**********2011********

****A NOTE FROM FAYE W. LUMPKIN-COMMISSIONER OF THE REVENUE****

King George County Commissioner of the Revenue
10459 Courthouse Drive, Ste. 101, King George, VA 22485-3862 Telephone Number 540-775-4664

Please read all of these instructions including BUSINESS USE OF VEHICLES before verifying the items listed on the enclosed preprinted Declaration of Tangible Personal Property Form(s), which were owned on
January 1, 2011. King George County is a **non-prorating** locality which means, we bill for what is located in King George County on January 1st of any given year for the FULL tax year.

REVIEW AND UPDATE (IF NECESSARY) THE FOLLOWING INFORMATION:
Name, Social Security, Driver's License and/or Federal I.D. number, mailing address, and daytime phone number. Also, answer the **__BUS USE?__ question with a **YES** or **NO** for each vehicle on the form.

ALL information must be kept current with DMV, as well as the Commissioner of the Revenue Office. The reverse side of your registration card instructs you to notify DMV when you dispose of a vehicle. Even if you delete information from your preprinted Declaration of Tangible Personal Property Form, our records will **NOT** reflect that change and you **WILL** be taxed until your DMV record is corrected. If you have **NO** personal property in King George County on January 1, 2011 you **MUST FILE** the preprinted form with this office stating "**NONE**" or a statutory assessment will apply and you will be billed.

Please **ADD** any of the following if not listed on the preprinted form: vehicle(s), trailer (s), camper(s), boat(s), mobile home(s), motor bike(s), dirt bike(s), golf carts(s), low speed vehicle(s) and ATV's with detailed information on the preprinted Declaration of Tangible Personal Property. If space is not available, report items on the reverse side of these instructions, and also, list any business vehicles or equipment owned January 1, 2011, not previously filed with this office.

****THE DECLARATION OF TANGIBLE PERSONAL PROPERTY FORM(S) MUST BE SIGNED AND RETURNED TO THIS OFFICE NO LATER THAN FEBRUARY 15, 2011. IF THERE ARE ADDITIONS TO YOUR ACCOUNT ON THE REVERSE SIDE OF THESE INSTRUCTIONS, ALSO RETURN THIS FORM AND PROVIDE OWNER(S) NAME, ADDRESS, SIGNATURE AND DATE. ****

******NOTE: __FOR HIGH MILEAGE REDUCTION__** – Taxpayers must provide official documentation by **February 15, 2011** (as in the pink inspection slip you carry in your vehicle or a garage repair bill showing mileage, etc.) for high mileage vehicles to receive an adjustment of assessment, if applicable, which will be determined by the Commissioner of the Revenue. This documentation must be dated by February 15, 2011 for consideration.
**** __NO FAX OR COPIES WILL BE ACCEPTED, ONLY THE ORIGINAL CAN BE USED FOR PROOF OF HIGH MILEAGE, ORIGINAL DOCUMENTATION MUST BE PROVIDED EACH YEAR A HIGH MILEAGE REDUCTION IS REQUESTED__**

NOTE: __ACTIVE MILITARY PERSONNEL AND SPOUSES__ – You must provide a Leave and Earnings Statement from January 2011 showing your state of residence to determine if you may be exempted from Personal Property taxes. Also, effective November 11, 2009, the Military Spouses Residency Relief Act was passed, which **MAY** exempt **spouses** from the Personal Property Tax. **You must provide information showing your spouse as a dependent, in order for the spouse to be considered for exemption** on items in their names as well. Acceptable proof includes, the spouse's military ID, marriage license/certificate, other proof must show the relationship of the dependant as a spouse. The Leave and Earnings Statement and proof of a spouse as a dependant must accompany the preprinted Declaration of Tangible Personal Property form when filed.

BUSINESS USE?

PERSONAL PROPERTY TAX RELIEF ACT OF 1998
VEHICLE USAGE CERTIFICATION

The Personal Property Tax Relief Act of 1998 provides tax relief on personal-use vehicles valued at $20,000 and under.

Qualifying vehicles are those, which are:

1. **Automobiles, motorcycles and pickup trucks with gross weight 7500 pounds or less; and**
2. **Owned or leased by natural persons who are responsible for the payment of the personal property tax; and**
3. **Predominantly used for non-business purposes.**

Non-Qualifying vehicles are those, which are:

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.**

Revised 9/13/10