

**Department of  
Finance Tax Rates  
2023**



<b>PERSONAL PROPERTY</b>	
<b>Personal Property - Tax Relief (PPTRA)</b>	
Assessed Value of a Vehicle	Percent of Tax Relief
\$1,000 or less	100%
\$1,001 - \$20,000	38%
\$20,000 or more	38% on first \$20,000 of assessed value
<b>Personal Property - License Fee</b>	
Vehicles - Include Automobiles, Trucks, and Motorhomes	\$33.00
Motorcycles	\$20.00
<b>Personal Property - per \$100 of valuation</b>	
General Class: vehicles, certain trailers, and motorcycles	\$3.70
General Class: business equipment, furniture, fixtures	\$3.70
Heavy Equipment and Machinery	\$3.70
Machinery and tools used in manufacturing, mining, water well drilling, processing, or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business and all other classifications of machinery and tools	\$2.00
Mobile (Manufactured) Homes	\$0.966
Programmable Computer Equipment and Peripherals used in a Trade/Business	\$2.15
Computer Equipment and Peripheral used in a data center	\$2.15
Tangible personal property used in a Research & Development business	\$1.00
<i>Due to the low tax rate (.00001) per \$100 of assessed value for property tax classifications listed below, <b>no tax bills generated if the assessed value is \$50,000,000 or less.</b></i>	
Small scheduled aircraft, other aircraft, and flight simulators	\$0.00001
One vehicle owned or leased by a volunteer emergency medical service agency member who regularly responds to calls or regularly performs other duties for the agency or fire department	\$0.00001
One vehicle owned or leased by an auxiliary volunteer fire department or volunteer emergency medical services agency member who regularly performs duties for the fire department or agency, and the motor vehicle identified is regularly used for such purpose duties for the agency or fire department	\$0.00001
Farmers Machinery and Tools	\$0.00001
Certain personal property owned by elderly and handicapped persons	\$0.00001
Privately-owned camping and travel trailers used for recreational purposes and privately-owned trailers designed and used for the transportation of horses	\$0.00001
Privately-owned vans with a seating capacity of not less than seven nor more than fifteen persons, including the driver, used exclusively pursuant to a ridesharing arrangement	\$0.00001

Privately-owned motor homes used for recreational purposes	\$0.00001
Vehicles specially equipped to transport disabled persons	\$0.00001
Boats and watercraft used for recreational purposes and all other boats	\$0.00001

## REAL ESTATE

### Real Estate - per \$100 of valuation

Base Rate	\$0.966
Fire and Rescue Levies (Countywide, except for the Town of Quantico)	\$0.0720
Mosquito and Forest Pest Management	\$0.0025

### Solid Waste Management Annual Fee

Single Family	\$75.00
Townhouse	\$67.50
Mobile Home	\$60.00
Multi Family (Apartment or Condo)	\$50.19
Business/Non-Residential (per SFE where a SFE = 1.3 tons)	\$75.00

### Storm Water Management Annual Fee

Single Family	\$47.50
Townhouse	\$35.63
Mobile Home	\$44.08
Multi Family (Apartment or Condo)	\$35.63
Business/Non-Residential (per 2,059 sq. ft. of impervious area)	\$47.50

### Service District Levies

Bull Run Mountain	\$0.0950
Lake Jackson	\$0.1500

### Transportation District Levies

234-Bypass	\$ 0.0200
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### 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

Contractors, Builders and Developers	\$0.13
Business Services, Personal Services, Repair Services and Other Services	\$0.21
Financial Services	\$0.33
Hotels, Motels, and Lodging Facilities	\$0.26
Professional Occupation	\$0.33
Real Estate Services	\$0.33
Research and Development *see VA Code 58.1-706(D)(1)	\$0.03
Retail Merchants	\$0.17
Wholesale Merchants per \$100 gross purchases	\$0.05

Funds received by a person, firm, or corporation designated as the principal or prime contractor for identifiable federal appropriations for research and development services as defined by Section 11.1- 17(a)(9) of the PWC Code	\$0.03
Mixed Drink License (Flat Fee)	\$200 - \$500
Peddlers (Flat Fee)	\$500
Public Utilities-Electric and Natural Gas-per Section	\$0.50
Public Utilities-All Others-per Section 11.1-20 of the PWC Code	\$0.29
<b>Daily Rental Tax</b>	
Short Term Rental Business – 1% of the gross proceeds arising from rental of tangible personal property.	
Heavy Equipment Rental Business – 1.5% of the gross proceeds arising from rental of heavy equipment property.	
<b>Transient Occupancy Tax</b>	
8% of total charge for lodging or space furnished to a transient.	
<b>Cigarette Tax</b>	
Effective January 1, 2022: \$0.40 per pack.	
<b>Food and Beverage Tax</b>	
Effective July 1, 2022: 4% of food and beverages sold	
<b>UTILITIES</b>	
<b>Natural Gas - Consumer Utility Tax</b>	
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.	
<b>Natural Gas - Local Consumption Tax</b>	
All Users - \$.004 per CCF with a consumption ceiling of 500 CCF per state code.	
<b>Electricity - Consumer Utility Tax</b>	
Residential Users - Minimum Billing Charge \$1.40 + \$0.01509 per kWh not to exceed \$3.00 monthly.	
Commercial Users - Minimum Billing Charge \$2.29 + \$0.013487 per kWh not to exceed \$100.00 monthly.	
<b>Electricity - Local Consumption Tax</b>	
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	
<b>Communications – Virginia Sales and Use Tax</b>	
5% Communications Sales tax on telecommunications services \$0.75 State E-911 tax for landline and Voice Over Internet Protocol phones \$0.94 Postpaid Wireless E-911 tax for mobile phones \$0.63 Prepaid Wireless E-911 tax for mobile phones \$1.60 Landline telephone and cable TV franchise right of way fee	