

## DUE DATES & DEADLINES

(if office closed on due date, then first business day thereafter)

- **February 15:**
  - (beginning 2/15/2021) HIGH MILEAGE APPLICATION & documentation (dated pre-Feb. 15)
  - ANNUALLY File Return for Heavy-Weight Trucks & Trailers (Form 762)
  - ANNUALLY File Return for Mobile Homes (Form 762H)
  - ANNUALLY File Return for Airplanes (Form 762A)
  - ONLY IF CHANGE File Return for (Non-Heavy Weight) Vehicles, Trucks, Trailers, Boats & Motor Homes (Form 762)
  - ANNUALLY File IFTA Trucking Reports (4 Quarters) for Big Trucks (Form 762T)
- **March 1:**
  - ANNUALLY File Return for Business Personal Property [Equipment, Furnishings & Tools] (Form 762B)
  - ANNUALLY File Return for Leasing Cos. (Form 762L)
  - ANNUALLY File Return for Manufacturers [Machinery & Tools] (Form 762M)
  - ANNUALLY File Return for Processors (Form 762P)
- **June 5:** Deadline to pay first half Personal Property current year taxes
- **December 5:** Deadline to pay second half Personal Property current year taxes
- **30-day Requirement:** Report purchase or move-in of airplanes and mobile homes / **60-day Requirement:** Report purchase or move-in of vehicles
- **Ongoing:** Must notify COR of changes in personal property (move out, ownership, disposal etc.)

## COR PERSONAL PROPERTY CONTACTS

Supervisor		
Melissa Sims	540.722.8378	msims@fcva.us
Taxpayer Last Names beginning with the letters A – D		
Wanda Wilson	540.722.8376	wanda.wilson@fcva.us
Taxpayer Last Names beginning with the letters E – K		
Aleia Sandoval	540.722.8269	aleiasandoval@fcva.us
Taxpayer Last Names beginning with the letters L – R		
Rhonda Greenfield	540.722.8333	rgreenfi@fcva.us
Taxpayer Last Names beginning with the letters S – Z		
Melissa Sims	540.722.8378	msims@fcva.us
High Mileage, Boats, Move In/Out		
Sandi Stickley	540.722.8338	sstickle@fcva.us

### TREASURER (separate Department) BILLING & PAYMENT INFO

540.665.5607 [www.fredtax.com](http://www.fredtax.com)

- Pay online by check or credit card
- Pay in person: Frederick County Treasurer  
107 North Kent Street – 1st Floor  
Winchester VA 22601
- Pay by check via mail (payable & sent to):  
Frederick County Treasurer  
PO Box 220  
Winchester VA 22604-0220
- Call Treasurer regarding billing, payments made, amount due, payment schedule, refund, method of payment, payment fees, delinquency notices, liens, etc.



Seth T. Thatcher  
**COMMISSIONER OF  
THE REVENUE**  
COUNTY OF FREDERICK, VIRGINIA  
[www.fcva.us/cor](http://www.fcva.us/cor)



## PERSONAL PROPERTY DIVISION

<b>Physical Location:</b>	107 North Kent Street 1 <sup>st</sup> Floor Winchester VA 22601
<b>Mailing Address:</b>	PO Box 552 Winchester VA 22604
<b>Telephone Nos.:</b>	Main: 540-665-5681 Real Estate: 540-665-5680 <b>PERSONAL PROPERTY: 540-722-8324</b> Business: 540-722-8335 Income Tax/Auditor: 540-722-8325
<b>Fax No.:</b>	540-667-6487
<b>Hours:</b>	Monday – Friday (except Holidays) 8:00 a.m. – 5:00 p.m.
<b>Website:</b>	<a href="http://www.fcva.us/persprop">www.fcva.us/persprop</a>



# PURCHASE OR SELL A VEHICLE, OR MOVE ?

**PURCHASE OR ACQUIRE A VEHICLE?  
JUST MOVE INTO FREDERICK COUNTY?**  
You have 60 days to file/report this to COR.

STEP 1



Call VA DMV at 804-497-7100 to notify the DMV agent of registered property or go online to [www.dmvnow.com](http://www.dmvnow.com). DMV records should indicate a "garage jurisdiction" of Frederick County for your vehicles.

STEP 2

- Call COR at 540-722-8324 or STAFF BY YOUR LAST NAME (see PP CONTACTS)
- OR • Complete *online* "Add/Remove Vehicle Registration" @ [www.fcva.us/cor](http://www.fcva.us/cor)
- OR • Appear in person at COR w/ documents

**SELL, JUNK, TRADE, OR OTHERWISE DISPOSE OF A VEHICLE?** You need to file/report this to COR.

STEP 1



Call VA DMV at 804-497-7100 to notify the DMV agent of disposed of property or go online to [www.dmvnow.com](http://www.dmvnow.com). DMV records should indicate a "Disposal Date" of the date vehicle was sold, junked, or otherwise disposed of.

STEP 2

- Call COR at 540-722-8324 or STAFF BY YOUR LAST NAME (see PP CONTACTS)
- OR • Complete *online* "Add/Remove Vehicle Registration" @ [www.fcva.us/cor](http://www.fcva.us/cor)
- OR • Complete and send to COR the "Request for Refund or Prorated Assessment" form

**MOVING?** You need to file/report this to COR.

STEP 1

Call VA DMV at 804-497-7100 to notify the DMV agent of the new address for the DMV registered property and a "Move Date" or go online to [www.dmvnow.com](http://www.dmvnow.com).

**Moving within the County?**

**Moving to another VA locality?**

**Moving out of State?**

STEP 2

[proceed to Step 3]

Call your new locality's jurisdictional government to register.

Register with that State's DMV and, if applicable, with the new local jurisdictional gov't.



STEP 3

- Call COR at 540-722-8324 or STAFF BY YOUR LAST NAME (see PP CONTACTS)
- OR • Complete "Change of Address" form @ [www.fcva.us/cor](http://www.fcva.us/cor)
- OR • Appear in person at COR w/ documents

# HIGH MILEAGE



**2023 HIGH MILEAGE VEHICLE CHART** [changes annually]

Vehicle Yr	Minimum Mileage	Vehicle Yr	Minimum Mileage
2023	10,001 miles	2016	95,001 miles
2022	20,001 miles	2015	105,001 miles
2021	35,001 miles	2014	120,001 miles
2020	45,001 miles	2013	130,001 miles
2019	60,001 miles	2012	140,001 miles
2018	70,001 miles	2011	150,001 miles
2017	85,001 miles	2010	155,001 miles
		2009+	165,001 miles

**2023 HIGH MILEAGE MOTORCYCLE CHART** [changes annually]

MOTORCYCLE YEAR	ENGINE SIZE (cc)					
	191-250	251-400	401-600	601-749	750-1099	1100 & Up
	MINIMUM MILEAGE					
2022	2400	2650	3400	4850	5650	6800
2021	3750	4200	6150	8600	10400	12500
2020	5150	5950	8350	12350	15850	18800
2019	6400	7700	10800	15500	20200	24100
2018	7150	9800	12900	18800	23700	27800
2017	9300	12850	17150	24800	28500	31800
2016	10100	15200	19550	27200	34200	37500
2015	10900	16150	21000	28900	36500	40000
2014	11800	19450	22900	31250	40200	44700
2013	12750	21250	24600	37400	44700	48100
2012	13800	24250	28650	41550	49200	53700
2011	14880	26150	30050	43550	51500	56100
2010	16030	28650	31850	45700	54700	60600
2009	17280	30550	33550	49250	58600	63900
2008	18680	33400	35350	52800	62100	67200
2007-	20230	35400	37250	56100	66000	72700

NOTE: Minimum mileage required for your vehicle for that year must be reached prior to February 15th in order for the adjustment to be made for that tax year.

- **High mileage must be SUBMITTED each year by no later than February 15.** If you do not meet the deadline for the current year, you may file for qualifying vehicles the following year.
- To apply for high mileage adjustment, submit by due date:
  - completed High Mileage Vehicle Application ONLINE or printable form, and
  - documentation: a copy of an unaltered inspection receipt, or oil change/service repair receipt from a vehicle care center or service station.
- Vehicle identification number (VIN) and owner's name must be listed on documentation.
- High mileage information must be dated before February 15th of the current tax year.
- If a new vehicle is purchased, a high mileage application must be submitted within 60 days.

# VALUATION, BILLING & PRORATION

The tax year in Frederick County is a calendar year of January 1 through December 1. All personal property taxes are billed in halves with the first half due by June 5 and second half due by December 5. Taxable personal property that is discovered, purchased, or moved in that was not on record in time for the normal billing cycle will be issued a supplemental bill.

National Automobile Dealers Association (NADA) pricing guides are used for almost all vehicles, boats, and airplane valuing. For most vehicles, the tax is based on the clean trade-in value as listed in the NADA Car Guide published in January of the current year. New model year vehicles are initially assessed based on a percentage of the MSRP before options.

Frederick County prorates taxes for certain qualifying personal property. Proration allows taxation for the number of months the property is actually located in the County, rather than for an entire year. The exception is when taxable property comes from or moves out to another Virginia locality that does not prorate. Such property involving prorating and non-prorating jurisdictions is taxed for the entire year wherever it was sited or located on January 1 of that year. Vehicles (except airplanes) are prorated to the month depending on the date of disposal or move out.

Taxpayers are responsible for filing or reporting personal property to the Commissioner. Do not rely on others (dealerships, DMV etc.) to report your personal property. A 10% penalty of the tax is assessed for any non-filing or late filing of personal property by the taxpayer.

