms Bridge	New Kent	0.100*	-	-	-
Nassawadox Creek	Northampton	0.060*	-	-	-
Gypsy Moth Districts	Prince William	0.003	3.700	2.000	-
Stoney Creek San. Dist.	Shenandoah	0.270	-	-	-
Toms Brook San. Dist.	Shenandoah	0.040	-	-	-

Notes: Rates for districts above are in addition to normal county rates.

Fairfax County has an extensive list of real estate district rates, ranging from 0.001 to 0.053.

Prince William also levies a district specific supplemental real estate tax on assessed value of improvements.

Warren taxes assessed value of improvements at district specific rates, as well as flat taxes per lot.

* Rate taken from Weldon Cooper's Virginia Local Tax Rates Publication.