



COUNTY OF MONTGOMERY
 Helen P. Royal
 Commissioner of the Revenue
 755 Roanoke St. Suite 1A
 Christiansburg, VA 24073-3169
 Phone: (540) 382-5710 Fax: (540) 381-6838
 Email: personalproperty@montgomerycountyva.gov

TANGIBLE PERSONAL PROPERTY- TAX YEAR 2015

CUSTOMER NUMBER		PID NUMBER	
LOCATION OF PERSONAL PROPERTY ON JANUARY 1,2015			
<input type="checkbox"/>	COUNTY	<input type="checkbox"/>	TOWN OF BLACKSBURG
<input type="checkbox"/>	OTHER	<input type="checkbox"/>	TOWN OF CHRISTIANBURG
IF YOU HAVE MOVED FROM MONTGOMERY COUNTY GIVE DATE MOVED AND ADDRESS			

Name: _____

Address: _____

SEE INSTRUCTIONS ON BACK

FILE BY MAY 1,2015

Motor Vehicles such as cars and trucks are no longer listed on this form. You must file them within 60 days of purchase with this office. Please make sure your information is correct with the DMV. Mobile homes, boats & other watercraft, campers, travel trailers, motor homes and aircraft are still listed on this form.

The Personal Property items listed below have been identified by the Virginia Department of Motor Vehicles, the Department of Game and Inland Fisheries or the Federal Aviation Administration as of January 1, 2015. To avoid improper assessments please provide documentation of sale of property which you did not own as of January 1, 2015. Please list any additional mobile homes, boats, campers, travel trailers, motor homes or aircraft which were owned on January 1, 2015.

YEAR	MAKE	MODEL	TITLE	VIN / ID NUMBER	STATE TAG	Check this box if used in Business	PSD	PURCHASE DATE	SOLD DATE	COST

BOATS OR OTHER WATERCRAFT NOT LISTED ABOVE

MANUFACTURER OF BOAT	MODEL OF BOAT	YEAR	LENGTH	OBJB-IB/OB/SD	PURCHASE DATE	COST

MOTOR HOMES, CAMPERS OR TRAVEL TRAILERS NOT LISTED ABOVE

MAKE	MODEL	YEAR	LENGTH	TITLE NUMBER	PURCHASE DATE	COST

AIRCRAFT NOT LISTED ABOVE

MANUFACTURER OF AIRCRAFT	MODEL	YEAR	N NUMBER	SERIAL NUMBER	PURCHASE DATE	COST

MOBILE HOME LOCATION INFO

LOCATION OF MOBILE HOME (911 ADDRESS)	OWNER OF LAND

DECLARATION: I certify that the statement and figures herein given are true, full, and correct to the best of my knowledge and belief.

Signature(s)

Owner _____

Date _____

Co-owner _____

Phone Number _____

Email Address _____

Code of Virginia 58.1-11: No return of any state or local tax need be verified by the oath or affirmation of the person or persons who are required by law to sign the return but the signature of such person or persons to any such return shall be sufficient. Any such person who willfully subscribes any such return which he does not believe to the true and correct as to every material matter shall be guilty of a Class 1 misdemeanor.

INSTRUCTIONS

- Read ALL instructions before completing this form.
- No Adjustments can be made for property sold or moved from the county during the taxable year as personal property can not be prorated.
- DO NOT mark return "Same as Last Year". All returns are to be completed and returned as required.
- If you have no personal property to report, mail back the form with an explanation.

BOATS

You may inform us of any change in ownership or location of your boat by going to the County website at www.montgomerycountyva.gov click on departments then Commissioner of the Revenue then choose Forms & Publications. You may also link directly to Game and Inland Fisheries/Boating.

HIGH MILEAGE

Reduction for high mileage must be submitted by May 1st each year and must include proof of mileage such as a copy of your State Inspection or a dated service report such as an oil change or tire rotation. Forms are available at www.montgomerycountyva.gov click on departments then Commissioner of the Revenue then choose Forms & Publications.

IMPORTANT - TAX RELIEF QUALIFICATIONS

The tax relief is given on the taxes due for the first \$20,000 in assessed value on qualified personal vehicles. No relief is given on any assessment amounts over \$20,000. (EXAMPLE - If the vehicle assessment is \$26,000, tax relief will be given on the tax due on the first \$20,000 and full tax will be due on the remaining \$6,000).

Qualifying vehicles are those, which are:

- Automobiles, motorcycles, and pickup trucks with gross weight 7,500 pounds or less; and
- Owned or leased by natural persons who are responsible for the payment of the personal property tax and predominantly used for non-business purposes.

Non-qualifying vehicles are those, which are:

- Any vehicle not listed above and trucks with gross weight greater than 7,500 pounds; or
- Owned or leased in the name of a business; or
- Used in a business and matching ANY of the following items:
 1. More than 50% of the mileage for the year is for business purposes and is deducted for Federal Income Tax purposes or reimbursed by an employer; or
 2. More than 50% of the depreciation associated with the vehicle is deducted as a business expense; or
 3. The cost of the vehicle is expensed pursuant to 179 of the Internal Revenue service Code (which by definition requires 50% or greater business use); or
 4. The vehicle is leased by a natural person and used for non-business purposes but the lessor pays the personal property taxes through a contractual agreement.

I have moved to another state, do I owe this bill?

If your car had VA tags on January 1st of 2015, you will owe Montgomery County personal property tax. If you registered your car in another state prior to January 1, 2015, please provide a copy of your current state registration and we will adjust the bill and update Virginia DMV.

HELEN P. ROYAL
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