

Taxes on Non-manufacturers (2011-2012)

Montgomery County



Real Estate

Nominal tax rate per \$100 of assessed valuation	\$0.89
Assessment ratio (percent of fair market value taxable)	100%

District levies may be imposed in addition to basic county or city levy.

Tangible Personal Property (Business Furniture and Fixtures)

Nominal tax rate per \$100 of assessed valuation	\$2.55
Value used for tax purposes	Original Cost
Assessment ratio (in years)	
1	80%
(reduced by 10/yr. thereafter, minimum is 30%)	

District levies may be imposed in addition to basic county or city levy.

Automobiles and Trucks (less than 2 tons)

Nominal tax rate per \$100 of assessed valuation	\$2.55
Value used for tax purposes	Average Trade-In
Assessment ratio	100.00%

District levies may be imposed in addition to basic county or city levy. For large trucks, the nominal tax rate is the same; however, the method of assessment and/or the assessment ratio may be different.

Utility Purchases

Electric	20% of min. charge + \$0.0148/kWh (\$20 max)
Gas	20% of min. charge + \$0.1669/CCF (\$20 max); 20% of min. charge + \$0.0013/CCF (\$20 max) (interruptible)

Note: Tax rate is for monthly bills. Portions of electric bills are exempt in some localities.

VIRGINIA ECONOMIC DEVELOPMENT PARTNERSHIP

Every reasonable effort has been made to assure the accuracy of this report through the use of standardized, reliable data sources, including the community. However, the Partnership provides this information "as is," and therefore, assumes no liability arising from the use of this report or data.

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Merchant's Capital

Nominal tax rate per \$100 of assessed valuation	\$3.05
Value used for tax purposes	Fair Market Value
Assessment ratio (in years)	20.00%

Tax Exemptions

Rehabilitated Commercial or Industrial Real Estate	No
Certified Pollution Control Property	Yes
Energy Conversion and Cogeneration Equipment	No
Certified Solar Energy Property	No
Certified Recycling Equipment	No

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