

## FILING DEADLINE:

**February 15** (or first business day thereafter)

NOTE: A 10% or \$2.00 minimum penalty will be imposed if filed after deadline.

## FREDERICK COUNTY, VIRGINIA

Commissioner of the Revenue  
P.O. Box 552, Winchester VA 22604-0552  
Phone: 540-722-8324 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor) [www.fcva.us/persprop](http://www.fcva.us/persprop)

Barcode:

Acct #:

Year: **2026****RETURN OF TANGIBLE PERSONAL PROPERTY  
BIG TRUCKS ONLY**NAME  
and  
MAILING  
ADDRESS:SSN or  
FEIN:

Taxpayer

Spouse  
(if jointly owned)

PHONE:

## APPORTIONMENT / CONTRACT CARRIER RATE

**\*\* (For list of other forms and more "Big Truck" information, see reverse side) \*\***

- Apportionment applies to motor vehicle carriers over 10,000 lbs. GVW ("Big Trucks/Trailers") that travel in interstate commerce.
- In order for your Big Truck/Trailer to receive an appointment of its assessed value, you or the trucking company **MUST** submit to the Frederick County Commissioner of the Revenue the relevant IFTA Report (*i.e.*, all four quarters of the IFTA reports that are filed quarterly with the DMV).
- This information must be submitted **ANNUALLY** in order to receive an apportionment of the assessed value.
- If the Big Truck/Trailer is registered out of the Commonwealth of Virginia, the same information from that State of registry must be provided.
- The contract carrier rate applies **ONLY** to licensed for-hire interstate carriers.

QUARTER	TOTAL MILES for <u>ALL STATES</u> (including Virginia)	TOTAL MILES for <u>VIRGINIA ONLY</u>
1 <sup>st</sup> Quarter	Attach actual IFTA copies	
2 <sup>nd</sup> Quarter		
3 <sup>rd</sup> Quarter		
4 <sup>th</sup> Quarter		
TOTALS		

## CERTIFICATION

The owner(s) must sign and date this form. If the owner is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

*I declare, under penalty of perjury, (1) that the foregoing information is complete, true, and correct to the best of my knowledge and belief, and (2) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.*

Signature

Print Name

Title or Capacity for Signing

Date

Email Address\*:

\*for purpose of sending due date reminders, COR annual newsletter, other COR communications etc.

\_\_\_\_\_  
Additional Signature (if joint owner)

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

**\* \* Please see reverse side for additional information \* \***

**\*\*\* IMPORTANT INSTRUCTIONS – PLEASE READ \*\*\***

**Big Truck/Trailer Information**

<p>Virginia is your base jurisdiction for motor fuel road tax licensing and reporting if you:</p> <ul style="list-style-type: none"> <li>own vehicles registered in Virginia that travel on Virginia roads, and in two or more jurisdictions;</li> <li>maintain operational control and records for those vehicles in Virginia or can make those records available in Virginia (or agree to pay travel expenses for audit of those records maintained outside of VA) <u>and</u></li> <li>have a business address in VA.</li> </ul> <p>If you are based in Virginia, you will:</p> <ul style="list-style-type: none"> <li>apply for motor fuel road tax licensing in Virginia;</li> <li>receive an IFTA license and IFTA decals for your vehicles which will allow you to travel in all other IFTA jurisdictions (for motor fuel road tax purposes only); and</li> <li>file a tax return each quarter with the Virginia DMV for the total tax or refund due for all IFTA jurisdictions.</li> </ul> <p>Virginia has various licensing, recordkeeping, and tax reporting requirements through the Department of Motor Vehicles at <a href="http://www.dmv.state.va.us">www.dmv.state.va.us</a> (motor carrier services).</p>	<p><b>International Registration Plan (IRP):</b> a cooperative agreement that allows a motor carrier to make one application to register vehicles that travel into two or more jurisdictions (States/Canadian provinces) instead of apply separately to each jurisdiction where the carrier operates. The IRP provides for the payment of licensing fees based on fleet miles operated (paid to the base jurisdiction and distributed to the various other jurisdictions).</p> <p><b>International Fuels Tax Agreement (IFTA):</b> an agreement between States and Canadian provinces which allows a carrier to register and pay motor fuel road tax in the carrier's home or base state or jurisdiction. Virginia is one of the jurisdictions that participates in IFTA.</p> <p><b>IFTA Report:</b> a report filed with the trucking company's State DMV which is specifically designed to indicate the miles traveled and gasoline purchased by each truck that travels in interstate commerce.</p> <p><b>Apportioned/Apportionment:</b> a reduction of the assessed value by taking the normal assessed book value of vehicles or trailers that travel in interstate commerce and multiplying it by the percentage of VA miles divided by all interstate miles traveled by that vehicle. In other words, the fees are divided or "apportioned" among jurisdictions.</p> <p><b>Contract Carrier (CT):</b> a motor carrier that has an agreement (contract) to transport goods over interstate routes for someone else.</p> <p><b>Contract Carrier Rate (CTR):</b> the tax rate required to apply to qualifying contract carrier trucks and trailers in a locality that has a machinery and tools (M&amp;T) rate lower than the personal property tax rate. The contract carrier rate cannot exceed the locality's M&amp;T rate pursuant to Virginia Code. <b>NOTE: CT rate applies ONLY to licensed for-hire carriers.</b></p> <p><b>Trailers or Semi-Trailers:</b> the large non-motorized but wheeled cargo containers or beds that are pulled behind large trucks for hauling goods in interstate commerce. Trailers are treated in the same manner as the trucks pulling them under VA rules.</p>
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**Tangible Personal Property Tax Return**

Section 58.1-3518 of the Code of Virginia, as amended, requires that all personal property owned as of January 1 of any year be filed on a personal property tax return **if not previously reported**. All newly purchased or moved in property must be filed **by the taxpayer within 60 days thereof**. Returns for mobile homes and airplanes are required to be filed **ANNUALLY** even if the same as prior year per the VA Code. Personal Property assessments are made based on a recognized pricing guide or by a percent or percentages of the original cost. In addition, every taxpayer who owns, leases, rents, or borrows tangible personal property (non-vehicle assets such as equipment, tools & machinery) which was used or available for use in a business or profession and which was located in Frederick County on January 1 is required to report such property on the appropriate form (see list below) **ANNUALLY**.

**Penalty**

**A 10% or \$2.00 minimum late filing penalty will be imposed if personal property is not filed by the taxpayer within 60 days of its purchase or move in.**

**Appeals**

Section 58.1-3983.1 of the Code of Virginia states that any person assessed with any local mobile property tax or local business tax may appeal such assessment. The Application For Review – Vehicles Only and Application for Review – Local Business Taxes Only appeal forms are available on the Commissioner of the Revenue's website at [www.fcva.us/cor](http://www.fcva.us/cor). Any evidence supporting the appeal must be presented to the Commissioner or staff personnel. Call 540-722-8324 for appeal procedures.

**Truckers**

**If you travel in interstate commerce, you must file with the Commissioner's office by MARCH 1 (or first business day thereafter) your four (4) consecutive quarters of IFTA reports for apportionment.**

**Forms**

TANGIBLE PERSONAL PROPERTY	TYPE OF FORM	TANGIBLE PERSONAL PROPERTY	TYPE OF FORM
Vehicles, Trucks, Trailers, Boats, Motor Homes	<b>Form 762</b>	Business Equipment – Leasing Companies	<b>Form 762L</b>
Airplanes	<b>Form 762A</b>	Machinery & Tools	<b>Form 762M</b>
Mobile Homes	<b>Form 762H</b>	Processors (used by processors that is owned, leased, rented or borrowed)*	<b>Form 762P</b>
Business Equipment	<b>Form 762B</b>	Big Trucks/Trailers	<b>Form 762T</b>
Business Equipment – Outdoor Advertising	<b>Form 762S</b>		

**Proration**

If personal property is purchased after January 1, and the item is owned for more than 15 days in the month, the taxes are calculated as if the item was owned for a full month. If you sell or dispose of a motor vehicle, trailer, boat, or mobile home, please go online to Registration to Add/Remove Vehicle or complete a Request for Refund/Prorated Assessment Form and return it to the Commissioner of the Revenue so that you may receive a credit or refund of taxes for that portion of the remaining year. On DMV registered items, the jurisdictional disposal or residency address must be changed or the item will be taxed here when we match records with DMV. No refund of less than \$5.00 by the Treasurer shall be issued unless specifically requested by the taxpayer. Forms and online programs are available at [www.fcva.us/cor](http://www.fcva.us/cor).

**PPTRA**

The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 lbs. or having a gross weight exceeding 7,500 lbs. but not in excess of 10,000 lbs. for personal use (not business) and reclassified by DMV. To qualify, a vehicle must: (a) be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax; **AND** (b) be used 50% or less for business purposes. Motor homes, trailers, and farm use vehicles do not qualify for tax relief per state regulations.

**Billing**

Please call the Treasurer at 540-665-5607 for questions on payments, balances, penalties, or past due notices.

**Business Use**

Passenger type vehicles with 50% or more business use must be reported separately to the Commissioner of the Revenue.

**Residents of Middletown and Stephens City**

Middletown & Stephens City residents are no longer required to file a Personal Property Return with Frederick County Commissioner of the Revenue if items have not changed from the previous year. Decals are purchased from the respective town offices. If you have property not previously reported, see your Town's 30-day rules. Please check with your Town officials if you have questions.

FOR ADDITIONAL INFORMATION, PLEASE CONTACT:		Office of the Commissioner of the Revenue	
Mailing Address: PO Box 552, Winchester VA 22604-0552		Telephone: 540-665-5681 Fax: 540-667-6487	
Physical Address: 107 North Kent Street, Winchester VA 22601		Website: <a href="http://www.fcva.us/cor">www.fcva.us/cor</a>	