



**What is this form?** Your Cumberland County Declaration of Tangible Personal Property.

**Am I required to file?** Every individual owning or leasing tangible personal property, excluding household furniture, located and/or titled and/or acquired situs in Cumberland County, Virginia, on January 1, of a given year, must complete and file a Declaration of Tangible Personal Property.

**When is it due and what happens if I don't file with the Commissioner's Office?** Returns must be filed no later than **March 1** of each year. A 10% penalty will apply to anyone that does not file or files after **March 1**.

**Where do I return my form?** The Commissioner of the Revenue's Office, located at 1 Courthouse Circle, Cumberland VA. The mailing address is PO Box 77, Cumberland, VA 23040. Office hours are 8:30 AM - 4:30 PM, Monday-Friday except for state holidays and emergency closings.

**What happens if I omit something from this form?** The furnishing of all information is necessary to ensure a proper assessment. If information is not provided, it will result in an assessment being based on the best available information.

**What happens if I sell a vehicle or move from Cumberland County?** No adjustment can be made for property sold or moved from the county during the taxable year, as personal property shall not be prorated in Cumberland County.

**Please Read Before You File**

Title numbers and vehicle identification numbers are on your title and on your vehicle registration certificate. Out-of-state tagged items are not exempt if normally garaged in Cumberland County. Check for errors and completeness of information. Make sure all preprinted information, such as name and address, is correct and complete. Make sure identification and title numbers are given and correct. If your mailing address is a PO Box, make sure your physical (911) address is completed. If more space is required to report your personal property, you may attach a separate sheet of paper with all the information requested on the preprinted form.

**IMPORTANT NOTICE**

\*\*\*\*\* **IMPORTANT** \*\*\*\*\*  
ANY ADJUSTMENT REQUEST MUST BE MADE AT THE TIME OF FILING YOUR PERSONAL PROPERTY (BY MARCH 1) (ie. Junked vehicle, wrecked vehicle, high mileage, disabled veteran). Proof of such adjustment MUST be submitted with your request. Examples of such proof are: oil change receipt, last state -inspection slip, repair bill, detailed mileage log, junked DMV title, police accident report. Any adjustment must be requested with proof at time of filing (by March 1). **FILE BY MARCH 1<sup>st</sup> IN ORDER FOR YOUR REQUEST TO BE PROCESSED FOR THE UPCOMING TAX BILL . ANY FILING AFTER MARCH 1<sup>st</sup> WILL NOT BE CONSIDERED.**

**What is the Personal Property Tax Relief Act?**

The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must:

- Be owned by an individual or leased by an individual under a contract requiring the individuals to pay the personal property tax;

**AND**

- Be used 50% or less for business purposes.

Motor homes, trailers and farm use vehicles do not qualify for tax relief.

**IMPORTANT NOTICE**

**Does your vehicle qualify for Car Tax Relief?**

If you can answer YES to any of the following questions, your motor vehicle is considered by State Law to have a business use and does NOT qualify for Car Tax Relief.

- Is more than 50% of mileage for the year used as a business expense for Federal Income Tax purposes OR reimbursed by an employer?
- Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for Federal Income Tax purposes?
- Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?
- Is the vehicle leased by an individual and the leasing company pays the tax without reimbursement from the individual?

**Active Armed Forces Personnel Only:**  
**OWNER'S LEGAL STATE OF RESIDENCE**  
**MUST ATTACH A**  
**RECENT COPY OF LES**  
Effective July 1, 2007, the law was amended to clarify the limited use of vehicles that bear antique plates. Antique license plates include vintage license plates with permanent registration. A vehicle with antique plates cannot be used for general transportation purposes.