



## Your Guide to York County Taxes

**Ann H. Thomas**  
Commissioner of the Revenue

**Brandy N. Palazzone**  
Chief Deputy Commissioner

P. O. Box 90 Yorktown, VA 23690-0090  
T: (757) 890-3381 F: (757) 890-3389  
e-mail: revofc@yorkcounty.gov

**Candice D. Kelley**  
Treasurer

P.O. Box 251 Yorktown, VA 23690-0251  
(757) 890-3420  
e-mail: treas@yorkcounty.gov

**Regular Office Hours:**  
8:15a.m. to 5:00p.m. (Mon – Fri)

**www.yorkcounty.gov**

File and pay your taxes online!  
It's Safe, It's Secure, It's Easy



**Due Date for Tax Bills** – Personal Property and Real Estate Taxes are due June 25 and December 5\*.

\*Supplemental bills are due within 30 days of the bill date.

### All payments are processed and/or received in the Treasurer's Office – Payment Options

**Online** : E-check (no fees charged) or credit card (service fee charged) options are available at [www.yorkcounty.gov/treasurer](http://www.yorkcounty.gov/treasurer); select from "Online Services"

**By mail:** Make check or money order payable to: Treasurer, County of York

Mail to: Candice D. Kelley, Treasurer  
P. O. Box 251, Yorktown VA 23690-0251

**In person:** Treasurer's Office is located in the Finance Building (adjacent to the Courthouse) at 120 Alexander Hamilton Boulevard Yorktown, VA 23690

**Drop box:** Located on the outside of the Finance Building (on the side facing Route 17)

\*\* 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. If you do not receive your tax bill, please contact the Treasurer's Office at (757) 890-3420.

The penalty is calculated separately for each item. The Treasurer is required by the Code of Virginia to collect interest until payment in full is received.

**Dog Licenses** – Dogs four months and older must have a lifetime dog license issued by the Treasurer's Office for \$10.00 each effective November 1, 2018. A current rabies certificate must be presented to obtain the license. For more information, call the Treasurer's Office (757) 890-3420. If you have 5 or more dogs, you are required to apply for a kennel license. Contact Development Services at (757) 890-3531 before applying for the kennel license.

### State Income Tax Returns

**Due May 1** – Virginia Income Tax Returns are due to be filed on or before May 1 annually. The Commissioner of the Revenue will review and process tax returns 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 VA Department of Taxation. For assistance or forms, call (757) 890-3381.

**Opening a New Business** – New businesses must apply for a license and pay the applicable business license fee or tax with the Commissioner of the Revenue prior to opening the business. 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 Clerk of Circuit Court, (757) 890-3350. The business must be approved by the Zoning Office (757) 890-3523 prior to issuance of the license. For a Building Permit or information on a Certificate of Occupancy, contact Building Regulations (757) 890-3522. See "Checkpoints for Starting a Business" on the web at [www.yorkcounty.gov/501/Checkpoints-for-Starting-a-Business](http://www.yorkcounty.gov/501/Checkpoints-for-Starting-a-Business).

### Business License Renewal

**Due March 1** – Each business must annually renew their business license and pay the applicable fee or tax on or before March 1. Late filing and/or late payment penalty and interest will be assessed. Failure to file and pay is a violation of State and County Codes.

**Schedule C** – If you file a Federal Schedule C and do not have a business license, you need to check with the Commissioner's office to ensure you are licensed (if applicable) and compliant with the law.

**Consumer Use/Excise Tax** – The below taxes are trust taxes collected by the business for York County, in addition to the State Sales Tax. Failure for the business to file and remit tax to the Commissioner of the Revenue could be considered embezzlement and a Class 2 misdemeanor.

**Meals Tax (Food & Beverage Tax)** – A 4% meals tax is charged at the time of service for food and beverage served by a restaurant, caterer, or grocery/deli and is filed and paid by the business monthly.

**Lodging Tax (Room Tax)** – A 5% lodging tax is charged on rentals of hotel, motels, guest rooms, campgrounds and other temporary lodging (no more than 30 days), and is filed and paid by the business monthly.

**Additional Transient Occupancy Tax (\$2 Room Tax)** - An additional tax of \$2.00 per night per room is charged for overnight accommodations and is filed and paid by the business monthly. This revenue is designated and expended solely for advertising the Historic Triangle as an overnight tourism destination.

**Short-term Rental Tax** – A 1% short-term rental tax is charged on daily rental property and is filed and paid by the business quarterly.

The Consumer Use/Excise Tax should be filed and paid monthly online: [www.yorkcounty.gov/475/Forms](http://www.yorkcounty.gov/475/Forms) and select the appropriate tax under E-Commissioner Online Business Forms

### Important Due Dates and Deadlines to Remember

Business License	March 1
Tax Return of Business Tangible Personal Property	March 1
Tax Return for Manufactured (Mobile) Homes	March 1
Application for Relief for the Elderly and Disabled for Real Estate and Mobile Home Tax	April 1
Application for Real Estate Tax Relief for Disabled Veterans	April 1
Virginia State Income Tax	May 1
Estimated Tax Voucher 1	May 1
Estimated Tax Voucher 2	June 15
Personal Property and Real Estate Tax – 1st Half	June 25
Estimated Tax Voucher 3	Sept 15
Personal Property and Real Estate Tax – 2nd Half	Dec 5
Dog License	Dec 31
Registration for New Residents/ Purchases/Replacements	Within 60 days of purchase or move into York Co
Notification of date disposed/sold/ junked/moved out of York Co.	Within 60 days of disposal or move out of York Co

### Commissioner of the Revenue Telephone Numbers:

(757) 890-3381 – Personal Property/State Income Tax  
(757) 890-3382 – Real Estate  
(757) 890-3383 – Business License

This brochure was revised January 2019

## Welcome to York 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 Sheriff and law enforcement protection, fire and rescue services, education for children and adults, recreational services, parks, boat ramp facilities and libraries. Local taxes pay for these services and are assessed and collected as mandated in the State and County Code.

## What are the duties of the Commissioner of the Revenue?

The Commissioner of the Revenue is responsible for ensuring assessments are made on all property and businesses required by law. Taxpayers new to York County may not be aware of their tax liabilities and, as a result, this brochure was created to offer vital information concerning tax requirements relevant to new residents and new businesses.

## What are the duties of the Treasurer?

The Treasurer is responsible for collecting and accounting for all revenues received by York County. Taxpayers are encouraged to visit the Commissioner of the Revenue and the Treasurer online to manage transactions and/or to submit online forms. It's simple, secure, and transactions are handled in an efficient manner.

**Tax Rates** – Personal Property and Real Estate Tax rates are set each year by the Board of Supervisors during the first meeting held in the month of May.

**Assessed Values** – Personal Property and Business Personal Property assessments are based on the value as of January 1st of the tax year.

## Annual Filing Forms for Manufactured (mobile) Homes and Business Personal Property

**File by March 1** – are mailed each year in January. Failure to file by March 1st each year will result in a 10% penalty (\$10 minimum, not to exceed the amount of tax).

**File By Exception** – Motor vehicles, trailers, semi-trailers, boats or watercraft which have no change in situs or status shall not be required to file a Tax Return of Tangible Personal Property on the same property in subsequent years.

**New Residents & New Vehicle Purchases** – Motor vehicles, trailers, semi-trailers, boats or watercraft must be registered with the Commissioner of the Revenue within 60 days of move in or date of purchase. A copy of the Title, State Registration or Bill of Sale must be provided.

## Personal Property Sold, Junked or Moved Out of York County – \*\*IMPORTANT\*\*

– Notify the Commissioner of the Revenue, the Department of Motor Vehicles, and the Department of Game and Inland Fisheries immediately when items are sold, junked or moved out of York County (providing the effective date); when your mailing address changes; or when you move.

**Moving Vehicle(s) Out of State** – Virginia requires that, when moving a vehicle out of state, proof of registration in the new state must be provided before proration will be considered. Proration may be based upon the date registered in the new state.

**Proration – Personal Property Tax** – York County prorates personal property tax. On 3/19/2013, the York County Board of Supervisors passed Ordinance 13-3 requiring all personal property be prorated (motor vehicles, boats, recreational vehicles, etc.). A prorated tax is based on the number of months owned in York County for the applicable tax year.

**Personal Property Tax Relief Act (PPTRA)** – The Personal Property Tax Relief Act provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a 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.

**Vehicle Tax Relief Percentage** – The percentage of tax relief will be determined annually and will be applied to the first \$20,000 value of each qualifying vehicle.

**Vehicle Registration Fees** – Vehicle Registration Fees are combined with the 1st half Personal Property Tax bills, due by June 25th or within 30 days of supplemental bill date.

## Military Exemption (Non-Virginia Residents)

– The Servicemembers' Civil Relief Act exempts active duty military personnel from personal property tax in a state they are not a resident. In order for the property to be exempt, each person whose name is indicated on the registration must supply a copy of the Leave and Earnings Statement (LES) for the applicable period.

**Spouses of Military Servicemembers** – Under the federal Military Spouses Residency Relief Act, spouses of military servicemembers may be eligible for personal property tax exemption on items registered in their names only or jointly with their servicemember-spouse, provided they meet certain qualifying conditions.

**Military – VA Residents** – All vehicles registered in Virginia and owned by a military individual(s) who claims Virginia as their legal state of residence are subject to personal property tax on vehicles registered in VA, regardless of where the vehicle is physically located. Proration will be based on the date registered in the new state.

**Military Retirees** – Once the military person retires, personal property will be subject to a prorated tax as of the retirement date on the Form DD214. \*\*Please Note – A copy of the Form DD214 must be filed with the office of Clerk of the Circuit Court (757) 890-3350.

**Disabled Veterans** – Veterans who have been certified by the Department of Veterans Services to have a service-related total and permanent disability may qualify for a reduced tax rate for personal property tax on one vehicle. To qualify, veterans must submit documents to the Commissioner of the Revenue from the Department of Veterans Services indicating such disability. Veterans must provide a written statement indicating the vehicle primarily used or, if DMV issued DAV plates, that vehicle will be used.

## Business Personal Property Tax Returns

**File by March 1** – must be filed on or before March 1st each year and report all property used in the trade or business (such as furniture, fixtures, equipment, machinery and tools) owned on January 1. Failure to file or filing late will result in a late or non-filing penalty of 10% (\$10.00 minimum, not to exceed the amount of tax).

**Real Estate** – All real estate is subject to taxation, except that which is specifically exempted by the Code of Virginia. New construction and/or improvements will be assessed on a prorated basis. Property is assessed to the owner(s) as of January 1. If there is a change of billing address, or any other change pertaining to your taxes, please notify the Commissioner of the Revenue at (757) 890-3382.

## Tax Relief for the Elderly and Disabled

**File by April 1** – If you are age 65 or older, or 100% disabled on January 1 of the tax year; earn less than \$50,000 in income from all sources (if totally and permanently disabled, income limitations are different) and have less than \$200,000 in net worth, you may be entitled to an exemption or partial exemption on your Real Estate Tax or Mobile Home Tax (other consideration may apply). Applications are mailed in February each year and must be filed on or before April 1 annually.

## Veteran Exemption in Real Estate for 100% Service Related Permanent and Totally Disabled

– The Constitution of Virginia, Article X, Section 6A exempts tax on real estate owned and occupied by any veteran (or jointly owned with their legal spouse) who has been determined by the United States Department of Veterans Affairs to have a 100% service-connected, permanent and total disability. An application and a copy of the certification from the Department of Veterans Affairs must be filed with the Commissioner of the Revenue by April 1st annually. Certain restrictions and conditions may apply.

**General Reassessment** - All real estate in York County is assessed every two years by the Real Estate Assessment Office. You may access real estate property information online by visiting their website at [www.yorkcounty.gov](http://www.yorkcounty.gov); click on "County Services" and select "Real Estate Assessment".