

SAMPLE TAX BILL.
Frequently asked questions regarding your new personal property tax bill on reverse side.



COUNTY OF ACCOMACK, VIRGINIA
 DANA T. BUNDICK - TREASURER
 PO BOX 296
 ACCOMACK VA 23301-0296

SEMI-ANNUAL PERSONAL PROPERTY BILL

Bill Number:	11111	Due Date:	06/25/2010
Bill Year:	2010	Bill Date:	05/01/2010
Installment:	1 of 2	Account No.:	99999

Tax Code Explanation				
Tax Year	Tax Code	Explanation	Tax District	Tax Rate per \$100 of Assessed Value
2010	10	Regular Vehicle	Metompkin	3.72
2010	17	Trailer - Non Travel	Metompkin	3.72
2010	41	Personal Boat	Metompkin	3.72

Personal property taxes are now due in two installments.
 One in June and the other in December.

JOHN Q. PUBLIC
 1234 MAIN STREET
 ANYTOWN, VA 9999-1234

Indicates whether the item qualifies for tax relief under provisions of the Personal Property Tax Relief Act (PPTRA). See reverse for details.

Period of ownership for which taxes apply.

Tax rates that apply to this bill.

Tax Code	Tax Year	Identification Number	Description	PPTRA Qual	Taxed From - To Dates	Assessed Value	Assessed Tax	Tax Relief	Vehicle License Fee	Total
17	2010	TV123C6I	1982 LONG TRAILER BOAT	N	01/01/10-06/30/10	400.00	7.44	0.00	0.00	7.44
10	2010	2CV45454BC12135	2002 DODGE RAM VAN 5127	Y	01/01/10-06/30/10	3,150.00	58.60	29.88	20.25	48.97
41	2010	T2512556	1974 STARCRAFT 14' Met	N	01/01/10-06/30/10	300.00	5.59	0.00	0.00	5.59
10	2010	1RV254547VB1234	2008 HONDA CR-V-4 Cyl.	Y	01/01/10-06/30/10	17,875.00	332.49	169.58	20.25	183.16

Replaces the former County Motor Vehicle Decal Fee. Vehicle license fees are levied on motor vehicles with active state registration garaged outside of incorporated towns. No fee is levied on incorporated town residents who are required to obtain a town decal.

This bill is for the first installment of personal property taxes only. If you would like to pay the second installment as well, make a total payment of 449.82

Total Current Taxes & License Fees	245.16
Amount Delinquent	0.00
Miscellaneous Fees	0.00
Credits Applied	0.00
Total Due By 06/25/2010	245.16

PLEASE READ THE REVERSE SIDE OF THIS BILL FOR IMPORTANT INFORMATION.

Inquiries:
 For questions regarding payment, please contact the Treasurer's Office at (757) 787-5738 or (757) 824-6451.
 For questions regarding the assessment or license fee, please contact the Commissioner of Revenue at (757) 787-5747 or (757) 824-6451.

Delinquencies by Tax Year	
Year	Amount
2010	0.00
2009	0.00
2008	0.00
2007	0.00
Prior	0.00
Total	0.00

Tax relief is given on each personal use vehicle on the first \$20,000 of assessed value of said vehicle. The relief rate for 2010 is 51%. For vehicles with an assessment value of \$1,000 or less, the relief rate is 100%.

Virginia State Code section 46.2-752 (J) allows a locality to withhold state registrations for vehicles owned or co-owned by you until all delinquent personal property taxes and license fees are paid in full. In addition to the State fee of \$20 to release this registration, the County will impose an administration fee to cover the cost of this enforcement action.

Please make checks payable to Accomack County Treasurer and return this portion with your payment. A drop box is available outside the Treasurer's Office in Accomack for your convenience. Your cancelled check will serve as your receipt.

Account Number: 99999 **Bill Number:** 11111

Amount of delinquent taxes

I CERTIFY THAT BY PAYING THIS BILL, PERSONAL PROPERTY TAX RELIEF IS GIVEN ONLY TO PERSONAL USE VEHICLE(S).

Has your Address Changed?
 If so, check this box and complete the change of address section on back.

Bill Year	2010	Balance Due
Current Taxes and License Fees		245.16
Amount Delinquent		0.00
Miscellaneous Fees		0.00
Credits Applied		0.00
Total Due By 06/25/2010		245.16



JOHN Q. PUBLIC
 1234 MAIN STREET
 ANYTOWN, VA 99999-1234

Date the bill is due. Pay early and avoid penalties.

To pay both 1st and 2nd installments, make a total payment of: 449.82

Daytime Telephone #:

Option to pay both installments (Note that only 1st installment is due).

Any credits on your account will be applied towards the balance due.



PERSONAL PROPERTY TAX FREQUENTLY ASKED QUESTIONS

The following questions and answers are provided to help taxpayers understand their personal property tax bill and personal property tax assessment practices.

1. What is generally considered personal property for taxation purposes?

Automobiles, trucks, trailers, boats, airplanes, mobile homes, recreational vehicles, business equipment (includes computer equipment, farm and heavy equipment) and machinery and tools used in the manufacturing process.

2. How are tax rates determined?

The Accomack County Board of Supervisors establishes personal property tax rates each year. The County is divided into multiple tax districts each with a separate personal property tax rate. The tax rate that is applied is based on the property's situs on January 1st.

3. What does it mean that taxes are prorated and when does proration apply?

The term prorating refers to the County's authority to levy taxes for the portion of the year that property is located in the County. Taxes assessed on motor vehicles and trailers will be prorated on a monthly basis based on the number of months that the property had situs in the County. Taxes assessed on all other types of personal property will not be prorated meaning a full year of taxes will be assessed for property owned on January 1st.

4. If I move out of Accomack County during the tax year or sell my motor vehicle during the tax year, am I eligible to receive a refund for personal property taxes paid?

Generally, if you sell your motor vehicle or trailer, move out of the State or move to another Virginia locality that prorates, you will receive a credit or refund of taxes paid for the portion of taxes you paid that apply to the period after you sold or moved. Temporary absences do not make you eligible for a prorated refund.

5. When are personal property taxes due and what happens if my payment is late?

Personal property taxes are due in two installments. The first installment is due in June and the second installment in December. Failure to pay your taxes by the due date will result in a penalty of 10%. Interest begins to accrue on the 1st day of the month following the due date at a rate of 10%.

6. Who do I contact if I sell or dispose of a motor vehicle or trailer?

If you sell or dispose of a motor vehicle or trailer, you must contact both the Commissioner of Revenue and the Department of Motor Vehicles within 30 days. Generally, you should contact the Commissioner of Revenue if you dispose of any taxed personal property.

7. What vehicles are eligible for tax relief?

The Personal Property Tax Relief Act (PPTRA) provides tax relief for any passenger car, motorcycle or pickup or panel truck having a registered gross weight of less than 7,501 pounds. A vehicle is ineligible for tax relief if more than 50% of the depreciation associated with the vehicle is deducted as a business expense or more than 50% of the mileage for the year is for business purposes.

8. What is a vehicle license fee and when does it apply?

A vehicle license fee is levied on every motor vehicle with current DMV registration garaged within the County but outside of incorporated towns. The fee does not apply to trailers. Payment of this fee replaces the requirement to purchase a County motor vehicle decal. If you are a town resident and your property is garaged within the town limits, you are not subject to this fee and should continue to follow guidance issued by your town regarding purchase of a town motor vehicle decal.

9. Are there any vehicle license fee exemptions?

Members of volunteer fire and rescue companies are entitled to one fee exemption per household. This exemption has already been applied to your bill based on information furnished by your volunteer fire and rescue company. Vehicles with Disabled Veteran, National Guard, or P.O.W. plates are entitled to full or partial exemption. These exemptions have also been applied to your tax bill.

PAYMENT RELATED QUESTIONS?
CONTACT THE COUNTY TREASURER'S OFFICE
AT (757) 787-5738 OR (757) 824-6451

ASSESSMENT OR LICENSE FEE QUESTIONS?
CONTACT THE COMMISSIONER OF REVENUE
AT (757) 787-5747 OR (757) 824-6451.