



Personal Property Statement

York County

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ACCOUNT

DUE: 12/5/2023 AMOUNT: \$486.97

Billing Date: 10/11/2023
 Owner(s):

NOTICE

This is a statement of all outstanding tax bills for the indicated account number.

SEE IMPORTANT PAYMENT AND COLLECTION INFORMATION ON BACK.

Commissioner of the Revenue
 757-890-3381

Treasurer- Payment Information
 757-890-3420

To pay online, please visit <https://tax.yorkcounty.gov/>.

*****Please note, this bill has your NEW account number. Please retain this for your records and be sure to update any bank payments with this new account number.*****

DESCRIPTION	BILL INFORMATION							TOTAL
	BILL	ORIGINAL DUE DATE	TAX	FEES	PENALTIES / INTEREST	PAYMENTS / CREDITS		
Tax Year 2023 - VIN: Title: Assessed Value: Months Taxed: 12 Tax Rate: \$3.90 Per \$100 PPTRA Rate: Qualified (2023 Rate Is 43%)								
Tax: \$1,155.38 Car Tax Relief: (\$335.40) Total Tax: \$819.98 Registration Fee: \$23.00	2ND HALF	12/5/2023	\$409.99	\$0.00	\$0.00	(\$12.24)	\$397.75	
Tax Year 2023 - VIN: Title: Assessed Value: Months Taxed: 12 Tax Rate: \$3.90 Per \$100 PPTRA Rate: Qualified (2023 Rate Is 43%)								
Tax: \$322.73 Car Tax Relief: (\$138.77) Total Tax: \$183.96 Registration Fee: \$23.00	2ND HALF	12/5/2023	\$91.98	\$0.00	\$0.00	(\$2.76)	\$89.22	
Total Due (if paid on or before 12/5/2023)							\$486.97	

KEEP THIS PORTION FOR YOUR RECORDS. YOUR CANCELLED CHECK IS YOUR RECEIPT.
 RETURN THIS COUPON WITH YOUR PAYMENT.



York County Personal Property Statement

Account Number:

Tax Year(s):

Number Of Bills:

Owner:

Mailing Address:

Due Date: **12/5/2023**

Total Amount Due: **\$486.97**

STATEMENT AMOUNT OWED

Tax:	\$501.97
Fees:	\$0.00
Late Filing Penalty:	\$0.00
Late Payment Penalty:	\$0.00
Interest:	\$0.00
Payments/Credits:	(\$15.00)
Total Owed:	\$486.97

Amount Paid:

Make checks payable to **York County Treasurer**
 Mail your payment to the address specified below:

York County Treasurer
 P.O. Box 79172
 Baltimore, MD 21279-0172

If your address has changed, check the box to the left and write your new address on the back of this page.

The Treasurer only collects taxes, does not assess property, fix valuations, set rates, or grant exemptions, and has no authority to make changes on the tax roll. If the status of your vehicle(s) changed, and is not reflected on your tax bill, or a change occurs after you receive your bill, contact the Commissioner of the Revenue's Office. If vehicle is moved out of state, the other state's registration(s) must be provided before proration will be considered. A 2% late penalty plus interest of 6% per annum will be added after the **original due date**. Penalty and interest are calculated separately for each item.

PAYMENT INFORMATION

- **Payments received from a bank's online banking service** must be *received* in the Treasurer's Office by the due date. Contact your bank to determine the required processing time. To assure proper posting please use the correct account number for EACH payment. Providing incorrect information may result in late payment charges.
- **Authorization for Electronic Debit:** When you provide a check as payment, you authorize us to process the payment as a check transaction or use information from your check to make a one-time electronic fund transfer from your account. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.
- Payments received with late postmark will be assessed late penalty and interest.
- All monies received will be applied to the oldest taxes due.

PERSONAL PROPERTY TAX RELIEF

The 2005 General Assembly capped the total cost of car tax relief for the Commonwealth of Virginia at \$950 million. Each locality's share of the \$950 million is based upon car tax relief reimbursements from the Commonwealth to the locality for tax year 2004. The amount of car tax relief is based upon total dollars from the Commonwealth, divided by the total tax of all qualifying vehicles in the County of York. The Code of Virginia provides for Personal Property Tax Relief on your personal car, motorcycle, and pickup or panel truck having a registered gross weight of less than 7,501 pounds. York County Ordinance 05-28 allocates this relief to the first \$20,000 of value.

To qualify for tax relief, 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.

Does your vehicle qualify for Car Tax Relief?

If you can answer YES to any of the following questions, your motor vehicle is considered by State Law to have a business use and does NOT qualify for Car Tax Relief.

- * Is more than 50% of the mileage for the year used as a business expense for Federal Income Tax purposes OR reimbursed by an employer?
- * Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for Federal Income Tax purposes?
- * Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?
- * Is the vehicle leased by an individual and the leasing company pays the tax without reimbursement from the individual?

LOCAL MOBILE PROPERTY

(Airplanes, Boats, Campers, Recreational Vehicles and Trailers)

Method of Assessment of Local Mobile Property

In accordance with §58.1-3103 of the Code of Virginia, the valuation method used by York County to assess "Local Mobile Property" (airplanes, boats, campers, recreational vehicles and trailers) is a percentage of owner's original cost or a recognized pricing guide, whichever is applicable.

Administrative Review and Appeal Process

If you disagree with the assessment of the "Local Mobile Property", you may apply to the Commissioner of the Revenue for a review pursuant to §58.1-3983.1(B) of the Code of Virginia ("The application shall be filed in good faith and sufficiently identify the taxpayer, remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention.").

The application for review must be filed within one year from the date of assessment, or one year from the last day of the tax year for which such assessment is made, whichever is later.

Upon receipt of the timely filed application, the Commissioner of the Revenue will make a written final determination within 90 days after the application is filed. For further information on the appeal process or a sample of an appeal application, please call (757) 890-3381; Fax (757) 890-3389; E-mail revofc@yorkcounty.gov; or visit our website at www.yorkcounty.gov/revenue and select "Forms" in the left column.

CHANGE OF ADDRESS

If your mailing address, phone number, or email address have changed, please complete the following information:

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone Number: _____

E-Mail Address: _____

Signature (Required For Authorizing Change Of Address): _____