



## Department of Finance Tax Rates 2017

| <b>PERSONAL PROPERTY</b>   |   |
|--|---|
| <b>Personal Property - Tax Relief (PPTRA)</b>  |   |
| Assessed Value of a Vehicle  | Percent of Tax Relief                         |
| \$1,000 or less  | 100%  |
| \$1,001 - \$20,000   | 48.5%   |
| \$20,000 or more   | 48.5% on the first \$20,000 of assessed value |
| <b>Personal Property - License Fee</b>   |   |
| Vehicles - Include Automobiles, Trucks, and Motorhomes   | \$24.00                                       |
| Motorcycles  | \$12.00                                       |
| <b>Personal Property - per \$100 of valuation</b>  |   |
| General Class: vehicles, certain trailers, and motorcycles   | \$ 3.70                                       |
| General Class: business equipment, furniture, fixtures   | \$ 3.70                                       |
| Heavy Equipment and Machinery  | \$ 3.70                                       |
| Mining & Manufacturing Tools   | \$ 2.00                                       |
| Mobile Homes   | \$ 1.125                                      |
| Programmable Computer Equipment and Peripherals used in a Trade/Business   | \$ 1.25                                       |
| Research & Development   | \$ 1.00                                       |
| <i>Due to the low tax rate (.00001) per \$100 of assessed value for property tax classifications listed below, no tax bills are generated if the assessed value is \$50,000,000 or less.</i> |   |
| Aircraft   | \$ 0.00                                       |
| Volunteer Fire & Rescue Members' Vehicle   | \$ 0.00                                       |
| Auxiliary Volunteer Fire & Rescue Members' Vehicle   | \$ 0.00                                       |
| Farmers Machinery and Tools  | \$ 0.00                                       |
| Personal Property owned by Certain Elderly and Handicapped Persons   | \$ 0.00                                       |
| Privately owned Recreational Campers/Motor Homes/Recreational Travel Trailers/Horse Trailers   | \$ 0.00                                       |
| Van Pool Vans  | \$ 0.00                                       |
| Vehicles Modified for Disabled   | \$ 0.00                                       |
| Watercraft   | \$ 0.00                                       |

| <b>REAL ESTATE</b>   |                   |
|--|-------------------|
| <b>Real Estate - per \$100 of valuation</b>                          |                   |
| Base Rate  | \$ 1.1250         |
| Fire and Rescue Levies (Countywide, except for the Town of Quantico) | \$ 0.0792         |
| Mosquito and Forest Pest Management (previously Gypsy Moth)          | \$ 0.0025         |
| <b>Solid Waste Management Annual Fee</b>                             |                   |
| Single Family  | \$ 70.00          |
| Townhouse  | \$ 63.00          |
| Mobile Home  | \$ 56.00          |
| Multi Family (Apartment or Condo)                                    | \$ 47.00          |
| Business/Non-Residential<br>(per SFE where a SFE = 1.3 tons)         | \$ 70.00          |
| <b>Storm Water Management Annual Fee</b>                             |                   |
| Single Family  | \$ 39.36          |
| Townhouse  | \$ 29.52          |
| Mobile Home  | \$ 29.52          |
| Multi Family (Apartment or Condo)                                    | \$ 29.52          |
| Business/Non-Residential<br>(per 2,059 sq. ft. of impervious area)   | \$ 39.36          |
| <b>Service District Levies</b>                                       |                   |
| Bull Run Mountain  | \$ 0.1311         |
| Lake Jackson   | \$ 0.1650         |
| <b>Transportation District Levies</b>                                |                   |
| Prince William Parkway   | \$ 0.0000         |
| 234-Bypass   | \$ 0.0200         |
| <b>Overlapping Governments</b>                                       |                   |
| Town of Dumfries (real estate)                                       | call 703-221-3400 |
| Town of Haymarket<br>(real estate and business personal property)    | call 703-754-4816 |
| Town of Occoquan (real estate)                                       | call 703-491-1918 |
| Town of Quantico (real estate)                                       | call 703-640-7411 |

## BUSINESS

### Business License - per \$100 gross receipts

|  |               |
|--|---------------|
| Builders and Developer                         | \$0.13        |
| Business Services                              | \$0.21        |
| Contractors                                    | \$0.13        |
| Financial Services                             | \$0.33        |
| Hotels and Motels                              | \$0.26        |
| Mixed Drink License (Flat Fee)                 | \$200 - \$500 |
| Other Services                                 | \$0.21        |
| Peddlers (Flat Fee)                            | \$500         |
| Personal Services                              | \$0.21        |
| Professional Occupation                        | \$0.33        |
| Real Estate Services                           | \$0.33        |
| Repair Services                                | \$0.21        |
| Retail Merchants                               | \$0.17        |
| Wholesale Merchants *per \$100 gross purchases | \$0.05        |

## UTILITIES

### Natural Gas - Consumer Utility Tax

Residential Users - Minimum Billing Charge \$1.60 + \$0.06 per CCF not to exceed \$3.00 per month.

Commercial Users - Minimum Billing Charge \$3.35 + \$0.085 per CCF not to exceed \$100.00 per month.

### Natural Gas - Local Consumption Tax

All Users - \$.004 per CCF with a consumption ceiling of 500 CCF per state code.

### Electricity - Consumer Utility Tax

Residential Users - Minimum Billing Charge \$1.40 + \$0.01509 per kWh not to exceed \$3.00 monthly.

Commercial Users - Minimum Billing Charge \$2.29 + \$0.013487 per kWh not to exceed \$100.00 monthly.

### Electricity - Local Consumption Tax

All Users -

\$0.00038 per kWh from 0 to 2,500 kWh, per state code

\$0.00024 per kWh from 2,501 to 50,000 kWh, per state code

\$0.00018 per kWh in excess of 50,000 kWh, per state code

### Telephones (Land Lines/Cellular/E-911)

The Virginia communications tax replaced the taxes and fees on landline/cellular telephone bills issued on or after Jan. 1, 2007, as follows:

- Local consumer utility tax
- Local E-911 tax
- Local BPOL tax currently billed to customers in some localities
- Virginia Relay Center fee

*The Virginia communications sales and use tax rate is 5% of the amount billed for taxable services. The State E-911 Tax is \$0.75 per line.*

### Cable TV

Beginning Jan. 1, 2007, cable television bills reflected the following charges:

- Virginia communications sales and use tax
- Cable television public rights-of-way use fee

*The Virginia communications sales and use tax rate is 5% of the amount billed for taxable services. The cable television public rights-of-way use fee is currently \$0.64 per subscriber.*

## **MISCELLANEOUS**

### **Miscellaneous Tax Types**

- Daily Rental Tax Short Term Rental Business – 1% of the gross proceeds arising from rental of tangible personal property.
- Daily Rental Tax Heavy Equipment Rental Business – 1.5% of the gross proceeds arising from rental of heavy equipment property.
- Transient Occupancy Tax – 7% of total charge for lodging or space furnished to a transient.