

# ...Commissioner of the Revenue

## About the Commissioner of the Revenue

The Office of the Commissioner of the Revenue is a constitutional office of the Commonwealth of Virginia and the County of Halifax. The Commissioner is locally elected every four years and is the chief tax authority for the locality from which they are elected. The Commissioner is responsible for maintaining real estate ownership information and for overseeing the Tax Relief Program and the Land Use Program. The Commissioner is also responsible for accurately assessing all personal and business property, and for overseeing the State income tax filing process.

The Commissioner of the Revenue performs all duties prescribed by the laws of the Commonwealth relating to the assessment of property and taxes by providing efficient and effective taxpayer services through diligent maintenance of records in real estate, personal property, state income, and business license taxes and to provide assistance to the public in a competent manner.

## Personal Property - Items Taxable to Individuals

- Motor Vehicles
- Mobile Homes
- Boats
- Boat Trailers
- Utility Trailers
- Campers
- Aircraft

## Personal Property - Items Taxable to a Business

- Machinery and Tools
- Furniture and Fixtures
- Vehicles
- Other tangible personal property used in the business

## Tax Rates Fiscal Year 2022

The Board of Supervisors confirms that the Halifax County tax rates for 2022 shall be as follows:

- \$0.50 per \$100 value for real estate - Real Estate Tax payments are due June 5 (first half) and December 5 (second half).
- \$3.85 per \$100 value for personal property; and
- \$1.26 per \$100 value for machinery and tools (based on 50% of original capitalization costs).

## **Tax Relief for the Elderly and Disabled**

The Real Estate Tax Relief Program provides a discount on tax bills to elderly or permanently disabled citizens who meet certain income and net worth requirements. The discount applies to the taxes on the value of the house and up to one acre of land.

### **Requirements**

- The applicant must be 65 years of age or permanently and totally disabled on December 31 of the previous year. Disability certification is required.
- The property for which tax exemption is claimed must be owned or partially owned and lived in by the applicant on December 31 of the previous year. If the applicant is in a hospital or extended care facility, they may still qualify as long as the house is not rented or leased.
- Gross combined income cannot exceed \$22,000. The income of relatives (other than the spouse) living in the house over and above \$8,500 must be included in the gross income.
- Net worth cannot exceed \$60,000. The house and up to one acre are excluded from the \$60,000 net worth value.