

Jefferson County Taxes
2012

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 - .6801 Ranson Corp - .7027 Harpers Ferry Corp - .6389 Bolivar Corp - .6488 Shepherdstown Corp - .6485	.5777
Class II Real estate, such as homes and farms, assessed at an average of 60% of actual value.	Charles Town Corp – 1.3602 Ranson Corp – 1.4054 Harpers Ferry Corp – 1.2778 Bolivar Corp – 1.2976 Shepherdstown Corp – 1.2970	1.1554
Class III Industrial and Commercial real estate and personal property appraised at market value, assessed at 60%		2.3108
Class IV This is Class III when located within municipalities. Real Estate assessed at 60% of actual value.	Charles Town Corp – 2.7204 Ranson Corp – 2.8018 Harpers Ferry Corp – 2.5556 Bolivar Corp – 2.5952 Shepherdstown Corp – 2.5940	
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	8.5% (phased to 6.5% by 2014)
B&O tax	Paid if business is located inside municipal city limits, varies by municipality
Retail Sales	6%
Individual Income	Minimum 3% Maximum 6.5%

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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