

FAIRFAX COUNTY
VIRGINIA



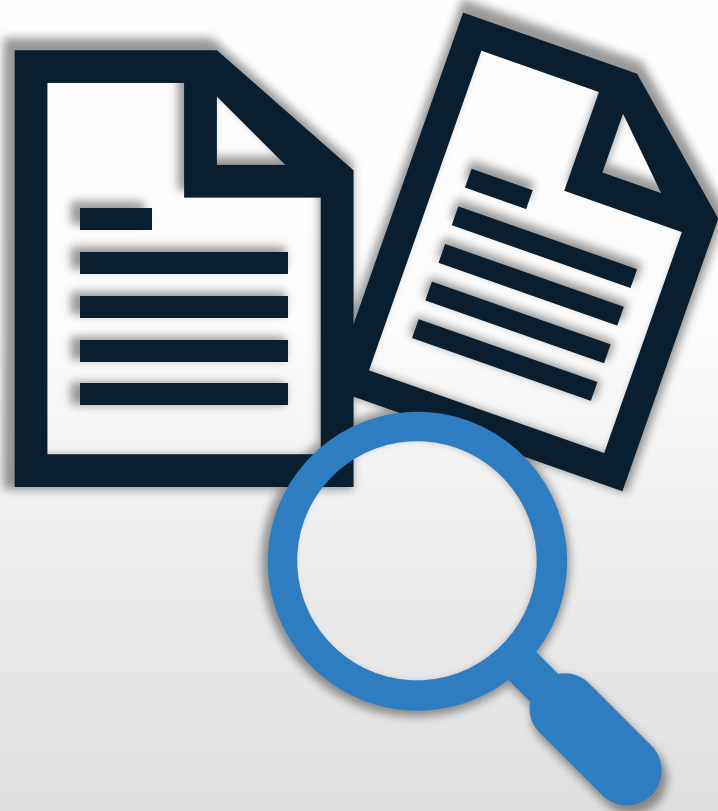
TAX FACTS!

GENERAL TAX INFORMATION

EFFECTIVE JULY 1, 2023 TO JUNE 30, 2024

TAX FACTS!

INFORMATION OVERVIEW



- Tax Deadlines
- Payment Methods
- MyFairfax Tax Portal
- Personal Property Tax
- Vehicle Registration
- Real Estate Tax
- Tax Relief and Exemptions
- Business, Professional, and Occupational License (BPOL)
- Other Taxes and Fees
- Penalties
- The Budget: Your tax dollars at work



TAX FACTS!



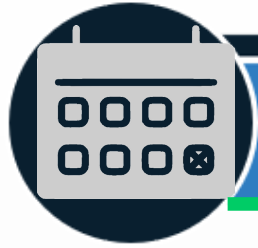
WHAT'S NEW



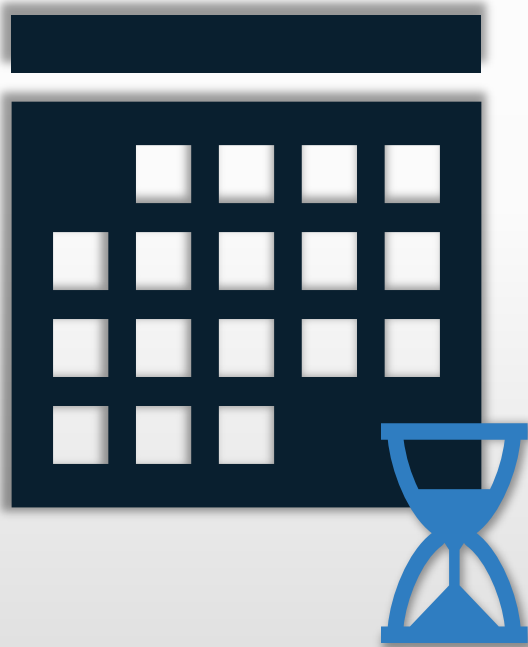
Expanded real estate tax relief program for seniors and people with disabilities: [Board of Supervisors Expands Real Estate Tax Relief Program | News Center \(fairfaxcounty.gov\)](#)



TAX FACTS!



TAX DEADLINES



Personal Property & Machinery and Tools

- Report by **May 1**.*
- Pay by **Oct. 5**.* (For vehicles bought or moved to the county on or after July 1, pay by **Feb. 15*** of the following year.)

Real Estate

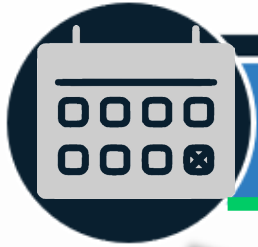
- First installment payment is **July 28**.*
- Second installment payment is due **Dec. 5**.*

*If any of these dates fall on Saturday, Sunday, or a legal holiday, then filing and/or payment may be made without penalty on the next business day.



TAX FACTS!

TAX DEADLINES CONTINUED



Business, Professional & Occupational License (BPOL)

- File and pay by **March 1**,* or within 75 days for new businesses.



Tax Relief for Seniors & People with Disabilities

- File by **May 1*** or **Dec. 31*** of the following year for hardship or first-time filers.



Dog Licenses

- Renew by **Jan. 31**.*

*If any of these dates fall on Saturday, Sunday, or a legal holiday, then filing and/or payment may be made without penalty on the next business day



TAX FACTS!



PAYMENT OPTIONS



Online

- (e-check or credit/debit card)
- Save time and avoid lines by paying your taxes online.
- **E-checks are free;** a service fee is applied to credit/debit card payments.



Phone

- (credit/debit card) at 703-222-6740, TTY 711.
- A service fee is applied to credit/debit card payments.



By Mail

- Make checks/money orders payable to "County of Fairfax".
- Use the envelope provided with your bill or mail to: P.O. Box 10201 Fairfax, VA 22035-0201
- **(No correspondence to this address, please)**



In Person

- Visit the Fairfax County Government Center, 12000 Government Center Parkway, Suite 223, Fairfax, VA 22035.
- For hours of operation, visit www.fairfaxcounty.gov/taxes. Or, put a check or money order in the red drop boxes outside the Fairfax County Government Center.
- Click [here](#) for additional convenient payment methods.



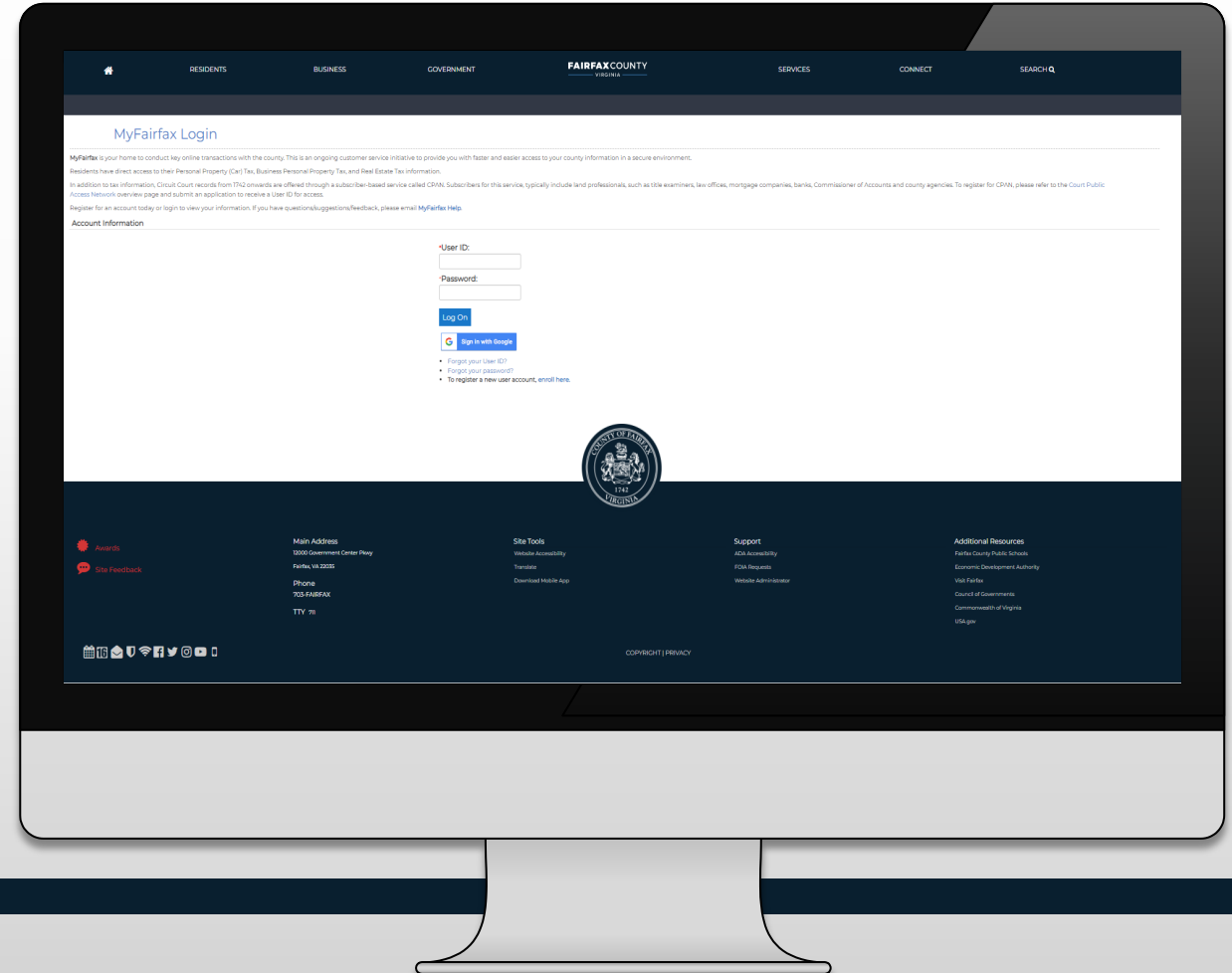
TAX FACTS!



MYFAIRFAX TAX PORTAL

MyFairfax is your home page for conducting key online transactions within the county.

- Register at www.fairfaxcounty.gov/myfairfax
 - View/pay bills
 - View payment history
 - Update mailing address
 - Perform vehicle registration(s)/update(s)
- For direct access to:
 - Personal Property (Vehicle) Tax
 - Business Personal Property Tax
 - Real Estate Tax



TAX FACTS!

PERSONAL PROPERTY TAX



- Applies to cars, trucks, motor homes, motorcycles, trailers, campers, boats, planes, and business tangible personal property.
- Applies to vehicles normally garaged/parked in the county, even those registered in another city, county, or state.
- Vehicles normally garaged in Fairfax County, but displaying out-of-state license plates, are subject to an additional annual “No Plate” tax of \$100 and a \$250 penalty. These amounts are not prorated. In most cases, Virginia license plates must be obtained from DMV within 30 days of establishing residency.



TAX FACTS!



PERSONAL PROPERTY TAX CONTINUED

- Vehicles in Fairfax County are assessed using the J.D. Power (formerly National Automobile Dealers Association) pricing guide as of January 1.
- The current personal property tax rate is \$4.57 per \$100 of assessed value.
- Personal use vehicles may qualify for the state Vehicle Tax subsidy (PPTRA). [Click](#) here for more information.



TAX FACTS!



PERSONAL PROPERTY TAX CONTINUED



- New to Virginia? Own or lease a vehicle?
 - New residents must follow the [state's title and registration deadline and requirements](#) within 30 days.
- New to Fairfax County? Own or lease a vehicle?
 - Effective January 1, 2023, Fairfax County will automatically file personal property tax returns for vehicles on behalf of Fairfax County residents that have registered with the DMV within 30 days as required.
- If you moved in or out of Fairfax County or sold your vehicle, your personal property tax bill will be calculated on a monthly basis (prorated).



TAX FACTS!

MACHINERY AND TOOLS



- Machinery and Tools (M&T) tax rate is \$2 per \$100 of assessed value.
- M&T Depreciation Rate Schedule is as follows:
 - Year 1 – 50%
 - Year 2 – 40%
 - Year 3 – 30%
 - Year 4 – 20%
 - Year 5 & Prior – 10%



TAX FACTS!

MOBILE HOMES



Mobile Homes

- A manufactured "mobile" home as defined in Code of Virginia, [Section 36-85.3](#) used as a place of full-time residence and [titled with the Division of Motor Vehicles \(DMV\)](#) is assessed as personal property and taxed at the base [real estate tax](#).
- Assessed at market value based on sales data and supplemented by valuation from a recognized pricing guide, mobile homes are prorated on a quarterly basis if they are moved into the County after January 1.
- The tax period starts at the beginning of the quarter from the date the mobile home is moved into the County.
- A [property tax return on mobile homes](#) must be filed within 60 days of the date the mobile home attains situs and by May 1 every year thereafter.
- Situs is defined as the county, district, town, or city where the vehicle is normally garaged or parked. If unable to determine where the vehicle is normally garaged, situs is the domicile of the owner of the vehicle.
- The tax on mobile homes is not prorated when the owner sells or moves the home out of the County.



TAX FACTS!



VEHICLE REGISTRATION



- The local vehicle registration fee is \$33 (\$38 for vehicles over 4,000 pounds).
- Decals are not required.
- Fairfax County administers the billing and collection of local vehicle registration fees for the towns of Clifton, Herndon, and Vienna.
 - Town vehicle registration fees are included on the Fairfax County tax bills.
 - Residents of these towns no longer need to display a decal.
- To ensure your address and vehicle jurisdiction are correct with the Virginia Department of Motor Vehicles, visit www.dmvnow.com.



TAX FACTS!



REAL ESTATE TAX

- Tax on the assessed value of real property is based on 100 percent of the fair market value as of Jan. 1, 2023.
- The 2023 (Fiscal Year 2024) base real estate tax rate is \$1.095 per \$100 of assessed value.
- Commercially zoned or used properties are subject to an additional \$0.125 tax for the countywide transportation district.



TAX FACTS!



REAL ESTATE TAX CONTINUED

- Fairfax County administers the billing and collection of real estate taxes for the Town of Herndon.
 - Town of Herndon real estate taxes are now included on the Fairfax County tax bills.
 - Residents of the Town of Herndon will no longer receive a real estate tax bill from the Town.
- Other tax rates or fees may apply.
- [Information on other special tax districts](#)



TAX FACTS!



REAL ESTATE ASSESSMENT APPEALS



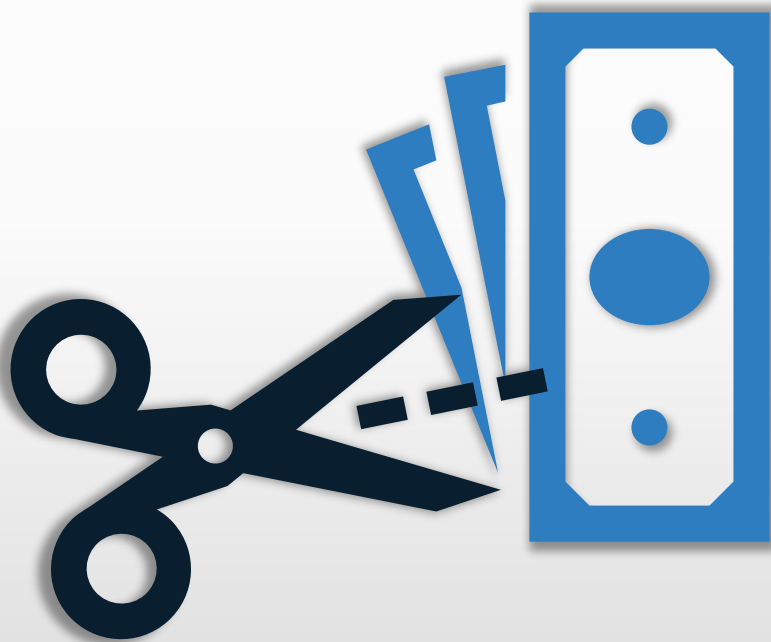
- Administrative appeals are required to be filed with DTA by April 1 to allow time for review prior to the filing deadline for the Board of Equalization (BOE).
- **Appeals to the BOE** are required to be filed by June 1. Property owners are encouraged to file an appeal with DTA prior to filing one with the BOE.
- Contact the BOE at 703-324-4891; TTY 711, or at **BoardOfEqualization@fairfaxcounty.gov**.



TAX FACTS!



TAX RELIEF AND EXEMPTIONS



- Property owners age 65 or older or individuals who are permanently and totally disabled may qualify for relief and/or deferral of some taxes based on income and net financial worth limitations.*
- Active duty military personnel and spouses may be exempt from personal property tax (see next slide for disabled veterans). [Click here](#) for more information.
- For more information on tax relief, visit our [website](#) or call 703-222-8234, TTY 711.

* Subject to additional requirements/limitations.



TAX FACTS!



TAX RELIEF AND EXEMPTIONS CONTINUED



- Disabled veterans with a 100% service-connected, permanent, and total disability rating from the Veterans Administration (VA) may qualify for exemption from the real estate tax and personal property tax on one vehicle.*
- Surviving spouses of U.S. Armed Forces members killed in action and of First Responders killed in the line of duty may be eligible for Real Estate Tax Relief up to the average assessed value of single-family residential properties.*
- For more information, visit our [website](#) or call 703-222-8234, TTY 711.

* Subject to additional requirements/limitations.



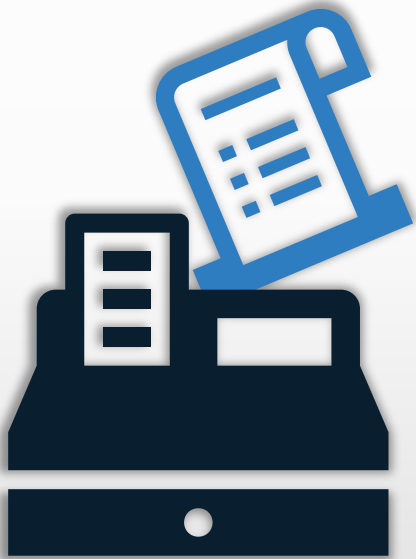
TAX FACTS!



BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE (BPOL)

Businesses with gross receipts:

- Between \$10,001 and \$50,000 must file a BPOL application and pay a \$30 license fee.
- Between \$50,001 and \$100,000 must file a BPOL application and pay a \$50 license fee.
- More than \$100,000 must file a BPOL application and pay the BPOL tax rate for their particular category.



TAX FACTS!



BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE CONTINUED



- Businesses with gross receipts of \$10,000 or less do not need to file for a business license. However, if the business owns any tangible personal property and machinery and tools as of January 1, it must be reported by May 1.
- New businesses must file for a business license (BPOL) within 75 days of the business start date. You can register your new business online. Go to [Business Taxes | Tax Administration](#) and click on the icon for File & Pay.
- Existing businesses must file and pay for a business license (BPOL) annually by March 1. You can renew your business license online. Go to [Business Taxes | Tax Administration](#) and click on the icon for File & Pay.



TAX FACTS!



BUSINESS, PROFESSIONAL AND OCCUPATIONAL LICENSE CONTINUED



- Businesses located in the City of Fairfax, City of Falls Church, and the towns of Clifton, Herndon, and Vienna are not subject to the Fairfax County BPOL tax. Contact those localities directly.
- Businesses located in the towns of Clifton, Herndon, and Vienna are required to file business tangible personal property returns with Fairfax County by May 1.



TAX FACTS!



OTHER TAXES AND FEES

Effective July 1, 2023:

Consumer Utility Taxes:

- Residential gas and electric: Maximum tax is \$4 per month
- Commercial electric: Maximum tax is \$1,000 per month
- Commercial gas: Maximum tax is \$300 per month

Communication Sales and Use Tax:

- Statewide 5% per Communications Sales and Use Tax is levied on landline, wireless, and Internet telephone services, as well as satellite TV and radio. Also included in this tax is a charge of \$0.75 per line per month for E-911.

Sales tax:

- General Sales Tax Rate (6%)– 4.3% for State, 0.7% for regional transportation, 1% for Fairfax County
- Food and Personal Hygiene Items – 1% for Fairfax County

Cigarette Tax: 30 cents per pack



TAX FACTS!



OTHER TAXES AND FEES CONTINUED

Transient Occupancy Tax (TOT) - Hotel/Motel/places offering lodging for less than 30 days:

- 7% for the County: 2% for general, 2% for tourism, and 3% for regional transportation
- 5% for the Towns: 2% for tourism, 3% for regional transportation. Individual towns may also levy their own tax.

Recordation:

- \$.0833 per \$100 value on sales. (\$.06 per \$100 on refinanced mortgages)

Grantors Tax:

- County - \$0.50 per \$500 on value of deeds;
Regional transportation - \$0.10 per \$100 on value of deeds



TAX FACTS!



OTHER TAXES AND FEES CONTINUED

- Dog Licenses: \$10 – required for all dogs four months or older
- **Fairfax County has partnered with PetData, Inc.** to provide dog licensing services for the county. PetData will handle everything from mailing animal licensing notices, processing payments and entering data, answering phone calls from dog owners to online dog licensing.
- For all licensing questions, contact PetData directly at: www.petdata.com/fairfax or by phone at 1 (888) 556-2906.

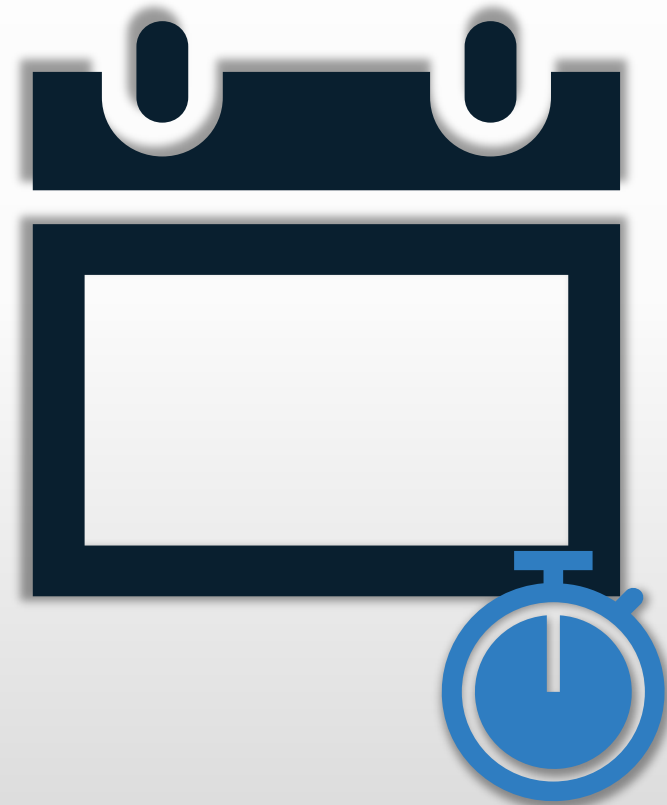


TAX FACTS!



PENALTIES

- Filing penalties may apply for late registration of personal property.
- Late payment penalties apply to any tax not paid by the due date. Interest is charged in addition to late penalties. [Click](#) here for more information.
- Overdue taxes are subject to collection actions and additional collection fees.



TAX FACTS!



FY2024 BUDGET GENERAL FUND

Click Links Below For Budget Charts:

[Where the Money Comes From...](#)

[Where the Money Goes...](#)



TAX FACTS!



CUSTOMER SERVICE

A PERSONAL RESPONSIBILITY OF EVERY DTA EMPLOYEE



DTA Customer Service

703-222-8234



Personal Property Division

703-324-6825



Real Estate Division

703-324-4802



Revenue Collection Division

703-324-2550

