

**Table 1**  
**Rates of County Levies for County Purposes**  
**for Tax Year 2004**

COUNTY	TAX RATES ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Accomack	0.64	Varies	Varies	-
Albemarle	0.76	4.28	4.28	-
Alleghany	0.67	5.95	5.95	-
Amelia	0.52	3.50	1.00	-
Amherst	0.61	3.25	2.00	3.95
Appomattox	0.66	3.50	3.50	1.00
Arlington	0.96	4.40	4.40	-
Augusta	0.58	1.90	1.90	-
Bath	0.50	0.20	0.20	-
Bedford	0.65	8.50	6.00	1.10
Bland	0.69	2.29	0.89	0.73
Botetourt	0.70	2.55	1.80	-
Brunswick	0.60	3.40	3.40	1.20
Buchanan	0.49	1.95	1.95	2.00
Buckingham	0.58	4.05	2.90	1.00
Campbell	0.52	3.85	3.25	-
Caroline	0.81	6.25	3.50	-
Carroll	0.59	1.30	1.30	2.30
Charles City	0.82	3.40	2.50	2.80
Charlotte	0.62	2.00	2.00	3.20
Chesterfield	1.07	3.60	1.00	-
Clarke	0.74	4.00	1.25	-
Craig	0.66	3.00	2.20	3.50
Culpeper	0.89	2.50	2.50	-
Cumberland	0.76	4.50	4.50	-
Dickenson	0.60	1.59	1.59	10.50
Dinwiddie	0.77	4.90	3.30	-
Essex	0.70	3.50	3.50	3.75
Fairfax	1.13	4.57	4.57	-
Fauquier	0.92	4.65	4.65	-
Floyd	0.64	2.70	1.55	3.50
Fluvanna	0.68	3.70	2.00	-

**Table 1, continued**  
**Rates of County Levies for County Purposes**  
**for Tax Year 2004**

COUNTY	TAX RATES ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Franklin	0.52	1.67	0.54	1.08
Frederick	0.73	4.20	2.00	-
Giles	0.72	1.85	0.90	0.75
Gloucester	0.95	4.00	4.00	-
Goochland	0.70	4.00	3.75	-
Grayson	0.55	1.60	1.60	6.70
Greene	0.84	5.00	2.00	-
Greensville	0.59	4.50	3.50	-
Halifax	0.37	2.00	1.26	-
Hanover	0.86	3.64	3.64	1.90
Henrico	0.94	3.50	1.00	-
Henry	0.54	1.48	1.19	-
Highland	0.67	1.50	1.00	1.00
Isle of Wight	0.68	4.40	0.95	-
James City	0.83	4.00	4.00	-
King and Queen	0.58	3.94	0.99	0.65
King George	0.77	3.10	2.50	-
King William	1.08	3.65	2.30	-
Lancaster	0.44	1.52	1.52	1.00
Lee	0.65	1.41	1.41	1.41
Loudoun	1.11	4.20	2.75	-
Louisa	0.70	1.90	1.90	0.65
Lunenburg	0.42	3.50	1.80	1.20
Madison	0.76	8.70	5.50	4.30
Mathews	0.79	3.60	2.14	-
Mecklenburg	0.37	3.10	0.66	0.72
Middlesex	0.48	3.50	3.50	1.25
Montgomery	0.67	2.45	1.82	4.50
Nelson	0.72	2.95	1.25	-
New Kent	0.76	3.75	3.00	-
Northampton	0.65	4.10	2.25	6.25
Northumberland	0.61	3.60	3.60	1.00

**Table 1, continued**  
**Rates of County Levies for County Purposes**  
**for Tax Year 2004**

COUNTY	TAX RATES ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Nottoway	0.54	3.15	1.25	-
Orange	0.84	2.20	1.83	0.40
Page	0.67	3.00	2.00	-
Patrick	0.50	1.46	1.36	-
Pittsylvania	0.55	7.25	4.50	2.75
Powhatan	0.95	3.60	3.60	-
Prince Edward	0.43	3.20	3.20	0.70
Prince George	0.90	4.00	1.50	-
Prince William	1.07	3.70	2.00	-
Pulaski	0.62	2.00	1.50	4.80
Rappahannock	0.72	3.20	-	-
Richmond	0.54	3.50	0.50	3.50
Roanoke	1.12	3.50	3.00	-
Rockbridge	0.69	3.75	2.35	-
Rockingham	0.71	2.80	2.55	0.87
Russell	0.60	1.65	1.65	0.65
Scott	0.69	1.40	0.72	0.72
Shenandoah	0.68	2.86	2.86	0.60
Smyth	0.63	2.25	1.20	0.40
Southampton	0.67	4.00	2.40	0.50
Spotsylvania	0.86	5.00	2.50	-
Stafford	0.97	5.49	0.75	0.50
Surry	0.80	3.50	1.00	-
Sussex	0.65	4.85	4.85	1.00
Tazewell	0.60	2.00	2.00	4.30
Warren	0.79	3.15	2.25	-
Washington	0.60	1.55	1.55	1.55
Westmoreland	0.66	2.50	1.50	0.50
Wise	0.57	1.49	1.15	2.85
Wythe	0.54	2.08	1.50	0.56
York	0.82	4.00	4.00	-

\* Not all counties assess taxes on 100% of assessed values.

**Table 2**  
**Rates of City Levies for City Purposes**  
**for Tax Year 2004**

COUNTY	TAX RATES ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Alexandria	1.00	4.75	4.50	-
Bedford *	0.82	1.80	1.30	-
Bristol *	0.98	6.00	6.00	-
Buena Vista *	0.80	4.75	4.25	-
Charlottesville	1.09	4.20	4.20	-
Chesapeake *	1.28	4.08	3.20	-
Colonial Heights	1.20	3.50	2.00	-
Covington *	0.66	5.60	5.53	-
Danville *	0.77	3.00	1.50	-
Emporia *	0.83	5.00	5.00	-
Fairfax	0.90	3.29	3.29	-
Falls Church	1.08	4.71	4.71	-
Franklin *	0.90	4.50	2.00	-
Fredericksburg *	0.89	2.99	0.80	-
Galax	0.70	1.42	1.42	-
Hampton *	1.25	4.25	3.00	-
Harrisonburg *	0.62	2.00	2.00	-
Hopewell	1.20	3.05	3.05	-
Lexington *	0.64	3.95	3.95	-
Lynchburg	1.11	3.80	3.00	-
Manassas	1.15	3.05	2.50	-
Manassas Park *	1.33	3.50	3.50	-
Martinsville *	0.94	2.30	1.85	-
Newport News *	1.27	4.15	3.50	-
Norfolk *	1.40	4.00	4.00	-
Norton	0.70	1.85	1.85	-
Petersburg *	1.38	4.30	3.80	-
Poquoson *	1.06	3.85	3.85	-
Portsmouth *	1.45	4.35	3.00	-
Radford	0.70	2.44	1.76	-

\* FY 2004-2005

**Table 2, continued**  
**Rates of City Levies for City Purposes**  
**for Tax Year 2004**

COUNTY	TAX RATES ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Richmond	1.37	3.70	0.02	-
Roanoke	1.21	3.45	3.45	-
Salem *	1.18	3.20	3.20	-
Staunton *	1.00	2.00	1.24	-
Suffolk *	1.08	4.25	3.15	-
Virginia Beach *	1.20	3.70	1.00	-
Waynesboro	0.85	5.00	3.00	-
Williamsburg *	0.54	3.50	3.50	-
Winchester	0.63	3.50	1.30	-

\* FY 2004-2005

\* Not all cities assess taxes on 100% of assessed values.

**Table 3**  
**Rates of Town Levies for Town Purposes**  
**for Tax Year 2004**

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Abingdon	Washington	0.32	0.55	0.55	-
Accomac	Accomack	0.07	0.10	0.07	-
Alberta	Brunswick	0.30	1.90	1.90	-
Altavista	Campbell	0.20	2.00	2.00	-
Amherst	Amherst	0.05	0.35	0.35	-
Appalachia	Wise	0.35	0.70	0.70	-
Appomattox	Appomattox	0.15	0.55	0.55	-
Ashland	Hanover	0.09	0.77	0.77	-
Belle Haven	Accomack and Northampton	0.04	-	-	-
Berryville	Clarke	0.20	1.00	0.85	-
Big Stone Gap	Wise	0.39	0.62	0.62	-
Blacksburg	Montgomery	0.20	-	-	-
Blackstone	Nottoway	0.20	0.65	0.65	-
Bloxom	Accomack	0.12	0.15	-	-
Bluefield	Tazewell	0.25	0.60	0.60	-
Boones Mill	Franklin	0.10	0.40	0.40	-
Bowling Green	Caroline	0.14	1.20	1.20	-
Boyce	Clarke	0.05	0.60	0.60	-
Boydton	Mecklenburg	0.33	0.88	0.47	-
Boykins	Southampton	0.27	1.20	0.50	-
Branchville	Southampton	0.17	0.61	0.61	0.61
Bridgewater	Rockingham	0.09	0.75	0.75	-
Broadway	Rockingham	0.07	0.51	0.40	-
Brodnax	Brunswick and Mecklenburg	0.30	1.70	0.30	-
Brookneal	Campbell	0.17	1.70	1.70	-
Buchanan	Botetourt	0.19	0.32	0.10	-
Burkeville	Nottoway	0.13	0.68	0.68	-
Cape Charles	Northampton	0.30	2.00	1.00	-
Capron	Southampton	0.03	1.00	-	-
Cedar Bluff	Tazewell	0.19	0.35	0.35	-
Charlotte C.H	Charlotte	0.11	1.00	1.00	1.00

**Table 3, continued**  
**Rates of Town Levies for Town Purposes**  
**for Tax Year 2004**

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Chatham	Pittsylvania	0.25	4.50	2.25	-
Cheriton	Northampton	-	-	-	-
Chilhowie	Smyth	0.12	0.20	0.20	-
Chincoteague	Accomack	0.13	0.85	0.85	-
Christiansburg	Montgomery	0.14	0.45	0.45	-
Claremont	Surry	0.05	0.60	-	-
Clarksville	Mecklenburg	0.24	1.31	0.38	-
Cleveland	Russell	0.15	0.50	-	-
Clifton	Fairfax	-	-	-	-
Clifton Forge	Alleghany	0.23	6.70	6.70	6.70
Clinchco	Dickenson	0.10	-	-	-
Clinchport	Scott	0.15	-	-	-
Clintwood	Dickenson	0.11	0.30	0.30	-
Coeburn	Wise	0.17	0.40	0.40	-
Colonial Beach	Westmoreland	0.88	3.20	3.20	3.20
Columbia	Fluvanna	0.10	-	-	-
Courtland	Southampton	0.22	1.14	1.14	-
Craigsville	Augusta	-	-	-	-
Crewe	Nottoway	0.25	1.00	1.00	1.00
Culpeper	Culpeper	0.09	0.80	0.80	-
Damascus	Washington	0.54	0.54	0.54	0.20
Dayton	Rockingham	0.11	-	-	-
Dendron	Surry	0.05	0.60	-	-
Dillwyn	Buckingham	0.04	0.28	0.28	-
Drakes Branch	Charlotte	0.17	0.37	0.37	1.10
Dublin	Pulaski	0.19	0.50	0.50	-
Duffield	Scott	-	-	-	-
Dumfries	Prince William	0.12	-	-	-
Dungannon	Scott	0.12	-	-	-
Eastville	Northampton	0.03	0.25	-	0.25
Edinburg	Shenandoah	0.20	0.75	0.75	-
Elkton	Rockingham	0.10	0.46	0.46	0.46

**Table 3, continued**  
**Rates of Town Levies for Town Purposes**  
**for Tax Year 2004**

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Exmore	Northampton	0.16	0.45	0.45	-
Farmville	Prince Edward	0.14	1.50	-	-
Fincastle	Botetourt	-	-	-	-
Floyd	Floyd	0.09	0.25	0.25	-
Fries	Grayson	0.30	1.75	1.74	-
Front Royal	Warren	0.13	0.60	0.60	-
Gate City	Scott	0.28	-	-	-
Glade Spring	Washington	0.17	0.20	-	-
Glasgow	Rockbridge	0.18	0.85	0.60	-
Glen Lyn	Giles	0.20	1.00	1.00	1.00
Gordonsville	Orange	0.17	0.80	0.17	-
Goshen	Rockbridge	-	-	-	-
Gretna	Pittsylvania	0.21	2.00	2.00	-
Grottoes	Augusta and Rockingham	0.12	0.38	-	-
Grundy	Buchanan	0.22	0.50	-	-
Halifax	Halifax	0.19	0.80	0.20	-
Hallwood	Accomack	0.14	0.45	0.45	-
Hamilton	Loudoun	0.26	1.10	1.10	-
Haymarket	Prince William	0.14	0.60	0.60	0.10
Haysi	Dickenson	0.10	0.15	0.15	-
Herndon	Fairfax	0.28	-	-	-
Hillsboro	Loudoun	-	-	-	-
Hillsville	Carroll	0.20	0.70	0.70	-
Honaker	Russell	0.13	-	-	0.20
Hurt	Pittsylvania	0.15	2.50	2.50	-
Independence	Grayson	0.20	0.63	0.63	-
Iron Gate	Alleghany	0.24	1.00	1.00	-
Irvington	Lancaster	-	-	-	-
Ivor	Southampton	0.06	0.50	0.50	-
Jarratt	Greensville and Sussex	0.14	1.00	1.00	-
Jonesville	Lee	0.25	0.25	0.25	0.25
Keller	Accomack	0.13	0.10	-	-



**Table 3, continued**  
**Rates of Town Levies for Town Purposes**  
**for Tax Year 2004**

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Kenbridge	Lunenburg	0.36	1.25	-	-
Keysville	Charlotte	0.18	0.60	0.60	-
Kilmarnock	Lancaster	0.14	0.16	-	-
Kilmarnock	Northumberland	0.14	0.40	-	-
La Crosse	Mecklenburg	0.31	0.44	0.24	-
Lawrenceville	Brunswick	0.30	1.80	1.80	-
Lebanon	Russell	0.20	0.50	0.75	-
Leesburg	Loudoun	0.22	1.00	1.00	-
Louisa	Louisa	0.21	0.71	-	-
Lovettsville	Loudoun	0.20	-	-	-
Luray	Page	0.26	0.40	0.40	-
McKenney	Dinwiddie	0.15	-	-	-
Madison	Madison	0.11	0.29	0.29	-
Marion	Smyth	0.07	0.50	0.50	-
Melfa	Accomack	0.07	-	-	-
Middleburg	Loudoun	0.10	1.00	1.00	0.15
Middletown	Frederick	0.07	1.25	-	-
Mineral	Louisa	0.25	0.44	-	-
Monterey	Highland	0.13	0.35	1.00	1.00
Montross	Westmoreland	0.06	-	-	-
Mount Crawford	Rockingham	0.05	0.20	-	-
Mount Jackson	Shenandoah	0.15	0.75	0.75	-
Narrows	Giles	0.42	0.94	0.94	-
Nassawadox	Northampton	-	-	-	-
New Castle	Craig	0.04	0.13	-	0.50
New Market	Shenandoah	0.15	0.80	0.80	-
Newsoms	Southampton	0.10	-	-	-
Nickelsville	Scott	0.07	-	-	-
Occoquan	Fairfax and Prince William	0.05	-	-	-
Onancock	Accomack	0.31	2.00	2.00	-
Onley	Accomack	0.08	0.15	0.15	\$ 30/ANNUALLY
Orange	Orange	0.18	0.60	0.07	-

**Table 3, continued**  
**Rates of Town Levies for Town Purposes**  
**for Tax Year 2004**

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE			
		ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Painter	Accomack	0.04	0.30	0.30	-
Pamplin	Appomattox and Prince Edward	0.20	1.00	1.00	-
Parksley	Accomack	0.35	0.80	0.80	-
Pearisburg	Giles	0.33	0.94	0.47	-
Pembroke	Giles	0.30	0.63	-	-
Pennington Gap	Lee	0.25	0.25	0.25	-
Phenix	Charlotte	0.08	0.50	0.50	0.50
Pocahontas	Tazewell	0.45	0.90	0.90	-
Port Royal	Caroline	-	-	-	-
Pound	Wise	0.40	0.44	0.44	-
Pulaski	Pulaski	0.30	0.74	0.74	-
Purcellville	Loudoun	0.21	1.05	0.55	-
Quantico	Prince William	0.20	-	-	-
Remington	Fauquier	0.14	1.10	-	-
Rich Creek	Giles	0.22	0.63	0.31	-
Richlands	Tazewell	0.16	-	-	-
Ridgeway	Henry	0.01	0.11	-	-
Rocky Mount	Franklin	0.11	0.51	0.17	-
Round Hill	Loudoun	0.24	1.15	-	-
Rural Retreat	Wythe	0.21	0.45	0.10	-
St. Charles	Lee				
St. Paul	Wise				
Saltville	Smyth and Washington	0.12	0.50	0.65	-
Saxis	Accomack	0.10	0.25	0.25	-
Scottsburg	Halifax	0.13	0.14	-	-
Scottsville	Albemarle and Fluvanna	-	-	-	-
Shenandoah	Page	0.28	0.33	0.33	-
Smithfield	Isle of Wight	0.21	1.00	0.15	-
South Boston	Halifax	0.19	1.42	0.31	-
South Hill	Mecklenburg	0.30	1.05	0.38	-
Stanardsville	Greene	-	-	-	-
Stanley	Page	0.16	0.45	0.45	-

**Table 3, continued**  
**Rates of Town Levies for Town Purposes**  
**for Tax Year 2004**

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE			
		ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Stephens City	Frederick	0.08	1.00	0.50	1.00
Stony Creek	Sussex	0.08	0.60	0.60	-
Strasburg	Shenandoah	0.22	1.11	0.86	-
Stuart	Patrick	0.20	0.33	0.33	-
Surry	Surry	0.05	0.60	0.60	-
Tangier	Accomack	0.45	-	-	-
Tappahannock	Essex	0.13	1.25	1.00	-
Tazewell	Tazewell	0.26	0.50	0.50	-
The Plains	Fauquier	0.08	0.50	-	-
Timberville	Rockingham	0.16	0.30	0.30	-
Toms Brook	Shenandoah	0.10	0.50	-	-
Troutdale	Grayson	-	-	-	-
Troutville	Botetourt	-	-	-	-
Urbanna	Middlesex	0.22	0.65	-	-
Victoria	Lunenburg	0.11	0.98	0.75	-
Vienna	Fairfax	0.27	-	-	-
Vinton	Roanoke	0.03	1.00	1.00	-
Virgilina	Halifax	0.10	0.20	-	-
Wachapreague	Accomack	0.18	-	-	-
Wakefield	Sussex	0.09	0.86	0.86	-
Warrenton	Fauquier	0.03	1.00	1.00	-
Warsaw	Richmond	0.08	0.60	0.60	-
Washington	Rappahannock	-	-	-	-
Waverly	Sussex	0.22	1.85	1.06	-
Weber City	Scott	0.14	-	-	-
West Point	King William	0.60	3.30	2.25	-
White Stone	Lancaster	-	-	-	-
Windsor	Isle of Wight	0.08	0.50	0.10	-
Wise	Wise	0.25	0.53	0.53	-
Woodstock	Shenandoah	0.19	0.90	0.90	-
Wytheville	Wythe	0.11	0.28	0.28	-

**Table 4,  
Rates of District Levies for County and District  
Purposes for Tax Year 2004**

DISTRICT	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchant's Capital
Atlantic	Accomack	0.67	3.24	3.24	-
Chincoteague	Accomack	0.57	3.13	3.13	-
Lee	Accomack	0.65	3.22	3.22	-
Metompkin	Accomack	0.68	3.26	3.26	-
Pungoteague	Accomack	0.65	3.22	3.22	-
Fire & Rescue	Fauquier	0.07	-	-	-
Marshall Light	Fauquier	0.02	-	-	-
Gloucester Sanitary	Gloucester	0.02	-	-	-
Gloucester Pt. Sanitary	Gloucester	0.02	-	-	-
Mosquito	Gloucester	0.02	-	-	-
James River Sanitary	Goochland	0.15	-	-	-
Tuckahoe Creek	Goochland	0.5	-	-	-
San. Dist. #2	Henrico	0.02	0.001	-	-
San. Dist. #3	Henrico	0.072	0.001	-	-
San. Dist. #3.1	Henrico	0.02	0.001	-	-
San. Dist. #12	Henrico	0.03	0.001	-	-
San. Dist. #23	Henrico	0.03	0.001	-	-
West Point	King William	0.23	0.34	0.8	-
Route 28	Loudoun	0.2	-	-	-
Broad Run Sewer	Loudoun	0.14	-	-	-
Aldie Sewer	Loudoun	0.27	-	-	-
Hamilton	Loudoun	0.3	-	-	-
Gypsy Moth	Prince William	0.004	-	-	-
Stoney Creek San. Dist.	Shenandoah	0.27	-	-	-
Toms Brook San. Dist.	Shenandoah	0.04	-	-	-
Colonial Beach	Westmoreland	0.4	1.41	0.65	0.26

\* Fairfax County has an extensive list of district levies. Contact Fairfax County for more information.