



Regina K. Puckett
Commissioner of The Revenue
10459 Courthouse Dr. Ste. 101
King George, VA 22485

2026 KING GEORGE COUNTY BUSINESS PERSONAL PROPERTY RETURN

Filing Due Date is February 15, 2026

Refer to State of Virginia Code printed on the back of this form.

COMPLETE THIS FORM IN ITS ENTIRETY

Office: 540 775 4664 Fax: 540 775 5062

Account Number

Federal ID/Social Security Number

UPDATE INFORMATION: DO NOT – Write the words “Same as Last Year”, “N/A”, or similar on this form as it is not acceptable and subject to penalty.

Date Business Began:

If business has been sold, closed or moved, please complete the following:

(Please Check One) ☐ Sold ☐ Closed ☐ Moved

Date Sold/Closed/Moved: _____

Sold To: _____

New Address: _____

Using your list of equipment, provide the totals below based on the purchase year and subtract the sold equipment. ATTACH the list.

Year Purchased	<u>You must report the Total Original Cost of All Furn./Fix./Equip. including Computer Equipment</u>	C.O.R. Office Use Only	C.O.R. Office Use Only
2025		30%	
2024		25%	
2023		20%	
2022		15%	
2021 and prior		10%	
Total Cost	\$		

MUST Provide A Detailed Individual Itemized List of any equipment used for the business for EACH LOCATION and Submit WITH this return. On the list, include each item of business property owned, or being paid for in installments by the taxpayer. Include the date acquired and the ORIGINAL cost. You MUST include all items, even items included in previous filings. Indicate items which have been disposed of since last year's filing .

LEASED BUSINESS PERSONAL PROPERTY: If Business Property is leased, rented, or borrowed - YOU MUST Include the NAME and address of the Leasing Company. Include a description of the property, the start and end date of the lease, and indicate whether you are renting or borrowing.

I declare under the penalties provided 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.

PRINT NAME(S) _____

SIGNATURE(S) _____ DATE _____

TELEPHONE NUMBER _____ EMAIL ADDRESS _____

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

Date

You may email your documents to: ashleym@co.kinggeorge.state.va.us

If no business property has been filed on this return, an explanation of how you are able to operate a business without tangible property must be provided. If you do not complete the filing and no explanation is provided, this will constitute a non-filing and result in a statutory assessment.

C.O.R. Office Use Only

Processed Date: _____ Verified: _____

NOTE: It is a **Class 1 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., Sec. 58.1-11)**

§ 58.1-3916. Counties, cities and towns may provide dates for filing returns, set penalties, interest, etc.

Notwithstanding provisions contained in §§ [58.1-3518](#), [58.1-3900](#), [58.1-3913](#), [58.1-3915](#), and [58.1-3918](#), the governing body of any county, city, or town may provide by ordinance the time for filing local license applications and annual returns of taxable tangible personal property, machinery and tools, and merchants' capital.

§ 58.1-3518. Taxpayers to file returns.

Every taxpayer owning any of the property subject to taxation under this chapter on January 1 of any year shall file a return thereof with the commissioner of the revenue for his county or city on the appropriate forms; however, the commissioner of the revenue may elect not to require such a return from any taxpayer who owns such property which does not have sufficient value to generate a tax assessment. Every person who leases any of such property from the owner thereof on such date shall file a return with the commissioner of the revenue of the county or city wherein such property is located giving the name and address of the owner, except any person leasing a motor vehicle which is subject to the tax imposed under § [58.1-2402](#).

Every fiduciary shall file the returns mentioned in this chapter with the commissioner of revenue having jurisdiction. Every taxpayer owning machinery and tools or business personal property, if requested by the commissioner of the revenue, shall include on his annual return of such property information as to the total of original cost by year of purchase. The cost should be the original capitalized cost or the cost that would have been capitalized if the expense deduction in lieu of depreciation was elected under § 179 of the Internal Revenue Code.

§ 58.1-3519. Commissioner to assess property if taxpayer fails to file return.

If any taxpayer, liable to file a return of any of the subjects of taxation mentioned in this chapter, neglects or refuses to file such return for any year within the time prescribed, 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.

