



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

Sales & Use

Tax Rate:	1% with exemptions allowed identical to those at State level, including purchases used directly in the manufacturing process.
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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