2012 ★★ FILE BY: FEBRUARY 15TH, 2012 ★★ 2012

To Avoid a 10% Penalty

RETURN OF TANGIBLE PERSONAL PROPERTY, BOATS OR OTHER WATER CRAFT

RETURN TO: JO ANN H. ANDO, COMMISSIONER OF THE REVENUE
10459 COURTHOUSE DR. STE. 101, KING GEORGE, VA 22485-3862
PHONE: 540-775-4664 FAX: 540-775-5062

Self :Active duty Military: ___Yes___No/Legal Residence: ____If not VA.

Spouse:Active Duty Military:___Yes___No/Legal Residence: ____If not VA.
Include A Copy Of Your January Leave And Earning Statement

FILE VEHICLES IN SAME NAME AS REGISTERED WITH DMV:

NAME

ADDRESS

SPOUSE'S NAME

Driver's License/Taxpayer Social Security No. Or Business' Use Employer's No._____

Spouse Social Security No. _____

PART I **PLEASE LIST PROPERTY OWNED JANUARY 1, 2012– IN KING GEORGE COUNTY**

DO NOT DUPLICATE ITEMS REPORTED ON PREPRINTED FORM ENCLOSED

****If Vehicle Is Business Use, Specify With "YES" In Last Column And Note Percentage Of Use For Each ****

Year	Make/Series	Identification No.	State Tag Number	Date Acquired Month/Year	Cost	If Disposed Of Give Date	BUS.USE Yes/No IF YES%OF USE

Year	Make of Trailer or Camper	Cost	Type	Length x Width	Date Acquired Month/Year	If Disposed Of Give Date	FOR USE BY: COMM. OF REV.

Year	Make of Boat/Motor	Cost	Type	Length x H.P.	Date Acquired Month/Year	If Disposed Of Give Date	FOR USE BY: COMM. OF REV.

Year	Make of Mobile Home	Cost	Location	Length x Width	Date Acquired Month/Year	Date Moved to Locality	If Disposed Of Give Date	FOR USE BY: COMM. OF REV.

PART II **SCHEDULE BELOW FOR BUSINESS, PROFESSIONALS, RENTALS, CABLE T.V., ETC. PROPERTY**

MUST Provide a list of all Equipment, Furniture, Fixtures, etc. used in your business. List name of item, date purchased and cost of item.
Nature of Business _____

Enter Actual COST in Columns to Right as indicated Below	Trucks, Tractors,Trailers Not Listed Above Attach List	Furniture, Fixtures & Equipment, Machinery & Tools, etc.	FOR USE BY COMMISSIONER OF REVENUE	
			Trucks, Tractors, Trailers	Furniture, Fixtures & Equipment
Actual cost of property acquired during 5th year **2007& all prior years**				
Actual cost of property acquired during 4th year **2008**				
Actual cost of property acquired during 3rd year **2009**				
Actual cost of property acquired during 2nd year **2010**				
Actual cost of property acquired during 1st year **2011**				
TOTAL ACTUAL COST OF PROPERTY OWNED January 1, 2012	**$**	**$**	**$**	**$**

I declare under the penalties by law that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

SIGN _____

Your Signature Date Address & Signature of person, other than taxpayer, preparing this return

Home Phone Number: ( )_____ Day Phone Number: ( )_____

NOTE: It is a **Class 1 Misdemeanor** for any person willfully to subscribe to a return which he/she does not believe to be true and correct as to every material matter. **(Code of Virginia, Sect. 58.1-11)** **Rev 11/17/11**

**********2012********

****A NOTE FROM JO ANN H. ANDO - 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, 2012. 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, not just the portion of the year you owned the item.

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, 2012 you **MUST FILE** a Tangible Personal Property 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, 2012.

****THE DECLARATION OF TANGIBLE PERSONAL PROPERTY FORM(S) MUST BE SIGNED AND RETURNED TO THIS OFFICE NO LATER THAN FEBRUARY 15, 2012. 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, 2012** (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, 2012 and submitted **with** your Declaration of Tangible Personal Property Form.

**** 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 2012 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 dependent as a spouse. The Leave and Earnings Statement and proof of a spouse as a dependent **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 11/17/11