

STATE INCOME TAX

Culpeper County Commissioner's office assists taxpayers with the preparation and filing of state income tax and state estimated income tax at no cost to the taxpayer.

CULPEPER COUNTY 2022 TAX RATES

ALL RATES ARE PER \$100 OF
ASSESSED VALUE

TANGIBLE PERSONAL PROPERTY-
\$3.00

AUTOMOBILES, TRUCKS, TRAILERS,
MOTORCYCLES, TRACTOR/TRAILERS

RECREATIONAL VEHICLES- \$1.50

BOATS, MOTOR HOMES, CAMPERS,
TRAVEL TRAILERS

PASSENGER CARRIER- \$1.00

(MOTOR VEHICLE WITH A SEATING
CAPACITY OF NOT LESS THAN 30
PERSONS INCLUDING DRIVER)

AIRCRAFT, DISABLED VETERANS,
FIRE & RESCUE- \$0.0001

MANUFACTURED HOMES- \$0.55

BUSINESS PERSONAL PROPERTY,
OUTDOOR SIGNS & ANTIQUE
VEHICLES - \$3.50

MACHINERY & TOOLS- \$2.00

ALL CULPEPER COUNTY TAX RATES ARE
ESTABLISHED BY THE COUNTY BOARD OF
SUPERVISORS ANNUALLY

OFFICE HOURS
Monday – Friday
8:30 A.M. – 4:30 P.M.

Contact Information

For Assessment Information:

Office of the Commissioner of the Revenue
151 N Main St, Ste 201
Culpeper VA 22701
Phone (540) 727-3443
Fax (540) 727-3472

Office Hours
Monday – Friday
8:30 A.M. – 4:30 P.M.

For Payment Information:

Office of the County Treasurer
151 N Main St, Ste 205
Culpeper VA 22701
Phone (540) 727-3442
Fax (540) 727-3478

Office Hours
Monday – Friday
8:30 A.M. – 4:30 P.M.

Office of the Town Treasurer
400 S Main St
Culpeper VA 22701
Phone (540) 829-8220
Fax (540) 829-8239

Office Hours
Monday-Friday
8:00 A.M. – 5:00 P.M.

This document was prepared by the Culpeper County
Commissioner of the Revenue's office for the benefit of Culpeper
County taxpayers.

Newcomer's Guide to Culpeper County Taxes



Terry L. Yowell Commissioner of the Revenue Culpeper County

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[http://web.culpepercounty.gov/
Government/Constitutional-
Officers/Commissioner-of-Revenue](http://web.culpepercounty.gov/Government/Constitutional-Officers/Commissioner-of-Revenue)

PERSONAL PROPERTY TAX

Virginia is a personal property tax state where owners of taxable property are required to pay an annual tax based on the value of property. Taxable personal property includes vehicles, motorcycles, trailers, campers, boats, aircraft, mobile homes and business equipment. The Commissioner of the Revenue determines the value of property, applies the tax rate as established by the Board of Supervisors and assesses the tax.

The County Treasurer bills and collects the tax. Property located in the Town of Culpeper is also subject to Town property tax at a rate established by the Town Council which is billed and collected by the Town Treasurer.

REGISTRATION OF VEHICLES WITH DMV

All new residents to Virginia are required to register vehicles with the Virginia Department of Motor Vehicles (DMV) within 30 days of residency. New acquisitions and disposal of vehicles are also required to be reported to DMV within 30 days.

WHO MUST FILE AND WHEN

Culpeper County is a "File by Exception" locality, which means that annual filings are not required on motor vehicles, motorcycles, campers, boats and trailers unless there is a change in situs (location where property is garaged/docked or parked) or ownership.

The owner must file a new or amended personal property return with the Commissioner of the Revenue's office within 60 days of purchase, acquisition, sale, trade or disposal of property or upon a change in use of motor vehicle or motor cycle (from personal to business use or vice versa).

VEHICLE LICENSE FEE

Culpeper County no longer requires the purchase and placement of an annual vehicle windshield decal. However, the County continues to impose a vehicle license fee. The fee is currently \$25 per vehicle and is billed on the annual personal property tax bill.

ASSESSMENT OF VEHICLES

Vehicles are assessed in accordance with the Code of Virginia which mandates the use of a recognized pricing guide. The guide used throughout the Commonwealth is NADA (National Automobile Dealers Association). The assessed value is determined by using the Clean Trade-In value as listed in the January issue of NADA. All vehicles registered in Culpeper are subject to taxation. All vehicles not registered in Culpeper but normally garaged, parked or stored in Culpeper are subject to taxation.

PERSONAL PROPERTY TAX RELIEF

The Personal Property Tax Relief (PPTR) provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds or pick-up and panel trucks where the registered gross weight exceeds 7,500 but is not in excess of 10,000 pounds and it is registered for personal use and designed to transport property on its own structure independent of any other vehicle. To qualify, 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.

HIGH MILEAGE

Owners of vehicles qualifying for an adjustment to value based on high mileage must provide third party documentation. Documentation must be legible and must indicate mileage on or before January 1 of the tax assessment year seeking such adjustment. Documentation may be in the form of a state inspection receipt (displaying year, make, model, and VIN#), oil change or service center repair receipt or a statement validating mileage from inspection by a business/garage written on their letterhead. In order to ensure the highest value reduction, submit documentation indicating the mileage as close to January 1 as possible. By law, if mileage is taken into consideration as an

adjustment to January 1 fair market assessed value, the adjustment must be determined using the mileage table included with the January issue of the NADA pricing guide.

TAX DUE DATE

Culpeper County is a prorating locality which means tax is based on a prorated basis, generally for the portion of the year such property is garaged, parked or stored in Culpeper County. Taxes on all personal property are billed annually by the County Treasurer and due December 5th. Taxes on all personal property subject to taxation by the Town of Culpeper are billed annually by the Town Treasurer and due by January 31st of the following year. Any supplemental assessments billed by the Town or the County will have the due date indicated on the tax bill.

OWNING/OPERATING A BUSINESS IN OR FROM CULPEPER COUNTY

Culpeper County does not require a County business license. However, all businesses must register with the Commissioner of the Revenue's office. In order to avoid the late filing penalty of 10% of the tax due, owners of property used in a trade, business or in manufacturing must report property owned as of January 1 to the Commissioner of the Revenue by May 1. By the end of March, all businesses on record will receive a Return of Business Personal Property and Machinery & Tools by mail. Returns may also be obtained by contacting the Commissioner of the Revenue or online at web.culpepercounty.gov and click on the Commissioner of the Revenue page under County Government. When filing your return, you must include an itemized list of property giving the description, date acquired and the original acquisition cost. Taxable property is assessed using a percentage of cost based on the acquisition date. A fair and equitable assessment can only be applied upon the receipt of complete and accurate information.