

2024 ASSESSMENT YEAR TAX RATES RESOLUTION

WHEREAS a notice of public hearing and budget synopsis has been published and a public hearing held on March 27, 2024, in accordance with Title 15.2, Chapter 25, Section 15.2-2506, of the Code of Virginia, 1950 as amended.

BE IT RESOLVED that the Board of Supervisors of the County of Frederick, Virginia, does herein adopt the tax rates for the 2024 assessment year as follows:

Property Taxes – Rates per \$100 of assessed value

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|----------|--|
| \$0.51 | Applied to real estate, including mobile homes |
| \$4.23 | Applied to personal property and business use vehicles |
| \$4.86 | Applied to business equipment assessed at 30% of original cost |
| \$2.25 | Applied to personal property on one vehicle to volunteer firefighters that are approved and registered with the Frederick County Fire and Rescue Department |
| \$0.01 | Applied to aircraft |
| Zero tax | Applied to antique vehicles and mopeds |
| \$2.00 | On declining values to be applied to machinery and tools. The declining values are 60% for year one, 50% for year two, 40% for year three, and 30% for year four and all subsequent years. |
| \$2.00 | On apportioned percentage of book values to be applied to Contract Classified Vehicles and equipment |
| \$1.25 | Computer Equipment & Peripherals used in a Data Center. The declining values are 50% for year one, 35% for year two, 20% for year three, 10% for year four and 5% for year 5 and subsequent years. |

Business and Professional Occupational License Rates

| | |
|--|------------------------------------|
| Contractors | \$0.16 per \$100 of gross receipts |
| Retail | \$0.20 per \$100 of gross receipts |
| Financial, Real Estate, and Professional Services | \$0.58 per \$100 of gross receipts |
| Repair, personal and business services and all other businesses and occupations not specifically listed or exempted in the County Code | \$0.36 per \$100 of gross receipts |
| Wholesale | \$0.05 per \$100 of purchases |

The tax rates for other businesses and occupations specifically listed in the County Code are also unchanged.

Other General Taxes

| | |
|-------------------------|--|
| Meals tax | 4% of gross receipts |
| Transient Occupancy tax | 3.5% of gross receipts |
| Vehicle License Taxes | \$25 per vehicle and \$10 per motorcycle |

Sanitary Landfill Fees

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|------|--|
| \$55 | Per ton for commercial/industrial |
| \$50 | Per ton for construction demolition debris |
| \$24 | Per ton for municipal waste |
| \$42 | Per ton for municipal sludge |
| \$20 | Per ton for Miscellaneous Rubble Debris |

Shawneeland Sanitary District Taxes

\$190 Unimproved Lots

\$660 Improved Lots

Lake Holiday Sanitary District Taxes

\$544 Buildable Lots

\$212 Unbuildable Lots

Lots owned by Lake Holiday Country Club, Inc.

\$0 Buildable Lots and Unbuildable Lots

Star Fort Subdivision Taxes/Fees

\$60 Per Lot

Street Light Fees

Oakdale Crossing \$35 annually

Fredericktowne \$45 annually

Green Acres \$25 annually