

Tax Rates

Stafford County: Business Taxes - 2012	Current Rate per \$100 of Assessed Valuation	Effective rate
Real Property	\$1.07	\$0.96
Business Personal Property	\$5.49	\$1.92*
Business Vehicles	\$5.49	\$2.20**
Machinery & Tools	\$0.75	0.68***
Merchant's Capital	\$0.50	\$0.50
Aircraft	\$0.0001	\$0.00
Garrisonville Rd Transportation District (Real Property)	0.088+	
Warrenton Rd Transportation District (Real Property)	0.000	
Hidden Lake District (Real Property)	0.451+	
Utility Tax (electric, gas, telephone, etc):		
Electric	Min: \$1.15/Max: \$200	
Gas	Min: \$2.29/Max: \$100	
Mobile Phones	10% not to exceed \$30	
Telephone	3% of charges	
Other Stafford Taxes (collected by businesses):		
Transient Occupancy Tax	5%	
Meals Tax	4%	
Short-Term Rental	1%	
Local Sales Tax	1%	
* Year 1 (depreciation schedule begins at 35%)		
** Assessed at 40% of NADA value		
*** Year 1 (depreciation schedule begins at 90%)		
+ Additional amount added to Real Property rate in these districts		
Virginia Tax Rates:		
Corporate Income Tax:	6%	
Personal Income Tax:	5.75% max	

Sales & Use Tax:	4%	
Unemployment Insurance Tax: (new employers)	2.92%*	
* Wage base: \$8,000		

Note: Virginia does not tax machinery & tools, business tangible property, real estate, or business intangible property; only imposed at the local level.