

**ARE ACTIVE MILITARY STILL EXEMPT FROM PERSONAL PROPERTY TAXES?**

Military personnel residing in the County who are legal residents of other states are still exempt from the personal property tax under the proration system. Proper documentation to support military status and legal residency must be submitted annually.

**WHO HAS TO PAY PERSONAL PROPERTY TAX?**

Anyone owning personal property normally garaged, parked, stored or otherwise acquires a situs for taxation within such locality.

**HOW AND WHEN IS THE TAX RATE ESTABLISHED?**

The County Board of Supervisors establishes all personal property tax rates each year in April after public hearings.

**WHEN IS MY PERSONAL PROPERTY TAX PAYMENT DUE?**

Taxes on all personal property assessed by the Commissioner of the Revenue are billed annually by the Culpeper County Treasurer and due December 5<sup>th</sup>.

Taxes on all personal property assessed by the Commissioner of the Revenue and subject to taxation by the Town of Culpeper are billed annually by the Town of Culpeper Treasurer and due by January 31<sup>st</sup> of the following year.

Any supplemental assessments billed by the Town or the County will have the due date indicated on the tax bill.

**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:**

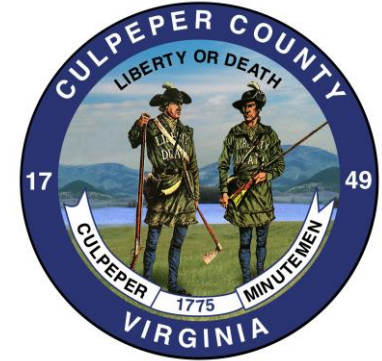
Office of the County Treasurer  
151 N Main St, Ste 205  
Culpeper VA 22701  
Phone (540) 727-3442  
Fax (540) 727-3478

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.

**Proration of  
Personal Property  
Taxes**



**Terry L. Yowell  
Commissioner of the  
Revenue  
Culpeper County**

[tyowell@culpepercounty.gov](mailto:tyowell@culpepercounty.gov)

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

Effective January 1, 2013, Culpeper County will begin proration of personal property on motor vehicles and trailers as adopted by the Board of Supervisors.

### **WHAT IS PRORATION?**

The term “proration” refers to the authority of a locality to provide for the levy and collection of personal property taxes on a prorated basis, generally for the portion of the year that such property is normally garaged, parked, stored or otherwise acquires a situs for taxation within such locality.

### **WHAT PROPERTY IS PRORATED?**

Proration of personal property taxes will apply to motor vehicles and trailers only. This includes automobiles, trucks, buses, motorcycles, motor homes, campers, tractor trucks, semi-trailers and other vehicular equipment requiring registration through the Virginia Department of Motor Vehicles. Other types of personal property such as airplanes, boats, mobile/manufactured homes, business personal property and machinery and tools will continue to be taxed on an annual basis.

### **HOW IS MY PROPERTY ASSESSED?**

Under the prorated system, a motor vehicle will be taxed on a monthly basis for the portion of the calendar year that it is subject to taxation in the County. For example, if you acquire your vehicle between the 1<sup>st</sup> and the 15<sup>th</sup> of the month, you will be liable for a full month’s tax, beginning with the first month in which you made the purchase. However, if you purchase a vehicle on or after the 16<sup>th</sup> of any given month, your tax liability for the vehicle will begin on the first day of the following month.

### **WHAT IF I SELL/DISPOSE OF MY VEHICLE OR TRAILER DURING THE YEAR?**

If you sell or dispose of your vehicle or trailer during the year, you may not be liable for a full year’s tax bill. In order to qualify for prorated tax, you will be required to provide sufficient evidence of your disposition.

### **IF MY VEHICLE OR TRAILER IS DAMAGED DURING THE TAX YEAR, WILL THE TAX BE PRORATED?**

No. All property is assessed as of January 1<sup>st</sup> and the full amount of tax is due for the entire year unless the damaged vehicle is disposed of.

### **IF I MOVE INTO CULPEPER FROM A NON-PRORATING VIRGINIA LOCALITY, DO I PAY PERSONAL PROPERTY TAX IN CULPEPER THIS YEAR?**

You will not pay personal property tax in Culpeper for those vehicles or trailers which you owned and on which you paid tax in the non-prorating locality. A copy of the paid tax receipt may be required as proof.

### **IF I MOVE OUT OF CULPEPER INTO A NON-PRORATING VIRGINIA LOCALITY, DO I QUALIFY FOR PRORATED TAXES?**

No. If you move from Culpeper to a Virginia “non-prorating” locality, and maintain ownership of your vehicle, you will be subject to a full year’s tax bill.

### **PLEASE NOTE: A temporary absence does not make one eligible for prorated tax.**

### **IF I MOVE INTO CULPEPER VIRGINIA FROM ANOTHER STATE, DO I PAY PERSONAL PROPERTY TAX THIS YEAR?**

Yes. If you move to Culpeper during the year from out of state, you must pay personal property tax for the months your vehicles and trailers are in Culpeper.

### **WHAT IF I MOVE OUT OF VIRGINIA?**

In most cases, if you move out of the Commonwealth, you will not be liable for a full year’s tax bill. In order to be eligible for prorated tax, you must submit sufficient documentation related to a permanent “move out” date such as relocation papers or housing rental agreements along with a copy of the out of state DMV registration of your vehicle.

### **WHEN MUST I REGISTER MY VEHICLE WITH THE COMMISSIONER OF THE REVENUE?**

Taxpayers who own vehicles subject to taxation by Culpeper County as of January 1<sup>st</sup> and who have previously registered their vehicle with the Commissioner’s office, are no longer required to file annually. Vehicles acquired or moved in after January 1<sup>st</sup> must be registered with the Commissioner’s office within 60 days. A registration form for tangible personal property may be obtained online or you may contact the Commissioner’s office for assistance. Residents are reminded that State law requires notification of vehicle disposition be made to the DMV. It is your responsibility to take care of these matters as a statutory tax liability may occur if sufficient documentation is not available to give proof of disposition.