COMMISSIONER OF THE REVENUE

GRAYSON COUNTY
P.O. BOX 126
INDEPENDENCE, VIRGINIA 24348
(276) 773-2381 or (276) 236-8140
WHITETOP & TROUTDALE 1-800-752-5117

Larry D. Bolt
Commissioner

Dear Citizens,

I am honored to serve as your Commissioner of the Revenue. Our office is committed to serving you with integrity, fairness, and honesty. Our desire is to provide you with efficient help whether it is working with tax forms, income tax, assessments, tax relief, problem solving or helping you obtain answers to other areas of interest concerning your government. You have our sincere best wishes during this New Year and please use the following tax filing guidance as it pertains to you.

PERSONAL PROPERTY – DEADLINE MAY 2, 2016

Please be reminded that the Code of Virginia, Section 58.1-3518, requires that every person owning any personal property on January 1st shall file a return with the Commissioner of the Revenue for his/her county.

LIST YOUR PERSONAL PROPERTY ON-LINE AT

www.graysongovernment.com/graysoncountypersonalpropertytax.aspx

List Personal Property between January 1 and May 1 of each year. Only list what you own on January 1. For example, if you own a vehicle on January 1 and sell it later in the year, you must pay tax on it for the full year, if you buy a vehicle on January 2 then you owe no taxes on it for the entire year.

List your Personal Property each year. If a taxpayer fails to file his/her Personal Property, the Commissioner of the Revenue is required by section 58.1-3519 Code of Virginia to assess the property, using the best information available, and enter the same on the tax rolls. Grayson County ordinance, adopted by the County Supervisors, August 1981, requires a penalty be assessed for failure to file a tangible personal property return.

The Tangible Personal Property form contains your name, address, phone number and the items you were taxed on this past year. To prevent errors please make corrections to this information as necessary to ensure accuracy.

MOBILE HOME

Mobile homes are taxable at the same ratio of assessment as real property (land and buildings). Please notify this office immediately after selling your mobile home.

BUSINESS FORMS

Business forms are available for filing tangible personal property, machinery and tools, merchants' capital and leased or rented equipment, from our office.

REAL ESTATE TAX RELIEF PROGRAMS

Real Estate Tax Relief for Elderly/Disabled – General Guidelines: a) be totally disabled or be at least 65 years of age, b) have total household income of less than $23,500 per year, c) have a net worth less than $80,500, excluding dwelling and one acre of land, d) the dwelling must be your official residence and permanent home, e) the tax exemption is only on the dwelling and up to one acre of land, f) the maximum tax relief allowed shall not exceed $225.00. Applications received until May 2

Real Estate Tax Relief for Disabled Veterans – General Guidelines: a) the disability must be service-connected, total and permanent, and must be evaluated at 100% or paid at 100% rate, b) the dwelling must be the veteran's official residence and permanent home, c) if qualifying veteran was deceased after Jan. 1, 2011, then spouse may qualify, d) tax relief is provided on the dwelling and up to one acre of land, e) proper documentation by veteran is required.

VIRGINIA STATE INCOME TAX RETURN

All Virginia Income Tax Returns should be completed and returned to our office. We will gladly complete your return for you. There are no processing charges. Whether we complete your return or not we will sort your return by category and mail them to the State Department of Taxation. We also check for errors before being sent to Richmond.

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