

## Vehicle Personal Property Tax: Questions & Answers

### ▶ **What types of vehicles are defined as taxable under the Vehicle Personal Property Tax?**

Automobiles, trucks, buses, motorcycles, motor homes, trailers, semitrailers and boats.

### ▶ **Which vehicles are subject to the Vehicle Personal Property Tax?**

All vehicles located in Arlington County are subject to personal property tax, including vehicles that are not registered in Virginia, vehicles that do not run, and vehicles that are temporarily absent from Arlington County. A vehicle is temporarily absent if it has not been legally registered in another jurisdiction.

### ▶ **Do I need to register my vehicles in Arlington County even if they are already registered in the state of Virginia?**

Every vehicle garaged in Arlington County must be registered with the Arlington County Commissioner of Revenue. This can be done through the mail or in person. To register your vehicle, you'll need to submit your valid state vehicle registration. If you have moved your vehicle from another Virginia jurisdiction, you'll need to supply a copy of your most recent paid vehicle personal property tax receipt or a copy of your most recent certified vehicle personal property tax filing.

### ▶ **Do I need a decal and, if I do, how do I get one?**

Every vehicle regularly garaged or parked in Arlington County requires a County Decal. The fee for obtaining a decal is \$24.00. For information on Arlington's decal procedures, please contact the [Treasurer's Office](#) at (703) 228-4000 or go to [www.co.arlington.va.us/treas](http://www.co.arlington.va.us/treas)

### ▶ **If I'm new to Arlington or I have purchased a new vehicle, how soon do I need to register?**

You are required to file a vehicle personal property tax return *within 60 days* of moving a vehicle into Arlington or purchasing a vehicle which will be located in Arlington.

### ▶ **What is the usual tax return filing timeline?**

Each April you will receive a notice listing the vehicle(s) registered in your name as of the previous January 1st. Included with this listing is a notification form for changes or additions. Should you need to make changes or additions, this notification form must be sent to the CoR office before May 1st.

### ▶ **Is the timeline the same for boats?**

If you own a boat, you must file a return by May 1st.

### ▶ **When will I receive my tax bill?**

Owners of vehicles registered in Arlington on or before July 15 will receive a tax bill which will be due on *October 5*. If you move a vehicle into Arlington after July 15 and file a vehicle personal property tax return within 60 days, the Treasurer will bill you and you will have 30 days from the billing date to pay the tax without late payment penalty or interest.

### ▶ **Upon what is my vehicle assessment based?**

The Arlington County Commissioner of Revenue bases the assessment on values in recognized vehicle pricing guides, such as the *N.A.D.A. Used Car Guide*. The actual price you paid for the vehicle may be the basis for the assessment only if the vehicle is not listed in a pricing guide.

### ▶ **If my vehicle has been in Arlington less than a whole year, will my taxes be prorated?**

The vehicle personal property tax year is from January 1 to December 31. Vehicles are assessed based on the number of months they have a taxable situs in Arlington. A period of half a month or more is considered a full month. If your vehicle is not registered in another jurisdiction, it is considered to be temporarily absent from Arlington, so the Arlington tax will not be prorated. If the vehicle is moved to a non-prorating Virginia locality, you will still owe taxes to Arlington for the full year.

### ▶ **What if I sell my vehicle or move out of Arlington?**

If your vehicle has been disposed of (sold, stolen, donated or totaled) or if you move it out of Arlington, notify the Commissioner of Revenue within 30 days of the change. If you have moved, you'll need to include your new address with your notification so that the assessment can be adjusted and any refund due can be made.

### ▶ **If I am in the military, do I still have to pay this tax?**

If you are an active-duty member of the United States military, a vehicle registered solely in your name may be exempt from Arlington County personal property taxes. To find out if you qualify for this exemption, call the [CoR office](#) at 703-228-3135 or find more detailed information at the CoR website at [www.co.arlington.va.us/cor](http://www.co.arlington.va.us/cor)

# Vehicle Personal Property Tax

## Questions & Answers



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ARLINGTON, VIRGINIA 22201

## Contact Information

### For Assessment Information:

Office of the Commissioner of Revenue

Phone: **(703) 228-3135**

Fax: (703) 228-7581

E-mail: **vehicle@arlingtonva.us**

Website: [www.arlingtonva.us/cor](http://www.arlingtonva.us/cor)

### For Payment Information:

Office of the Treasurer

Phone: **(703) 228-4000**

Fax: (703) 228-7436

E-mail: **treasurer@arlingtonva.us**

Website: [www.arlingtonva.us/treas](http://www.arlingtonva.us/treas)

**2100 Clarendon Boulevard, 2nd Floor**  
**Arlington, Virginia 22201**

### ► What about non-residents?

Even if you are a non-resident, you are liable for the vehicle personal property tax if your vehicle is garaged or parked in Arlington.

### ► Is there any possibility that I might be eligible for property tax relief?

The Commonwealth Car Tax Relief program was enacted in 1998. It applies to the first \$20,000.00 of the assessed value of cars, panel trucks and pick-up trucks. These vehicles must have a registered gross weight of under 7,501 pounds. It also applies to motorcycles that are owned or leased. To qualify, vehicles 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 for tax relief, Arlington's annual vehicle tax bill will show both the 70% tax credit paid by the Commonwealth of Virginia and the remaining tax amount owed by the owner.

### ► May I talk to someone at the Commissioner of Revenue office in person?

You may phone or visit the Commissioner's Vehicle Personal Property Office (Room 218) at any time between 8:00 a.m. and 5:00 p.m., Monday through Friday.