



City of
Emporia
Virginia

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Commissioner of the Revenue

Online Property Information



Commissioners of the Revenue are the chief tax-assessing officers in Virginia's cities and counties. They handle the assessment of real estate taxes (in some cities and large suburban counties, assessors handle this function), personal property taxes, business license fees, consumer utility taxes, machinery and tools taxes, merchants capital taxes and special taxes on meals and lodging. Commissioners also help residents complete state tax returns.

Assess Real Estate

The State Code of Virginia Section 58.1-3281 requires that each Commissioner of the Revenue shall assess the value of any building and enclosure not previously assessed, found to be of the value of \$100 and upwards. The value shall be added to the value at which the land was previously charged.

This information is ascertained by a physical inspection of the property. The City's Assessor will do the inspections in November, December and early January to ascertain the percentage of completion for tax day January 1 of each year. The Assessor 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 his/her ability.

Assess Personal Property Tax

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 Taxes, which include, business personal property, business equipment, machinery & tools, 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 basic Federal and State Income Tax returns is provided for City of Emporia residents on a first-come first-serve basis on Monday, Wednesday and Friday.

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