



#### **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

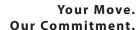
Autos & trucks less than two tons | NADA Official Used Car Guide

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





#### **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



#### **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

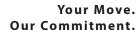
1% with exemptions allowed identical to those at State level,

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





#### **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