

# Commissioner Of Revenue

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## **Cindy Kendrick**

Commissioner of the Revenue  
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The Patrick County Commissioner of the Revenue office is located in room 220 in the Administration Building at 106 Rucker Street Stuart, Virginia. Office hours are 8 am to 5 pm M-F, with observance of State Holidays.

## **Tangible Personal Property:**

Personal Property returns are due May 1st each year, property is based on ownership as of January 1st of the taxable year. Tangible Personal Property includes items such as vehicles, boats, aircraft, motor-home, campers, mobile homes, and business equipment.

## **Real Estate:**

At this time Patrick County has general reassessments every six years, the last was effective January 1, 2021. Any construction or subdivision of land between reassessments is assessed by the Commissioner of the Revenue these properties are assessed in line with values from the last general reassessment. All new construction is based on percent complete on January 1st of the taxable year. Information for Real Estate is taken from Wills, Deeds, and Surveys recorded in the Patrick County Clerk's office. All Real Estate taxation is based on recorded documents as of January 1st of the taxable year.

## **Elderly and Handicapped Real Estate Tax Relief:**

Residents 65 years of age and older and/or 100% disabled with a household gross income of \$24,000 or less, and \$100,000 or less financial net worth, the home and the one acre surrounding is not included in the financial net worth. The applicant must be the real estate owner or have a life estate reserved, the home must be the sole dwelling, all prior year taxes must have been paid by the applicant, more information is required. If approved the taxpayer can receive up to a \$300 real estate tax exemption. All applications are due by March 1st each year.

## **Prepared Food and Beverage Tax:**

A Prepared Food and Beverage Tax was adopted by the Patrick County Board of Supervisors February 10, 2020 with an effective date of April 1, 2020. The amount of County tax on Prepared Food and Beverages is 4%. More information on the tax can be obtained from the County Web Site under Ordinances titled as Prepared Food and Beverage Tax.

## **Transient Occupancy Tax:**

This tax is 5% of the charge for overnight stay for any transient to any hotel. Hotel includes public or private hotel, bed & breakfast, inn, hostelry, tourist home or house, tourist camp, tourist cabin, camping grounds, motel, rooming house or other lodging place offered for lodging for compensation.

- [Transient Occupancy Blank Form.doc](#)<sup>5</sup>
- [Transient Occupancy Tax Ordinance 9\\_10\\_03](#)<sup>6</sup>

## **Tax Rates:**

The Personal Property tax rate is \$1.71 per 100 it has been the same rate since 2006. Real Estate tax rate for 2021 is .68 per 100, the 2021 Land Book is under the Land Records tab.

## **Important Deadlines:**

- **January 31** - Fourth Quarter Transient Occupancy Tax for Oct, Nov & Dec of the previous year
- **March 1** - Applications for Elderly and Handicapped Real Estate Tax Relief
- **April 30** - First Quarter Transient Occupancy Tax for January, February & March
- **May 1** - Personal Property Returns, and Virginia State Income Tax
- **July 31** - Second Quarter Transient Occupancy Tax for April, May & June
- **October 31** - Third Quarter Transient Occupancy Tax for July, August & September
- **Prepared Food & Beverage Tax is due monthly**

## Registration Information for a new Business:

A Business located in the County of Patrick is not required to obtain a local Business License. The Business Owner is required to submit a Personal Property listing of all equipment used in the business each year by May 1st. Any Business located within the Town limits will need to obtain information from the Town of Stuart office concerning requirements.

If your Business is required to collect sales tax you will need to register with the State of Virginia visit the web site at [www.tax.virginia.gov](http://www.tax.virginia.gov) for more information. You may register by internet or by submitting R-1 by mail, forms and instructions may be obtained in the Commissioner of the Revenue office.

Federal Employer Identification Numbers can be obtained by internet, phone or mailing form SS-4, the IRS web site has more information [www.irs.gov](http://www.irs.gov)<sup>7</sup>.

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**Pursuant to VA Code 2.2-3704.2**

The Public Information Officer for the Patrick County Commissioner of the Revenue Office is **Cindy Kendrick**.

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