

CONVENIENT PAYMENT OPTIONS



Online at

www.AlbemarleCountyTaxes.Org/business

- ✓ Electronic Check—NO Fee
- ✓ Credit Card 2.5%, Debt Card 2.35% with a \$1.95 minimum



Pay by phone 1-866-820-5450

- ✓ Electronic Check—NO Fee
- ✓ Credit Card 2.5%, Debt Card 2.35% with a \$1.95 minimum



24/7 Automated Payment Kiosk located at the McIntire County Office Building

- ✓ Cash, check, or credit/debit card
- ✓ Credit Card convenience fee of 2.50%



Drop off filings and/or payment in sealed envelope at payment Drop Box

- ✓ Located in upper and lower parking lots at McIntire County Office Building or on the loop in front of 5th Street County Building (5th Street is open during the June and December Tax due dates).
- ✓ Please DO NOT place cash in the drop box
- ✓ Include copy of bill or payment coupon and account number on check or money order.



Mail your filings and/or payment

- ✓ Department of Finance and Budget
Business & Personal Tax Unit
401 McIntire Rd, Suite 133
Charlottesville, VA 22902



File and/or Pay In-Person



Contact Us

Have tax questions?

Contact us and we can help.

434-296-5852 for Tax Adjustments

- Personal property valuation questions
- Disabled Veterans Personal Property Exemption
- Leased vehicle questions
- Sold, purchased, junked, totaled, etc. a vehicle
- Vehicle disposal date is incorrect
- Address is wrong on personal property tax bill

434-296-5851 for Tax Payments

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

Dog Tag Information

- Please call Pet Data at 833-991-0933



Tax@Albemarle.org



www.Albemarle.org/Finance

Department of Finance and Budget

Office of Revenue Administration

401 McIntire Road
Charlottesville, Virginia 22902
Monday—Friday
8 am – 5 pm



Personal Property and Personal Property Tax Relief Programs



When are Personal Property taxes due?

Personal Property taxes are due twice a year, on June 25th and December 5th. Late payment penalty is required by law for all untimely payments (Virginia Code §58.1-9 and §58.1-3916).

What is the late payment penalty?

The late payment penalty is 10% or \$10, whichever is greater, per assessed item if payment is received after the due date. Interest, at the annual rate of 10% begins to accrue on the unpaid balance July 1, for the first installment, and January 1, for the second installment. Interest at the rate of 10% per annum shall apply on all taxes and penalties commencing the first day of the month following the month in which such taxes are due and continuing until paid.

How is personal property assessed?

Vehicles and motorcycles are assessed using the clean trade-in value as published in the current year's January issue of the JD Power Official Used Car Guide (formerly NADA). Other personal property items are assessed on a percentage of cost basis.

What is the vehicle license fee?

The Vehicle License Fee is an annual prorated fee that must be paid on every motor vehicle, truck, motorcycle, and trailer registered with the Department of Motor Vehicles and located in Albemarle County. This fee is billed annually along with the first-half Personal Property tax bill and is due on June 25th.

What is a pro-rating locality?

The County of Albemarle is a pro-rating locality. This means tax is levied on vehicles based on date of purchase or date registered with DMV as garaged in Albemarle County until the date the vehicle is retitled out of state, sold, junked, or moved to another Virginia pro-rating locality.

What do I need to do when moving into or out of Albemarle County from another jurisdiction in the Commonwealth of Virginia or another state?

✓ Register with or update existing registration address, garaged jurisdiction, and date of move with the Virginia Department of Motor Vehicles, as required by Virginia law.

- ✓ Notify Albemarle County by email, phone, or by submitting a Personal Property Registration form, which can be found on our website.
- ✓ Taxation begins the date a taxpayer moves into Albemarle County for both new Virginia residents and those moving from another pro-rating locality in Virginia.

When moving into Albemarle County from a non-prorating locality in Virginia, taxation in Albemarle County will begin January 1st of the following year.

When moving out of Albemarle County to a non-prorating locality within Virginia, taxation by Albemarle County will continue until December 31st of the current tax year.

When moving to another state from Albemarle County, please make sure to provide a copy of registration from the new state to Albemarle County's Assessments Unit. In accordance with Virginia Code §58.3511, vehicles remain taxable by the County until registered in another state and evidence of registration is received.

If moving into Albemarle County from another state, obtain a Virginia State Inspection. This can be done at many service stations, look for posted Inspection Station signs. NOTE: A penalty of \$250 shall be imposed upon the resident owner of any motor vehicle who fails to properly register the vehicle in Virginia within the owner's first 30 days of residency in the Commonwealth, as required by law.

PERSONAL PROPERTY TAX RELIEF

The Personal Property Tax Relief (PPTR) Act of 1998, also referred to as vehicle tax relief, provides tax relief to residents on personal property taxes paid on the first \$20,000 of value for qualifying vehicles.

The following personal property items DO NOT qualify for PPTR:

- ✓ Leased vehicles used for business
- ✓ Any vehicle under a business name or used for business purpose (if more than 50% of mileage is used as business expense or more than 50% of depreciation of vehicle is claimed as an income tax deduction)

- Motorhomes
- Mopeds
- Boats
- Any type of trailer
- Farm Use vehicles
- Any vehicle showing a gross weight of 10,001 pounds or more on DMV's records
- Any vehicle if the cost is expensed pursuant to Section 179 of the Internal Revenue Service Code

How do I know if my vehicle qualifies for tax relief?

Vehicles qualifying for tax relief are noted on your tax bill and show a reduction for that portion. If your qualifying vehicle is assessed at \$1,000 or less, your tax has been eliminated. There is no percentage reduction of penalty assessed for late payment.

DISABLED VETERANS PERSONAL PROPERTY EXEMPTION

Albemarle County offers personal property tax exemption for qualified veterans with 100% service-connected, permanent, and total disability. Under State Code 58.1-3668 one motor vehicle (a passenger car, pickup, or panel truck) owned and used by any disabled veteran is exempt from taxation. Contact us or visit Albemarle.Org/Finance for more information or to obtain an

BUSINESS TANGIBLE PERSONAL

The value of all owned or rented property or Machinery and Tools used in a business or professional occupation in the County. Please refer to the *Albemarle County Business License and Tax Guide* for more information.