

Table 1
Rates of County Levies for County Purposes
for Tax Year 2018 Fiscal 2019

COUNTY	Tax Rates Per \$100 of Assessed Value On:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Accomack &	\$0.610	\$0.000	\$0.000	-
Albemarle	0.839	4.280	4.280	-
Alleghany	0.710	2.980	2.980	-
Amelia	0.470	4.200	1.000	-
Amherst	0.610	3.450	2.000	3.950
Appomattox	0.650	3.350	3.350	1.000
Arlington &	1.013	-	-	-
Augusta	0.630	2.500	-	-
Bath	0.500	0.350	0.350	-
Bedford	0.520	2.350	1.200	-
Bland	0.600	2.290	0.890	0.730
Botetourt	0.790	2.710	1.800	-
Brunswick	0.530	3.650	-	-
Buchanan	0.390	1.950	1.950	2.000
Buckingham	0.550	4.050	2.900	1.000
Campbell	0.520	4.450	3.250	-
Caroline	0.830	3.800	3.500	-
Carroll	0.695	1.950	1.750	0.690
Charles City	0.760	3.750	3.000	2.800
Charlotte &	0.530	3.750	3.000	3.200
Chesterfield &	0.950	3.600	1.000	-
Clarke	0.710	4.496	1.250	-
Craig	0.590	3.500	2.200	3.500
Culpeper	0.670	3.500	2.000	-
Cumberland	0.780	4.500	3.750	-
Dickenson &	0.600	1.850	1.850	10.500
Dinwiddie	0.790	4.900	3.300	n/a
Essex	0.880	4.000	1.200	3.750
Fairfax &	1.150	4.570	4.570	-
Fauquier &	0.982	4.650	2.300	-
Floyd	0.600	2.950	1.550	-
Fluvanna	0.939	4.350	1.900	2.900
Franklin	0.610	2.460	0.070	1.080
Frederick	0.610	4.860	2.000	-

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Giles	0.630	1.980	1.980	0.830
Gloucester &	0.695	2.950	2.950	-
Goochland &	0.530	4.000	1.000	-
Grayson	0.490	1.750	1.750	6.700
Greene	0.775	5.000	2.500	-
Greensville	0.670	5.000	4.000	-
Halifax	0.480	3.850	1.260	-
Hanover	0.810	3.570	3.570	1.900
Henrico &	0.870	3.500	0.300	-
Henry	0.555	1.550	1.550	-
Highland	0.440	2.500	1.000	1.000
Isle of Wight	0.850	4.500	1.750	-
James City	0.840	\$4.00/\$100	-	-
King and Queen	0.530	3.940	1.100	65.000
King George	0.700	3.500	2.500	-
King William	0.880	3.650	2.250	-
Lancaster	0.590	2.040	1.520	1.000
Lee	0.619	2.000	2.000	1.410
Loudoun &	1.085	4.200	n/a	n/a
Louisa	0.720	2.430	1.900	0.650
Lunenburg	0.380	3.600	1.800	1.200
Madison	0.680	3.600	1.670	0.860
Mathews	0.575	-	-	-
Mecklenburg	0.420	3.360	0.660	0.720
Middlesex	0.620	2.050	-	-
Montgomery	0.890	2.550	-	-
Nelson	0.720	-	1.250	-
New Kent &	0.820	3.750	1.500	-
Northampton	0.830	3.900	2.000	-
Northumberland	0.560	3.600	3.600	1.000
Nottoway	0.480	3.750	1.350	-
Orange	0.804	3.750	1.831	0.400
Page	0.700	4.590	2.000	-
Patrick	0.570	1.710	1.710	-

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	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Pittsylvania	0.620	9.000	4.500	2.750
Powhatan	0.880	3.600	3.600	-
Prince Edward &	0.510	4.500	4.200	0.700
Prince George	0.860	4.250	1.500	-
Prince William &	1.125	3.700	2.000	-
Pulaski	0.770	2.350	1.500	-
Rappahannock	0.670	4.250	-	-
Richmond	0.700	3.750	0.400	3.500
Roanoke	1.090	3.500	2.850	-
Rockbridge	0.700	4.250	2.550	-
Rockingham	0.740	3.000	2.550	0.870
Russell	0.630	1.950	1.950	0.650
Scott	0.740	1.400	0.720	0.720
Shenandoah &	0.640	3.900	3.150	0.600
Smyth	0.740	2.300	1.550	0.400
Southampton	0.850	5.000	2.400	0.500
Spotsylvania &	0.833	6.550	2.500	-
Stafford	0.990	6.460	-	0.500000
Surry	0.710	4.000	1.000	-
Sussex	0.580	4.850	2.430	1.000
Tazewell	0.580	2.000	2.000	3.800
Warren &	0.660	0.400	0.021	-
Washington	0.630	1.700	1.550	-
Westmoreland	0.630	3.250	1.500	0.460
Wise	0.620	1.580	1.410	2.850
Wythe	0.540	2.320	1.500	0.560
York	0.795	4.000	4.000	-

Note: Rates above are nominal rates. 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 tax 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 2018

FY 2019 TY 2018

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

**Table 2
Rates of City Levies for City Purposes
for Tax Year 2018 FY 2019**

CITY	Tax Rates Per \$100 of Assessed Value On:			
	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Alexandria	\$1.130	\$0.050	\$0.045	-
Bristol	1.170	2.600	7.000	-
Buena Vista	1.210	5.850	4.250	-
Charlottesville	0.950	4.200	4.200	-
Chesapeake	1.050	0.041	3.200	-
Colonial Heights*	1.200	3.500	2.000	-
Covington	0.800	5.600	5.520	-
Danville	0.800	3.500	1.500	-
Emporia	0.900	5.000	5.000	-
Fairfax	1.060	4.130	4.130	-
Falls Church*	1.335	5.000	-	-
Franklin	0.990	4.500	0.000	-
Fredericksburg	0.800	3.400	0.000	-
Galax	0.800	2.250	1.500	-
Hampton &	1.240	0.045	0.035	-
Harrisonburg	0.850	3.500	2.120	-
Hopewell	1.130	3.500	3.050	-
Lexington	1.035	0.000	0.000	-
Lynchburg	1.110	3.800	3.000	-
Manassas &	1.460	3.600	2.100	-
Manassas Park	1.550	3.500	3.500	-
Martinsville	1.062	1.062	1.850	n/a
Newport News	1.220	4.500	3.750	-
Norfolk &	1.250	4.330	n/a	-
Norton	0.900	2.050	2.050	-
Petersburg	1.350	4.900	3.800	-
Poquoson	1.140	4.150	-	-
Portsmouth *	1.300	5.000	3.000	-
Radford	0.760	0.244	0.000	-
Richmond &	1.200	3.700	0.000	-
Roanoke &	1.220	3.450	3.450	-
Salem	1.200	3.250	3.200	-
Staunton*	0.970	2.900	1.240	-
Suffolk &	1.110	4.250	0.000	-
Virginia Beach &	1.003	4.000	0.000000	-
Waynesboro	0.900	5.000	3.000	-
Williamsburg	0.600	3.500	3.500	-
Winchester &	0.910	4.800	1.300	-

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

* Did not respond to survey. Use previous year's data

**Table 3
Rates of Town Levies for Town Purposes
for Tax Year 2018 FY2019**

TOWN	COUNTY	Tax Rates Per \$100 of Assessed Value On:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Abingdon	Washington	\$0.28	\$0.76	\$0.76	-
Accomac *	Accomack	-	-	-	-
Alberta **	Brunswick	-	-	-	-
Altavista	Campbell	0.080	-	-	2.0000
Amherst**	Amherst	-	-	-	-
Appalachia **	Wise	-	-	-	-
Appomattox *	Appomattox	-	-	-	-
Ashland *	Hanover	-	-	-	-
Bedford	Bedford	0.310	1.060	-	-
Belle Haven**	Accomack, Northampton	-	-	-	-
Berryville	Clarke	0.190	1.250	1.300	-
Big Stone Gap	Wise	0.440	0.625	0.625	-
Blacksburg	Montgomery	0.260	-	-	-
Blackstone**	Nottoway	-	-	-	-
Bloxom**	Accomack	-	-	-	-
Bluefield	Tazewell	0.188	0.600	0.600	0.1875
Boones Mill	Franklin	0.120	0.400	-	-
Bowling Green *	Caroline	-	-	-	-
Boyce	Clarke	0.025	0.600	-	-
Boydton *	Mecklenburg	-	-	-	-
Boykins	Southampton	0.200	1.200	-	-
Branchville **	Southampton	-	-	-	-
Bridgewater	Rockingham	0.850	0.750	-	-
Broadway	Rockingham	0.070	0.510	0.400	-
Brodnax	Brunswick, Mecklenburg	0.3700	2.2000	-	-
Brookneal	Campbell	0.170	1.700	1.700	-
Buchanan	Botetourt	0.190	0.320	0.100	-
Burkeville	Nottoway	0.1600	0.0100	0.0100	-
Cape Charles	Northampton	0.295	2.000	1.000	-
Capron	Southampton	0.0300	1.0000	-	-
Cedar Bluff	Tazewell	0.190	0.350	0.350	0.1900
Charlotte C.H.	Charlotte	0.090	1.0000	1.0000	1.000
Chase City	Mecklenburg	0.400	1.650	0.680	-
Chatham	Pittsylvania	0.250	4.500	2.250	-
Cheriton **	Northampton	-	-	-	-
Chilhowie	Smyth	0.170	0.300	0.300	-
Chincoteague	Accomack	0.070	0.850	0.8500	-
Christiansburg	Montgomery	0.160	0.450	0.450	-
Claremont	Surry	0.500	0.600	-	-
Clarksville	Mecklenburg	0.280	1.650	0.380	-
Cleveland *	Russell	-	-	-	-
Clifton **	Fairfax	-	-	-	-
Clifton Forge	Alleghany	0.210	3.350	3.350	-
Clinchco **	Dickenson	-	-	-	-
Clinchport **	Scott	-	-	-	-
Clintwood	Dickenson	0.110	-	-	-
Coeburn *	Wise	-	-	-	-
Colonial Beach *	Westmoreland	-	-	-	-
Columbia **	Fluvanna	-	-	-	-
Courtland	Southampton	0.190	1.140	-	-
Craigsville **	Augusta	-	-	-	-
Crewe **	Nottoway	-	-	-	-
Culpeper *	Culpeper	-	-	-	-
Damascus	Washington	0.460	0.520	-	-
Dayton **	Rockingham	-	-	-	0.5200
Dendron **	Surry	-	-	-	-
Dillwyn	Buckingham	0.047	0.280	0.280	-
Drakes Branch	Charlotte	0.270	0.370	0.370	1.100
Dublin	Pulaski	0.240	0.500	0.500	-
Duffield**	Scott	-	-	-	-
Dumfries *	Prince William	-	-	-	-
Dungannon	Scott	0.120	-	-	-
Eastville	Northampton	0.059	0.100	-	-
Edinburg	Shenandoah	0.190	1.080	1.080	-
Elkton *	Rockingham	-	-	-	-
Exmore	Northampton	0.120	0.490	0.490	-
Farmville	P. Edward, Cumberland	0.120	1.500	-	-
Fincastle **	Botetourt	-	-	-	-
Floyd	Floyd	0.079	0.250	0.250	-
Fries**	Grayson	-	-	-	-
Front Royal *	Warren	-	-	-	-

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		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Gate City *	Scott	-	-	-	-
Glade Spring *	Washington	-	-	-	-
Glasgow *	Rockbridge	-	-	-	-
Glen Lyn *	Giles	-	-	-	-
Gordonsville	Orange	0.130	0.990	0.240	-
Goshen**	Rockbridge	-	-	-	-
Gretna	Pittsylvania	0.220	2.250	2.250	-
Grottoes *	Augusta, Rockingham	-	-	-	-
Grundy	Buchanan	0.220	0.500	0.500	0.500
Halifax**	Halifax	-	-	-	-
Hallwood **	Accomack	-	-	-	-
Hamilton *	Loudoun	-	-	-	-
Haymarket *	Prince William	-	-	-	-
Haysi	Dickenson	0.002	0.004	0.004	-
Herndon	Fairfax	0.265	-	-	-
Hillsboro **	Loudoun	-	0.1700	-	-
Hillsville	Carroll	0.220	0.720	-	-
Honaker	Russell	0.150	-	-	-
Hurt	Pittsylvania	0.175	3.5000	-	-
Independence *	Grayson	-	-	-	-
Iron Gate	Alleghany	0.210	0.500	-	0.5000
Irvington**	Lancaster	-	-	-	-
Ivor	Southampton	0.120	0.600	0.5000	-
Jarratt **	Greensville, Sussex	-	-	-	-
Jonesville	Lee	0.3500	0.2500	0.2500	0.2500
Keller **	Accomack	-	-	-	-
Kenbridge *	Lunenburg	-	-	-	-
Keysville	Charlotte	0.160	0.600	0.600	-
Kilmarnock	Lancaster	0.100	0.160	0.160	-
La Crosse	Mecklenburg	0.310	1.050	0.300	-
Lawrenceville	Brunswick	0.340	1.800	1.800	N/A
Lebanon *	Russell	-	-	-	-
Leesburg *	Loudoun	-	-	-	-
Louisa *	Louisa	-	-	-	-
Lovettsville	Loudoun	0.195	-	-	-
Luray	Page	0.290	0.620	0.6200	-
Madison	Madison	0.083	-	-	-
Marion	Smyth	0.170	0.350	0.350	-
McKenney	Dinwiddie	0.090	0.500	-	-
Melfa**	Accomack	-	-	-	-
Middleburg *	Loudoun	-	-	-	-
Middletown	Frederick	-	-	-	-
Mineral	Louisa	0.240	0.480	-	-
Monterey *	Highland	-	-	-	-
Montross	Westmoreland	0.050	-	-	-
Mount Crawford	Rockingham	-	-	-	-
Mount Jackson	Shenandoah	0.140	0.800	0.800	-
Narrows	Giles	0.490	1.153	0.960	-
Nassawadox **	Northampton	-	-	-	-
New Castle	Craig	-	-	-	-
New Market	Shenandoah	0.140	0.800	0.800	-
Newsoms	Southampton	-	-	-	-
Nickelsville**	Scott	-	-	-	-

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Occoquan	Fairfax, Prince William	-	-	-	-
Onancock	Accomack	0.320	2.000	-	-
Onley**	Accomack	-	-	-	-
Orange	Orange	0.175	0.830	0.066	-
Painter**	Accomack	-	-	-	-
Pamplin *	Appomattox, P. Edward	-	-	-	-
Parksley	Accomack	0.3300	1.3000	-	0.3300
Pearisburg **	Giles	-	-	-	-
Pembroke *	Giles	-	-	-	-
Pennington Gap **	Lee	-	-	-	-
Phenix	Charlotte	0.0550	0.1665	0.5000	0.5000
Pocahontas **	Tazewell	-	-	-	-
Port Royal**	Caroline	-	-	-	-
Pound **	Wise	-	-	-	-
Pulaski *	Pulaski	-	-	-	-
Purcellville	Loudoun	0.250	1.050	0.550	-
Quantico **	Prince William	-	-	-	-
Remington	Fauquier	0.125	1.100	-	-
Rich Creek **	Giles	-	-	-	-
Richlands *	Tazewell	-	-	-	-
Ridgeway**	Henry	-	-	-	-
Rocky Mount	Franklin	0.130	0.510	0.170	-
Round Hill *	Loudoun	-	-	-	-
Rural Retreat	Wythe	0.189	0.500	0.189	0.1500
St. Charles **	Lee	-	-	-	-
St. Paul	Wise	0.180	0.310	0.310	N/A
Saltville*	Smyth, Washington	-	-	-	-
Saxis**	Accomack	-	-	-	-
Scottsburg**	Halifax	-	-	-	-
Scottsville**	Albemarle, Fluvanna	-	-	-	-
Shenandoah	Page	0.310	0.400	0.400	-
Smithfield *	Isle of Wight	-	-	-	-
South Boston *	Halifax	-	-	-	-
South Hill *	Mecklenburg	-	-	-	-
Stanardsville**	Greene	-	-	-	-
Stanley *	Page	-	-	-	-
Stephens City *	Frederick	-	-	-	-
Stony Creek	Sussex	0.060	0.600	-	-
Strasburg	Shenandoah	0.160	1.110	0.860	-
Stuart *	Patrick	-	-	-	-
Surry**	Surry	-	-	-	-
Tangier**	Accomack	-	-	-	-
Tappahannock	Essex	0.100	1.250	0.200	-
Tazewell*	Tazewell	-	-	-	-
The Plains **	Fauquier	-	-	-	-
Timberville	Rockingham	0.115	0.300	0.300	-
Toms Brook*	Shenandoah	-	-	-	-
Troutdale **	Grayson	-	-	-	-
Troutville**	Botetourt	-	-	-	-
Urbanna	Middlesex	0.230	0.370	-	-
Victoria *	Lunenburg	-	-	-	-
Vienna	Fairfax	0.225	-	-	-
Vinton	Roanoke	0.070	1.000	1.000	-
Virgilina	Halifax	0.100	0.200	-	-
Wachapreague *	Accomack	-	-	-	-
Wakefield	Sussex	0.093	0.860	0.860	-
Warrenton *	Fauquier	-	-	-	-
Warsaw	Richmond	0.130	0.600	0.600	-
Washington**	Rappahannock	-	-	-	-
Waverly	Sussex	0.3000	0.0185	-	-
Weber City**	Scott	-	-	-	-
West Point	King William	0.720	3.520	2.400	-
White Stone**	Lancaster	-	-	-	-
Windsor *	Isle of Wight	-	-	-	-
Wise	Wise	0.299	0.630	-	-
Woodstock	Shenandoah	0.160	0.900	0.900	-
Wytheville	Wythe	0.155	0.280	0.280	-

* Non-respondent. Rate taken from Weldon Cooper's Virginia Local Tax Rates 2018.

** Non Respondent or Town does not report individually. Recorded under County

Table 4
Rates of County District Levies for District
for Tax Year 2018 FY 2019

DISTRICT	LOCALITY	Tax Rates Per \$100 of Assessed Value On:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Atlantic	Accomack	-	\$0.090	\$0.090	-
Metompkin	Accomack	-	0.090	0.090	-
Lee	Accomack	-	0.090	0.090	-
Pungoteague	Accomack	-	0.090	0.090	-
Rosslyn BID	Arlington	0.078	-	-	-
Crystal City BID	Arlington	0.043	-	-	-
Ballston BID	Arlington	0.053	-	-	-
Transportation DIS	Arlington	0.125	-	-	-
Charlotte Court House	Charlotte	0.090	1.000	1.000	1.000
Drakes Branch	Charlotte	0.270	0.370	0.370	1.100
Keysville	Charlotte	0.160	0.600	0.600	-
Phenix	Charlotte	0.050	0.500	0.500	0.500
Chesterfield Towne Center, Southport Businessess	Chesterfield	0.980	-	-	-
E Midlothian Turnpike	Chesterfield	0.990	-	-	-
Powhite-Charter Colony	Chesterfield	1.110	-	-	-
Clincho	Dickenson	0.100	-	-	-
Clintwood	Dickenson	0.110	0.300	0.300	-
Haysi	Dickenson	0.150	0.400	0.400	-
Multiple Districts #	Fairfax	-	-	-	-
Fire & Rescue	Fauquier	0.058	-	-	-
Conservation	Fauquier	0.006	-	-	-
Marshall Street Lights	Fauquier	0.005	-	-	-
Bethel Academy Improvements	Fauquier	\$522.06/parcel	-	-	-
Stormwater Management	Fauquier	\$13.65/parcel	-	-	-
Gloucester Sanitary	Gloucester	0.010	-	-	-
Gloucester Point Sanit.	Gloucester	0.010	-	-	-
Mosquito District	Gloucester	0.010	-	-	-
Tuckahoe Creek Serv Dist	Goochland	0.320	-	-	-
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	-
Route 28	Loudoun	0.180	-	-	-
Dulles Rail Service	Loudoun	0.200	-	-	-
Bottoms Bridge Service District SD1	New Kent	0.150	-	-	-
Poplar Hill Comm. Devel. Authority	Prince Edward	1.000	-	-	-
Bull Run Mountain	Prince William	0.131	-	-	-
Lake Jackson Sanitary	Prince William	0.165	-	-	-
234 Bypass Trans. Improvement	Prince William	0.020	-	-	-
TB/Maurertown Sanitary	Shenandoah	0.040	-	-	-

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		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Stoney Creek Sanitary	Shenandoah	0.170	-	-	-
Harrison Crossing	Spotsylvania	0.500	-	-	-
Lee Hill East	Spotsylvania	0.250	-	-	-
Lee Hill West	Spotsylvania	0.450	-	-	-
Massponax	Spotsylvania	0.150	-	-	-
Blue Mountain	Warren	flat rate	flat rate	-	-
Cedarville Heights	Warren	flat rate	flat rate	-	-
High Knob	Warren	flat rate	flat rate	-	-
Lake Front Royal	Warren	flat rate	flat rate	-	-
Linden Heights	Warren	flat rate	flat rate	-	-
Riverside	Warren	flat rate	flat rate	-	-
Shangri_La	Warren	flat rate	flat rate	-	-
Shenandoah Farms	Warren	flat rate	flat rate	-	-
Shenandoah Shores	Warren	flat rate	flat rate	-	-
Skyland Estates	Warren	flat rate	flat rate	-	-
South River	Warren	flat rate	flat rate	-	-

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

#Fairfax County has an extensive list of additional district rates, ranging from 0.001 to 0.406 per \$100.

Table 5
Rates of City District Levies for District Purposes
for Tax year 2018 FY 2019

DISTRICT	LOCALITY	Tax Rates Per \$100 of Assessed Value On:			
		Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital
Downtown Service	Fairfax	\$0.060	-	-	-
Commercial Transportation	Fairfax	0.105	-	-	-
Downtown Taxing	Franklin	0.240	-	-	-
Coliseum Central	Hampton	0.070	-	-	-
Downtown Hampton	Hampton	0.200	-	-	-
Elizabeth Lakes Special Assessment	Hampton	0.060	-	-	-
Peninsula Town Center CDA Inrement Taxes	Hampton	0.250	-	-	-
Fire/Rescue	Manassas	0.187	-	-	-
Owens Brooke	Manassas	0.124	-	-	-
General	Richmond	0.050	-	-	-
Riverfront Overlay	Richmond	0.035	-	-	-
Consumer Broad	Richmond	-	-	-	-
Consumer Shockoe	Richmond	-	-	-	-
Manufacturing	Richmond	0.350	-	-	-
Predevelopment	Richmond	1.900	-	-	-
Developing	Richmond	0.022	-	-	-
Developed Completed Canal	Richmond	0.075	-	-	-
Downtown	Roanoke	0.100	-	-	-
Williamson Rd	Roanoke	0.100	-	-	-
Route 17	Suffolk	0.250	-	-	-
Downtown	Suffolk	0.105	-	-	-
Primary Downtown	Winchester	0.230	-	-	-
Secondary Downtown	Winchester	0.130	-	-	-

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