



**FREDERICK COUNTY, VIRGINIA**  
**Commissioner of the Revenue**  
P.O. Box 552, Winchester VA 22604-0552  
[www.fcva.us/cor](http://www.fcva.us/cor)  
*Contact: Allen Bridge; allen.bridge@fcva.us*  
*Phone: 540-665-5680; Fax: 540-667-6487*



**December 29, 2025**

## **Re: ANNUAL REPORTING OF COMMERCIAL LESSORS**

The Code of Virginia states that every owner and/or operator of any office building, shopping center, etc. in the Commonwealth must, upon request, file with the Commissioner of the Revenue (**on or before February 1 of each year**) a list providing the name and address of every lessor and/or person renting space as of January 1 preceding. While the Code further states that every person owning or operating any self-service storage facility that rents or leases outdoor storage space for tangible personal property must file a list giving the name and address of every person renting or leasing space, the Commissioner of the Revenue only needs a list of the rental amount of each unit by size. Please attach such information to this document. Any person failing to comply with this section shall be guilty of a Class 4 misdemeanor. (*See Section 58.1-3901 of the Virginia Code to read the section in its entirety.*)

The Code also states that the Commissioner of the Revenue may require the owners of income-producing real estate in the county, except property producing income solely from the rental of no more than four dwelling units, and except property being used exclusively as an owner-occupied property, furnish statements of the income and expenses attributable to each such parcel of real estate. Failure of the owner to do so bars the owner from introducing into evidence, or using in any other manner, any of the required but not furnished income and expenses information specifically in any judicial action (not the Board of Equalization) brought under Section 58.1-3984. Please attach income and expense statements to this document. (*See Section 58.1-3294 of the Virginia Code to read the section in its entirety.*)

Please note that, pursuant to Section 58.1-3 of the Code, except in accordance with a proper judicial order, the Commissioner of the Revenue and employees cannot divulge any information acquired in the performance of our duties with respect to the transactions, property, income, or business of any person, firm or corporation other than the information specifically excluded within that section. (*See Section 58.1-3 of the Virginia Code to read the section in its entirety.*)

On the back of this notification is an Annual Reporting of Commercial Lessors form. Please complete the entire form, listing the names and addresses of the lessors of the property as well as the square footage, monthly rent, vacancy rate, and term of lease. In addition, please indicate whether the lease is a single, double, triple net, or gross lease.

Once the form is completed, please sign and return it to us by mail, fax, or email by the **February 1 deadline** (see contact information above). If the property has numerous lessors/renters, a list containing all of the requested information can be provided in an alternate format. As stated above, all information submitted is confidential; please know that our email link on the County website is secure.

If you have any questions, please contact Allen Bridge by email at [allen.bridge@fcva.us](mailto:allen.bridge@fcva.us) or by phone at 540-665-5680.

Thank you in advance for assisting us with our legal requirement.

Allen M. Bridge  
Allen M. Bridge  
Assessor, Commissioner of the Revenue

**YEAR:  
2026**



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**FILING DEADLINE:  
February 1 (or first  
business day thereafter)**

**ANNUAL REPORTING OF COMMERCIAL LESSORS**

**PROPERTY OWNER INFORMATION**

Name(s):	Address:		
Email Address:	Telephone No.:		
<b>LEASE / RENTAL INFORMATION</b> [Attach additional sheets with Lessor/Renter information if necessary.]			
Type of Leased or Rented Property:	<input type="checkbox"/> Office Building <input type="checkbox"/> Shopping Center <input type="checkbox"/> Warehouse <input type="checkbox"/> Government Lease <input type="checkbox"/> Other: _____ <input type="checkbox"/> Self-Storage Facility (attach list of rental amount for each size unit)		
Lessor/Renter Name(s):	Type of Lease: <input type="checkbox"/> N <input type="checkbox"/> NN		
Trading As Name (if applicable):	<input type="checkbox"/> NNN <input type="checkbox"/> Gross Lease		
Address:	Telephone No.:		
Mailing Address (if different):			
No. of Sq. Ft.:	Monthly Rent:	Vacancy Rate:	Term of Lease (mos):
Lessor/Renter Name(s):	Type of Lease: <input type="checkbox"/> N <input type="checkbox"/> NN		
Trading As Name (if applicable):	<input type="checkbox"/> NNN <input type="checkbox"/> Gross Lease		
Address:	Telephone No.:		
Mailing Address (if different):			
No. of Sq. Ft.:	Monthly Rent:	Vacancy Rate:	Term of Lease (mos):
Lessor/Renter Name(s):	Type of Lease: <input type="checkbox"/> N <input type="checkbox"/> NN		
Trading As Name (if applicable):	<input type="checkbox"/> NNN <input type="checkbox"/> Gross Lease		
Address:	Telephone No.:		
Mailing Address (if different):			
No. of Sq. Ft.:	Monthly Rent:	Vacancy Rate:	Term of Lease (mos):
Lessor/Renter Name(s):	Type of Lease: <input type="checkbox"/> N <input type="checkbox"/> NN		
Trading As Name (if applicable):	<input type="checkbox"/> NNN <input type="checkbox"/> Gross Lease		
Address:	Telephone No.:		
Mailing Address (if different):			
No. of Sq. Ft.:	Monthly Rent:	Vacancy Rate:	Term of Lease (mos):
<b>CERTIFICATION</b>			
The owner must sign and date this form. If the property 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.			
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
[Rev. 2/2022]			