



Real Estate

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

Machinery & Tools

VALUE USED	ASSESSMENT RATIO		TAX RATE PER \$100 ASSESSED VALUATION	EFFECTIVE TAX RATE PER \$100
	Original Cost	Age of Machinery		
	Year 1	60%	\$2.00	\$1.20
	Year 2	50%	\$2.00	\$1.00
	Year 3	40%	\$2.00	\$0.80
	Year 4 & Older	30%	\$2.00	\$0.60

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

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