



## Department of Finance Tax Rates 2018

<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	47.5%
\$20,000 or more	47.5% 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

**REAL ESTATE****Real Estate - per \$100 of valuation**

Base Rate	\$ 1.1250
Fire and Rescue Levies (Countywide, except for the Town of Quantico)	\$ 0.0800
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	\$ 39.36
Townhouse	\$ 29.52
Mobile Home	\$ 39.36
Multi Family (Apartment or Condo)	\$ 29.52
Business/Non-Residential (per 2,059 sq. ft. of impervious area)	\$ 39.36

**Service District Levies**

Bull Run Mountain	\$ 0.1263
Lake Jackson	\$ 0.1650

**Transportation District Levies**

Prince William Parkway	\$ 0.0000
234-Bypass	\$ 0.0200

**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

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 \$1.09 per access line for period July 1, 2018, through June 30, 2019.*

## **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.