

DISTRIBUTION

Real Estate

\$0.61 Per \$100 of assessed valuation
100% of fair market value is taxable

Miscellaneous Business Equipment, Furniture, and Fixtures

\$4.86 (nominal) Per \$100 of assessed valuation
\$1.46 (effective) 30% of original value is taxable

Trucks and Automobiles

\$4.86 (nominal) Per \$100 average trade-in value
Autos & trucks less than two tons | NADA Official Used Car Guide
Trucks greater than two tons | Truck Blue Book, National Market Reports

Utility Purchases

Electricity \$0.30 + \$0.0024/kWh on first 700 kWh | \$0.0015928/kWh above 700kwh
Gas \$0.04 times non-metered | \$0.04 on first 1k CCF | \$0.033 CCF on next 29k | \$0.025 CCF over 30k
Telephone 5% of monthly bill

Sales & Use

1% with exemptions allowed identical to those at State level, including purchases used directly in manufacturing process

Exemptions

Frederick County has enacted ordinances exempting or partially exempting, certified pollution control and/or recycling machinery and equipment from real and/or personal property taxes.

Source: www.fcva.us
Last Updated: October 2019

MANUFACTURING

Real Estate

\$0.61 Per \$100 of assessed valuation
100% of fair market value is taxable

Machinery & Tools

\$2.00 Per \$100 of assessed valuation | original cost
Year 1 | 60% (\$1.20 effective)
Year 2 | 50% (\$1.00 effective)
Year 3 | 40% (\$0.80 effective)
Year 4 | 30% (\$0.60 effective)

Trucks and Automobiles

\$4.86 (nominal) Per \$100 average trade-in value
Autos & trucks less than two tons | NADA Official Used Car Guide
Trucks greater than two tons | Truck Blue Book, National Market Reports

Utility Purchases

Electricity \$0.30 + \$0.0024/kWh on first 700 kWh | \$0.0015928/kWh above 700kwh

Gas \$0.04 times non-metered | \$0.04 on first 1k CCF | \$0.033 CCF on next 29k | \$0.025 CCF over 30k

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Sales & Use

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Exemptions

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Source: www.fcva.us
Last Updated: September 2019

SERVICES

Real Estate

\$0.61

Per \$100 of assessed valuation
100% of fair market value is taxable

Miscellaneous Business Equipment, Furniture, and Fixtures

\$4.86 (nominal)

Per \$100 of assessed valuation

\$1.46 (effective)

30% of original value is taxable

Trucks and Automobiles

\$4.86 (nominal)

Per \$100 average trade-in value
Autos & trucks less than two tons | NADA Official Used Car Guide
Trucks greater than two tons | Truck Blue Book, National Market Reports

Utility Purchases

Electricity

\$0.30 + \$0.0024/kWh on first 700 kWh | \$0.0015928/kWh above 700kwh

Gas

\$0.04 times non-metered | \$0.04 on first 1k CCF | \$0.033 CCF on next 29k | \$0.025 CCF over 30k

Telephone

5% of monthly bill

Gross Receipts

Per \$100 of gross receipts of immediate past year

\$0.36 Business Services | Minimum License Fee: \$30

\$0.58 Professional Services | Minimum License Fee: \$30

Exemptions

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Last Updated: September 2019