



## IMPORTANT INFORMATION FOR THE UPCOMING YEAR!



107 North Kent Street  
1st Floor  
Winchester VA 22601

PO Box 552  
Winchester VA 22604

Main Phone: 540.665.5681  
Fax No.: 540.667.6487

Hours: Monday – Friday  
8:00 am – 5:00 pm  
(except holidays)

Seth T. Thatcher  
COMMISSIONER of the REVENUE



**FREDERICK COUNTY CITIZENS:** I hope this finds you and yours safe, healthy, and happy in 2023!

The Frederick County office of the Commissioner of the Revenue (COR) continues to take steps to ensure the safety and well-being of our citizens as our highest priority while fulfilling our important duties and responsibilities. Our gratitude goes out to County residents who continue using online services and other methods to conduct business with COR.

We encourage Frederick County residents to continue to make use of our convenient, user-friendly online programs and printable forms, or by calling us! Our website ([www.fcva.us/cor](http://www.fcva.us/cor)) contains approximately 31 online programs plus 71 printable forms and is available 24 hours per day. Should you need assistance, staff are available to either walk you through COR's easily accessible online programs or take information over the phone (e.g., renewing a business license, reporting a purchased or disposed of vehicle etc.). Our website's "Contact Us" page lists every COR staff member as well as his/her direct phone number and email address. Please use these resources as fast, efficient, and safe ways of communication.

I want to close with this message to our taxpayers – THANK YOU! None of the education, employment, training, telecommunications, agricultural, recreational, economic development and public initiatives etc. undertaken by the County would be successful without taxpayer support and funding. Our mission remains the same – to aid and assist individuals and businesses as a resource to ensure your success. We will continue to work together to make Frederick County the best place for all. COR wishes everyone a happy and healthy 2023!

—SETH T. THATCHER

# BUSINESS DIVISION

540.722.8335 • [www.fcva.us/biztax](http://www.fcva.us/biztax) • [biztax@fcva.us](mailto:biztax@fcva.us) (email)



**BUSINESS LICENSE:** Required for ALL individuals, persons, firms, or corporations etc. who engage in or conduct any trade, profession, or occupation in Frederick County including those who receive 1099 forms or are self-employed. Must be RENEWED annually. Renewing online is convenient and easy. Visit our website at [www.fcva.us/biztax](http://www.fcva.us/biztax) for renewal instructions as well as access to many other forms and resources. If your email address is provided, your actual Business License will be automatically emailed upon completion of all filing/payment requirements.

**BUSINESS PERSONAL PROPERTY:** Required ANNUAL filing of ALL tangible PP owned, leased, rented, or borrowed, as of January 1 of any year including equipment, furnishings, machinery, tools, etc. and including *not just new or recently acquired* but property reported on prior year's filing if still owned. Stating "none" or "same as last year" is considered a non-filing and may be subject to a penalty.

**MEALS & LODGING TAXES:** Those engaged in the sale of ready-to-eat food or transient occupancy (lodging) are required to collect a tax calculated on the sales in a manner similar to & in addition to the VA Sales & Use Tax. Tax is to be collected by the seller (or third-party lodging intermediary) and paid by the purchaser at the time the charge becomes due whether payment is made by cash, credit card or otherwise. The tax & form must then be remitted to COR by the 20<sup>th</sup> of the month after collection on a monthly basis.

**BUSINESS CLOSING:** Be sure to complete our closing form or report if you are no longer in business (even for any part of a year), so that we do not send you a Statutory Assessment due to filing non-compliance.

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85% of Business Licenses renewed by the March deadline last year were done online!  
  
**THANK YOU!!**



## DEADLINES FOR 2023

<b>Approx. January 6:</b>	ONLINE program available to renew Business License & file Business Equipment
<b>January 31:</b>	Deadline to Renew Short-Term Rental Property Business Registration
<b>March 1:</b>	Annual Deadline to Renew Business License AND to File Tangible Business Personal Property Return <ul style="list-style-type: none"> <li>◆ 762B / Business Equipment    ◆ 762M / Manufacturers (Machinery &amp; Tools)</li> <li>◆ 762P / Processors             ◆ 762L / Leasing Companies</li> </ul>
<b>April 3:</b>	Deadline to Pay Business License Renewal Fee
<b>Meals Tax:</b>	File Return & Pay by 20 <sup>th</sup> day of each calendar month following month being reported
<b>Lodging Tax:</b>	File Return & Pay by 20 <sup>th</sup> day of each calendar month following month being reported
<b>Short-Term Rental Tax:</b>	File quarterly Return by the 15 <sup>th</sup> day following the end of each quarter and Pay quarterly by the last day of the month following the end of each quarter
<b>Ongoing:</b>	<ul style="list-style-type: none"> <li>◆ Obtain Business License prior to opening</li> <li>◆ Sponsors/Vendors apply for Business License for Event/Show/Festival prior to it</li> <li>◆ Register for Meals / Lodging / Short-Term taxes prior to opening</li> <li>◆ Provide List of Subcontractors for jobs ongoing</li> <li>◆ Provide Notification of Closing, Change of Contact, Moving Location etc.</li> </ul>



# REAL ESTATE DIVISION

540.665.5680 • [www.fcva.us/re](http://www.fcva.us/re) • [bhummer@fcva.us](mailto:bhummer@fcva.us) (email)

**Debra Bonarti**  
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 all Tax Relief Programs*  
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**Derek Brill**  
*Mapping / GIS / Land Use Program*  
 540.722.8321  
[dbrill@fcva.us](mailto:dbrill@fcva.us)

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**Assessors: Kelly Fultz, Noemy Espinal, Matt  
 Russell, Allen Bridge, Reese Alley and  
 Donald Mumaw**  
 540.665.5680

**PAYMENT:** Please note that payment for all fees and taxes including real estate can be paid online via the Treasurer’s website at [www.fredtax.com](http://www.fredtax.com) or should be mailed directly to the Treasurer (not the Commissioner) at:

Treasurer of Frederick County  
 PO Box 220  
 Winchester VA 22604



**REASSESSMENT:** New real estate reassessment values will become effective January 1, 2023. County assessors (with an FC COR badge) will continue examining properties and collecting data for the next reassessment in 2025. The Frederick County Board of Supervisors sets the tax rate in April each year.

**LAND USE PROGRAM:** Tax deferral program for qualifying land that is agricultural, horticultural, forestry, open space, mineral, or conservation easement. Must re-apply ANNUALLY. When land which previously qualified for land use assessment/tax has been converted to a non-qualifying use or rezoned to more intensive use at owner’s request, that land is subject to *rollback tax* per VA Code (difference between land use tax paid and full property taxes for those years).

**TAX RELIEF PROGRAMS FOR ELDERLY or PERMANENTLY DISABLED:** At least one spouse must be: 65 years old or older OR permanently and totally disabled. Qualifying also based on total income & combined net financial worth (of ALL residents of dwelling). A subsequent change in income could change the discount received. Income & asset verification including first page of prior year’s federal tax return (if filed) must be provided. Re-apply ANNUALLY.

**TAX RELIEF FOR 100% SERVICE CONNECTED, TOTAL & PERMANENTLY DISABLED VETERANS/SURVIVING SPOUSES and TAX RELIEF FOR SURVIVING SPOUSES OF ARMED FORCES MEMBERS KILLED IN ACTION and CERTAIN PERSONS KILLED IN LINE OF DUTY:** See *website* for more information including requirements to qualify for these programs and necessary documentation.

**\*\*Due to COVID-19, rather than appear in person, we ask that applicants use our online programs or printable (mail-in/email) forms to apply for our various programs.\*\***



DEADLINES FOR 2023	
<b>January 3 to April 3:</b>	Period to Apply for Tax Relief Program for Elderly / Permanently Disabled
<b>June 6:</b>	Last day to pay first half current year real estate taxes
<b>November 1:</b>	Deadline to File Land Use Application for following year
<b>Nov 2 to December 1:</b>	Period to Late File Land Use Application with Late Filing Fee
<b>December 6:</b>	Last day to pay second half current year real estate taxes
<b>Ongoing:</b>	Apply for Tax Relief Program for Qualifying 100% Service-Connected, Total & Permanently Disabled Veterans/Surviving Spouses, OR Surviving Spouses of Armed Forces Members Killed in Action/Certain Persons Killed in Line of Duty





# PERSONAL PROPERTY DIVISION

540.722.8324 • [www.fcva.us/persprop](http://www.fcva.us/persprop) • [persprop@fcva.us](mailto:persprop@fcva.us) (email)



**Melissa (Painter) Sims**  
 Personal Property Supervisor  
 (Accounts w/ Last Name Beginning S-Z)  
 540.722.8378 / [msims@fcva.us](mailto:msims@fcva.us)

**Ashlyn Peffer**  
 Account Clerk (Last Name Beginning A-D)  
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**Aleia Sandoval**  
 Account Clerk (Last Name Beginning E-K)  
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**Rhonda Greenfield**  
 Account Clerk (Last Name Beginning L-R  
 and Airplanes)  
 540.722.8333 / [rgreenfi@fcva.us](mailto:rgreenfi@fcva.us)

**Sandi Stickley**  
 Account Clerk (High Mileage, Boats, Move in/out)  
 540.722.8338 / [ssstickle@fcva.us](mailto:ssstickle@fcva.us)

**NEW: APPLYING FOR HIGH MILEAGE ON YOUR PASSENGER VEHICLE OR MOTORCYCLE?** Application/supporting documentation must be submitted **each year by FEBRUARY 15TH** in order for adjustment to be made for that tax year. High mileage documentation = oil change, inspection, repair, maintenance etc. dated on or prior to February 15. **MINIMUM AMOUNTS CHANGE YEARLY.**  
**MUST RE-APPLY ANNUALLY TO COR.**

**NEW: \*\*APPLICATION FOR PERSONAL PROPERTY TAX EXEMPTION FOR QUALIFYING VETERANS OF THE ARMED FORCES OR VA NATIONAL GUARD WITH 100% SERVICE-CONNECTED, PERMANENT & TOTAL DISABILITY OR TOTAL (100%) DISABILITY RATING BASED ON INDIVIDUAL TDUI\*\***  
 [SEE WEBSITE FOR APPLICATION FORM  
 OR CALL 540.722.8324 TO REQUEST AN APPLICATION]



**PURCHASE OR ACQUIRE NEW VEHICLE? JUST MOVE INTO THE COUNTY?**  
 You have **60 DAYS** to report property to Commissioner **or penalty.**

<b>STEP 1</b>	Call VA DMV at 804-497-7100 to notify agent of DMV registered property or go to <a href="http://www.dmvnow.com">www.dmvnow.com</a> . DMV records should indicate a "Garage Jurisdiction" of Frederick County and the "Purchase Date" for your vehicle(s).
<b>STEP 2</b>	Call COR: 540-722-8324 or STAFF BY YOUR LAST NAME (see list on left) OR Complete online "Add/Remove Vehicle Registration" OR Appear in person at COR with documents

**SELL, JUNK, TRADE, OR OTHERWISE DISPOSE OF A VEHICLE?**  
 You need to file or report this to the Commissioner.

<b>STEP 1</b>	Call VA DMV at 804-497-7100 to notify the agent of the disposed of property or go to <a href="http://www.dmvnow.com">www.dmvnow.com</a> . DMV records should indicate a "Disposal Date" with the date vehicle was sold, junked, traded or otherwise disposed of.
<b>STEP 2</b>	Call COR: 540-722-8324 or STAFF BY YOUR LAST NAME (see list on left) OR Complete online "Add/Remove Vehicle Registration" OR Appear in person at COR with documents

**MOVING?** You need to file or report this to the Commissioner.

<b>STEP 1</b>	Call VA DMV at 804-497-7100 to notify agent of new address for the DMV registered property and records should indicate a "Move Date" or go to <a href="http://www.dmvnow.com">www.dmvnow.com</a> .		
	<b>Moving within the County?</b>	<b>Moving to another VA locality?</b>	<b>Moving out of State?</b>
<b>STEP 2</b>	[proceed to Step 3]	Call new locality's local government to register your personal property	Register personal property w/ new State DMV & local gov't (if applicable)
<b>STEP 3</b>	Call COR: 540-722-8324 or STAFF BY YOUR LAST NAME (see list on left) OR Complete "Change of Address" form on website OR Appear in person at COR with documents		

**BUY OR SELL A BOAT?**  
 Register / de-register with Dep't of Wildlife Resources ([dwr.virginia.gov](http://dwr.virginia.gov)) / then Notify COR



**A MEMBER OF THE MILITARY?**  
 If claiming exemption from Virginia taxation per Servicemembers Civil Relief Act, file our State of Legal Residence Certificate (Domicile Info) and update the Certificate regarding residence & military status ANNUALLY.

**PAYMENT:**  
 Note that all inquiries about bills or payment of PERSONAL PROPERTY fees and taxes go to the **TREASURER (not the Commissioner)**. Payment can be made via the Treasurer's website at [www.fredtax.com](http://www.fredtax.com) or should be mailed directly to the Treasurer at:

FC Treasurer  
 PO Box 220  
 Winchester VA 22604



DEADLINES FOR 2023	
<b>Feb 15:</b>	◆ <b>**File ANNUAL High Mileage Application**</b> ◆ File <b>ANNUAL</b> PP Return: Mobile Homes (762H), Airplanes (762A), Big Trucks (IFTA 762T) & Trailers ◆ File <b>CHANGES ONLY</b> PP Return: Vehicles, Trucks, Trailers, Boats & Motor Homes (762)
<b>Ongoing:</b>	◆ File for PP Tax Exemption for Qualifying Veterans (100% Service-Connected/Total/Permanent Disabled)
<b>Ongoing:</b>	<b>YOU MUST Report WITHIN 60 DAYS (or penalty):</b> ◆ <u>Purchase or acquisition of vehicle</u> ◆ Move taxable vehicle into the County
<b>Report ongoing:</b>	◆ Sale, trade or disposal of Vehicle ◆ Change of Ownership ◆ Move out

**AARP Foundation Tax-Aide**  
888.227.7669

*(Offers free tax help for older taxpayers usually beginning in February / more information will be available early in the year)*

**Location: War Memorial Bldg.**  
1001 E. Cork Street – Winchester  
540.662.0039

**VA INCOME TAX RETURN:** Due to staff changes, we are unable to continue to provide tax preparation assistance at this time. *Completed income tax returns should be sent as follows:*

**FOR REFUNDS OR ZERO BALANCE to:**  
Virginia Department of Taxation  
PO Box 1498  
Richmond VA 23218-1498

**FOR TAXES DUE/PAYMENTS to:**  
Virginia Department of Taxation  
PO Box 76  
Richmond VA 23218-0760



*All income tax returns sent to the Commissioner will simply be forwarded to the Richmond office which results in delay in its processing.* However, the Commissioner of the Revenue's office continues to make available to Frederick County residents those VA State income tax forms that have been sent to us.

**TAX REFUND STATUS:** Information is available at the Virginia Department of Taxation's website or by calling 804.367.8031.



### DEADLINES FOR 2023

<b>March 15:</b>	Federal Income Tax Return DUE for certain Corporations and Partnerships
<b>April 18:</b>	Federal Income Tax Return DUE for Individuals and certain Corporations
<b>May 1:</b>	VA Personal Income Tax Return DUE
<b>May 1:</b>	Deadline to pay first quarter VA estimated income tax
<b>June 15:</b>	Deadline to pay second quarter VA estimated income tax
<b>September 15:</b>	Deadline to pay third quarter VA estimated income tax
<b>January 15 (following year):</b>	Deadline to pay fourth quarter VA estimated income tax



**John Ziercher**  
**Auditor**  
 540.722.8332  
 jzierche@fcva.us



**AUDITING:** Audits are necessary in order to educate individuals and the business community on proper reporting and to ensure compliance with personal property, business license, machinery & tools, business equipment, meals, lodging and short-term rental requirements. Audits are conducted by onsite visits, report reviews, and data comparison & analysis. Audits may result in a reduction of refunds and appeals as well as a redistribution of the local tax burden.

**STATUTORY ASSESSMENT:** For businesses that do not file or incorrectly file (underreport) their Return of Tangible Personal Property, the Commissioner of the Revenue makes comparisons of the typical assets of similar or like businesses in order to establish a value and assess that business.

**REPORT OF POSSIBLE TAX NON-COMPLIANCE OR VIOLATION:**

The Commissioner of the Revenue endeavors to serve the County's citizens by administering tax programs in a fair and equitable manner. Staff reviews provided information to ensure that citizens and businesses are making proper filings and paying the taxes they are obligated to pay. If you have a concern regarding the tax status of a business or an individual's licensing or personal / business property, you may use our printable form or the online program to report a perceived local tax liability. *The Commissioner of the Revenue's staff will protect confidential information entrusted to this office.*

**BUSINESS PP RETURN EXTENSION REQUEST:**

An owner or authorized corporate representative can make a request for extension of the March 1st deadline (or first business day thereafter) for filing the annual Business Tangible Personal Property Tax Return.

**LIST OF SUBCONTRACTORS:**

Persons and companies doing business in the County are required to furnish a detailed list of, among other things, the names and addresses of each contractor, subcontractor, and person issued a Form 1099 who are used by a company or to whom any part of a contract is subcontracted out.

**ANNUAL REPORTING OF LESSOR/RESIDENT:**

Every person owning/operating an apartment house, office building, shopping center, trailer camp/court, marina or privately owned/operated airport must file with COR a list of the name & address of every tenant & person renting space. Property associations must provide a list of the property owners. Every person owning or operating a self-service storage facility that makes the outdoor common area of the facility available for storage of tangible personal property on a rental or leased basis must file a list giving the name & address of every person renting or leasing space within the outdoor common area of such self-service storage facility. See full cite at VA Code § 58.1-3901.

**DEADLINES FOR 2023**

- February 1:** ANNUAL Reporting of Lessors and/or Residents DUE
- Ongoing:**
  - ◆ List of Subcontractors Request Form
  - ◆ Report of Possible Tax Non-Compliance or Violation

