

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

Sales & Use

1%

with exemptions allowed identical to those at State level

Source: www.fcva.us
Last Updated: February 2021

DATA CENTERS

Real Estate

\$0.61

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

Miscellaneous Business Equipment, Furniture, and Fixtures

\$1.25

Per \$100 of assessed valuation | original cost

Year 1 | 50% (\$0.625 effective)

Year 2 | 35% (\$0.4375 effective)

Year 3 | 20% (\$0.25 effective)

Year 4 | 10% (\$0.125 effective)

Years 5+ | 5% (\$0.0625 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

Sales & Use

1% with exemptions allowed identical to those at State level

Source: www.fcva.us
Last Updated: February 2021

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

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: February 2021

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

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

Source: www.fcva.us
Last Updated: February 2021