

# Tax Rates 2014

## PERSONAL PROPERTY

### Personal Property - Tax Relief

Assessed Value of a Vehicle	Percent of Tax Relief
\$1,000 or less	100%
\$1,001 - \$20,000	51%
\$20,000 or more	51% on the first \$20,000 of assessed value

### Personal Property - License Fee

Vehicles - Include Automobiles, Trucks, and Motorhomes	\$24.00
Motorcycles	\$12.00

### Personal Property - per \$100 of valuation

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	\$ 1.148
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

## **REAL ESTATE**

### **Real Estate - per \$100 of valuation**

Base Rate	\$ 1.1480
Fire and Rescue Levies (Countywide, except for the Town of Quantico)	\$ 0.0707
Mosquito and Forest Pest Management (previously Gypsy Moth)	\$ 0.0025

### **Solid Waste Management Annual Fee**

Single Family	\$ 70.00
Townhouse	\$ 63.00
Mobile Home	\$ 56.00
Multi Family (Apartment or Condo)	\$ 47.00
Business/Non-Residential (per SFE where a SFE = 1.3 tons)	\$ 70.00

### **Storm Water Management Annual Fee**

Single Family	\$ 38.20
Townhouse	\$ 28.68
Mobile Home	\$ 28.68
Multi Family (Apartment or Condo)	\$ 28.68
Business/Non-Residential (per 1,000 sq. ft. of impervious area)	\$ 18.56

### **Service District Levies**

Bull Run Mountain	\$ 0.1471
Lake Jackson	\$ 0.1650

### **Transportation District Levies**

Prince William Parkway	\$ 0.20
234-Bypass	\$ 0.02

### **Overlapping Governments**

Town of Dumfries (real estate)	call 703-221-3400
Town of Haymarket (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**

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

## **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 per month.

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

### **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 sales tax replaced the following local taxes and fees on landline/cellular telephone bills issued on or after Jan. 1, 2007:

- 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 new 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 Taxes**

- Daily Rental Tax - 1% of short term rentals
- Transient Occupancy Tax - 7% rental of motel/hotel rooms