

Arlington Taxpayer Information What You Need to Know

▶ VEHICLE PERSONAL PROPERTY TAXES

All cities and counties in Virginia levy a personal property tax. Vehicles, including cars, trucks, buses, motorcycles, motor homes, trailers, semitrailers, boats and aircraft are subject to the tax. The Commissioner of Revenue, (703) 228-3135, assesses the Vehicle Personal Property Tax and payments are made to the Treasurer, (703) 228-4000.

Vehicles Taxed in Arlington

All vehicles garaged (regularly parked) in Arlington are subject to the Vehicle Personal Property Tax, including vehicles with out of state tags, vehicles that are not operated, and vehicles that are temporarily absent from Arlington. A vehicle is temporarily absent if it has not been legally registered in another jurisdiction. Should a vehicle fail to be registered within 60 days of its arrival in the County, it may be subject to a late filing penalty equal to 10 percent of the applicable tax.

Personal Property Tax Relief Act (PPTRA)

The Virginia Commonwealth Car Tax Relief program was enacted in 1998. It applies to the first \$20,000 of the annual assessed value of cars, panel trucks, pick-up trucks and motorcycles, whether owned or leased. These vehicles must have a registered gross weight of 7,501 pounds or less, and must be used for non-business purposes. Motor homes, trailers, boats, and farm use vehicles do not qualify for tax relief. When a vehicle qualifies, Arlington's annual vehicle tax bill will show both the tax credit paid by the Commonwealth and the remaining tax amount owed by the owner.

REMINDER:

October 5 is the deadline for
Vehicle Personal Property Tax Payments

Assessments and Tax Rates on Vehicles

The Arlington Commissioner of Revenue uses the clean loan value from the N.A.D.A. Used Car Guide to assess all vehicles. The Vehicle Personal Property Tax rate is set by the County Board.

County Decals

Many cities and counties in Virginia require that a decal be displayed on the front windshield of each vehicle adjacent to the Commonwealth inspection sticker.

An Arlington decal must be displayed within 60 days of purchasing a vehicle and/or locating it in

Arlington. Valid Commonwealth registration for each vehicle must be presented to the Commissioner of Revenue. Upon payment of all outstanding Arlington obligations, the Treasurer will issue a decal.

Tax Deadlines

Normally, vehicle tax bills are due October 5 and it is the policy of the Treasurer to mail all tax bills 30 days prior to the tax deadline. Tax bills for vehicles registered with the Commissioner between July 16 and December 15 (inclusive) will be presented at registration and are payable immediately. Vehicle personal property tax bills are applicable to the calendar year in which issued or on a pro-rated portion thereof. State law requires the Treasurer to collect late payment penalties and interest on any outstanding taxes not paid by the deadline.

Corrections to Bills

If your tax bill is incorrect, immediately contact the Commissioner of Revenue. If a replacement tax bill is not available prior to the payment deadline, pay the full amount originally assessed in order to avoid possible penalty and interest. The Treasurer will mail you a refund for the amount overpaid after the corrected assessment is issued.

Vehicles Sold or Moved

If your vehicle is sold or moved, please contact the Commissioner of Revenue within 30 days so that taxes will no longer be assessed on the vehicle.

\$100 Out-of-State License Plate Tax Program

An annual license fee of \$100 is imposed upon the owners of motor vehicles which do not display current Virginia license plates and are not exempt from doing so. This fee is in addition to the Vehicle Personal Property Tax and decal fee. For more information and exemption details, call (703) 228-3135 or go to the Compliance Division section of the Commissioner's web site.

Taxpayer Improvement Program Service

The TIPS program works to identify and collect taxes from apparent tax evaders, including those who evade personal property taxes on vehicles. To report suspected evaders, call the TIPS Hotline at (703) 228-3030.

▶ BUSINESS TAXES

Opening a Business in Arlington

New partnerships and trade names must be registered with the office of the Commissioner

of Revenue. A small fee is required. For further information call (703) 228-3060.

New businesses must also apply for a Certificate of Occupancy with the Zoning Office, 2100 Clarendon Blvd., 10th Floor, Suite 1000, Arlington, VA 22201, (703) 228-3883.

Business License Tax

Business license taxes are assessed by the Commissioner of Revenue. Most of these taxes are based on total gross receipts. A new business must obtain a license before commencing operations. For further information call (703) 228-3060.

Business Tangible Personal Property Tax

Arlington levies a tax on tangible personal property owned by a trade or business (such as furniture, fixtures, machinery and tools) located in the County on January 1. The business must file a return with the Commissioner of Revenue by May 1 of each year to avoid a 10 percent late filing penalty. Payment is due by September 5. Businesses must itemize their personal property and/or equipment, starting with the date of purchase for each item and original purchase price. For further information call (703) 228-3060.

▶ OTHER TAXES

Real Estate Taxes

Real estate is assessed by the Department of Real Estate Assessments. Taxes are due in two installments, June 15 and October 5 of each year.

Dog Licenses

All dogs over four months of age must be licensed by the Arlington Treasurer's Office. No dog license will be issued without proof that the dog has a valid rabies inoculation. License applications may be obtained from the Treasurer, the Animal Welfare League of Arlington, and all participating veterinarians. A one-year license is \$10 and a three-year license is \$25. For further information on dog licensing, please call (703) 228-3090.

▶ PAYMENT OPTIONS

Online

Use CAPP, the Customer Assessment and Payment Portal at www.arlingtonva.us/capp, to pay by e-check, credit card, or debit card that can be used without a PIN. E-check payments are free of charge. A 2.5% convenience fee (\$1 minimum) will be imposed by the service provider for credit card or debit card payments.

Neighborhood Payment Program

For a complete list of participating locations and hours, visit the Treasurer's website at www.arlingtonva.us/treas and follow the link under Neighborhood Payment Program.

At Most Full Service Bank Branch Offices in Arlington. By cash, check, or money order. Bring the payment stub from your bill with you, and write your account number on your check. Banks cannot accept late payments.

Global Express Financial Services. By cash only. Payments can be made in person at Global Express Financial Services locations throughout Arlington. Bring the payment stub with you.

Through the Mail

Mail your check or money order, payable to **Treasurer, Arlington County, to P.O. Box 1754, Merrifield, VA 22116-1754.** Write your account number on your check, and be sure to enclose the payment stub from your bill.

24-Hour Drop Box

Write your account number on your check or money order, and be sure to enclose the payment stub from your bill. The drop box is located at the **2400 block of Clarendon Boulevard** (driver's side near the corner of Adams Street).

ABD (Automatic Bank Debit)

Your real estate, personal property, business tangible and/or utilities (water, sewer and refuse) bills can be automatically paid from your savings or checking account on the due date. Sign up either online via CAPP (see above) or download an application at www.arlingtonva.us/treas under the "Get It Done Online" section. There is no charge for this service. For real estate tax, you also have the option of signing up for prorated payments debited monthly.

Pay in Person

Pay with cash, check, money order, debit or credit card (a fee will be added by the credit card company) at the **Treasurer's Office, 2100 Clarendon Blvd., Window 215, open Mon.-Fri., 8:00 a.m. to 5:00 p.m.**

ATTENTION VOTERS!

If you plan to vote in Virginia in the November general election, read this carefully: If you do not have a valid voter card with your current address, you may not be qualified to vote. Call the Arlington Office of Voter Registration at (703) 228-3456 immediately. The deadline to register or make corrections to your registration is 30 days before the election.

TAX CALENDAR

1/15	4th Qtr. State Estimated Income Tax due
3/1	Business License Tax due
4/15	Deadline for filing Federal Tax Return
5/1	Deadline for filing Business Tangible Property Tax return
5/1	Deadline for filing State Income Tax Return
5/1	1st Qtr. State Estimated Income Tax due
6/15	1st Installment Real Estate Tax due
6/15	2nd Qtr. State Estimated Income Tax due
6/15	2nd Installment of Business License Tax due for qualifying businesses
9/5	Business Tangible Property Tax due
9/15	3rd Qtr. State Estimated Income Tax due
10/5	Vehicle Personal Property Tax due
10/5	2nd Installment Real Estate Tax due
11/15	Deadline for displaying new decals

CONTACT INFORMATION

For assessment information, contact the Office of the Commissioner of Revenue:

General Information: (703) 228-3033

Fax: (703) 228-7048

Email: revenue@arlingtonva.us

Vehicle Personal Property Information: (703) 228-3135

Fax: (703) 228-7581

Email: vehicle@arlingtonva.us

Business Tax Division: (703) 228-3060

Fax: (703) 228-7048

Email: business@arlingtonva.us

Customer Advocate: (703) 228-4810

Fax: (703) 228-7048

Email: advocate@arlingtonva.us

TIPS Hotline: (703) 228-3030

Fax: (703) 228-7581

Email: vehicle@arlingtonva.us

Or visit our web site at: www.arlingtonva.us/cor

For payment information, contact the Office of the Treasurer:

General Information, including Real Estate Billing

Information: (703) 228-4000

Fax: (703) 228-7436

Email: treasurer@arlingtonva.us

Or visit our web site at: www.arlingtonva.us/treas

For information regarding Real Estate Assessments, contact:

(703) 228-3920

Email: realog2@arlingtonva.us

Arlington Taxpayer Information

What You Need to Know

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INGRID H. MORROY
COMMISSIONER OF REVENUE

FRANK O'LEARY
TREASURER

2100 CLARENDON BOULEVARD, 2ND FLOOR
ARLINGTON, VIRGINIA 22201