

2022 PERSONAL PROPERTY TAX INFORMATION

1. Personal property taxes are those taxes assessed by the Commissioner of the Revenue for vehicles (includes autos, trucks, motorcycles and utility trailers), recreational vehicles, boats, aircraft, mobile homes, and leased vehicles, as well as any business furniture, fixtures, equipment and machinery & tools used in the manufacturing/mining process owned as of **January 1, 2022**.

I am a new business in Charles City County. How do I register with the county?

2. All vehicles should be registered with the Virginia Department of Motor Vehicles (DMV) showing Charles City as the **GARAGE JURISDICTION prior** to notifying the Commissioner of the Revenue's Office. Vehicles can be registered by either emailing a **Vehicle Registration & Return of Tangible Personal Property Form** to dsmith@co.charles-city.va.us, mailing the personal property form (found on county website) to P. O. Box 7, Charles City, VA 23030, faxing a copy of the form to (804) 829-6228 or by visiting our office.

I am planning to dispose of or relocation (move) my vehicle. What do I need to do?

3. Virginia DMV requires notification within 30 days of **selling, trading, junking, disposed etc.** a vehicle by **contacting** DMV Customer Service at (804) 497-7100, change online at www.dmv.virginia.gov, or completing the back portion of the vehicle registration form and mailing to DMV, P. O. Box 27412, Richmond, VA 28269. Once DMV has been notified, you are required to notify the Commissioner of the Revenue Office via telephone, fax, mail, or email. **Please include your phone number.**

If you trade, sell or purchase a vehicle after January 1, you will be **taxed only on the vehicles you owned as of January 1**. Any change made during the year will be reflected in the following year and our office should be notified of the change in addition to notifying DMV.

It is also important to notify **Virginia Department of Game and Inland Fisheries** if you have **sold your boat or moved to another jurisdiction prior** to **contacting** the Commissioner of the Revenue's Office. You can contact them by phone 1 (866) 721-6911, fax (804) 367-1064, email: boat-reg@dgif.virginia.gov, or mail: P.O. Box 90778, Henrico, VA 23228-0778.

FILING BY EXCEPTION

The county has adopted the "File by Exception" procedure effective January 1, 2007. If you have **not** changed vehicles, purchased a new vehicle, boat, trailer, motorcycle or any other item or disposed of a vehicle/item or had a change of address, you are no longer required to file a return every year by **May 2, 2022**. Forms will be mailed to you with the vehicles/items on file. If you have any changes please update the forms and provide the explanation in the comment section.

Vehicles and all business property are **taxable** where they are garaged, parked or stored, regardless of where the owner resides or receives mail.

If there has been a change of address or any other information regarding your tax billing status, please contact the Commissioner of the Revenue's Office at (804) 652-2161.