

## Albemarle County Tax Rates

### Business, Professional & Occupational License (BPOL) Tax Rates

Classification / Business Activity	Tax per \$100 Gross Receipts
Retailers or Retail Merchants	\$0.20
Repair, Personal, Business and Other Services	\$0.36
Financial, Real Estate, and Professional Services	\$0.58
Contractors, Developers, and or Speculative Builders	\$0.16
Vending Machines or Coin Operated Devices (Retail Merchant)	\$0.20
Wholesalers or Wholesale Merchants (May report gross purchases instead)	\$0.05
Rental of Houses, Apartments, or Commercial Properties	\$0.20
Utility Company	\$0.50
Motor Vehicle Dealership Tax (Due no later than the 20th of the each quarterly month)	\$0.20
Direct Retail Seller - Remote buyer ordering by telephone, internet or mail, in which items are shipped by common carrier or by the USPS	\$0.10
Prime Contractor - Receiving identifiable federal appropriations for R&D services as defined in 31.205-18 of the Federal Acquisition Regulations	\$0.03

### Flat Tax or Fee Licenses

Classification / Business Activity	Flat Tax or Fee
Coin Operated Devices for Amusement	\$100.00
Pawnbrokers	\$250.00
Fortunetellers, Clairvoyants & Related Occupations	\$500.00
Carnivals and Circuses (For Profit)	\$500.00 / per day
Carnivals and Circuses (Not for Profit)	\$25.00 / per day
Itinerant Merchants or Peddlers, Non-Food Items	\$500.00
Itinerant Merchants or Peddlers, Food Items	\$50.00
Bondsmen	\$150.00
Building or Savings and Loan Associations	\$50.00
Show and Sale – Within a 7 Day Period	\$50.00
Show and Sale – Within a 30 Day Period	\$150.00
Show and Sale – Within a 365 Day Period	\$600.00

### Alcoholic Beverage Flat Fees

ABC License Classification	Flat Fees
Mixed Beverages 0 - 100 Seating Capacity	\$200.00
Mixed Beverages 101 - 150 Seating Capacity	\$350.00
Mixed Beverages 151 or more Seating Capacity	\$500.00
Private Non-Profit Clubs	\$350.00
Beer ON Premises	\$25.00
Beer OFF Premises	\$25.00
Beer and Wine ON Premises	\$37.50
Beer and Wine OFF Premises	\$37.50
Brewery - Less Than 500 Barrells	\$250.00
Brewery - 500 Barrells or More	\$1,000.00
Winery License	\$50.00
Bottler's License	\$500.00
Distiller – 5,000 Gallons or Less	\$0.00
Distiller – More Than 5,000 Gallons and 36,000 Gallons or Less	\$750.00

Distiller – More Than 36,000 Gallons	\$1,000.00
Fruit Distiller's License	\$500.00
Wholesale Beer Distributor	\$75.00
Wholesale Wine Distributor	\$50.00

### Other Local Taxes

Type of Other Local Tax	Percentage
Daily Short-term Rental Tax	1%
Transient Occupancy Tax	5%
Food & Beverage Tax	4%
Motor Vehicle Dealership Tax	0.2%
Sales and Use Tax (4.3% state tax and 1% locality tax)	1%

### Property Tax Rates

Property Type	Rate per \$100 Assessed Value
Furniture, Fixtures & Equipment	\$4.28
Vehicles, Motorcycles, Airplanes, boats, trailers, etc.	\$4.28
Machinery & Tools	\$4.28
Real Estate Property Taxes	\$0.839

### Business Tangible Personal Property Tax Assessment Factors

Years Since Purchase	Percentage of Original Cost
1st Year	25.0%
2nd Year	22.5%
3rd Year	20.0%
4th Year	17.5%
5th Year	15.0%
6th Year	12.5%
7th Year and Older	10.0%

### Consumer Utility Taxes

Consumer Utility Type	Max Tax per Month
Gas Services - Residential \$1.25 per *CCF for first 1.6 CCF & \$0.00 per CCF exceeding 1.6 CCF	\$1.25
Gas Services - Commercial or Industrial (Non-Interruptible Service) \$0.0638 per CCF for first 4,500 CCF & \$0.0110 per CCF exceeding 4,500 CCF	N/A
Gas Services - Commercial or Industrial (Interruptible Service) \$0.0588 per CCF for first 4,770 CCF & \$0.0110 per CCF exceeding 4,770 CCF	N/A
<i>*CCF = the volume of gas at standard pressure &amp; temperature in units of 100 cubic feet</i>	
Electrical Services - Residential \$0.031283 per *kWh for first 128 kWh & \$0.000000 per kWh exceeding 128 kWh	\$4.00
Electrical Services - Commercial \$0.006161 per kWh for first 48,693 kWh & \$0.001636 per kWh exceeding 48,693 kWh	N/A
Electrical Services - Industrial \$0.005265 per kWh for first 56,980 kWh & \$0.000934 per kWh exceeding 56,980 kWh	N/A
<i>*kWh = 1000 kilowatts of electricity delivered in a one-hour period</i>	