

## BUSINESS DIVISION

540.722.8335 [www.fcva.us/biztax](http://www.fcva.us/biztax)

- Kathy Corbit (Chief Administrator of Business):  
540.722.8336 [kathryn.corbit@fcva.us](mailto:kathryn.corbit@fcva.us)
- Amber Lucht (Business License, Meals & Lodging):  
540.722.8339 [amber.lucht@fcva.us](mailto:amber.lucht@fcva.us)
- Gracey Snyder (Business License)  
540.722.8332 [gracey.snyder@fcva.us](mailto:gracey.snyder@fcva.us)
- Maria Price (Business Equipment & Furnishings):  
540.722.8393 [mprice@fcva.us](mailto:mprice@fcva.us)

### Online/Printable FORMS & PROGRAMS

- Registration for New Business License
- Application for Renewal of Business License
- Registration for Business Equipment (BE) ONLY Account
- Application for Review (Appeal) – Local Taxes
- Application for BL - Event/Festival Sponsor/Vendor
- Application for Permit – Precious Metals Dealers
- Business Equipment (BE) – FAQs & Online Filing Instruction
- Business License – Business Classifications Info, Required Forms List, Change Contact Info, Moving Business
- Closed Business Notification
- Consumer Tax – Seasonal Business Information
- Contractor's Certificate of Workers Compensation
- Contractor Statement & Affidavit
- Criminal History Record Name Search Request
- Form 762B – Business Equipment & Furnishings Return
- Form 762L – Leasing Cos. Return
- Form 762M – Manufacturer (Machinery & Tools) Return
- Form 762P – Processors Return
- Form 762S – Signage Return
- Gross Receipts Calculation / Sellers of Fuel and/or Lottery
- List of Subcontractors
- Lodging Tax – Registration & Monthly Tax Filing
- Manufacturer Declaration of Idle Machinery & Tools
- Meals Tax – Registration & Monthly Tax Filing
- Mobile Business Form
- Public Utility License Tax
- Request for Extension – File Business PP Tax Return
- Short-Term Rental Prop. – Application & Quarterly Tax
- VA State Contractor/Tradesman License Information
- Zoning Review Form for Business License

### DUE DATES / DEADLINES

<b>Jan 31:</b>	File Short-Term Rental Property Business Registration
<b>Mar 1:</b>	Renew Business License
<b>Mar 1:</b>	File Forms 762B, 762S, 762M, 762L, 762P
<b>Apr 1:</b>	Pay for Renewed Business License
<b>Ongoing:</b>	Business changes (close, contact, move etc.)
<b>20<sup>th</sup> day of month following month being reported:</b>	File Meals Return & Pay Taxes File Lodging Return & Pay Taxes
<b>15<sup>th</sup> day following end of calendar quarter:</b>	File Short-Term Rental Quarterly Return
<b>Last day of month following end of calendar quarter:</b>	Pay Short-Term Rental Taxes
<b>Prior to opening:</b>	Apply for New Business License File Meals/Tax Registration File Short-Term Rental App.

## PAYMENT INFORMATION

via **TREASURER (separate Dep't)**

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 – 1<sup>st</sup> Floor  
Winchester VA 22601
- Pay by check via mail (payable & sent to):  
Frederick County Treasurer  
PO Box 220  
Winchester VA 22604-0220

Call **Treasurer** for all inquiries regarding billing, payment, balance, penalties, delinquency notices, liens etc.

### Online PAYMENT

By check or credit card (convenience fee) to pay:

- New Business License
- Renewed Business License
- Personal Property (Vehicles etc.) Tax
- Business Equipment/Furnishings Personal Property Tax
- Meals Tax
- Lodging Tax
- Short-Term Rental Property Business Tax
- Public Utility Tax
- Real Estate Tax



### THROUGH COR, YOU CAN:

- **Address/Email:** report changes
- **Business License:** register for new/renew BL, report changes or closing, see list of current licensed businesses, view rates
- **Business Equipment/M&T/Processor/Signage:** file return
- **Income Tax (VA):** get forms, submit initial estimated voucher
- **Lodging Tax:** register, file return
- **Meals Tax:** register, file return
- **Short-Term Rental Tax:** register, file return
- **Personal Property** (vehicles, trailers, boats, planes, business equipment etc.): add or remove PP, report change of owner or address or moving out, apply for adjustment (high mileage, off-road, military, fire & rescue etc.), discuss value or assessment, request refund/proration
- **Real Estate:** search records, view assessment & rates, calculate tax, obtain RE sales report & tax sale info
- **Tax Relief / Deferral Programs:** apply for land use; tax relief for elderly/senior citizens, disabled, 100% service-connected qualifying veterans/surviving spouse, surviving spouse of armed forces member killed in action

# COMMISSIONER OF THE REVENUE

COUNTY OF FREDERICK, VIRGINIA



### ONLINE/PRINTABLE FORMS & PROGRAMS and DUE DATES / DEADLINES

**TONYA C. SIBERT (COMMISSIONER OF THE REVENUE)**

540.722.8266 [tonya.sibert@fcva.us](mailto:tonya.sibert@fcva.us)

**DEREK BRILL (CHIEF DEPUTY)**

540.722.8321 [dbill@fcva.us](mailto:dbill@fcva.us)

*Physical Location:* **107 North Kent Street  
1<sup>st</sup> Floor  
Winchester VA 22601**

*Mailing Address:* **PO Box 552  
Winchester VA 22604**

*Telephone:* **Main: 540-665-5681  
Real Estate: 540-665-5680  
Personal Property: 540-722-8324  
Business: 540-722-8335  
Income Tax/Auditor: 540-722-8325  
Facsimile No.: 540-667-6487**

*Hours:* **Monday – Friday  
(except Holidays)  
8:00 a.m. – 5:00 p.m.**

*Due Dates:* **As listed or first  
business day thereafter**

[www.fcva.us/cor](http://www.fcva.us/cor)



## PERSONAL PROPERTY DIV.

540.722.8324 [www.fcva.us/persprop](http://www.fcva.us/persprop)

- Melissa Sims (Supervisor): 540.722.8378 [msims@fcva.us](mailto:msims@fcva.us)

Contact PP staff according to the *first letter of your last name*:

A - D -- Wanda Wilson at 540.722.8376

E - K -- Aleia Sandoval at 540.722.8269

L - R -- Rhonda Greenfield at 540.722.8333

S - Z -- Melissa Painter Sims at 540.722.8378

### Online/Printable FORMS & PROGRAMS

- Application for Review (Appeal) – Vehicles Only
- Change of Address for PP (Vehicles)
- Form 762 - Vehicles, Trucks, Trailers, Boats & Motor Homes Return
- Form 762A – Airplanes Return
- Form 762B – Business Equipment & Furnishings Return
- Form 762S – Signage Return
- Form 762H – Mobile Homes Return
- Form 762L – Leasing Companies Return
- Form 762M – Manufacturers (Machinery & Tools) Return
- Form 762P – Processors Return
- Form 762T – Big Trucks/Trailers Return
- High Mileage Vehicle Reduction Application
- Military – Servicemembers Civil Relief Act
- Registration to Add/Remove PP (Vehicles)
- Report of Possible Tax Non-Compliance or Violation
- Request for Extension – File Business PP Return
- Request for Refund or Prorated Assessment of PP

**Just move in? Buy a new vehicle?**

**\*Report to COR within 60 days to avoid a penalty.\***

**Sell/Dispose of vehicle? Move out?**

**Step 1:** Call DMV (804.497.7100) for registered personal property so DMV records indicate: "Garage Jurisdiction" of Frederick County for new vehicle/move-in; a "Disposal Date" for sale, trade, etc.; and a "Move Date" for move-out.

**Step 2:** Call COR (540.722.8324) OR appear in person at office with new vehicle documents OR complete "Online Registration to Add or Remove Vehicle" OR file a "Request for Refund or Prorated Assessment."

**Step 3:** Report/file personal property with NEW local government and/or new State DMV if moving out.

### High Mileage Reduction

**Annually submit by no later than Feb 15** "High Mileage Application" & document (oil change, service etc. **dated pre-Feb 15** for tax reduction that year) **OR** appear in person with documents **OR** scan/email documents.

### DUE DATES / DEADLINES

**Feb 15:** File Forms 762, 762A, 762H, High Mileage

**Mar 1:** File Forms 762B, 762S, 762L, 762M, 762P

**Apr 1:** File Form 762T

**June 5:** Pay First ½ Personal Property Current Year Tax

**Dec 5:** Pay Second ½ Personal Property Current Year Tax

## REAL ESTATE DIV.

540.665.5680 [www.fcva.us/re](http://www.fcva.us/re)

- Debra Bonarti (Chief Administrator of RE):

540.722.8334 [debra.bonarti@fcva.us](mailto:debra.bonarti@fcva.us)

- Barbara Hummer (Tax Relief):

540.722.8326 [bhummer@fcva.us](mailto:bhummer@fcva.us)

- Matthew Russell (Land Use Coordinator & GIS/Mapping):

540.722.8320 [matthew.russell@fcva.us](mailto:matthew.russell@fcva.us)

### Online/Printable FORMS & PROGRAMS

- General Forest Management Plan Form
- Application for RE Tax Exemption for Non-Profits etc.
- Application for Tax Relief for Elderly or Permanently Disabled / Application for Tax Payment Deferral
- Application for Tax Relief for 100% Service-Connected, Totally & Permanently Disabled Veterans
- Application for Tax Relief for Surviving Spouse of Armed Forces Member Killed in Action
- Access Current Tax Assessments & Interactive Mapping
- Real Estate Calculator / Tax Rates / Tax Sale Information

### RE Tax Relief/Deferral Programs

*Applications must be completed & documents provided.* The County provides RE tax relief if one spouse is 65 yrs old or older OR one spouse is permanently & totally disabled AND the total income of ALL residents of the dwelling (including tax exempt income) does not exceed \$50,000, AND the combined net financial worth of ALL residents in the dwelling does not exceed \$150,000, not including the principal residence + up to 1 acre. A senior citizen or disabled person eligible for this partial RE tax exemption may request deferral of payment of the remainder (non-exempt) RE tax due. The total of all RE tax amounts that are deferred for payment become a debt against the property to be paid to the County when the dwelling is sold or from the decedent's estate within 1 year after the death of the last owner who qualifies for tax deferral. RE tax relief is also provided for qualifying 100% service-connected, totally & permanently disabled veterans or their surviving spouses and for surviving spouses of members of the armed forces killed in action – based on specific qualifications. Taxpayers owning & operating qualifying agri- cultural, horticultural, forestry, & open space land may apply for special annual deferment of RE taxes on the property. Certain minimums apply as to acreage and use in each category and an **annual** application must be filed.

### DUE DATES / DEADLINES

**Jan 1-Apr 1:** File RE Tax Relief for Elderly Application

**Jan 1-Apr 1:** File RE Tax Relief for Disabled Application

**June 5:** Pay First ½ Real Estate Current Year Taxes

**Nov 1:** File Land Use Application

**Nov 2-Dec 1:** Late file Land Use Application with Fee

**Dec 5:** Pay Second ½ Real Estate Current Year Taxes

## VA INCOME TAX & COMPLIANCE DIV.

540.722.8325 [www.fcva.us/incometax](http://www.fcva.us/incometax)

- Heidi Largent (Auditor): 540.722.8329  
[hlargent@fcva.us](mailto:hlargent@fcva.us)

### Online/Printable FORMS & PROGRAMS

- Annual Reporting of Lessors/Residents
- List of Subcontractors Request
- Gross Receipts Calculation – Sellers of Fuel/Lottery
- Manufacturer Declaration of Idle Machinery & Tools
- Report of Possible Tax Non-Compliance or Violation
- Request for Extension for Filing Business Tangible Personal Property Tax Return

### ATTN: Contractors

The Commissioner needs a detailed list of all contractors and subcontractors as well as persons issued a Form-1099 used by companies for work performed in the County during each calendar year. The list needs to include the name, trading name, address, phone no., type of service, job location, year, and amount paid. The information can be sent by email to [zierche@fcva.us](mailto:zierche@fcva.us) or by fax to 540-667-6487.

### VA Income Tax

The Commissioner's office can provide you with certain State only tax forms. Your VA State Income Tax return should be mailed as follows:

**REFUNDS or ZERO BALANCE (break even):**

Virginia Department of Taxation

PO Box 1498, Richmond VA 23218-1498

**TAXES DUE:**

Virginia Department of Taxation

PO Box 760, Richmond VA 23218-0760

Tax return status information is available by calling the Virginia Department of Taxation at 804-367-8031 or at [www.tax.virginia.gov/content/wheres-my-refund](http://www.tax.virginia.gov/content/wheres-my-refund).

The County accepts Virginia estimated tax payments for the current tax year – the **initial** (only) estimated payment and voucher may be submitted to the *Commissioner's office* and **subsequent** payments and vouchers can be sent to the *Treasurer's office*.

### DUE DATES / DEADLINES

**May 1:** File VA Personal Income Tax Return with VA (see above)

**May 1:** Pay 1<sup>st</sup> Quarter VA Estimated Income Tax with COR

**June 15:** Pay 2<sup>nd</sup> Quarter VA Estimated Income Tax with Treasurer

**Sept 15:** Pay 3<sup>rd</sup> Quarter VA Estimated Income Tax with Treasurer

**Jan 15:** Pay 4<sup>th</sup> Quarter VA Estimated Income Tax with Treasurer