



# Tax Facts!

General Tax Information  
Fairfax County

Effective July 1, 2022  
to June 30, 2023

## *You Will Find*

- Tax Deadlines
- Payment Methods
- MyFairfax Tax Portal
- Personal Property Tax
- Vehicle Registration
- Real Estate Tax
- Tax Relief
  - Veterans With Disabilities
  - Surviving Spouses of Members of Armed Forces Killed in Action
  - Surviving Spouses of First Responders Killed in the Line of Duty
- Business, Professional and Occupational License (BPOL)
- Other Taxes and Fees
- Penalties
- The Budget: Your tax dollars at work



## *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 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.



## *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 payable to “County of Fairfax.”
  - Use the envelope provided with your bill or mail to  
12000 Government Center Parkway, Suite 223, Fairfax, VA 22035.
- **In Person**
  - Pay at the Fairfax County Government Center,  
12000 Government Center Parkway, Suite 223, Fairfax, VA 22035.
  - Please check Fairfax County website for the county operating status.

Click [here](#) for additional convenient payment methods.

## *MyFairfax Tax Portal*

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

- Register at [www.fairfaxcounty.gov/myfairfax](http://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



## *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.



## *Personal Property Tax - continued*

- For most vehicles, personal property tax is based on the clean trade-in value from the JD Power National Automobile Dealers Association's (NADA) Used Car Guide published every January.
- 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.



## *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? You have 60 days to register your vehicle(s) with Fairfax County.
- 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).

## *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](http://www.dmvnow.com).



## *Real Estate Tax*

- Tax on the assessed value of real estate property and mobile homes is based on 100 percent of the fair market value as of Jan. 1, 2022.
  - The 2022 (Fiscal Year 2023) base real estate tax rate is \$1.11 per \$100 of assessed value.
  - Commercially zoned or used properties are subject to an additional \$0.125 tax for the countywide transportation district.
  - Other tax rates or fees may apply.
- \* Information on other special tax districts

## *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 12000 Government Center Pkwy, Suite 331, Fairfax, VA 22035.

## *Tax Relief*

- Property owners age 65 or older or individuals who are permanently and totally disabled may qualify for relief from 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 Relief - 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, go to [www.fairfaxcounty.gov/taxes/relief/tax-relief-programs](http://www.fairfaxcounty.gov/taxes/relief/tax-relief-programs)

\* Subject to additional requirements/limitations.

## *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.

## *Business, Professional and Occupational License (BPOL) - 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.
- Existing businesses must file a business license (BPOL) application and pay annually by March 1. New businesses must file within 75 days of the business start date.
- BPOL Online File & Pay is now available. You can also register your new business online. Go to [Business Taxes | Tax Administration](#) and click on the icon for File & Pay.





## *Business, Professional and Occupational License (BPOL) - 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.



## *Machinery and Tools (New)*

- Machinery and Tools (M&T) tax rate was reduced from \$4.57 to \$2 per \$100 of assessed value.
- Depreciation schedule changed retroactively to January 1, 2022:

<b>Machinery &amp; Tools (M&amp;T)</b>				
<b>Depreciation Rate Schedule</b>				
<b>Prior</b>			<b>New</b>	
<b>Year 1</b>	80%		<b>Year 1</b>	50%
<b>Year 2</b>	70%		<b>Year 2</b>	40%
<b>Year 3</b>	60%		<b>Year 3</b>	30%
<b>Year 4</b>	50%		<b>Year 4</b>	20%
<b>Year 5</b>	40%		<b>Year 5 &amp; Prior</b>	10%
<b>Year 6</b>	30%			
<b>Year 7 &amp; Prior</b>	20%			

## *Other Taxes and Fees*

### **Effective July 1, 2022:**

- **Consumer Utilities 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:** 6% – State 4.3%, regional transportation 0.7%, Fairfax County 1%
  
- **Cigarette Tax:** 30 cents per pack

## *Other Taxes and Fees - continued*

- Transient Occupancy Tax (TOT) - Hotel/Motel/places offering lodging for less than 30 days: 7% – general 2%, tourism 2%, regional transportation 3% (Towns only 5% – tourism 2%, regional transportation 3%. In addition, 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
- Dog Licenses: \$10 - required for all dogs four months or older

## *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.



## *FY 2022 Budget General Fund*

- Click Links Below For Budget Charts:

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

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