



Real Estate

Assessment ratio (% of fair market value taxable)	100%
Tax rate per \$100 of assessed valuation	\$0.61

Misc. Business Equipment, Furniture & Fixtures

Value used for tax purposes	Original cost
Assessment ratio (% of value taxable)	30%
Nominal tax rate per \$100 of assessed valuation	\$4.86
Effective tax rate per \$100	\$1.46

Trucks & Automobiles

Automobiles: nominal tax rate	\$4.86/\$100 avg. trade-in, NADA Official Used Car Guide
Trucks (less than 2 tons):	\$4.86/\$100 avg. trade-in, NADA Official Used Car Guide
Trucks (more than 2 tons)	\$4.86/\$100 avg. trade-in value, Truck Blue Book, National Market Reports

Utility Purchases

Electricity	\$0.30 + \$0.0024/kwh on first 700 kwh \$0.0015928 per kwh above 700kwh
Gas	\$0.04 times non-metered \$0.04 on first 1,000 CCF, + \$0.033 CCF on next 29,000 \$0.025 CCF over 30,000
Telephone	4% of monthly bill

Business Type

Tax per \$100 of gross receipts of immediate past year:

Business Services	\$0.36 (Minimum license fee: \$30)
Professional Services	\$0.58 (Minimum license fee: \$30)

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: July 2018