

Name or Address Changes

It is your responsibility to notify the Commissioner of Revenue when your name or mailing address has changed for all of your personal property, real estate and business accounts.

Real Estate

Real Estate taxes are the responsibility of the property owner even if they are being paid by your mortgage company. It is important that we have the most current address on file for you to receive mailings.

Tax Relief Program for the elderly and disabled, taxpayers who qualify must recertify each year by **April 1ST**.

Land Use Taxation provides special assessments for Agricultural, Horticultural, and Forestry Lands. Annual renewal applications are due **November 1ST**.

Personal Property

Virginia State Code Section 58.1-3503 defines personal property as automobiles, trucks, manufactured homes, motorcycles, recreational vehicles, boats, trailers, and aircraft.

Filing Requirements

For motor vehicles, trailers or boats you must file by **March 1st** if you have not previously filed a return. Once you have filed you only need to file if:

- your name or address has changed
- the location of the property has changed
- a change affecting the assessment or levy of the personal property tax
- you sold, traded, or disposed of the current item or have purchased a new item.

Disposed Vehicles

Virginia DMV requires notification within 30 days of selling, trading, or junking a vehicle by completing the back portion of the vehicle registration form. Once DMV has been notified, you are required to notify the Commissioner of Revenue's Office in writing.

New Residents

All vehicles should be registered with the Virginia Department of Motor Vehicles (DMV) prior to notifying us. Verify the garaging jurisdiction is correct. Boats need to be registered with Game and Inland Fisheries (GIF). Also, check the docking location. You may file a return anytime after you move to Gloucester County; however, a return is required by **March 1st** of the first year you were a resident on January 1st. Gloucester County does not prorate; therefore, you will be taxed for the entire year on items that you own January 1st.

Military

To qualify for military exemption you must meet the following criteria:

- Your legal domicile is **not** in Virginia
- Vehicle must be registered/titled solely in the name of active military personnel
- A current LES must be filed with the Commissioner of Revenue's Office each year, showing that you were active duty military as of **January 1**

State Income Tax

Estimated Tax Payments

If your Virginia income tax liability, after subtracting income tax withheld and any allowable credits, is expected to be more than **\$150**, then you must make estimated tax payments on Form 760ES (or have additional income tax withheld throughout the year from your wages or other income). For more information see Form 760ES.

You are not required to file Form 760ES if:

- You are single and your expected Virginia adjusted gross income is less than \$11,950
- You are married and your combined expected Virginia adjusted gross income is less than \$23,900
- Or you are married, filing separately and your separate expected Virginia adjusted gross income is less than \$11,950

Due dates are: **May 1, June 15, September 15, and January 15**. If the due date falls on Saturday, Sunday, or legal holiday you may file your voucher on the next business day.

Virginia State Income Tax

For the tax year 2014 you must file if you:

- are single and your Virginia Adjusted Gross Income is \$11,950 or more,
- married filing jointly and your Virginia Adjusted Gross Income is \$23,900 or more,
- Or if you are married filing separate and your Virginia Adjusted Gross Income is \$11,950 or more.

The due date for your Virginia income tax return is **May 1**. If the due date falls on a Saturday, Sunday or legal holiday you may file your return on the next business day.

Filing Refund Returns Late

There is no penalty assessed if you are due a refund, even if you file your return after the due date. However, you must file a return within three years of the original due date in order to claim your refund.

Extensions

An automatic six-month filing extension is allowed for individual and fiduciary income tax filers. No paper application or online application for extension is required. The extension provisions do not apply to payment of any tax that may be due with the return. To avoid penalties, filers must pay at least **90%** of their final tax liability by the original due date for filing the return.

Forms and booklets are available at www.tax.virginia.gov.

Where to mail your return?

Commissioner of the Revenue
6489 Main Street, Suite 137
Gloucester, VA 23061

OR

REFUND RETURNS
Virginia Department of Taxation
P.O. Box 1498
Richmond, VA 23218-1498

TAX DUE RETURNS
Virginia Department of Taxation
P.O. Box 760
Richmond, VA 23218-0760

Business Licenses

Is a Business License Needed?

Generally, if you are receiving monetary compensation for products sold or services rendered you will need a business license in Gloucester County.

Income Amounts:

If you are receiving any amount of income for products sold or services rendered you will need to obtain a Gloucester County business license.

Only Direct Sellers, i.e. Avon, Tupperware, etc. are exempt from the business license fee if the gross receipts are less than \$4,000 per year.

Important: If you file a Schedule C on your Federal Tax return, you may be required to obtain a Gloucester County business license. Contact the Commissioner of Revenue's Office for more information.

Once you have obtained a business license, you must notify the Commissioner's Office if:

- The location of your business has changed
- You have changed your trade name
- The business entity has changed (Ex: you were a sole proprietor and now a corporation)
- If your business has ceased or moved to another locality, we cannot assume the business is closed just because you do not renew your business license for the next year

Due March 1

Business Licenses expire December 31 of each year. Business License Renewals are due by March 1 of each year. All current businesses will receive the renewal information in the mail in early January. If for some reason you do not receive this information, it is still your responsibility to file by **March 1**.

Business Tangible Personal Property

Virginia State Code Section 58.1-3503(17) defines business personal property as all tangible personal property employed in a trade or a business.

Businesses are assessed on, but not limited to, office furniture, fixtures, equipment, machinery and tools, and computer equipment.

The returns must be filed **on or before March 1** of each calendar year.

- A fifteen day extension may be granted if the request is submitted in writing prior to the March 1 deadline.
- All businesses in Gloucester County must file a return. If you have a business in Gloucester County and you do not own, lease, or possess personal property, you are required to sign and return the form with an attached statement confirming you have no personal property and explaining how you conduct business.
- You are required to file a business tangible personal property return each year. In order for us to keep our records accurate, the information needs to be updated each year to reflect any changes that may have occurred.
- If you were in business on January 1, but have gone out of business before the filing deadline, you are still required to file the return on or before the due date. You will be responsible for the tax for the entire year. Gloucester County does not prorate.
- If you fail to file a business tangible personal property return, you will receive a statutory assessment on your tools and equipment used to conduct business. **It is required to file this return!**

Contact Information

Personal Property Tax Division
(804) 693-3451

State Income Tax Division
(804) 693-1320

Business & Excise Tax Division
(804) 693-1319

Real Estate Tax Division
(804) 693-1318

Help us Serve you

Taxpayer Responsibilities



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