

Your Guide to Amherst County Taxes

Jane L. Irby
Commissioner of the Revenue
P.O. Box 719
Amherst, Va. 24521
Phone (434) 946-9310
Fax (434) 946-9312
E-mail: jirby@countyofamherst.com

Joanne A. Carden
Treasurer
P.O. Box 449
Amherst, Va. 24521
Phone (434) 946-9318
Fax (434) 946-9402
E-mail: jacarden@countyofamherst.com

Regular Office Hours:
Monday—Friday
8:30 a.m. to 5:00 p.m.
Website Address:
www.countyofamherst.com
Select COUNTY DEPARTMENTS
Click on appropriate office

Welcome to Amherst County. We think you made a good choice. This is a caring and growing community. From the moment you step into the county, you are provided with a wide range of services, including: police protection, fire and rescue services, education for children and adults, recreational services, parks and lakes, boat ramp facilities and libraries. Local taxes pay for these services. Discussed in this brochure are the local taxes, which include Personal Property, Business Personal Property, Real Estate, Business License, Meals and Lodging.

TAX RATES—Personal Property and Real Estate

Tax rates are set each year by the Board of Supervisors during the month of April.

Personal Property Tax—Due Dec 5th—All cities and counties in Virginia have a personal property tax. Amherst County taxes vehicles (cars, trucks, buses, motorcycles and motor homes), camping trailers, boat trailers, utility trailers, recreational vehicles, mobile homes, boats and business furniture, equipment, inventory, machinery and tools. Assessments are based on 100% of the NADA Car Guide clean trade in value as of January 1st each year. If the vehicle is not listed in the NADA Car Guide the assessment is 90% of cost.

Military—VA Residents—All vehicles owned by a military individual who claims Virginia as their legal state of residence are subject to Personal Property tax.

Vehicles Sold, Junked or Moved Out of Amherst County:

****IMPORTANT**** - Notify the Commissioner of the Revenue **and** the Department of Motor Vehicles **immediately** when items are sold, junked or moved out of Amherst County (providing the effective date); when your mailing address changes; or when you move.

County Vehicle License Fee—Due Dec 5th—Amherst County has eliminated its annual vehicle decals. This decal fee has been replaced with an annual vehicle license fee which is added to the personal property tax bill due December 5th. License Fees: Motor Vehicle \$25
Motorcycle \$11 Trailer \$8

New Vehicles and New Residents—All vehicles must be registered with the Commissioner of the Revenue within 30 days of purchase **or** move to Amherst County.

PERSONAL PROPERTY TAX RELIEF ACT

What is the Personal Property Tax Relief? The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles and pickup or panel trucks having registered gross weight of less than 10,001 pounds. To qualify, a vehicle must: 1) be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property taxes; AND 2) be used less than 50% for business purposes. Motor homes, trailers and farm use vehicles do not qualify for tax relief.

Does your vehicle qualify for Car Tax Relief? If you can answer YES to any of the following questions, your motor vehicle is considered by State Law to have a business use and does **NOT** qualify for Car Tax Relief. 1) Is more than 50% of the mileage for the year used as a business expense for Federal Income Tax purposes **OR** reimbursed by an employer?; 2) Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for Federal Income Tax purposes?; 3) Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?; 4) Is the vehicle leased by an individual and the leasing company pays the tax without reimbursement from the individual? ****Please note**** Starting Jan. 1, 2012 high mileage will be taken into consideration if a 762 Personal Property form is filed before May 1. Provide a copy of the vehicle's inspection receipt from the previous year for proof of mileage.

Recreational Vehicles—All recreational personal property (camping trailers, pop-up campers, motor homes, boats and boat trailers) must be filed annually with the Commissioner of the Revenue on or before May 1st. ****Please note**** Tax is based on the actual “*situs*” (physical location) of the property and not necessarily the actual residence of the owner. All property that is stored in Amherst County or normally located in Amherst County may be subject to personal property tax. Recreational vehicles must be registered with the Commissioner of the Revenue within 30 days of purchase **or** move to Amherst County. For questions or assistance, contact the Commissioner of the Revenue at (434) 946-9310.

Real Estate Tax—Due July 1st & Dec 5th—All real estate is subject to taxation, except that specifically exempted by the Code of Virginia. Property is assessed as of January 1st. Tax bills are due July 1st and December 5th. All real estate in Amherst County is assessed every six years by a contracted firm. If there is a change of billing address, or any other change pertaining to your taxes, please notify the Commissioner of the Revenue at (434) 946-9310. You may access real estate information on the Internet at: amherstgis.timmons.com.

Tax Relief for the Elderly and Disabled—File By March 31st—If you are 65 years or older on January 1st of the tax year or 100% disabled; earn less than \$50,000 in income from all sources and have less than \$150,000 in net worth, you may be entitled to an exemption on your Real Estate Tax or Mobile Home Tax. Applications for relief from Real Estate Tax or Mobile Home Tax must be filed by March 31st annually. Applications are available and must be filed with the Commissioner of the Revenue. For an application or questions, please call (434) 946-9310.

Business Personal Property Tax—File By May 1st —Tax Due Dec 5th—Business Personal Property Tax is assessed to each business on the property used in the trade or business (such as furniture, fixtures, equipment, inventory, machinery and tools) owned on January 1st. Business Personal Property Tax Returns must be filed with the Commissioner of the Revenue on or before May 1st to avoid a late or non-filing penalty. Businesses must provide a list of property indicating description, date of purchase and original cost for each item. If you do not receive a form, please contact the Commissioner of the Revenue.

Filing Penalties—10% penalty will be assessed on all returns (Business Personal Property and Business License) for those who have not filed or filed after the filing deadline.

Due date for Tax Bills—Personal Property Tax is due Dec 5th and Real Estate Tax is due July 1st and Dec 5th *. Failure to receive a tax bill will not relieve the penalty and interest charge that will be applied to all past due bills. If you do not receive your tax bill, please contact the Treasurer's Office at (434) 946-9318. **Supplemental tax bills are due within 30 days of the bill date.*

Payments—Tax bills should be paid by check or money order payable to the **Amherst County Treasurer**. Timely payments can be made at the Treasurer's Office. In order to avoid long lines, residents are encouraged to mail their payments to: **Amherst County Treasurer, P.O. Box 449, Amherst, VA 24521**. ****Please Note**** Failure to receive a tax bill will not relieve the penalty and interest charge that will be applied to all past due bills, as required by the Code of Virginia. A penalty of 10% is added to assessed tax after due date. An annual 10% interest is also added thereafter.

Opening a New Business—New businesses must make application and pay the applicable Business License fee or tax with the Commissioner of the Revenue. If the business is a Corporation, a copy of the Certificate of Incorporation is required. If the business has a trade name, they must register their trade name with the **State Corporation Commission (804) 371-9141** or scc.virginia.gov. The business must be approved by the **Zoning Office, (434) 946-9303** prior to issuance of the license. For a building permit or a Certificate of Occupancy, contact the **Building Inspection Office at (434) 946-9302**.

Business License—Due May 1st—Each business must apply for a license and pay the applicable fee or tax in the Commissioner of the Revenue's Office prior to opening of the business. Most county license taxes are based on total gross receipts. If you file a Federal Schedule C and do not have a Business License, you need to check with the Commissioner's Office to be sure you are in compliance with the law. Businesses must file a renewal application and pay the license fee or tax by **May 1st** of each year.

Meals Tax (Food & Beverage Tax)—A 6% meals tax for food and beverage served by a restaurant, caterer, or grocery/deli is filed and paid monthly in the Commissioner of the Revenue's Office.

Lodging Tax (Room Tax)—A 5% lodging tax on rentals of hotel, motel, guest rooms, campgrounds and other temporary lodging of no more than 30 days is filed and paid monthly with the Commissioner of the Revenue's Office.

State Income Tax Returns—Filed by May 1st—Virginia Individual Income Tax Returns are due to be filed on or before May 1st annually. The Commissioner of the Revenue's Office will review and process Virginia Individual Income Tax Returns for Amherst County residents. Each return is reviewed for completeness and to ensure tax credits have been used as applicable. Errors or omissions are detected and corrected prior to the return being forwarded to the Virginia Department of Taxation. For assistance or forms, call (434) 946-9310.

Dog Tags—Dogs four months old and older must have a current license issued by the Treasurer's Office for \$5 for unsexed dogs and \$7 for sexed dogs. A current rabies certificate must be presented to obtain the license. A license is required for each dog by **January 31st** annually. If you require a kennel tag, 10 dogs or more, call (434) 946-9300 to set up an inspection by the Animal Control Officer. Kennel tags are \$25.

Land Use Tax Relief—A land use assessment ordinance is in effect to encourage the continuance of agricultural, horticultural, forest and open space land uses in the county. This is a special program under which applicants with eligible land will have their land valued for tax purposes according to its use value rather than its fair market value. The minimum parcel size for agriculture or horticulture use is 5 acres and land must be devoted to actual production. The minimum parcel size for forest use is 20 acres. The owner has to complete and sign an agreement to maintain and protect forest land by following a planned program of timber management and soil conservation practices. The open space land includes only land which has been dedicated for public use such as parks, golf courses and game preserves. Idle, vacant land does not qualify under any category. Sign up is from September 1st through November 1st in the Commissioner's Office. Applicants must pay a minimum filing fee of \$10 for 100 acres or less and .10 cents per acre over 100 acres that qualify. **Taxes must not be delinquent to qualify.** When land qualified for assessment and taxation according to use has been converted to a non-qualifying use or rezoned to a more intensive use at the request of the owner or his agent that land is subject to the roll-back tax. In the event of a change in use, acreage or zoning the property owner *MUST* report this change to the Commissioner's Office within 60 days of said change.