

**BPOL RATES FOR MAJOR CATEGORIES IN THE LARGEST NORTHERN VIRGINIA LOCALITIES (CENTS/\$100)**

	Professional services	Financial services	Repair, personal, business services	Retail merchants	Wholesale merchants <sup>1</sup>	Contractors, contracting	Amusements, entertainment	Public utilities: telephone	Renting residential property	Renting commercial property	Builders and developers
Alexandria	58	35	35	20 <sup>2</sup>	5	16	36	50	50	35	16
Arlington <sup>3</sup>	36	36	35	20	8	16	25	50	28	43	16
Fairfax Co <sup>4</sup>	31	19	19	17	4	11	26	24	26	26	5
Loudoun <sup>5</sup>	33	16	3 to 23 <sup>6</sup>	17	5	13	21	50	16	16	13
Pr William <sup>7</sup>	33	33	21	17	5	13	--	--	--	--	13

<sup>1</sup> The rate for merchants who are retail and wholesale in Alexandria and Arlington is the same rate as those who are retail only.

<sup>2</sup> Includes soliciting agents.

<sup>3</sup> Arlington also has the following BPOL tax rates: parking lots/garages (36); gas stations (10); coin machines (35); lodging (36).

<sup>4</sup> Fairfax also has rates for hotels (26), real estate brokers (31), research & development businesses (31), and consultants and specialized occupations (31).

<sup>5</sup> Loudoun also has rates for hotels (23) and mineral extraction (11).

<sup>6</sup>Varies by category of service.

<sup>7</sup> Prince William has a separate rate for hotels (26).