AMELIA COUNTY
COMMISSIONER OF THE REVENUE
PO Box 269
Amelia VA 23002-0269
Phone: (804) 561-2158
Fax: (804) 561-6472

FORWARDING SERVICE REQUESTED

2021
RETURN OF TANGIBLE PERSONAL PROPERTY

LAURA M. WALSH, COMMISSIONER OF REVENUE

To avoid a 10% or $10.00 filing penalty report on this form the property owned by the taxpayer in Amelia County on January 1.

FILE BY MAY 1

ARMED FORCES PERSONNEL ONLY:
IF ACTIVE DUTY PLEASE CHECK
☐ OWNER ☐ CO-OWNER

_____
OWNER'S LEGAL STATE OF RESIDENCE
MUST ATTACH A COPY OF LES

Member of Armed Services ___ Yes ___ No

Resident, January 1, 2021 ___ Yes ___ No
If no, _____
City/County/State

For any information call 561-2158

What is the Personal Property Tax Relief?

The Personal Property Tax Relief Act provides tax relief for passenger cars, motorcycles, panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must

* Be owned by an individual or leased by an individual under a contract requiring the individuals to pay the personal property tax; AND,
* Be used less than 50% for business purposes. (See below criteria for "business purposes" Motor homes, trailers and farm use vehicles do not qualify for tax relief.

Does your vehicle qualify for Car Tax Relief?

If you can answer YES to any of the following questions, your motor vehicle is considered by State Law to have business use and does NOT qualify for CAR TAX RELIEF.

* Is more than 50% of mileage for the year used as a business expense for Federal Income Tax purposes OR reimbursed by an employer?
* Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for Federal Income Tax purposes?
* Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service code?
* Is the vehicle leased by an individual and the leasing company pays the tax without reimbursement from the individual?

PLEASE CORRECT AND UPDATE PROPERTY OWNED AS OF JANUARY 1

CLASS CODES 1: MOTORCYCLE 10: UNLICENSED A: AUTOMOBILE B: BOAT C: CAMPER D: DUMPTRUCK
F: BUSINESS FURNITURE&FIXTURES **(ATTACH DEPRECIATION SCHEDULE)** H: HEAVY EQUIPMENT **(ATTACH SCHEDULE)**
L: LEASED VEHICLE MI: ARMED FORCES MT: MACHINERY&TOOLS P: AIRPLANE RV: MOTOR HOME TR: TRAILER
HV: HANDICAP VEHICLE (SPECIALLY EQUIPPED) FR: FIRE & RESCUE MH: MOBILE HOME

Class	Year	Make / Model / Length	Vehicle Identification / Hull	Date Sold	Mileage	Is this vehicle used 50% + for business? Y/N

IT IS A MISDEMEANOR FOR ANY PERSON WILLFULLY TO SUBSCRIBE A RETURN WHICH HE DOES NOT BELIEVE TO BE TRUE AND CORRECT AS TO EVERY MATERIAL MATTER (CODE OF VA. SECTION 5B. 1-11) IF ANY TAXPAYER LIABLE TO FILE A RETURN, NEGLECTS OR REFUSES TO FILE, THE COMMISSIONER OF THE REVENUE SHALL FROM THE BEST INFORMATION HE CAN OBTAIN, ENTER THE FAIR MARKET VALUE OF SUCH PROPERTY AND ASSESS THE SAME AS IF IT HAD BEEN REPORTED TO HIM (CODE OF VA. SEC. 5B 1-3519).

DECLARATION: I declare that the statements and figures are true, full and correct to the best of my knowledge and belief.

_____
Signature of Taxpayer Date Phone

RETURN TO: COMMISSIONER OF THE REVENUE
PO BOX 269
AMELIA VA 23002-0269