# Tax Rates 2014

## PERSONAL PROPERTY

### Personal Property - Tax Relief

<table>
<thead>
<tr>
<th>Assessed Value of a Vehicle</th>
<th>Percent of Tax Relief</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,000 or less</td>
<td>100%</td>
</tr>
<tr>
<td>$1,001 - $20,000</td>
<td>51%</td>
</tr>
<tr>
<td>$20,000 or more</td>
<td>51% on the first $20,000 of assessed value</td>
</tr>
</tbody>
</table>

### Personal Property - License Fee

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

### Personal Property - per $100 of valuation

<table>
<thead>
<tr>
<th>Class</th>
<th>Rate per $100 of assessed value</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Class: vehicles, certain trailers, and motorcycles</td>
<td>$3.70</td>
</tr>
<tr>
<td>General Class: business equipment, furniture, fixtures</td>
<td>$3.70</td>
</tr>
<tr>
<td>Heavy Equipment and Machinery</td>
<td>$3.70</td>
</tr>
<tr>
<td>Mining &amp; Manufacturing Tools</td>
<td>$2.00</td>
</tr>
<tr>
<td>Mobile Homes</td>
<td>$1.148</td>
</tr>
<tr>
<td>Programmable Computer Equipment and Peripherals used in a Trade/Business</td>
<td>$1.25</td>
</tr>
<tr>
<td>Research &amp; Development</td>
<td>$1.00</td>
</tr>
</tbody>
</table>

*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.*

- **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 - $0.004 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