

# About Taxes

## Tax Rate for Fiscal Year 2023-24

- Real Estate – \$0.68 per \$100.00
- Motor Vehicles – \$ per \$100.00
- Personal Property – \$ per \$100.00
- Machinery and Tools – \$ per \$100.00
- Transport Vehicles over 10,000 lbs. (Interstate Commerce) – \$ per \$100
- Merchants Capital – \$ per \$100.00
- Public Service Levy – \$ per \$100.00
- Mobile Home Levy – \$ per \$100.00
- Qualified Disabled Vet. Vehicle – \$ per \$100
- Motor Vehicle Decal Fee – \$20.00 per Vehicle
- Motorcycle Fee – \$7.50

**Important Notice:** The County treasurer has no authority to make any assessments or adjustments. If you feel there is an error in the assessment, please address your inquiry to the: Giles County Commissioner of Revenue, 130 North Main Street, Pearisburg, VA 243134 [Phone (540) 921-1330]

**Due Dates:** 1st half Real Estate taxes are due by JUNE 5th and 2nd half by DECEMBER 5th of each year **unless notified otherwise**. 1st half 2023 Real Estate tax deadline is extended until 06/30/2023. Personal Property Taxes are due on DECEMBER 5th of each year. A 10% PENALTY will be charged if not paid by the due date. Interest will be charged at the rate of 10% per Year after beginning on the first day of the month proceeding the deadline. The penalty for Personal Property is computed on the net tax due after the PPTRA discount.

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## PAYMENT OPTIONS

- **Pay in Person** At the Treasurer's Office, 130 North Main St., Pearisburg, VA Monday – Friday 9am – 5pm and Last Saturday of the month from 8:30am – 11:30am. Payment by cash, check or Debit/Credit Card. (VISA, MASTERCARD, and DISCOVER accepted in our office with a 2.5% convenience fee on the total payment.)
- **Pay By Mail** Mail check or money order to:

Treasurer County Of Giles  
130 North Main St.  
Pearisburg, VA 24134

- **Pay at Bank** All locations of the National Bank of Blacksburg accept payments up until the deadline during the June and December tax season.
- **Pay Online** Pay by Internet using e-check directly from your checking account with no fee **OR** use your VISA, MASTERCARD or DISCOVER to make the payment with a 2.5% convenience fee on the total payment. Click on the 'Payments On-line Taxes, Utilities' on the left or visit [www.treasurer.gilescounty.org](http://www.treasurer.gilescounty.org)

The Personal Property Tax Relief Act provides that the tax on the first \$20,000 of value of your personal car, motorcycle, and pickup truck under 10,001 pounds, which is a qualifying vehicle, has been reduced this year.

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## What is the Personal Property Tax Relief Act

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 10,001 pounds and a passenger plate.

### To qualify, a vehicle must:

- Be owned by an individual or leased by an individual under a contract requiring the individuals to pay the personal property tax;
  - AND,
  - Be used less than 50% for business purposes.
- Motor homes, trailers, and farm use vehicles do NOT qualify.

### Does your vehicle qualify for Car Tax Relief?

If you 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 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?

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## Real Estate Tax Relief for the Elderly and Permanently Disabled Homeowner

The following is some very general information about the County's program of real estate tax exemptions for qualified homeowners for their residence up to one (1) acre. Relief is provided under VA Code 58.1-3213.

The existing eligibility qualifications, in general, must be 65 years or older on January 1, or permanently and totally disabled, and, application made prior to April 15 of the year for which exemption is requested; annual combined income of the owner and owner's spouse and relatives living in the dwelling cannot exceed \$45,000 and they have less than \$65,000 in assets excluding their home and one (1) acre during the previous year in which exemption is applied for.

To apply, bring with you statements verifying all types of income such as social security, retirement, interest earned, wages, etc. Apply at the Commissioner of Revenues Office.

#### **Land Use Assessment**

Giles County provides for land use assessment under VA Code 58.1-3229. If you own large tracts of mountain land or are farming and interested in making application for land use, you must apply between September 1- November 1 in order to qualify for the next year. Applications are filed with the Commissioner of Revenue (540)921-3321 or 626-7066