

Commissioner of the Revenue | Appomattox County, VA

8–10 minutes

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Sara R. Henderson - Commissioner of the Revenue

Coronavirus Policy

Use the link below to find information on this office's policies to combat Coronavirus.

- <https://www.appomattoxcountyva.gov/government/covid-19-information/local-government-postponements-cancellations>

COVID-19's Impact On The Vehicle Valuations of 2022

The following information is intended to provide insight about the updated NADA/JD Power vehicle values for Calendar Year 2022.

Historically, vehicle values tend to depreciate from month to month. As such, the predicted value of any vehicle would be lower than the value of that same vehicle the previous year. In early 2020, vehicle values were trending as the industry normally expected. Then, in March, COVID-19 altered the anticipated trends of the automobile industry. As a result, all major vehicle valuation services, not just National Automobile Dealers Association (NADA) indicated increased market values between January, 2020 and January 2021. Over the summer of 2020 prices increased over 10% for the US used car market. Several key factors, beginning as far back as mid-2019, played a part in the values established for 2021 and 2022.

These events include but are not limited to:

- The pandemic created higher demand and less supply in used vehicles
- Some manufacturers shut down plants to produce PPE and ventilators
- Shortage of used cars because people are holding on these vehicles (had nowhere to go, lost jobs, etc.)
- Semiconductor chip shortage, which has caused some manufacturers to stop producing new cars, therefore affecting vehicle supplies to dealers

Appomattox County experienced a 11% average overall increase for 2021 assessments and more than 40% average overall increase for 2022 assessments.

“Per the Ordinance adopted by the Appomattox County Board of Supervisors on March 21, 2022, the Personal Property Tax

Commissioner will go to the door and present a business card and state the reason for the inspection. If no one comes to the door, the Commissioner will proceed with the inspection to the best of her ability.

News on the 2020 General Reassessment

Assess Personal Property

The State Code of Virginia Section 58.1 3500- 3522 requires the Commissioner of the Revenue to assess all vehicles, boats, campers, trailers, motorcycles, business equipment, machinery & tools, merchant's capital and heavy machinery as of January 1 of each year.



This information is ascertained by D.M.V. records , form 762 Personal Property Form, and taxpayer information from state income tax returns, physical inspections, etc.

Assistance to Taxpayers

Free tax assistance for Virginia State Income Tax returns is provided for Appomattox County residents. The Commissioner also administers Tax Relief for the Elderly and Handicapped as well as assists taxpayers with correspondence from the Virginia Department of Taxation.

Tax Rates

Current Tax Rates for Appomattox County, Town of Appomattox, and Town of Pamplin.

Tax Forms

- Form 762 - Return of Tangible Personal Property: Machinery and Tools, and Merchants' Capital:
- Must be filed in the office of the Commissioner of the Revenue by February 15th of each taxable year
- for Local Taxation Only
- Tax Relief for Elderly and / or Handicapped:
- Must be filed in the office of the Commissioner of the Revenue by February 15th of each taxable year
- Veteran's Exemption – qualified candidates can submit their paperwork from the VA for the Veteran's Exemption. To qualify, the veteran has to be qualified as 100% service-connected disability from the VA with the proper paperwork stating 100% service-connected disability or 100% total and permanent unemployable due to service connected disability. The application is available in Commissioner of the Revenue's office when the proper documentation is presented to the Commissioner of the Revenue's office to qualify for this exemption.
- Beginning January 1, 2021, the Veteran's exemption is extended to one vehicle that is primarily used by the Veteran. The tax for the one vehicle is exempted. The License Tax is not exempt unless the vehicle has Disabled Veteran Tags.

State Transient Occupancy Tax Return

(This form must be opened in Adobe in order to work properly)

- On Tuesday, February 21, 2023 the Board of Supervisors passed a revision to the ordinance to impose Transient Occupancy Tax for a monthly filing instead of a yearly filing. Each month a remittance of Transient Occupancy Tax shall be paid by the 20th of the month following the collection of Transient Occupancy Tax. The tax

imposed hereby shall apply to all hotels, motels, boardinghouse, bed and breakfast facilities, travel campground and all Accommodation Intermediaries such as AirBNB, Expedia, HomeAway etc. offering guest rooms, homes, etc. rented out for continuous occupancy for fewer than thirty (30) consecutive days. Please use the Statewide accepted fillable form that is attached to remit the Transient Occupancy Tax to the Commissioner of the Revenue and check made payable to: Treasurer, Appomattox County

Important Dates to Remember

- **January 15:** Quarterly Estimated State Taxes Due
- **January 31:** Deadline to purchase annual Dog Licenses
- **February 15:** Deadline to file Business Personal Property Taxes
- **February 15:** Deadline to file Personal Property Mileage
- **February 15:** Deadline to file Tax Relief for the Elderly and Handicapped
- **May 1:** Quarterly Estimated State Taxes Due
- **June 5:** Real Estate Taxes Due
- **June 5:** 1st Half Personal Property Taxes and Vehicle License Taxes Due
- **June 15:** Quarterly Estimated State Taxes Due
- **September 15:** Quarterly Estimated State Taxes Due
- **December 5:** Real Estate Taxes Due
- **December 5:** 2nd Half Personal Property Taxes Due

FOIA Officer

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Related Links

- [Internal Revenue Service](#)
- [Virginia Department of Taxation](#)