



**COUNTY OF YORK**  
**DEBORAH B. ROBINSON TREASURER**  
**PO BOX 251**  
**YORKTOWN VA 23690-0251**

**RETURN SERVICE REQUESTED**

**COUNTY OF YORK**  
**2014 PERSONAL PROPERTY TAX**  
**and Vehicle Registration Fees**

THE TREASURER ONLY COLLECTS TAXES, DOES NOT ASSESS PROPERTY, FIX VALUATIONS, SET RATES OR GRANT EXEMPTIONS AND HAS NO AUTHORITY TO MAKE CHANGES ON THE TAX ROLL.

IF THE STATUS OF YOUR VEHICLE(S) CHANGED, AND IS NOT REFLECTED ON YOUR TAX BILL, OR A CHANGE OCCURS AFTER YOU RECEIVE YOUR BILL, CONTACT THE OFFICE OF THE COMMISSIONER OF THE REVENUE.

If vehicle is moved out of state, the other state's registration(s) must be provided before proration will be considered.

THERE WILL NOT BE A NEW BILLING OF PERSONAL PROPERTY DUE TO ABATEMENTS / ADJUSTMENTS. PLEASE CONTACT THE TREASURER'S OFFICE FOR THE NEW BALANCE DUE.

Please see reverse side for additional information.

**INFORMATION / INQUIRIES**

Assessments - Commissioner of the Revenue 757-890-3381  
 Payment Information - Treasurer 757-890-3420

| Tax Code Explanation  | Tax Rate per \$100.00 of Assessed Value |
|-----------------------|---|
| P1, P2 - PERS PROP    | 4.0000                                  |
| T1, T2 - MACH & TOOLS | 4.0000                                  |
| B1, B2 - BOAT 5TON+   | 1.0000                                  |
| M1, M2 - MOBILEHOME   | 0.7515                                  |
| D1, D2 - DIS AM VET   | 1.0000                                  |

2.00% PENALTY AFTER 12/05/2014  
 10.00% INT. BEGINNING 12/06/2014

CALCULATED SEPARATELY FOR EACH ITEM ON ORIGINAL ASSESSMENT.  
 (no penalty or interest on vehicle registration fees)

| DUE DATE   | DEPARTMENT NUMBER | ACCOUNT NUMBER |
|------------|-------------------|----------------|
| 12/05/2014 | PP2014            |                |

The Code of Virginia provides tax relief on qualifying personal vehicles. York County Ordinance 05-28 allocates this relief to the first \$20,000 of value and for 2014 this relief results in a 59 percent reduction.

SUPPLEMENT# 00 QUALIFIED FOR TAX RELIEF (Y/N)

| TAX CODE | YEAR | DESCRIPTION | VEHICLE IDENTIFICATION NUMBER | ASSESSED VALUE | # MO TAXED | ASSESSED TAX | TAX RELIEF | TAX   | VEHICLE REG. FEE | TOTAL TAX/CHARGES |
|----------|------|-------------|-------------------------------|----------------|------------|--------------|------------|-------|------------------|-------------------|
| P2       |      |             |                               | 11200          | 6          | 224.00       | 132.16     | 91.84 | 0.00             | 91.84             |

Any payments or adjustments made during the year are listed as "current year credits"

**TOTAL DUE** 91.84

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS.

**RETURN THIS PORTION WITH YOUR PAYMENT**

Please send a stamped envelope if you desire a receipt.

| DUE DATE   | DEPARTMENT NUMBER | ACCOUNT NUMBER | TOTAL DUE |
|------------|-------------------|----------------|-----------|
| 12/05/2014 | PP2014            |                | 91.84     |

"I certify that by paying this bill, Personal Property Tax Relief is given only to personal use vehicle(s)."

TO **CHANGE** YOUR MAILING ADDRESS, PLEASE FILL IN YOUR NEW ADDRESS BELOW AND CHECK BOX AT RIGHT.

NAME: \_\_\_\_\_  
 ADDRESS: \_\_\_\_\_  
 CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_  
 EFFECTIVE DATE: \_\_\_\_\_

- **PAY YOUR TAXES ONLINE** at [yorkcounty.gov/treasurer](http://yorkcounty.gov/treasurer)  
 eCheck - no additional cost  
 credit card - convenience fee added
- Make checks payable to: Treasurer, County of York



York County Treasurer  
 P.O. Box 79172  
 Baltimore, Maryland 21279-0172

## PAYMENT INFORMATION

- **Payments received from a bank's online banking service** must be *received* in the Treasurer's Office by the due date. Contact your bank to determine the required processing time. To assure proper posting please use the correct account number for each payment. Providing incorrect information may result in late payment charges.
- **Authorization for Electronic Debit:** When you provide a check as payment, you authorize us to process the payment as a check transaction or use information from your check to make a one-time electronic fund transfer from your account. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.
- Payments received with late postmark will be assessed late penalty and interest.
- All monies received will be applied to the oldest taxes due.

## PERSONAL PROPERTY TAX RELIEF

The 2005 General Assembly capped the total cost of car tax relief for the Commonwealth of Virginia at \$950 million. Each locality's share of the \$950 million is based upon car tax relief reimbursements from the Commonwealth to the locality for tax year 2004. The amount of car tax relief is based upon total dollars from the Commonwealth, divided by the total tax of all qualifying vehicles in the County of York. The Code of Virginia provides for Personal Property Tax Relief on your personal car, motorcycle, and pickup or panel truck having a registered gross weight of less than 7,501 pounds. York County Ordinance 05-28 allocates this relief to the first \$20,000 of value.

### To qualify for tax relief, a vehicle must:

- \* be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax; AND
  - \* be used 50% or less 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.

- \* 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?
- \* Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for Federal Income Tax purposes?
- \* Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?
- \* Is the vehicle leased by an individual and the leasing company pays the tax without reimbursement from the individual?

## LOCAL MOBILE PROPERTY\*

### \* Airplanes, Boats, Campers, Recreational Vehicles and Trailers

Method of assessment of Local Mobile Property\*

In accordance with § 58.1-3103 of the Code of Virginia, the valuation method used by York County to assess "Local Mobile Property" (airplanes, boats, campers, recreational vehicles and trailers) is a percentage of owner's original cost or a recognized pricing guide, whichever is applicable.

### Administrative Review and Appeal Process

If you disagree with the assessment of the "Local Mobile Property", you may apply to the Commissioner of the Revenue for a review pursuant to § 58.1-3983.1 (B) of the Code of Virginia ("The application shall be filed in good faith and sufficiently identify the taxpayer, remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention.") The application for review must be filed within one year from the date of assessment, or one year from the last day of the tax year, whichever is later.

Upon receipt of the timely filed application, the Commissioner of the Revenue will make a written final determination within 90 days after the application is filed. For further information on the appeal process or a sample of an appeal application, please call (757) 890-3381; Fax (757) 890-3389; E-mail [revofc@yorkcounty.gov](mailto:revofc@yorkcounty.gov); or visit our website at [www.yorkcounty.gov/revenue](http://www.yorkcounty.gov/revenue) and select "Forms" in the left column.