

You and Your County

A Guide for the Taxpayer

The Treasurer's Office has compiled the following guidelines concerning our services and your obligations. This brief summary of state and local taxes should be especially informative to the new residents of our locality. We welcome your inquiries, and we want to assist you in any way possible.

Taxes

The governing body of our locality sets the tax rates for personal property and real estate taxes. This procedure is normally completed when the locality is preparing the total budget for the upcoming fiscal year.

Personal property is assessed as of January 1 each year by the Commissioner of the Revenue, based on a pricing guide or a percent of the original cost. The assessment is based on vehicles in the taxpayer's possession and normally garaged, parked, or stored in the locality as of January 1 or 60 days after purchase or move into the county.

Senior Citizen and Disability Real Estate Tax Relief

Your County government provides a tax relief program for the elderly, based on income and net worth. This program is administered by the Commissioner of the Revenue, and Applications must be filed by April 1.

Real Estate Taxes

The Code of Virginia provides for the assessment of real estate taxes based on fair market value as established by the governing body. All real property is subject to taxation unless it is specifically exempt.

Real property is assessed as of January 1 each year by the Commissioner of the Revenue. Real estate is billed semi-annually on June 5 and December 5. A late payment penalty of 10 percent plus 10% per annum is added on the day after the due dates. Failure to receive a tax bill will not relieve you of the penalty and interest applied to all past due bills. If there is a change of ownership, billing address or any other change pertaining to your taxes, please notify the Commissioner of the Revenue's office.

If your mortgage company requests your tax bill within 30 days of the due date, the tax bill will be forwarded to them for payment.

How is real estate tax calculated?

The Board of Supervisors establishes a tax rate for real estate every Spring when it adopts the following fiscal year's budget. The rate applied for 2007 is 52.5 cents per \$100 of value. To compute the real estate tax on a property assessed at \$175,000, divide the assessed value by 100 and multiply by the tax rate:

$$\frac{175,000}{100} \times .525 = \$918.78$$

Personal Property Taxes

Our County levies a personal property tax on the following kinds of personal property: automobiles, trucks, motor homes, motorcycles, trailers, campers, boats, outboard motors, airplanes and business personal property. This tax is assessed by the Commissioner of the Revenue and paid to the Treasurer's Office.

Our county pro-rates personal property taxes levied on motor vehicles, trailers, and mobile homes. Under proration, the property's value is assessed as of January 1, but the tax based on the value is pro-rated to the period the vehicle was located in the County, unless you move to a non-prorating locality or State. If you move into or out of the County you will need to contact the Commissioner of the Revenue. (540)665-5681.

Other items of personal property are not pro-rated but are assessed for the full year if they are owned and garaged in the County on January 1.

Military: Under the Soldiers' and Sailors' Civil Relief Act, non-Virginia resident military personnel are exempt from personal property taxes if the personal property is titled solely in the name of the service person. Personal property registered jointly with a non-military member is taxable in the jurisdiction where it is garaged. A Certificate of Legal Residence must be filed with the Commissioner of the Revenue.

As of January 1997, anyone living in Frederick County who has properly filed personal property does not have to file in subsequent years. Anyone who **moves, changes addresses, buys or sells a vehicle** must file a personal property form with the Commissioner of the Revenue. A vehicle decal purchase will automatically file your personal property. Failure to file or notify the County of changes, will initiate a 10% late filing penalty or \$2.00 which ever is greater.

Owners of airplanes, mobile homes, business equipment, and machinery and tools must file annually.

What if you don't receive forms in the mail?

Failure to receive forms does not exempt you from either the obligation to file or pay taxes on time. Filing forms may be obtained from the Commissioner of the Revenue (540)665-5681. Payment questions, please contact the Treasurer (540)-665-5607.

County Vehicle Decals

The County of Frederick has a permanent vehicle decal starting with tax year 2007. All decals issued are good for the length of ownership by the original purchasers of a vehicle. County vehicle decals are sold year round at the Treasurer's Office or on line at www.co.frederick.va.us a temporary or permanent state registration must be presented when you buy the decal. A decal shall be purchased within 60 days of purchase date or move in date to the County. **All personal property taxes must be paid** before we can issue you the decal. The cost of decals is \$25 for an automobile and \$10 for a motorcycle.

Decals not purchased within 60 days after date of purchase or move into the County have a \$5 late penalty. If your vehicle has disabled veteran/POW license plates there is no charge for a decal.

To transfer a decal to another car, the registration for the new vehicle, along with the old decal (even if mutilated) must be presented. The County will honor valid vehicle decals from another Virginia jurisdiction. **Transfers must be completed within 60 days after date of purchase or move into the county to avoid penalty.** There is a \$1 charge for a transfer decal. Residents of Middletown and Stephens City must purchase town, not County, decals; but must still file and pay personal property taxes to the County.

Personal Property Tax Return:

The County does not prorate or refund decal fees. If you move into or out of the County, you will be liable for the applicable fee for that year's decal. If you remove a vehicle from operating on the highways of the Commonwealth, and remove the tags, the County decal may be returned to the County Treasurer's Office by February 15th of each year to avoid an annual decal tax/fee
 County decals/ application forms are mailed in late December to all persons registered with the Commissioner of the Revenue and not in possession of a decal

Car Tax Relief

The Personal Property Tax Relief Act provides tax relief for any passenger car, motorcycle, or pickup or panel truck having a registered gross weight of less than 7,501 pounds. The vehicle must be owned or leased by an individual and NOT used for business purposes. A vehicle would be considered to be used for business purposes if: More than 50% of the mileage for the year is used as a business expense for Federal Income Tax purposes or reimbursed by an employer.

1. More than 50% of the depreciation associated with the vehicle is deducted as a business expense for Federal Income Tax,

2. The Cost of the vehicle is expensed pursuant to Sections 179 of the IRS Code.

3. The vehicle is leased by an individual and the leasing company pays the tax without reimbursement from the individual.

Vehicles qualified for tax relief are noted on your tax bill and show a reduction for the portion of the tax relief. For qualified vehicles, your tax bill is reduced by the applicable tax relief percent for the tax year on the first \$ 20,000 of value.

You are required to certify annually to the County of Frederick that your vehicle remains qualified to receive car tax relief. Therefore, it is important that you review the information sent to you by your locality to be sure that your vehicles are properly qualified. This information may be included on items such as personal property returns, decal applications or tax bills. If your vehicle is improperly qualified or you are uncertain whether your vehicle would be eligible for car tax relief because it is used part of the time for business purposes, contact the Commissioner of the Revenue at (540)665-5681. When you display your Frederick County decal and pay your taxes on qualified vehicles, you are certifying to County of Frederick that

your vehicle has been qualified correctly.
 Watch for updated information on Cable Channel 16

More Information

State and Estimated Income taxes may be filed with the Commissioner of the Revenue. Payments are accepted in the Treasurer's Office.

Checks or money orders should be made payable to/mailed to

Treasurer, County of Frederick
 P.O. Box 225
 Winchester, Va. 22604-0225

Payment plans may be arranged with the Treasurer's Office for both prepayment of taxes or to resolve delinquent taxes. Please Contact us at 540-665-5607

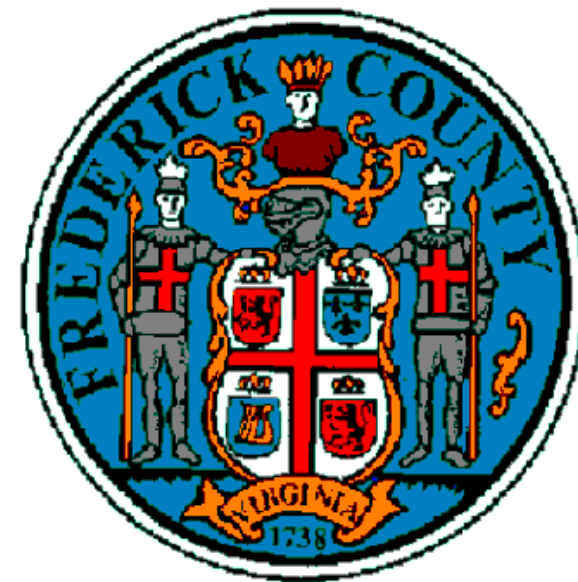
Dog Licenses

All dogs four months or older must have a County dog license. These are sold all year in the Treasurer's Office. You must provide proof of your dog's rabies vaccination.

Important Dates to Remember

January 1	Tax Day
January 15	State Estimated Taxes
February 15	Personal Property Filing Vehicle Decals Return Deadline
March 1	Business License Filed
March 15	File Business Equipment
April 1	Tax Relief Filing Pay Business License
April 15	File and Pay Federal Taxes
May 1	File and Pay State Taxes
JUNE 5	Personal Property, Real Estate taxes/Decal fees due.
June 15	State Estimated Taxes
September 15	State Estimated Taxes
November 1	Land Use Applications Due for First Time Filers
December 5	Second Half Personal Property and Real Estate Taxes Due

**Information regarding assessment/ valuation of
 personal property/real estate should be directed to
 the Commissioner of the Revenue Mrs. Ellen Murphy
 at 540-665-5681**



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---A Guide for the Taxpayers---

We are dedicated to serving you in a professional, efficient and courteous manner and being sensitive to your needs; and we are committed to exceeding your expectations.

C. William Orndoff, Jr

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Web Site www.co.frederick.va.us/treasurer

office hours M- F 8:30- 5:00

On line payments at: www.co.frederick.va.us

POCKET TAX GUIDE