

**TOWN OF MIDDLEBURG  
SCHEDULE OF TAX RATES AND LICENSE FEES  
FY 2018-19**

**Tax Rate:**

**Real Property Tax (§ 97-8): Adopted Rate:** \$0.153/\$100 assessed value

**Previous Rate:** \$0.165/\$100 assessed value

**All Other Rates and Fees:**

**Bank Franchise Tax (§ 97-18):** 80% of the state rate of franchise tax set forth in § 58.1-1204, Code of Virginia, apportioned as provided by § 58.1-1211 if the bank is not the principal office but is a branch extension or affiliate

**Business License Tax (§ 97-7.3):**

Except for those persons or businesses assessed under the provisions of Subsection C. below, every person or business subject to licensure shall be assessed the greater of the following:

- A. Thirty dollars (\$30.00); or
- B. A license tax on all the gross receipts for the class of enterprise listed:
  1. Contractors and persons constructing for their own account for sale, \$0.12 / \$100
  2. Retailers, \$0.15 / \$100
  3. Financial, real estate and professional services, \$0.23 / \$100
  4. Repair, personal and business services and all other businesses and occupations not specifically listed or exempted in the Article or otherwise by law, \$0.22 / \$100
  5. Wholesalers, \$0.05 / \$100 of purchases
- C. For those persons or businesses engaged in the specific enterprises listed below, the license fee shall be as designated:
  1. Carnivals, circuses and speedways: \$500.00 / performance
  2. Direct sellers with total annual sales in excess of \$4,000, \$0.20 / \$100 of total annual retail sales or \$0.05 / \$100 of total annual wholesale sales, whichever is applicable
  3. Itinerant merchants or peddlers: \$500.00 per year
  4. Photographers with no regularly established place of business in the Commonwealth: \$10 per year
  5. Savings and loan associations and credit unions: \$50 per year;
  6. Vendors and craftsmen selling at limited church or community events, \$10 per day per event;
  7. (i) Telephone and telegraph (ii) water companies, and (iii) heat, light and power companies, one-half of one percent of the gross receipts of such company accruing from sales to the ultimate consumer within the corporate limits of the town. However, in the case of telephone companies, charges for long distance telephone calls shall not be included in gross receipts for purposes of license taxation.

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**Business Personal Property Tax (§ 97-8):** \$1/\$100 assessed

**Cigarette Tax (§ 97-61):** \$0.55/20 (\$0.0275/cigarette)

**Meals Tax (§ 97-44.2):** 4%

**Motor Vehicle Decals (§ 55-2):** Automobiles, trucks and semitrailers: \$25;  
Motorcycles: \$15

**Transient Lodging Tax (§ 97-46):** 5%

**Electric Consumers Tax (§ 97-16.2):**

*Residential consumers:* Such tax shall be \$1.26 plus the rate of \$0.013424 on each kWh delivered monthly to residential consumers by a service provider not to exceed \$2.70 per meter monthly times the number of dwelling units served.

*Non-residential consumers:* Such tax on non-residential consumers shall be at the rates per month for the classes of non-residential consumers set forth below:

- (i) *Commercial consumers* - \$1.26 plus the rate of \$0.007421 on each kWh delivered monthly, not to exceed \$33.00 per meter
- (ii) *Industrial consumers* - \$1.26 plus the rate of \$0.007421 on each kWh delivered monthly, not to exceed \$33.00 per meter

**Natural Gas Consumers Tax (§ 97-16.3):**

*Residential consumers:* \$0.0288 on CCF delivered monthly, not to exceed \$3.00 per meter per month times the number of dwelling units served.

*Non-residential consumers:* Per CCF delivered by a pipeline distribution company or a gas utility for the classes as set forth below:

- (i) *Commercial consumers* - \$0.0790 on each CCF delivered monthly, not to exceed \$33.00 per meter
- (ii) *Industrial consumers* - \$0.0790 on each CCF delivered monthly, not to exceed \$33.00 per meter