PERSONAL PROPERTY TAX RELIEF:

What is the Personal Property Tax Relief Act?
The Personal Property Tax Relief Act of 1998 (PPTRA), also referred to as car tax relief, provides tax relief to citizens on personal property taxes paid on the first $20,000 of value for qualifying vehicles.

The following Personal Property items DO NOT qualify for the Personal Property Tax Relief Credit:
- Leased vehicles used for business
- Any vehicle under a business name or used for business purposes (if more than 50% of mileage is used as business expense or more than 50% of depreciation of the vehicle is claimed as a tax deduction)
- Motor homes
- Mopeds
- Boats
- Any type of trailer
- Farm Use Vehicles
- Any vehicle showing a gross weight of 10,000 lbs. or more on DMV’s records
- The cost of the vehicle 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.**

Finance Department Revenue Administration Office Contact Information:

**Payments by Phone:**
(434) 296-5851, Option 2

**Assessments Office:** (434) 296-5851, Option 3
The Assessments Office handles questions related to personal property valuation, as well as questions regarding leased vehicles, business personal property, other business taxes (including business license, transient occupancy, and meals taxes), and the tax relief for the elderly and disabled program. The Assessments Office also handles reports of sold, purchased, or moved vehicles as well as address changes.

**Payment Center:** (434) 296-5851, Option 4
The Collections Office/Payment Center manages the collection of taxes and other payments as well as balance inquiries, bankruptcy, delinquent debt collections (including DMV stops and Set Off Debt), and questions related to dog tags.

**ALWAYS MAKE SURE THAT YOUR VEHICLE REGISTRATION WITH DMV HAS YOUR CURRENT ADDRESS AND GARAGED JURISDICTION.**

**Personal Property Taxes & Personal Property Tax Relief (PPTRA) Information**

**Albemarle County Finance Department**
Pay taxes online at www.albemarle.org/paytaxes

**Revenue Administration Division**
Assessments Office
Tel: (434) 296-5851 option 3
Frequently Asked Questions

GENERAL INFORMATION

What items of personal property are taxable?
Motor vehicles, motorcycles, boats, boat trailers, motor homes, mobile homes, aircraft, campers, utility trailers, mopeds, machinery and tools, and business equipment.

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 National Automobile Dealers Association (N.A.D.A.) Official Used Car Guide. Other personal property items are assessed on a percentage of cost basis.

What is the County’s policy regarding vehicle decals?
Effective 01-01-2009, vehicle decals are no longer required to be displayed on windshields. A Vehicle License Tax replaced the former Decal Fee. This vehicle License Tax is billed annually along with the 1st half Personal Property tax bill and is due on June 5th.

What is a pro-rating locality?
The County of Albemarle is a pro-rating locality. This means tax is levied on vehicles based on the 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 locality.

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

GENERAL INFORMATION CONT.

What’s the penalty for late payment?
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 ten percent (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.

Q. What are the payment options available?
A. Payments can be made through our website at www.albemarle.org/paytaxes or over the phone (1-866-820-5450) with a credit/debit card (there is a $0.30 plus 2.5% transaction fee) or by e-check with a $1.50 transaction fee.
B. Payments can also be made in person at our office with cash, check, or credit/debit card (VISA, MasterCard, Discover, or AMEX). Transaction fees apply if payments are made by credit/debit card over the counter.
C. Payments can also be made using our 24/7 Automated Tax Payment Kiosk at the McIntire location (cash, check, or credit card).
D. There are also drop boxes located at our McIntire and 5th Street Buildings (check only).
E. You can also sign up for the automated bank draft program to have your next payment automatically drafted from your checking account on the tax due date. To sign up, go to our website to download the authorization form, or call our office to have the form mailed to you.

When moving from another state into Albemarle County please make sure you:
- Register your vehicle(s) with the Virginia Department of Motor Vehicles within 30 days of moving to Albemarle.
- Get a Virginia State Inspection. This can be done at most service stations, look for posted Inspection Station signs.
- Taxation will begin as of the date you move to the County.
- A penalty of $250 shall be imposed upon the resident owner of any motor vehicle who has failed to properly register the vehicle in Virginia within the owner’s first 30 days of residency in the Commonwealth, as required by law.

Report a vehicle with out-of-state plates residing in your neighborhood online at www.albemarle.org/RUV

When moving to a non-prorating locality within Virginia please make sure to:
- Update the address, garaged jurisdiction, and date of move with the Department of Motor Vehicles.
- Notify Albemarle of your move, so taxing status can be adjusted.
- Taxation will cease as of December 31st of the current year.

When moving from a non-prorating locality please make sure to:
- Update address, garaged jurisdiction, and date of move with the Department of Motor Vehicles.
- Notify the previous locality of your move.
- Taxation will begin Jan 1st of the following year.