

Table 1
Rates of County Levies for County Purposes
for Tax Year 2008

COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Accomack &	\$ 0.300	\$ 3.270	\$ 3.270	-
Albemarle	0.710	4.280	4.280	-
Alleghany	0.660	5.950	5.950	-
Amelia	0.430	4.000	1.000	-
Amherst	0.520	3.250	2.000	3.950
Appomattox	0.440	4.600	4.600	1.000
Arlington &	0.838	5.000	5.000	-
Augusta	0.580	2.250	1.900	-
Bath *	0.550	0.350	0.350	-
Bedford	0.500	2.350	1.200	0.220
Bland	0.550	2.290	0.890	0.730
Botetourt	0.650	2.550	1.800	-
Brunswick	0.390	3.400	3.400	1.200
Buchanan	0.430	1.950	1.950	2.000
Buckingham	0.440	4.050	2.900	1.000
Campbell	0.460	3.850	3.250	-
Caroline	0.530	6.250	3.500	-
Carroll	0.595	1.600	1.300	2.300
Charles City	0.820	3.500	2.500	2.800
Charlotte	0.420	3.000	3.000	3.200
Chesterfield &	0.950	3.600	1.000	-
Clarke	0.500	4.000	1.250	-
Craig	0.540	3.000	2.200	3.500
Culpeper	0.610	3.500	2.000	-
Cumberland	0.590	4.400	3.750	-
Dickenson &	0.600	1.690	1.690	10.500
Dinwiddie	0.870	4.900	3.300	-
Essex	0.532	3.500	3.500	3.750
Fairfax &	0.920	4.570	4.570	-
Fauquier &	0.765	4.650	4.650	-
Floyd	0.600	2.700	1.550	-
Fluvanna	0.480	3.850	2.000	3.850
Franklin	0.460	1.890	0.600	1.080
Frederick	0.525	4.200	2.000	-
Giles	0.630	1.890	0.990	0.790
Gloucester &	0.610	2.600	2.600	-

Table 1, continued
Rates of County Levies for County Purposes
for Tax Year 2008

COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Goochland &	\$ 0.530	\$ 4.000	\$ 3.750	-
Grayson	0.300	1.500	1.500	6.700
Greene	0.720	5.000	2.000	-
Greensville	0.450	4.500	4.000	-
Halifax	0.440	3.600	1.260	-
Hanover &	0.810	3.570	3.570	1.900
Henrico &	0.870	3.500	1.000	-
Henry	0.540	1.480	1.190	-
Highland	0.400	1.500	1.000	1.000
Isle of Wight *	0.520	4.400	0.950	-
James City *	0.770	4.000	4.000	-
King and Queen	0.480	3.940	1.100	0.650
King George	0.450	3.200	2.500	-
King William &	0.810	3.650	2.450	-
Lancaster	0.420	2.040	1.520	1.000
Lee	0.750	2.000	2.000	1.250
Loudoun &	1.140	4.200	2.750	-
Louisa	0.620	1.900	1.900	0.650
Lunenburg	0.330	3.600	1.800	1.200
Madison	0.440	2.800	1.470	0.860
Mathews	0.560	2.140	2.140	-
Mecklenburg *	0.340	3.260	0.660	0.720
Middlesex	0.350	3.500	1.750	-
Montgomery	0.710	2.450	1.820	3.050
Nelson	0.550	2.950	1.250	-
New Kent &	0.730	3.750	1.500	-
Northampton	0.700	4.100	2.250	6.260
Northumberland	0.400	3.600	3.600	1.000
Nottoway	0.490	3.500	1.350	-
Orange	0.470	2.300	1.831	0.400
Page	0.480	3.900	2.000	-
Patrick	0.550	1.710	1.710	-
Pittsylvania	0.530	7.750	4.500	2.750
Powhatan	0.710	3.600	3.600	-

Table 1, continued
Rates of County Levies for County Purposes
for Tax Year 2008

COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Prince Edward	\$ 0.570	\$ 4.500	\$ 4.200	\$ 0.700
Prince George	0.800	4.000	1.500	-
Prince William &	0.970	3.700	2.000	-
Pulaski	0.620	2.140	1.500	-
Rappahannock	0.600	4.200	-	-
Richmond	0.700	3.500	0.500	3.500
Roanoke	1.090	3.500	3.000	-
Rockbridge	0.590	4.250	2.550	-
Rockingham	0.600	2.800	2.550	0.870
Russell	0.610	1.650	1.650	0.650
Scott	0.690	1.400	0.720	0.720
Shenandoah &	0.510	2.860	2.860	0.600
Smyth	0.630	2.250	1.200	0.400
Southampton	0.720	4.000	2.400	0.500
Spotsylvania &	0.620	5.000	2.500	-
Stafford	0.840	5.490	0.750	0.500
Surry	0.700	3.500	1.000	-
Sussex	0.540	4.850	4.850	1.000
Tazewell	0.580	2.000	2.000	4.300
Warren &	0.450	3.150	1.300	-
Washington	0.570	1.550	1.550	-
Westmoreland	0.500	3.000	1.500	0.500
Wise	0.570	1.490	1.150	2.850
Wythe &	0.430	2.080	1.500	0.560
York	0.658	4.000	4.000	-

Note: Rates above are nominal rates. Localities differ in assessment methods. TAX's assessment/sales ratio study estimates effective rates of real estate by controlling for the variance in assessment procedures across localities. The TPP, M&T, and MC rates above are general rates. Certain items of property are considered separate classifications and may be taxed at a lower rate. Not all localities levy these taxes on 100% of assessed value. For estimates of effective rates see Weldon Cooper's Virginia Local Tax Rates 2008.

* FY 2008-2009.

& Additional district levies may apply. See Table 4 for details.

Value taken from Weldon Cooper's Virginia Local Tax Rates 2008

Table 2
Rates of City Levies for City Purposes
for Tax Year 2008

CITY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Alexandria	\$ 0.845	\$ 4.750	\$ 4.500	-
Bedford *	0.810	2.170	1.300	-
Bristol	1.050	7.000	7.000	-
Buena Vista *	0.845	5.850	4.250	-
Charlottesville	0.950	4.200	4.200	-
Chesapeake *^	1.050	4.080	3.200	-
Colonial Heights	1.100	3.500	2.000	-
Covington *	0.660	5.600	5.520	-
Danville *	0.730	3.000	1.500	-
Emporia	0.770	5.000	5.000	-
Fairfax &	0.790	4.130	4.130	-
Falls Church	1.030	4.710	-	-
Franklin *&	0.770	4.500	2.000	-
Fredericksburg *&	0.560	2.990	0.800	-
Galax	0.550	1.420	1.420	-
Hampton *&	1.040	4.250	3.500	-
Harrisonburg *	0.590	3.000	2.000	-
Hopewell	1.090	3.050	3.050	-
Lexington *	0.635	3.950	3.950	-
Lynchburg *	1.050	3.800	3.000	-
Manassas &	1.015	3.250	2.100	-
Manassas Park	1.240	3.500	3.500	-
Martinsville *	1.080	2.300	1.850	-
Newport News *	1.100	4.250	3.750	-
Norfolk *&	1.110	4.250	4.250	-
Norton	0.800	1.850	1.850	-
Petersburg *	1.350	4.400	3.800	-
Poquoson *	0.810	3.850	-	-
Portsmouth *	1.210	5.000	3.000	1.000
Radford	0.640	2.440	1.760	-

Table 2, continued
Rates of City Levies for City Purposes
for Tax Year 2008

CITY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Richmond ^{&}	\$ 1.200	\$ 3.700	\$ 2.300	-
Roanoke ^{&}	1.190	3.450	3.450	-
Salem [*]	1.180	3.200	3.200	-
Staunton ^{&}	0.900	2.000	1.240	-
Suffolk ^{*&}	0.910	4.250	3.150	-
Virginia Beach ^{*&}	0.890	3.700	1.000	-
Waynesboro	0.700	5.000	3.000	-
Williamsburg [*]	0.540	3.500	3.500	-
Winchester ^{&}	0.680	4.500	1.300	-

Note: Rates above are nominal rates. Localities differ in assessment methods. TAX's assessment/sales ratio study estimates effective rates of real estate by controlling for the variance in assessment procedures across localities. The TPP, M&T, and MC rates above are general rates. Certain items of property are considered separate classifications and may be taxed at a lower rate. Not all localities levy these taxes on 100% of assessed value. For estimates of effective rates see Weldon Cooper's Virginia Local Tax Rates 2008.

* FY 2008-2009.

& Additional district levies may apply. See Table 5 for details.

^ Includes citywide mosquito control rate of 0.01 for real estate and 0.08 for TPP and M&T.

Table 3
Rates of Town Levies for Town Purposes
for Tax Year 2008

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Abingdon	Washington	\$ 0.280	\$ 0.550	\$ 0.550	-
Accomac	Accomack	0.070	0.100	-	-
Alberta	Brunswick	0.280	1.900	1.900	-
Altavista	Campbell	0.165	2.000	2.000	-
Amherst	Amherst	0.036	0.350	0.350	-
Appalachia	Wise	0.350	0.700	-	-
Appomattox	Appomattox	0.130	0.550	0.550	0.150
Ashland	Hanover	0.090	0.770	0.770	-
Belle Haven	Accomack, Northampton	-	-	-	-
Berryville	Clarke	0.099	1.000	1.000	-
Big Stone Gap	Wise	0.440	0.620	0.620	-
Blacksburg	Montgomery	0.220	-	-	-
Blackstone	Nottoway	0.200	0.650	0.650	-
Bloxom	Accomack	0.060	0.150	-	-
Bluefield	Tazewell	0.185	0.600	0.600	-
Boones Mill	Franklin	0.100	0.400	0.100*	-
Bowling Green	Caroline	0.100	1.200	1.200	-
Boyce	Clarke	0.022	0.600	0.600	-
Boydton	Mecklenburg	0.330	0.880	0.470	-
Boykins	Southampton	0.270*	1.200*	-	-
Branchville	Southampton	-	-	-	-
Bridgewater	Rockingham	0.080	0.750	0.750	-
Broadway	Rockingham	0.070	0.510	0.400	-
Brodnax	Brunswick, Mecklenburg	0.350	1.900	0.350	-
Brookneal	Campbell	0.170	1.700	1.700	-
Buchanan	Botetourt	0.190	0.320	0.100	-
Burkeville	Nottoway	0.110	0.680	0.680	0.680
Cape Charles	Northampton	0.163	2.000	1.000	-
Capron	Southampton	0.030	1.000	-	-
Cedar Bluff	Tazewell	0.190	0.350	0.350	-
Charlotte C.H.	Charlotte	0.090	1.000	1.000	1.000
Chase City	Mecklenburg	0.390	1.210	0.680	-

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2008

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Chatham	Pittsylvania	\$ 0.220	\$ 4.500	\$ 2.250	-
Cheriton	Northampton	-	-	-	-
Chilhowie	Smyth	0.170	0.300	0.300	-
Chincoteague	Accomack	0.060	0.850	0.850	-
Christiansburg	Montgomery	0.113	0.450	0.450	-
Claremont	Surry	0.050	0.600	-	-
Clarksville	Mecklenburg	0.240	1.650	0.380	-
Cleveland	Russell	0.150	0.500	-	-
Clifton	Fairfax	-	-	-	-
Clifton Forge	Alleghany	0.210	6.700	6.700	-
Clinchco	Dickenson	0.100	-	-	-
Clinchport	Scott	0.150	-	-	-
Clintwood	Dickenson	0.110	0.300	0.300	-
Coeburn	Wise	0.180	0.400	0.400	-
Colonial Beach	Westmoreland	0.600	3.750	2.600	-
Columbia	Fluvanna	0.100	-	-	-
Courtland	Southampton	0.190	1.140	-	-
Craigsville	Augusta	-	-	-	-
Crewe	Nottoway	0.300	1.200	1.200	1.200
Culpeper	Culpeper	0.090	1.000	0.800	-
Damascus	Washington	0.460	0.540	0.540	-
Dayton	Rockingham	0.080	-	-	-
Dendron	Surry	0.050	0.600	-	-
Dillwyn	Buckingham	0.040	0.280	0.280	-
Drakes Branch	Charlotte	0.150	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	0.028	0.250	-	-
Edinburg	Shenandoah	0.140	0.750	-	-
Elkton	Rockingham	0.085	0.460	0.460	0.460

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2008

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Exmore	Northampton	\$ 0.105	\$ 0.450	-	-
Farmville	Prince Edward, Cumberland	0.140	1.500	-	-
Fincastle	Botetourt	-	-	-	-
Floyd	Floyd	0.087	0.250	0.250	-
Fries	Grayson	0.300	1.750	1.740	-
Front Royal	Warren	0.070	0.600	0.600	0.600
Gate City	Scott	0.330	-	-	-
Glade Spring	Washington	0.200	0.200	0.200	0.200
Glasgow	Rockbridge	0.180	0.850	0.600	-
Glen Lyn	Giles	0.230	0.250	0.125	-
Gordonsville	Orange	0.095	0.800	0.170	-
Goshen	Rockbridge	-	-	-	-
Gretna	Pittsylvania	0.210	2.000	2.000	-
Grottoes	Augusta, Rockingham	0.120	0.380	0.380	0.380
Grundy	Buchanan	0.220	0.500	0.500	-
Halifax	Halifax	0.180	1.680	0.400	-
Hallwood	Accomack	0.060	0.450	-	-
Hamilton	Loudoun	0.250	1.100	-	1.100
Haymarket	Prince William	0.128	0.600	-	-
Haysi	Dickenson	0.100	0.150	0.150	-
Herndon	Fairfax	0.240	-	-	-
Hillsboro	Loudoun	-	-	-	-
Hillsville	Carroll	0.180	0.720	0.720	-
Honaker	Russell	0.130	-	-	-
Hurt	Pittsylvania	0.140	2.500	-	-
Independence	Grayson	0.140	0.630	0.630	0.630
Iron Gate	Alleghany	0.210	1.000	1.000	-
Irvington	Lancaster	-	-	-	-
Ivor	Southampton	0.060	0.500	-	-
Jarratt	Greensville, Sussex	0.140	1.000	1.000	-
Jonesville	Lee	0.250	0.250	-	-
Keller	Accomack	0.060	0.100	-	-

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2008

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Kenbridge	Lunenburg	\$ 0.380	\$ 1.310	-	-
Keysville	Charlotte	0.160	0.600	0.600	-
Kilmarnock	Lancaster	0.100	0.160	0.160	-
Kilmarnock	Northumberland	-	0.400	-	-
La Crosse	Mecklenburg	0.310	1.050	0.240	-
Lawrenceville	Brunswick	0.280	1.810	1.810	-
Lebanon	Russell	0.200	0.500	0.500	-
Leesburg	Loudoun	0.180	1.000	1.000	-
Louisa	Louisa	0.166	0.710	-	-
Lovettsville	Loudoun	0.180	-	-	-
Luray	Page	0.220	0.400	0.400	-
McKenney	Dinwiddie	0.070	0.500	-	-
Madison	Madison	0.070	-	-	-
Marion	Smyth	0.150	0.290	0.290	-
Melfa	Accomack	-	-	-	-
Middleburg	Loudoun	0.150	1.000	1.000	-
Middletown	Frederick	0.065	1.250	-	-
Mineral	Louisa	0.250	0.600	-	-
Monterey	Highland	0.100	0.350	0.350	1.000
Montross	Westmoreland	0.040	-	-	-
Mount Crawford	Rockingham	-	-	-	-
Mount Jackson	Shenandoah	0.150	0.800	0.800	-
Narrows	Giles	0.340	0.938	0.469	-
Nassawadox	Northampton	-	-	-	-
New Castle	Craig	0.040	0.040	-	0.500
New Market	Shenandoah	0.130	0.800	0.800	-
Newsoms	Southampton	0.104	-	-	-
Nickelsville	Scott	0.110	-	-	-
Occoquan	Fairfax, Prince William	0.085	-	-	-
Onancock	Accomack	0.200	2.000	2.000	-
Onley	Accomack	0.050	0.150	0.150	-
Orange	Orange	0.114	0.600	0.066	-

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2008

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Painter	Accomack	\$ 0.040	\$ 0.300	\$ 0.300	-
Pamplin	Appomattox, P. Edward	0.200	1.000	-	-
Parksley	Accomack	0.180	0.800	0.800	-
Pearisburg	Giles	0.290	0.938	0.469	-
Pembroke	Giles	0.300	0.625	0.313	-
Pennington Gap	Lee	0.250	0.250	0.250	-
Phenix	Charlotte	0.055	0.167	0.167	0.167
Pocahontas	Tazewell	0.450	0.900	0.900	-
Port Royal	Caroline	-	-	-	-
Pound	Wise	0.400	0.440	-	-
Pulaski	Pulaski	0.320	0.740	0.740	-
Purcellville	Loudoun	0.190	0.550	0.550	-
Quantico	Prince William	0.200	-	-	-
Remington	Fauquier	0.100	1.100	-	-
Rich Creek	Giles	0.220	0.625	0.313	-
Richlands	Tazewell	0.160	-	-	-
Ridgeway	Henry	0.010	0.110	0.110	-
Rocky Mount	Franklin	0.120	0.510	0.170	-
Round Hill	Loudoun	0.160	1.150	-	1.150
Rural Retreat	Wythe	0.170	0.450	0.120	-
St. Charles	Lee	0.250	-	-	-
St. Paul	Wise	0.180	0.310	0.310	-
Saltville	Smyth, Washington	0.120	0.500	0.500	-
Saxis	Accomack	0.090	0.500	-	-
Scottsburg	Halifax	-	-	-	-
Scottsville	Albemarle, Fluvanna	-	-	-	-
Shenandoah	Page	0.250	0.400	0.400	-
Smithfield	Isle of Wight	0.160	1.000	0.150	-
South Boston	Halifax	0.190	2.000	0.310	-
South Hill	Mecklenburg	0.340	1.050	0.380	-
Stanardsville	Greene	-	-	-	-
Stanley	Page	0.110	0.450	0.450*	-

Table 3, continued
Rates of Town Levies for Town Purposes
for Tax Year 2008

TOWN	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Stephens City	Frederick	\$ 0.076	\$ 1.000	\$ 1.000	\$ 1.000
Stony Creek	Sussex	0.060	0.600	0.600	-
Strasburg	Shenandoah	0.160	1.110	0.860	-
Stuart	Patrick	0.200	0.330	0.330	-
Surry	Surry	0.050	0.600	0.600	-
Tangier	Accomack	0.250	0.250	-	-
Tappahannock	Essex	0.085	1.250	1.000	-
Tazewell	Tazewell	0.250	0.500	0.500	-
The Plains	Fauquier	0.040	0.500	-	-
Timberville	Rockingham	0.115	0.300	0.300	-
Toms Brook	Shenandoah	0.100	0.500	-	-
Troutdale	Grayson	-	-	-	-
Troutville	Botetourt	-	-	-	-
Urbanna	Middlesex	0.200	0.650	-	-
Victoria	Lunenburg	0.140	0.980	0.750	-
Vienna	Fairfax	0.209	-	-	-
Vinton	Roanoke	0.030	1.000	1.000	-
Virgilina	Halifax	0.100*	0.100*	-	-
Wachapreague	Accomack	0.130	0.130	-	-
Wakefield	Sussex	0.093	0.860	0.860	-
Warrenton	Fauquier	0.015	1.000	1.000	-
Warsaw	Richmond	0.130	0.600	0.600	-
Washington	Rappahannock	-	-	-	-
Waverly	Sussex	0.200	1.850	1.060	-
Weber City	Scott	-	-	-	-
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	0.160	0.900	0.900	-
Wytheville	Wythe	0.160	0.280	0.280	-

* Non-respondent. Rate taken from Weldon Cooper's Virginia Local Tax Rates 2008.

Table 4
Rates of County District Levies for District
Purposes for Tax Year 2008

DISTRICT	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Atlantic	Accomack	\$ 0.060	-	-	-
Atlantic Mosquito Control	Accomack	0.080	-	-	-
Metompinkin	Accomack	0.050	-	-	-
Lee	Accomack	0.050	-	-	-
Pungoteague	Accomack	0.060	-	-	-
Chain Bridge Rd	Arlington	0.052	-	-	-
Rosslyn BID	Arlington	0.082	-	-	-
2nd Road North	Arlington	0.144	-	-	-
Crystal City BID	Arlington	0.043	-	-	-
Sanitary	Arlington	0.010	-	-	-
Commercial & Industrial	Arlington	0.125	-	-	-
Centre Point Special Assmt	Chesterfield	0.150	-	-	-
Multiple Districts #	Fairfax	0.001-0.378	-	-	-
Village of Marshall	Fauquier	0.005	-	-	-
Gloucester San.	Gloucester	0.010	-	-	-
Gloucester Pt. San.	Gloucester	0.010	-	-	-
Mosquito Control	Gloucester	0.010	-	-	-
James River San.	Goochland	0.050	-	-	-
Tuckahoe Creek	Goochland	0.230	-	-	-
Ashcreek	Hanover	\$20 flat fee*	-	-	-
Atlee Manor	Hanover	\$780 flat fee	-	-	-
Bell Creek	Hanover	Various flat fees	-	-	-
Lewistown	Hanover	0.100	-	-	-
San. Dist. #2	Henrico	0.003	0.001	0.001	-
San. Dist. #3	Henrico	0.010	0.001	0.001	-
San. Dist. #3.1	Henrico	0.031	0.001	0.001	-
San. Dist. #12	Henrico	0.010	0.001	0.001	-
San. Dist. #23	Henrico	0.010	0.001	0.001	-
Town of West Pt.	King William	0.270	0.500	0.950	-
Route 28	Loudoun	0.200	-	-	-
Aldie Sewer	Loudoun	0.130	-	-	-
Hamilton Sewer	Loudoun	0.300	-	-	-
Dulles Industrial	Loudoun	per parcel	-	-	-
Bottoms Bridge	New Kent	0.100	-	-	-
Circuit Court	Prince William	0.150	-	-	-
Bull Run Mountain	Prince William	0.138	-	-	-
Lake Jackson	Prince William	0.123	-	-	-
Prince William Pkwy.	Prince William	0.200	-	-	-

Table 4, continued
Rates of County District Levies for District
Purposes for Tax Year 2008

DISTRICT	COUNTY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
234 Bypass Transp.	Prince William	\$ 0.020	-	-	-
Stoney Creek	Shenandoah	0.170	-	-	-
Toms Brook	Shenandoah	0.040	-	-	-
Massaponax	Spotsylvania	0.350*	-	-	-
Harrison Road	Spotsylvania	0.350*	-	-	-
Blue Mountain	Warren	0.150	-	-	-
Riverside	Warren	0.170	-	-	-
Shenandoah Shores	Warren	0.080	-	-	-
Skyland Estates	Warren	0.210	-	-	-
South River	Warren	0.050	-	-	-
Carterville Heights	Wythe	0.200	-	-	-
Peace Haven	Wythe	0.130	-	-	-
Blackberry Drive	Wythe	0.760	-	-	-
Edenwood Lane	Wythe	0.500	-	-	-
Dunford Subdivision	Wythe	0.380	-	-	-
Country Mile Sub.	Wythe	0.420	-	-	-

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

Warren's districts levy additional flat taxes on lots and/or tax rates on assessed value of improvements.

*Fairfax County has an extensive list of additional district real estate rates, ranging from 0.001 to 0.378 per \$100.

Table 5
Rates of City District Levies for District
Purposes for Tax Year 2008

DISTRICT	CITY	TAX RATES PER \$100 OF ASSESSED VALUE ON:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Downtown Service	Fairfax	\$ 0.060	-	-	-
Business Improvement	Fairfax	0.010	-	-	-
Downtown Taxing	Franklin	0.240	-	-	-
Fall Hill	Fredericksburg	0.040	-	-	-
Central Park	Fredericksburg	0.090	-	-	-
Coliseum Central	Hampton	0.070*	-	-	-
Downtown	Hampton	0.200*	-	-	-
Owens Brooke	Manassas	0.108	-	-	-
Fire and Rescue	Manassas	0.100	-	-	-
Business District	Norfolk	0.180*	-	-	-
Riverfront Manufacturing	Richmond	0.350*	-	-	-
Riverfront Canal Properties	Richmond	0.120*	-	-	-
Riverfront Predevelopment	Richmond	1.900*	-	-	-
General District	Richmond	0.050*	-	-	-
Riverfront Developing	Richmond	0.220*	-	-	-
Riverfront Overlay	Richmond	0.035*	-	-	-
Downtown	Roanoke	0.100	-	-	-
Williamson Rd.	Roanoke	0.100	-	-	-
Downtown	Staunton	0.150	-	-	-
Route 17	Suffolk	0.260	-	-	-
Downtown Business	Suffolk	0.125	-	-	-
Sandbridge District	Virginia Beach	0.060	-	-	-
Central Business	Virginia Beach	0.450	-	-	-
Primary Downtown	Winchester	0.230	-	-	-
Secondary Downtown	Winchester	0.130	-	-	-

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

*Non-respondent - Rate taken from Weldon Cooper's *Virginia Local Tax Rates 2008*.