

# ...Commissioner of Revenue

**Commissioner:** Christy A. Hudson

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**HOURS:** 8:30AM-4:30PM (Monday-Friday)

<http://www.virginia.gov>

<http://www.nottowaypropertycards.com>

<http://www.nottowaygis.timmons.com>

## [Printable - FORM 762](#)

New for 2023: Form 762 to be used for businesses, business with machinery & tools, airplanes, & singlewide mobile homes. If not returned by May 1, a 10% late filing penalty will be assessed. If you are a business, please also attach a copy of your assets, to include date of purchase and original cost.

If you do not own any of the above, you DO NOT need to file. No late filing penalties will be applied. Please call our office with any questions.

Nottoway County collects revenue in a variety of ways. Real estate and personal property constitute the major source of taxable revenue. Responsibility of assessing taxable real estate and personal property is held by the Commissioner of the Revenue.

The Commissioner, with assistance of a periodic countywide property re-assessment, building permit information, and Department of Motor Vehicle records, fixes fair market value on which the tax rate is attached. The tax rate is set by the Board of Supervisors on an annual basis.

The Nottoway County Commissioner of the Revenue assesses the taxes and the Treasurer's office mails out the bills and collects the money due. Any discrepancies found on the bill should be addressed to the Commissioner of the Revenue. The Treasurer's office does not have the authority to make any changes.

Nottoway County does a reassessment every six years by an independent land assessing contractor. The Commissioner of the Revenue does not have the authority to change what is assessed by the re-assessment company. The taxpayer is given opportunities to discuss the value with the re-assessment company and the Board of Equalization if they feel the value is unfair. The commissioner of the Revenue is responsible to assess value of new homes and changes in existing homes in between re-assessment years.

Personal property is based on the location of the property on January 1st of the taxable year. Vehicle value is based on the "clean loan" value as listed in pricing guides such as J.D. Power formerly known as NADA.

Tangible personal property used in a trade or a business (furniture, fixtures, computers, machinery & tools) is also valued by the Commissioner's office. The office uses a depreciating scale to determine value from one year to the next.

## 2022 Rates

Real estate- .48

Personal property- 3.15

Mobile homes- .48

Machinery & tools- 1.35

Handicap Equipment- 2.35

Airplanes- 1.00

Emergency vehicles-1.00

Real property tax relief for Veterans with 100% service-connected disability.

## Qualifications:

Disability of Veteran must be 100% service-connected AND permanent AND total.

Residence must be Veteran's primary residence (proof, such as resident State tax return, may be requested).

Spouse (if applicable) must be identified.

Deceased Veteran (if applicable) must have died on or after January 1, 2011 (if surviving spouse is trying to get the exemption)

Surviving spouse (if applicable) must not be remarried.

Surviving spouse (if applicable) must continue to reside in primary residence.

## REQUIRED DOCUMENTATION:

Certification of disability being: (a) 100% service-connected, AND (b) permanent, AND (c) total.

(If applicable) copy of Veteran's death certificate showing death occurred on or after January 1, 2011.

Application may be printed from here, or you may come into the office, or we can mail you a copy.

Printable Form - [Veteran Application](#)

Disabled Veteran personal property exemption

Same as for the real estate exemption, the veteran must have the 100% service-connected AND permanent AND total. The vehicle must be in the Veteran's name OR as long as the vehicle is being used for the benefit of the Veteran. This exemption is just for the Veteran it does not pass to a surviving spouse. If the Veteran does not have the real estate exemption, then this office would need the required documentation.

## Business License

The Commissioner also issues county business licenses. The license fee is \$10, and you are taxed on a percentage of the gross receipts. A business that is anywhere within Nottoway County is required to apply for a business license.

[Printable Business License Application](#)

If you are obtaining a license for the first time (and you are not using your name as the business name) you will need to obtain a "Fictitious Name" Certificate from the State Corporation Commission. The link to fill this out is <http://www.scc.virginia.gov/clk/formfee.aspx>.

There are options to fill out online or by mail. Please have this done before applying for a license. If you have questions, please call.

If you are a Contractor, we are required to obtain a Contractor's Certificate of Worker's Compensation Insurance Form from you. Starting 2017 you will need to file that form electronically. Print the form when completed with the confirmation number. We will need a copy of this confirmation page before we are permitted to issue a license.

Please visit <http://www.workcomp.virginia.gov/forms/certificate-workers-compensation-insurance-form-61a>.

Tax Calendar	
January 15	Voucher #4—Estimated Income Tax
March 1	County Business License
May 1	State Income Tax Voucher #1—Estimated Income Tax Form 762 Declaration of Personal Property
June 15	Voucher #2—Estimated Income Tax
September 15	Voucher #3—Estimated Income Tax
December 5	Real Estate & Personal Property due

# Definition for a tax-exempt antique motor vehicle

**This definition is mentioned in Part I, subsection 1e, on Virginia Form 762 for 2011.**

Antique motor vehicle is a vehicle that is more than 25 years old and is owned solely as a “collector’s item” which may not be used for general transportation purposes. Definition of a Taxable Antique Motor Vehicle used for general transportation purposes

- The physical condition of the license plates has been inspected and approved by the department.
- The license plate or plates are registered to the specific vehicle by the department.
- The owner of the vehicle periodically registers the vehicle with the department and pays a registration fee for the vehicle equal to that which would be charged to obtain regular state license plates for that vehicle.
- The vehicle passes a periodic safety inspection as provided in Article 21 (code book 46.2-1157 et seq.) of Chapter 10.
- The vehicle displays current decals attached to the license plate, issued by the department, indicating the valid registration for the vehicle.

Any request under the Freedom of Information Act needs to be sent to: Christy Hudson, Commissioner of the Revenue, PO Box 5, Nottoway, VA 23955, 434-645-9317.

## Depreciation Schedules

### Uniform Depreciation Schedule:

1st year	80%
2nd year	70%
3rd year	55%
4th year	40%
5th year	25%
6th year & prior	10%

### Machine & Tools Depreciation Schedule:

1st -3rd year	70%
4th -7th year	60%
8th & prior years	30%