

Jefferson County Taxes
Fiscal 2009

County Property Taxes Class of Property	Inside Municipalities	Outside Municipalities
Class I Intangible personal property, except cash on hand or in banks, and accounts receivable assessed at 60% of actual value.	Charles Town Corp - .6065 Ranson Corp - .6312 Harpers Ferry Corp - .5816 Bolivar Corp - .5824 Shepherdstown Corp - .5875	.536
Class II Real estate, such as homes and farms, assessed at an average of 60% of actual value.	Charles Town Corp – 1.2130 Ranson Corp – 1.2624 Harpers Ferry Corp – 1.1632 Bolivar Corp – 1.1648 Shepherdstown Corp – 1.1750	1.072
Class III Industrial and Commercial real estate and personal property appraised at market value, assessed at 60%		2.144
Class IV This is Class III when located within municipalities. Real Estate assessed at 60% of actual value.	Charles Town Corp – 2.4260 Ranson Corp – 2.5248 Harpers Ferry Corp – 2.3264 Bolivar Corp – 2.3296 Shepherdstown Corp – 2.3500	
Rates are per \$100 of assessment <i>The Bonded indebtedness and proposed capital expenditures will be furnished if desired.</i>		
County Property Tax information provided by Jefferson County Tax Office 104 E. Washington Street Charles Town, West Virginia 25414 304-728-3220		

Business and Other Related Taxes

State Taxes	Rates
Corporate Net Income	8.75%
Business Franchise Tax	.55% of net equity of corporation, or \$50, whichever is greater (phased out by 2009)
Retail Sales	6%
Individual Income	Minimum 3% Maximum 6.5%
Gasoline	0.499 cents per gallon

State Economic Development Programs

The state of West Virginia offers a variety of incentive programs to new and expanding businesses, including financing programs, business tax credits, and employee training.

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