

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 | \$ 38.20 |
| 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