



26 January 2022

**ADDENDUM NO: TWO**

**TO ALL BIDDERS:**

**REFERENCE:** RFP No: 2022-RFP-4020433  
Commodity: **Print and Mailing Services**  
RFP Closing On: February 4, 2022

1. Please note the questions/clarifications made to this solicitation(attached):  
Section V.J. of the RFP states FTP. Please note this is changed to **SFTP**

**J. Disaster Recovery Procedures:**

Contractor must have a demonstrated disaster recovery program (hardware and software) addressed in their proposal that ensures prompt and complete recovery. The detail of this plan should include off-site storage of information, data recovery procedures, timing in which backup will occur, equipment failure process, alternate **SFTP** sites, etc. The offeror shall detail their solution to ensure no significant interruption of service and any cost(s) that will be charged to the Department of Finance and Budget for the availability of these services. Disaster recovery procedures require the same security levels as noted above (Section "I", Security).

2. All other terms and conditions of the solicitation remain unchanged. Sealed proposals must be received in accordance with the solicitation requirements by **3:00 PM** EDT on **February 4, 2022**. Late proposals will not be considered.
3. A signed acknowledgement of this addendum must be received by this office attached to your proposal. Signature on this addendum does not constitute your signature on the original proposal document. The original proposal document must be signed also.

Sincerely,

*Lisa Thomas*

**Lisa Thomas, VCO**

Buyer

Phone: (434) 296-5854

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Name of Firm

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Signature/Title

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Date

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Printed Name

Addendum Two  
January 26, 2022  
Print and Mailing Services  
RE: 2022-RFP-4020433

Q1: What is the reason for going out to bid at this time?

A1: The contract ended.

Q2: Are there any service related issues with the current vendor?

A2: The County is always looking for opportunities to identify additional areas to improve efficiency in processing mailings and/or lowering costs.

Q3: Is the County looking for something the current vendor does not provide?

A3: The County is always looking for opportunities to identify additional areas to improve efficiency in processing mailings and/or lowering costs.

Q4: With regards to the production schedule, what is the turn around time for smaller projects (those under 25,000) and larger projects (those over 25,000) – how many days from approval will the vendor have to print and mail all of the components for that particular project?

A4: The vendor can provide their most capable turnaround time for different job size in a narrative statement for evaluation. Refer to question C10 in ATTACHMENT A1 of the RFP.

Q5: With regards to the production schedule, item 14. “Informational brochures and inserts -- Approximately 260,000 per year.” – is it possible to obtain a copy of what the inserts look like and will we be required to provide pricing for this item?

A5: See ATTACHMENT C-Addendum Two.

Q6: Is it possible to obtain a PDF copy of each of the items that the vendor is to produce – PP regular tax bills, RE regular tax bills, PP and RE supplemental and

A6: See ATTACHMENT C-Addendum Two.

Q7: The RFP states “Relative to your firm’s geographic location, how do you envision providing support to the Department of Finance” – is the bid limited to respondents in the immediate local area, such as County of Albemarle or State of Virginia? Our firm currently services Counties in Virginia from our facilities in Florida and Illinois and just want to make sure there is not local vendor preference.

A7: It is the County’s intent that the RFP permits competition. Refer to Section IV of the RFP. Please provide supporting narrative statement in question A2 of the Questionnaire of ATTACHMENT A1 of the RFP.

Q8: Is it possible to obtain a PDF copy or scan of each of the #10 and #9 envelopes currently being used by the County?

A8: See ATTACHMENT C-Addendum Two.

Q9: May we make recommendations for using #9 window envelopes where the remit information is printed on the bill or notice instead of imprinting the envelope as this will save cost, improve production efficiency and allow for same day disaster recovery?

A9: The County is always looking for opportunities to identify additional areas to improve efficiency in processing mailings and/or lowering costs. Refer to section V K in RFP.

Q10: What time of day are files typically sent in?

A10: It varies.

Q11: Does the County employ householding or grouping for these projects whereby bills or notices going to the same owner at the same address are placed into 9x12 envelopes?

A11: Yes. If the householding can be sent out using a standard #10 envelope, they should go out using the #10 envelope for cost saving. If the total number of pages in householding exceed the capacity of a standard #10 envelope, they can go out in the next size up.

Q12: What is the desired implementation timeline for this project or when would the County like to "Go Live"?

A12: Please refer to "Period of Contract" on page 1 of the RFP.

Q13: Who is the current vendor for this project?

A13: SouthData an OSG company

Q14: What is the current cost that the County is paying for this service?

A14: Approximately \$190,000

Q15: Give the current economic environment, does the County allow for CPI increases at the time of renewal?

A15: Refer to section XI I "Renewal of Contract" in the RFP.

Q16: Does the County require the vendor to archive these documents online in PDF format and provide an API for either customer view or CSR viewing and if so, for how long – 12, 24, 36 months or longer?

A16: Yes. The vendor can provide their most capable length of time for archiving document in a narrative statement in the proposal for evaluation.

Q17: Does the County require sample approval prior to each project mailing?

A17: Yes

Q18: Is it possible to get the specifications on the coupon book items below. For instance, what size are they, how many pages, is there a perforation, what type of binding is used, etc.

- a. 10. Food and Beverage tax coupon books mailed the first week of January. -- Approximately 300 per year.
- b. 11. Transient Occupancy tax coupon books mailed the first week of January. -- Approximately 230 per year.
- c. Anything you find relevant as these are custom projects.

A18: The size for item 10 (Food and Beverage Tax Coupons) and item 11 (Transient Occupancy Tax Coupons) are both 8.5" X 4". There are a total of 19 pages with a cover page for address, a second page for instruction, and custom peel off address labels. The coupons are for twelve calendar months with two extra blank months, printed on one side, perforated ½" from left edge. See ATTACHMENT C-Addendum Two for samples.

Q19: Can you tell us who is the current provider of these services as well as current pricing or recent invoices.

A19: SouthData an OSG company. See Attachment B-Addendum Two for current pricing.

Q20: Also please provide samples of each of the documents to be printed and mailed as well as corresponding envelopes. Please provide color images of both front and back of all samples.

A20: See ATTACHMENT C-Addendum Two.

Q21: I would like to request samples of all notices and envelopes that apply to this RFP. If additional information is needed, please let me know.

A21: See ATTACHMENT C-Addendum Two.

Q22: We would like to request samples or pdf's for the #10 Food and Beverage tax coupon books and the #11 Transient Occupancy tax coupon books. Please provide the size for each and if it prints one or two sides. Are any perforations needed?

A22: The size for item 10 (Food and Beverage Tax Coupons) and item 11 (Transient Occupancy Tax Coupons) are both 8.5" X 4". There are a total of 19 pages with a cover page for address, a second page for instruction, and custom peel off address labels. The coupons are for twelve calendar months with two extra blank months, printed on one side, perforated ½" from left edge. See ATTACHMENT C-Addendum Two for samples.

Q23: #14 Informational brochures and inserts, please supply sizes, how many colors, one or two sided and if folding is needed.

A:23: Information brochures and inserts are 8.5"X 11" folded in three, with multiple colors printed on both sides. See ATTACHMENT C-Addendum Two for samples.

Q24: #17 No/Incomplete Application Postcards, please supply size and how many sides print.

A24: Standard postcard, printed on both sides.

Q25: Will you accept proposals that use postage at cost from the USPS if we can use discount rates through presorting? If so, are you agreeable to a clause in the contract that accepts postage increases from the USPS?

A25: Please see updated information in the updated pricing sheet in Addendum Two.

Q26: Page 3 of Addendum 1, states: **NOTE #1: Refer to section VI K. for renewal maximum for all categories to include postage.** We are not finding a Section VI. K. in the original RFP document. Is this section missing, or does this intend to reference Section V. K?

A26: Please see updated information in the updated pricing sheet in Addendum Two.

Q27: Can the USPS postage estimate be a separate line item from the vendor's pricing?

A27: See updated pricing sheet in Addendum Two.

Q28: What percentage or estimated quantity of notices will be electronic billing?

A28: This data is not available.

Q29: Is the previous/current pricing available?

A29: See Attachment B-Addendum Two.

Q30: Given the sensitive nature of the financial information being shares, does the County require or prefer a vendor that carries Cyber Liability insurance and is also SOC I & II audited and certified?

A30: The County requires a vendor that carries Cyber Liability insurance and is also SOC I & II audited and certified.

Q31: Was the pricing sheet posted on the County website?

A31: It was posted on the County website and eVA, the pricing sheet is just to be referred too.

Q32: Is it possible to obtain a PDF or photos of the coupon books (Items #10 and #11)?

A32: Yes, we will provide that data. See ATTACHMENT C-Addendum Two

Q33: Are samples of all the documents provided with the addendum?

A33: Yes, samples will be provided in the addendum. See Attachment B-Addendum Two

Q34: Is a zip file format desired?

A34: no zip drives will be accepted.

Q35: When we send the information end, can they be combined into more than one email?

A35: One email is preferred if possible. Pricing sheet is public information.

Q36: The Addendum mentions we should check proposal section V. K. for additional information about pricing, including for postage. I'm not seeing this section - should be include this question in an email?

A36: Addendum was posted today. So, there are 4 questions that are answered. RFP #6, they will only be accepted by PDF. May have wrong section, the question will be emailed for further clarification. See the most updated pricing sheet of Addendum Two.

Q37: I am looking at the new pricing sheet can you explain columns E, F, G, and H please? I want to make sure we understand.

A37: The new updated pricing sheet in E is the price for postage type 1. F would be for that type of rate for quantity. See the most updated pricing sheet of Addendum Two.

Q38: Is the vendor defining what type 1 / type 2 for example: Type 1 is what the USPS rates for mixed AADC and Type 2 is our estimate for average cost per envelopes after householding. Are

we being held to those rates even if there is a USPS rate increase? Question updated after meeting in Teams...

A38: Will get back to you on this question. See the most updated pricing sheet in Addendum Two.

Q39: Does the County require or prefer a vendor with 4 production facilities located throughout the US in a regionally diverse manner for Disaster Recovery purposes?

A39: Required

Q40: Does the County require or prefer the selected vendor be able to change over to a backup facility within 24 hours of an emergency or severe weather event?

A40: Required

Q41: What CIS platform does the County operate on currently?

A41: We are currently doing our best to implement the NIST Cybersecurity framework. I suppose this would be our "CIS level."

**ATTACHMENT A**

RFP 2022-RFP-4020433/PRINT AND MAILING SERVICES

**VENDOR NAME:** \_\_\_\_\_

\* May use different color ink in some sections

\*\* Provide a separate sheet for pricing if needed. May provide additional specifications of other existing or new features and offerings

\*\*\* USPS postage increases shall not be passed to the County at any point during the full contract term and/or any renewal term( please refer to the RFP for entire term).

**NOTE #1: Refer to section XI I for renewal maximum for all categories to include postage**

**NOTE #2: Price per unit must be an exact number with one number per column (no price changes, no price range or alterations to Attachment A).**

<b>Pricing Sheet – Print &amp; Bind (Material, Printing, Folding, Inserting, Packaging), Postage and Other: USPS postage increases shall not be passed to the County at any point during the full contract term and/or any renewal, the selected vendor must absorb any USPS increase. Vendors please submit your pricing accordingly.</b>							
A. Description of Notices	B. Quantity of Notices Per Year	C. Mail Dates	D. Price Per Unit (Material, Printing, Folding, Inserting, and Packaging)	E. Subtotal of Material, Printing, Folding, Inserting and Packaging (B X D)	F. Price Per Unit (**Postage)	G. Subtotal of Postage (B X F)	H. Total Price (E + G)
1. Personal Property Regular Tax Bills	165,000	May and October					
2. Real Estate Regular Tax Bills	92,000	May and October					
3. Personal Property Supplemental Tax Bills	12,000	March, and September					
4. Real Estate Supplemental Tax Bills	550	March, September, and December					
5. Delinquent Property Tax Bills (PP, RE) *	31,000	January and July					
6. Business License Invoice (To be Developed)	2500	May					
7. Delinquent Business License Tax Bills* (To be Developed)	1,200	July					
8. Business License Renewal Reminder Notification	8,000	December					
9. Tangible Personal Property Filing Reminder Notification	4,000	April					

10. Food and Beverage Tax Coupons	300	January					
11. Transient Occupancy Tax coupons	230	January					
12. Tax Relief Applications	1,400	January					
13. RBO Tenant Letters	2,000	December					
14. Informational brochures and inserts	26,000	Along with regular and supplemental bill mailings					
15. Real Estate Reassessment Notices	46,000	January					
16. Forestry/ Open space/ Agricultural Letters	4,500	June every other year					
17. No/Incomplete Application Postcards	2,000	August					
18. Land Use information Letter (To be developed)	8000	May and October					
A.Description	B. Frequency Per Year (Filled by Contractor)	C.Price Per Frequency	D.N/A	E. N/A	F.N/A	G. N/A	H.Total Price (Per Year) (B x C)
19. CASS Certification							
20. NCOA Processing							
21. Set Up, Formatting							
22. Internet Tracking System or PDF file							
23. Electronic Billing Services **							

**TOTAL Column H:** \_\_\_\_\_

**Pricing Notes:**

- Cost Award based on criteria column H item #'s 1-23
- See section VII for Evaluation and Award criteria
- Offerors **must** complete pricing sheet as posted in RFP/ **No deviations**
- NOTE: Quantity on pricing sheet is closely estimated and may go up or down depending on mailing needs.



## Addendum A Fee Schedule

This Addendum A, Fee Schedule, is made the 11th day of November 2021 by and between **SouthData**. (hereafter "SouthData") and Albemarle County (hereafter "Client").

### Albemarle County 2022

<u>Description</u>	<u>Quantity</u>	<u>2022 Pricing</u>
Personal Property	150,000	\$0.12
Real Estate Tax	90,000	\$0.12
Personal Property Supplemental	8,000	\$0.12
Real Estate Supplemental	1,000	\$0.12
Delinquent Tax Bills	30,000	\$0.12
Non-Compliance Dog Tags	4,000	\$0.13
Business License Applications	8,000	\$0.12
Tangible Personal Property	4,000	\$0.12
Food and Beverage Tax Coupons	300	\$2.02
Transient Occupancy Tax	75	\$2.02
Tax Relief Applications	600	\$0.197
Tax Relief Renewal Forms	800	\$0.197
Real Estate Reassessment Notice	45,000	\$0.12
Land Use Revalidation Notice	4,500	\$0.12
Active Business Statutory Letter	1,200	\$0.12
Business License Late Letter	1,700	\$0.12
Business Per Prop Unfile Letter	3,000	\$0.174
RBO Tenant Letters	2,000	\$0.23
No/Incomplete Application PC	1,200	\$0.16
Informational Brochures/Inserts	260,000	\$0.07
11 x 17 Insert 4/4	8,000	\$0.12
Programming changes	\$125 per hr	\$134 per hr
Graphic changes	\$65 per hr	\$70 per hr
NCOA	\$400 per yr	\$400 per yr
Householding		\$0.0300
Additional Proofs		\$0.2500
Large Envelopes (Flats)		\$0.4000
1/3 Page Insert		\$0.0470
Extra Pages		\$0.0540
Record Suppression		\$0.0100
Secure Archive		\$400 per yr

No postage is included and will be invoiced at actual costs.

Insert pricing may vary based on specifications, prices quoted are on 24lb, white, paper

Programming and graphic changes will be charged per hour

Householding will be charged per statement

Requested proofs above 25 per job will be charged per proof. SouthData system auto generated proofs will not incur a charge.

10978294-1-12



COUNTY OF ALBEMARLE  
Department of Finance & Budget  
401 McIntire Road, Room 135  
Charlottesville, VA 22902-4579

### NOTICE OF PERSONAL PROPERTY TAX 2021 SECOND HALF BILLING

PLEASE SEE REVERSE SIDE OF THIS  
NOTICE FOR ADDITIONAL INFORMATION

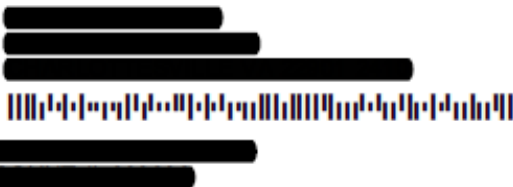
FOR QUESTIONS:

434-296-5851 TDD 711 • www.albemarle.org

HOURS OF OPERATION: MONDAY - FRIDAY 8:00 AM - 5:00 PM

TAX RATE:\$4.28/\$100.00

\*\*\*\*\*AUTO\*\*5 DIGIT 22901  
10978294 8938-PPS 11 1 2



I certify that unless indicated as "ineligible" (as described on the reverse side of this bill) the vehicle(s) listed below qualify for personal use. Payment in full must be received (or postmarked) by the due date to avoid penalty. Payments made after the due date WILL be charged a 10% or \$10.00 late payment penalty, whichever is greater, per assessed item.

TAXED FROM - TO DATE	IDENTIFICATION NO.	DESCRIPTION	ASSESSMENT	VEHICLE LICENSE TAX	TAX	TAX RELIEF CREDIT	BALANCE DUE
07/01/2021 -12/31/2021	[REDACTED]	Tangible Business Property	368.00	0.00	7.88	INELIGIBLE	7.88
<b>TOTAL DUE IF PAID BY 12/06/2021:</b>							<b>\$7.88</b>

8938PPS\_1 10/12/21 PMS 289\_K per 13.5-

DETACH AND RETAIN THIS PORTION FOR YOUR RECORD

RETURN THIS PORTION WITH YOUR PAYMENT

#### Convenient Payment Methods

Due to the COVID-19 pandemic, contactless payment methods are strongly encouraged—online, by phone, dropoff, or the automated payment kiosk. There is no fee for payments by electronic check, which can be used online or by phone.

- Online or by phone using credit card, electronic check, or PayPal, visit [www.albemarlecountytaxes.org](http://www.albemarlecountytaxes.org) or call 1-866-820-5450. There is a 2.5% + 30¢ convenience fee for credit/debit cards, NO CONVENIENCE FEE for electronic checks (e-checks).
- By mail using a check, detach this portion and mail it with your check to the address shown. Make checks payable to County of Albemarle.
- Dropoff using one of the payment drop boxes located in the upper and lower parking lots at the McIntire location. And at the entrance to the parking lot at our 5th Street Office. No cash.
- Automated payment kiosk at our McIntire location, Preston Avenue entrance, using cash, checks or credit card. Payment kiosk is open 24/7.
- Setup an automated debit from your bank account, visit [www.albemarle.org](http://www.albemarle.org) to download an authorized form, or call 434-296-5851 to request a form be mailed to you. This would apply for the next tax deadline.
- Pay in Person, Monday – Friday, 8 am – 5:00 pm, at the County Office Building at 401 McIntire Road. COVID-19 protocols are in place. Face coverings are required for building entry.

#### NOTICE OF PERSONAL PROPERTY TAX

ACCOUNT #: [REDACTED]  
NAME: [REDACTED]

AMOUNT DUE IF PAID BY 12/06/2021 \$7.88

IF PAID AFTER DUE DATE:  
A LATE PENALTY OF 10% OR \$10, WHICHEVER IS GREATER, PER ITEM

AMOUNT ENCLOSED \$

MAKE CHECK PAYABLE TO:

COUNTY OF ALBEMARLE  
PO BOX 7604  
MERRIFIELD VA 22116-7604

8000000003000301206210000007880



## ALBEMARLE COUNTY DEPARTMENT OF FINANCE & BUDGET

Payments made after the due date WILL be charged a late penalty of 10% or \$10.00, whichever is greater, per assessed item.

### Frequently Asked Questions

#### Q. What should I do if I trade, sell, or junk a vehicle?

A. Virginia state law requires that you notify the Department of Motor Vehicles (DMV) within 30 days. Call DMV at 804-497-7100 or visit the DMV website at [www.dmvnow.com](http://www.dmvnow.com). Personal property tax assessments are based on the date the information was received by DMV. After you have provided DMV with sale/trade information, contact our office to update your account status.

#### Q. What should I do if I move out of state?

A. After registering the vehicle(s) in your new state, fax a copy of your new registration to our office at 434-243-7906 or e-mail it to [albemarlecounityfinance@albemarle.org](mailto:albemarlecounityfinance@albemarle.org). Please note that under Virginia Code § 58.1-3511, vehicles remain taxable by the County until evidence of registration is provided to our office.

#### Q. What should I do if I move to another locality?

A. Register the vehicle(s) in your new locality and update your address, garaged jurisdiction, and date of move with the DMV. You must also notify Albemarle County of your move and new address so that your taxing status can be updated.

### Personal Property Tax Relief

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 up to 10,000 pounds. To qualify, a vehicle must:

1. Be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax, AND
2. Be used 50% or less for business purposes, AND
3. Have an assigned plate type of "passenger" with the DMV

*The 2021 Personal Property Tax Relief rate is 45% (first \$20,000 of assessed value of qualifying vehicle only). Motor homes, boats, trailers, aircraft, mopeds, and farm-use vehicles do not qualify for tax relief.*

### Delinquent Collections

All delinquent accounts are subject to collection action. This includes the Debt Set-Off collection program with the Virginia Department of Taxation (\$25.00 Fee), DMV registration withholding (DMV stop - \$25.00 Fee), Collection Agencies (TACS - 20% Collection Fee), civil proceedings, and all related fees permitted by law.

### Non-Sufficient Funds (NSF) Checks Notice

Payments that are denied or reversed due to insufficient funds or incorrect information will not be accepted. Such payments will be subject to a late penalty of 10% or \$10, whichever is greater, per assessed item, and a \$35.00 administrative fee.

For more information, please visit [www.albemarle.org/government/finance](http://www.albemarle.org/government/finance), email [albemarlecounityfinance@albemarle.org](mailto:albemarlecounityfinance@albemarle.org), or call 434-296-5851.

### What's New for 2021

#### Albemarle County no longer accepts credit card payments by mail.

- To protect your security due to the potential of your credit card information falling into the wrong hands and becoming compromised if the mail gets lost.
- More secure credit card payment options are available online at [www.AlbemarleCountyTaxes.Org](http://www.AlbemarleCountyTaxes.Org) by phone at 1-866-820-5450, or at the automated tax payment Kiosk. Please refer to the front of the bill for convenience fee applicable to card payments. Additionally, you can pay online with an E-Check with no processing fee.

#### Albemarle County upgraded the tax payment kiosk located along the Preston Avenue side of the County Office Building on McIntire Road with improved features.

- Ability to return cash change (no coins) for cash payments. Previously, no cash change was returned.
- Enhanced security for credit card reader and check scanner
- Upgraded monitor and touch screen for improved visibility and response time
- Increased efficiency with backend improvements.

#### Albemarle County is pleased to offer Personal Property tax exemption for disabled veterans.

- Pursuant to the Constitution of Virginia [Article X, Section 6(a)(8) and the Code of Virginia §58.1-3668.
- Effective January 1, 2021.
- To learn more about this exemption or to obtain an application, visit our website [Albemarle.org/finance](http://Albemarle.org/finance), email us at [albemarlecounityfinance.org](mailto:albemarlecounityfinance.org), or call us at 434-296-5851, Option 3.



## Convenient Payment Options

- Online at AlbemarleCountyTaxes.Org**
- ✓ Electronic Check – NO Fee
  - ✓ Credit/debit card or PayPal – 2.5% of the bill plus 30 cents convenience fee applies

### By phone 1-866-820-5450

- ✓ Electronic Check – NO Fee
- ✓ Credit/debit card – 2.5% of the bill plus 30 cents convenience fee applies

### 24/7 Automated Payment Kiosk located at the McIntire County Office Building

- ✓ Cash, check, or credit/debit card
- ✓ 2.5% convenience fee if paying with a credit/debit card

### Drop off payment in sealed envelope at payment Drop Box

- ✓ Located in upper and lower parking lots at McIntire County Office Building or on the loop in front of 5<sup>th</sup> Street County Building (5<sup>th</sup> Street boxes are only open during the June and December Tax due dates)
- ✓ Please DO NOT place cash in the drop box
- ✓ Include copy of bill or payment coupon and account number on check or money order

### Mail your payment

- ✓ Check or money order
- ✓ Mail to: Department of Finance and Budget  
401 McIntire Rd, Suite 135  
Charlottesville, VA 22902

### Pay in Person



## Contact Us

Have tax questions?  
Contact us and we can help.

### 434-296-5851, Option 3 for Tax Adjustments

- Personal property valuation questions
- Disabled Veterans Personal Property Exemption
- Leased vehicle questions
- Sold, purchased, junked, totaled, etc. a vehicle
- Vehicle disposal date is incorrect
- Address is wrong on personal property tax bill

### 434-296-5851, Option 4 for Tax Payments

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

### Dog Tag Information

- Please call Pet Data at 833-991-0933



[AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)



[www.albemarle.org/Finance](http://www.albemarle.org/Finance)

## Department of Finance and Budget

### Revenue Administration Division

401 McIntire Road  
Charlottesville, Virginia 22902  
Monday—Friday  
8 am – 5 pm

10006446\_8938.PPT

# Albemarle County Personal Property Tax Guide



**When are Personal Property taxes due?**

Personal Property taxes are due twice a year, in 2021 on June 25<sup>th</sup> and December 5<sup>th</sup>. Late payment penalty is required by law for all untimely payments (Virginia Code §58.1-9 and §58.1-3916).

**What is the late payment penalty?**

The late payment penalty is 10% or \$10, whichever is greater, per assessed item if payment is received after the due date. Interest, at the annual rate of 10% begins to accrue on the unpaid balance July 1, for the first installment, and January 1, for the second installment.

**How is personal property assessed?**

Vehicles and motorcycles are assessed using the clean trade-in value as published in the current year's January issue of the National Automobile Dealers Association (N.A.D.A) Official Used Car Guide. Other personal property items are assessed on a percentage of cost basis.

**What is the vehicle license fee?**

The Vehicle License Fee Tax replaced the former Decal Fee. This Vehicle License Fee is billed annually along with the first-half Personal Property tax bill and is due on June 25th.

**What is a pro-rating locality?**

The County of Albemarle is a pro-rating locality. This means tax is levied on vehicles based on date of purchase or date registered with DMV as garaged in Albemarle County until the date the vehicle is retitled out of state, sold, junked, or moved to another Virginia pro-rating locality.

**What do I need to do when moving into or out of Albemarle County from another jurisdiction in the Commonwealth of Virginia or another state?**

✓ Register with or update existing registration address, garaged jurisdiction, and date of move with the Virginia Department of Motor Vehicles, as required by Virginia law.

✓ Notify Albemarle County by email, phone, or by submitting a Personal Property Registration form, which can be found on our website.

✓ Taxation begins the date a taxpayer moves into Albemarle County for both new Virginia residents and those moving from another pro-rating locality in Virginia.

**When moving into Albemarle County from a non-prorating locality in Virginia,** taxation in Albemarle County will begin January 1<sup>st</sup> of the following year.

**When moving out of Albemarle County to a non-prorating locality within Virginia,** taxation by Albemarle County will continue until December 31<sup>st</sup> of the current tax year.

**When moving to another state from Albemarle County,** please make sure to provide a copy of registration from the new state to Albemarle County's Assessments Unit. In accordance with Virginia Code §58.3511, vehicles remain taxable by the County until registered in another state and evidence of registration is received.

**If moving into Albemarle County from another state,** obtain a Virginia State Inspection. This can be done at many service stations, look for posted Inspection Station signs. **NOTE:** A penalty of \$250 shall be imposed upon the resident owner of any motor vehicle who fails to properly register the vehicle in Virginia within the owner's first 30 days of residency in the Commonwealth, as required by law.

**PERSONAL PROPERTY TAX RELIEF (PPTR)**

The Personal Property Tax Relief (PPTR) Act of 1998, also referred to as vehicle tax relief, provides tax relief to residents on personal property taxes paid on the first \$20,000 of value for qualifying vehicles.

The following personal property items **DO NOT** qualify for PPTR:

- Leased vehicles used for business

- Any vehicle under a business name or used for business purpose (if more than 50% of mileage is used as business expense or more than 50% of depreciation of vehicle is claimed as an income tax deduction)
- Motor homes
- Mopeds
- Boats
- Any type of trailer
- Farm Use vehicles
- Any vehicle showing a gross weight of 10,001 pounds or more on DMV's records
- Any vehicle if the cost is expensed pursuant to Section 179 of the Internal Revenue Service Code

**How do I know if my vehicle qualifies for tax relief?**

Vehicles qualifying for tax relief are noted on your tax bill and show a reduction for that portion. If your qualifying vehicle is assessed at \$1,000 or less, your tax has been eliminated. **There is no percentage reduction of penalty assessed for late payment.**

**DISABLED VETERANS PERSONAL PROPERTY EXEMPTION**

Albemarle County offers personal property tax exemption for qualified veterans with 100% service-connected, permanent, and total disability. Under State Code 58.1-3668 one motor vehicle (a passenger car, pickup, or panel truck) owned and used by any disabled veteran is exempt from taxation. Contact us or visit [Albemarle.Org/Finance](http://Albemarle.Org/Finance) for more information or to obtain an application.

**BUSINESS TANGIBLE PERSONAL PROPERTY**

The value of all owned or rented property or Machinery and Tools used in a business or professional occupation in the County. Please refer to the *Albemarle County Business License and Tax Guide* for more information.



**NOTICE OF REAL ESTATE TAX**

**2021 REAL ESTATE TAX RATE \$0.854 PER \$100**

PLEASE SEE REVERSE SIDE OF THIS NOTICE FOR ADDITIONAL INFORMATION

FOR QUESTIONS:  
434-296-5851 TDD 711 • www.albemarle.org

HOURS OF OPERATION: MONDAY - FRIDAY 8:00 AM - 5:00 PM

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**SPECIAL INSTRUCTIONS**

IF TAXES ARE ESCROWED IT IS THE RESPONSIBILITY OF THE TAXPAYER TO CONTACT THEIR MORTGAGE COMPANY TO ENSURE ALL TAXES INCLUDING SUPPLEMENTAL BILLS ARE PAID BY THE DUE DATE.



ACCOUNT #	PARCEL:	LOCATION:	LEGAL 1:	LEGAL 2:	DISTRICT:	MORTGAGE:	FILE NAME: 1/1/21	LAND VALUE:	IMPROVEMENT VALUE:	LAND USE DEFERRAL:	EXEMPTION:	Mortgage Company has been Billed.
								48,000	85,500		1,140.10	

8938-RE2 10/5/21 PMS 147.K part 3.5"

TAX YEAR	BILL DESCRIPTION	MONTHS	ASSESSMENT	CURRENT TAX	PRIOR YEAR DUE	TOTAL
2021	1ST HALF TAXES	6	133,500	0.00		
2021	2ND HALF TAXES	6	133,500	0.00		
<b>Total due by 12/06/2021:</b>						<b>\$0.00</b>

DETACH AND RETAIN THIS PORTION FOR YOUR RECORD

**RETURN THIS PORTION WITH YOUR PAYMENT**

14565

**Convenient Payment Methods**

Due to the COVID-19 pandemic, contactless payment methods are strongly encouraged – online, by phone, dropoff, or the automated payment kiosk. There is no fee for payments by electronic check, which can be used online or by phone.

- **Online or by phone** using credit card, electronic check, or PayPal, visit [www.albemarlecountytaxes.org](http://www.albemarlecountytaxes.org) or call 1-866-820-5450. There is a 2.5% + 30¢ convenience fee for credit/debit cards. **NO CONVENIENCE FEE for electronic checks (e-checks).**
- **By mail** using a check, detach this portion and mail it with your check to the address shown. Make checks payable to County of Albemarle.
- **Dropoff** using one of the payment drop boxes located in the upper and lower parking lots at the McIntire location. And at the entrance to the parking lot at our 5th Street Office. *No cash.*
- **Automated payment kiosk** at our McIntire location, Preston Avenue entrance, using cash, checks or credit card. Payment kiosk is open 24/7.
- **Setup an automated debit** from your bank account, visit [www.albemarle.org](http://www.albemarle.org) to download an authorized form, or call 434-296-5851 to request a form be mailed to you. This would apply for the next tax deadline.
- **Pay In Person**, Monday – Friday, 8 am – 5:00 pm, at the County Office Building at 401 McIntire Road. COVID-19 protocols are in place. Face coverings are required for building entry.

**NOTICE OF REAL ESTATE TAX**

PARCEL: [REDACTED]  
NAME: [REDACTED]

**AMOUNT DUE IF PAID BY MORT CO BILLED \$0.00**  
10% OR \$10 PENALTY, WHICHEVER IS GREATER, IF PAID AFTER DUE DATE

**AMOUNT ENCLOSED \$**

**MAKE CHECK PAYABLE TO:**

**COUNTY OF ALBEMARLE**  
PO BOX 7604  
MERRIFIELD VA 22116-7604



905100000016H01206210000000003

## ALBEMARLE COUNTY DEPARTMENT OF FINANCE & BUDGET

**FOR QUESTIONS RELATED TO PAYMENT INFORMATION, CONTACT THE REVENUE ADMINISTRATION DIVISION - COLLECTIONS AT 434-296-5851, OPTION 4.**

**FOR QUESTIONS RELATED TO ASSESSED VALUES, CONTACT THE REAL ESTATE DIVISION AT 434-296-5856.**

**IF YOU HAVE SOLD YOUR PROPERTY:** Please notify the Real Estate Division and send this bill to the new owner; OR return it to the Real Estate Division with the new owner's name and date of sale.

### **TAX RELIEF FOR THE ELDERLY AND/OR TOTALLY DISABLED**

The County of Albemarle provides a tax relief program for residents who are 65 years of age or older and/or permanently and totally disabled. The annual income limit is currently \$69,452. The net worth limit is currently \$200,000 excluding the value of the home and up to 10 acres of land upon which it sits. Renewal applications must be filed by April 1st of the tax year for which relief is requested. New applicants must file by October 31st of the tax year for which relief is requested. For additional information, please contact the Revenue Administration Division at 434-296-5851, option 3.

### **LAND USE**

The deadline for filing a land use application is 30 days after the date of annual reassessment notice. In addition to filing new applications for parcels qualifying for the first time, a land use application must also be submitted whenever the use or acreage of such land previously approved changes. Failure to submit an application by the specified deadline shall disqualify the entire parcel for land use taxation. For additional information, contact the Real Estate Division at 434-296-5856.

### **BUSINESS LICENSE AND TRANSIENT OCCUPANCY TAX REQUIREMENTS FOR RENTING OUT YOUR PROPERTY**

If you engage in renting out houses, rooms, apartments, or commercial property, including buildings or rooms designed exclusively for residential occupancy, or if you are operating a homestay (the rental of lodging property for periods fewer than 30 days, potentially advertised through online services), County Code chapter 8 requires you to obtain a business license. A business license fee or tax applies if your gross receipts are over \$25,000. If you are operating a homestay, County Code §15-901 requires you to collect Transient Occupancy tax. For further information, please contact the Revenue Administration Division at 434-296-5851 option 3, or email us at [albemarlecounityfinance@albemarle.org](mailto:albemarlecounityfinance@albemarle.org), or visit our website at [www.albemarle.org/finance](http://www.albemarle.org/finance).

**PAYMENTS NOT MADE BY THE DUE DATE INCUR A 10% OR \$10 PENALTY, WHICHEVER IS GREATER, THE FOLLOWING DAY AND ACCRUE INTEREST AT AN ANNUAL RATE OF 10% BEGINNING THE FIRST DAY OF THE FOLLOWING MONTH IN WHICH IT WAS DUE.**

**All delinquent accounts are subject to collection action including the sale of real estate, civil proceedings and all related fees permitted by law.**

**Important!** Payments made either by electronic check or regular check that are denied or reversed due to Non-Sufficient Funds (NSF) or incorrect information entered will not be credited and the customer will be responsible for the 10% late payment penalty and a \$35.00 administrative fee.

### **PAYMENTS POSTMARKED BY THE DUE DATE ARE CONSIDERED TIMELY**

For more information on any of these topics, please visit [www.albemarle.org/finance](http://www.albemarle.org/finance), email [albemarlecounityfinance@albemarle.org](mailto:albemarlecounityfinance@albemarle.org) or call 434-296-5851.

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### **What's New for 2021**

**Albemarle County no longer accepts credit card payments by mail.**

- To protect your security due to the potential of your credit card information falling into the wrong hands and becoming compromised if the mail gets lost.
- More secure credit card payment options are available online at [www.AlbemarleCountyTaxes.Org](http://www.AlbemarleCountyTaxes.Org) by phone at 1-866-820-5450, or at the automated tax payment Kiosk. Please refer to the front of the bill for convenience fee applicable to card payments. Additionally, you can pay online with an E-Check with no processing fee.

**Albemarle County upgraded the tax payment kiosk located along the Preston Avenue side of the County Office Building on McIntire Road with improved features.**

- Ability to return cash change (no coins) for cash payments. Previously, no cash change was returned.
- Enhanced security for credit card reader and check scanner
- Upgraded monitor and touch screen for improved visibility and response time
- Increased efficiency with backend improvements.


### Convenient Payment Options

 **Online at AlbemarleCountyTaxes.Org**


- ✓ Electronic Check – NO Fee
- ✓ Credit/debit card or PayPal – 2.5% of the bill plus 30 cents convenience fee applies

 **By phone 1-866-820-5450**


- ✓ Electronic Check – NO Fee
- ✓ Credit/debit card – 2.5% of the bill plus 30 cents convenience fee applies

 **24/7 Automated Payment Kiosk located at the McIntire County Office Building**

- ✓ Cash, check, or credit/debit card
- ✓ 2.5% convenience fee if paying with a credit/debit card

 **Drop off payment in sealed envelope at payment Drop Box**

- ✓ Located in upper and lower parking lots at McIntire County Office Building or on the loop in front of 5<sup>th</sup> Street County Building (5th Street boxes are only open during the June and December Tax due dates)
- ✓ Please DO NOT place cash in the drop box
- ✓ Include copy of bill or payment coupon and account number on check or money order

 **Mail your payment**

- ✓ Check or money order
- ✓ Mail to: Department of Finance and Budget  
401 McIntire Rd, Suite 135  
Charlottesville, VA 22902

 **Pay in Person**

### Contact Us

 Have tax questions? Contact us and we can help.

#### 434-296-5851, Option 4 for Tax Payments

- Inquiries about how much to pay or balances
- Delinquent debt collections, DMV Stops, and Set-Off Debt

#### 434-296-5851, Option 3 for Tax Adjustments

- Real Estate Tax Relief for the Elderly and Disabled
- Personal property valuation questions
- Sold, purchased, junked, totaled, etc. a vehicle
- Address is wrong on personal property tax bill

#### 434-296-5856 for Real Estate

- Inquiries about real estate assessments
- Veteran's Real Estate Exemption
- Land Use Program

#### Dog Tag Information

- Please call Pet Data at 833-991-0933



AlbemarleCountyFinance@Albemarle.org



www.albemarle.org/Finance

### Department of Finance and Budget

401 McIntire Road  
Charlottesville, Virginia 22902  
Monday—Friday  
8 am – 5 pm

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# Albemarle County Real Estate Tax Guide

Real Estate Tax  
And  
Real Estate Tax  
Relief Programs





## FREQUENTLY ASKED QUESTIONS

When are Real Estate tax bills mailed and when is the payment due?

Real Estate tax bills are mailed in the Spring and Fall to the property owner with payment due to the County by June 25<sup>th</sup> and December 5<sup>th</sup>. Late payment penalty is required by law for all untimely payments (Virginia Code §58.1-9 and §58.1-3916).

How does the County of Albemarle appraise Real Estate?

The County appraises real estate every year based on 100% fair market value as required by the Virginia State Code. The appraisal staff in conducting their field appraisal work considers adjacent property sales, condition of property, zoning stipulations, and other miscellaneous factors that could influence market value of property. Reassessment notices are mailed out by the Real Estate Office in January of the year following the assessment.

Who reviews the assessments of the Real Estate Office?

The Board of Supervisors appoints a Board of Equalization composed of six County residents to review the assessments of the Real Estate Office during the year. The Board of Equalization may be requested in writing to review individual assessments and has the power or option by Virginia State Code to increase, decrease, or retain the appraisal.

What do I do if I receive a Real Estate tax bill for a property I have sold?

Forward the tax bill to the new owner or return it to the County's Real Estate Office as soon as possible.

What is the penalty for late payment?

The late payment penalty is 10% percent or \$10, whichever is greater, of the unpaid balance if payment is received after the due date. Interest, at the annual rate of 10% begins to accrue on the unpaid balance July 1, for the first

installment, and January 1, for the second installment.

What if I receive a Real Estate Tax bill without my mortgage company information on it or the bill has the wrong mortgage company listed?

You should contact your mortgage company and ensure they will make payment on your behalf. Please note it is the responsibility of the taxpayer to ensure the mortgage information on the account is current and correct and to follow up with their mortgage company to ensure payment is made in a timely manner.

## REAL ESTATE TAX RELIEF FOR THE ELDERLY AND DISABLED

The county offers Real Estate Tax relief to qualifying applicant taxpayers who are 65 years of age or older or are certified as permanently and totally disabled as of December 31. The amount of relief is based on applicant's total income and net worth. **Existing participants must submit their annual renewal documents by April 1<sup>st</sup> and new applicants must apply by October 31<sup>st</sup>.**

✓ Applicant is at least 65 or applicant has been medically determined to be totally and permanently disabled as of December 31<sup>st</sup> of the prior year.

✓ Applicant is the Title Holder of the property as of January 1 of the current year. The relief applies to the home and up to 10 acres of land on which it is located.

✓ Applicant's Combined Total Income, for last year, from all sources does not exceed \$69,452.

✓ Applicant's Real Estate Property seeking tax relief may not be used in a business.

✓ Applicant's Total Net Worth, including spouse, co-owner(s), and their spouse(s) as of December 31<sup>st</sup> of the prior year, does not exceed \$200,000.

## VETERANS REAL ESTATE TAX EXEMPTION

The county offers real estate tax exemption to any veteran who has been rated by the US Department of Veterans Affairs or its successor agency pursuant to federal law to have 100% service-connected, permanent, and total disability, and who occupies the real property as his/her primary place of residence.

✓ Veteran or surviving spouse must own or jointly own real property for which exemption is sought.

✓ Veteran or surviving spouse must occupy property as principal residence.

✓ Surviving spouse shall qualify only if the death of the veteran occurs on or after January 1, 2011 and the spouse does not remarry.

✓ Must provide original or true copies of documentation from the U.S. Department of Veterans Affairs or its successor agency certifying 100% service-connected, permanent, and total disability; Or that you are being paid at 100% due to the fact the VA rates you as unemployable due to your service-connected disabilities.

✓ Must complete accompanying affidavit provided by County of Albemarle certifying eligibility.

✓ Must provide information regarding any previous use of the Veterans exemption and provide proof that such exemption was terminated by the locality or that the previous property was sold.

✓ According to Virginia Code § 58.1-3219.5(C) the exemption only applies to the home and up to 10 acres of land on which it is located.

## LAND USE TAX DEFERRAL PROGRAM

The Land Use Tax Deferral Program provides for the deferral of real estate taxes on property that meets certain agricultural, horticultural, forestry, or open space use criteria. Eligible land is valued and taxed based on its use versus being valued and taxed at its fair market value. The application fee is \$125 per parcel.

10757239-2-1-2



COUNTY OF ALBEMARLE  
Department of Finance & Budget  
401 McIntire Road, Room 136  
Charlottesville, VA 22902-4579

**NOTICE OF PERSONAL PROPERTY TAX**  
2021 SUPPLEMENTAL BILLING

PLEASE SEE REVERSE SIDE OF THIS  
NOTICE FOR ADDITIONAL INFORMATION

FOR QUESTIONS:  
434-296-8511 TDD 711 • www.albemarle.org

HOURS OF OPERATION: MONDAY - FRIDAY 8:00 AM - 5:00 PM

TAX RATE: \$4.28/\$100.00

ACCOUNT #: [REDACTED]

\*\*\*\*\*AUTO\*\*5-DIGIT 22901  
10757239 8038-PTN 2 1 1 2



[REDACTED ADDRESS]



I certify that unless indicated as "ineligible" (as described on the reverse side of this bill) the vehicle(s) listed below qualify for personal use. Payment in full must be received (or postmarked) by the due date to avoid penalty. Payments made after the due date WILL be charged a 10% or \$10.00 late payment penalty, whichever is greater, per assessed item.

TAXED FROM - TO DATE	IDENTIFICATION NO.	DESCRIPTION	ASSESSMENT	VEHICLE LICENSE TAX	TAX	TAX RELIEF CREDIT	BALANCE DUE
05/01/2021 - 06/30/2021	[REDACTED]	2021 HONDA CIV	18,870.00	30.56	134.61	60.57	104.60
<b>TOTAL DUE IF PAID BY 10/05/2021:</b>							<b>\$104.60</b>

8038ppt\_8/4/21 PMS 289\_K part3.5'

DETACH AND RETAIN THIS PORTION FOR YOUR RECORD

RETURN THIS PORTION WITH YOUR PAYMENT

**Convenient Payment Methods**

Due to the COVID-19 pandemic, contactless payment methods are strongly encouraged – online, by phone, dropoff, or the automated payment kiosk. There is no fee for payments by electronic check, which can be used online or by phone.

- **Online or by phone** using credit card, electronic check, or PayPal, visit [www.albemarlecountytaxes.org](http://www.albemarlecountytaxes.org) or call 1-866-820-5450. There is a 2.5% + 30¢ convenience fee for credit/debit cards. **NO CONVENIENCE FEE for electronic checks (e-checks).**
- **By mail** using a check, detach this portion and mail it with your check to the address shown. Make checks payable to County of Albemarle.
- **Dropoff** using one of the payment drop boxes located in the upper and lower parking lots at the McIntire location. *No cash.*
- **Automated payment kiosk** at our McIntire location, Preston Avenue entrance, using cash, checks or credit card. Payment kiosk is open 24/7.
- **Setup an automated debit from your bank account**, visit [www.albemarle.org](http://www.albemarle.org) to download an authorized form, or call 434-296-5851, option 4 to request a form be mailed to you. This would apply for the next tax deadline.
- **Pay In Person**, Monday – Friday, 8 am – 5:00 pm, at the County Office Building at 401 McIntire Road. COVID-19 protocols are in place.

**NOTICE OF PERSONAL PROPERTY TAX**

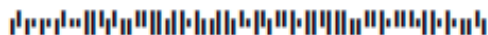
ACCOUNT #: [REDACTED]  
NAME: [REDACTED]

AMOUNT DUE IF PAID BY 10/05/2021  \$104.60  
IF PAID AFTER DUE DATE:  
A LATE PENALTY OF 10% OR \$10, WHICHEVER IS GREATER, PER ITEM

AMOUNT ENCLOSED \$

MAKE CHECK PAYABLE TO:

COUNTY OF ALBEMARLE  
PO BOX 7604  
MERRIFIELD VA 22116-7604



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## ALBEMARLE COUNTY DEPARTMENT OF FINANCE & BUDGET

Payments made after the due date WILL be charged a late penalty of 10% or \$10, whichever is greater, per assessed item.

### Frequently Asked Questions

#### **Q. What should I do if I trade, sell, or junk a vehicle?**

**A.** Virginia state law requires that you notify the Department of Motor Vehicles (DMV) within 30 days. Call DMV at 804-497-7100 or visit the DMV website at [www.dmvnow.com](http://www.dmvnow.com). Personal property tax assessments are based on the date the information was received by DMV. After you have provided DMV with sale/trade information, contact our office to update your account status.

#### **Q. What should I do if I move out of state?**

**A.** After registering the vehicle(s) in your new state, fax a copy of your new registration to our office at 434-243-7906 or e-mail it to [albemarlecounityfinance@albemarle.org](mailto:albemarlecounityfinance@albemarle.org). Please note that under Virginia Code § 58.1-3511, vehicles remain taxable by the County until evidence of registration is provided to our office.

#### **Q. What should I do if I move to another locality?**

**A.** Register the vehicle(s) in your new locality and update DMV with your new address, new Garage Jurisdiction, and the Move Date for yourself, and for each vehicle that moved. You must also notify Albemarle County of your move and new address so that your taxing status can be updated.

### **Personal Property Tax Relief**

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 up to 10,000 pounds. To qualify, a vehicle must:

1. Be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax, AND
2. Be used 50% or less for business purposes, AND
3. Have an assigned plate type of "passenger" with the DMV

*The 2021 Personal Property Tax Relief rate is 45% (Applies to first \$20,000 of assessed value of qualifying vehicle only). Motor homes, boats, trailers, mopeds, and farm-use vehicles do not qualify for tax relief.*

### **Delinquent Collections**

All delinquent accounts are subject to collection action. This includes the Debt Set-Off collection program with the Virginia Department of Taxation (\$25.00 Fee), DMV registration withholding (DMV stop - \$25.00 Fee), Collection Agencies (TACS - 20% Collection Fee), civil proceedings, and all related fees permitted by law.

### **Non-Sufficient Funds (NSF) Checks Notice**

Payments that are denied or reversed due to insufficient funds or incorrect information will not be accepted. Such payments will be subject to a late penalty of 10% or \$10, whichever is greater, per assessed item, and a \$35.00 administrative fee.

For more information, please visit [www.albemarle.org/government/finance](http://www.albemarle.org/government/finance), email [albemarlecounityfinance@albemarle.org](mailto:albemarlecounityfinance@albemarle.org), or call 434-296-5851.

### **What's New for 2021**

#### **Albemarle County no longer accepts credit card payments by mail.**

- To protect your security due to the potential of your credit card information falling into the wrong hands and becoming compromised if the mail gets lost.
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#### **Albemarle County upgraded the tax payment kiosk located along the Preston Avenue side of the County Office Building on McIntire Road with improved features.**

- Ability to return cash change (no coins) for cash payments. Previously, no cash change was returned.
- Enhanced security for credit card reader and check scanner.
- Upgraded monitor and touch screen for improved visibility and response time.
- Increased efficiency with backend improvements.

#### **Albemarle County is pleased to offer Personal Property tax exemption for disabled veterans.**

- Pursuant to the Constitution of Virginia [Article X, Section 6(a)(8)] and the Code of Virginia §58.1-3668.
- Effective January 1, 2021 qualifying veterans are entitled to exempt 1 vehicle owned by themselves or their spouse, and used by or for the veteran.
- To learn more about this exemption or to obtain an application, visit our website [www.Albemarle.org/finance](http://www.Albemarle.org/finance), email us at [albemarlecounityfinance@albemarle.org](mailto:albemarlecounityfinance@albemarle.org), or call us at 434-296-5851, Option 3.

### **3. Personal Property Supplemental Tax Bill (Back)**



## Personal Property Supplements Frequently Asked Questions



### *What are supplemental bills?*

- These are pro-rated personal property supplemental tax bills for vehicles registered in Albemarle County, and non-pro-rated bills for business personal property returns filed or statutorily assessed after the regular billing cycle was processed. Supplemental bills may include amounts from three prior years and the current year.

### *Why am I receiving a supplemental tax bill?*

- Albemarle County is a pro-rating jurisdiction for personal property taxes. As such, customers are billed for the period of time their items are registered in the County. You are receiving a bill because your item was added to the County's tax rolls after the regular billing cycle was processed.

### *Why not just wait and bill everything on the next-half tax bill?*

- We recognize that billing you for the full year amount and/or full prior years could have unintended consequences for your budget. Rather, we are billing you for the portion of the year for which the payment deadline has passed to ensure your balance is correct and current going into the next billing cycle. First half cycle bills are due on June 5<sup>th</sup> of every year. Second half cycle bills are due on December 5<sup>th</sup>. However, customers receiving supplemental bills have until the given deadline on the bill to pay without penalty.

### *Who will receive supplemental bills?*

- Customers who registered their vehicles with DMV and indicated that the vehicle is being garaged in Albemarle will receive a bill that covers the period of time since the vehicle was registered until June 30<sup>th</sup> (if you are receiving your supplemental bill after June 5<sup>th</sup>), or December 31<sup>st</sup> (if you are receiving your supplemental bill after December 5<sup>th</sup>).
- Customers who filed a business personal property return after the regular cycle bills were run, or that were statutorily assessed will receive a supplemental bill.

### *When are the payments due?*

- Payments will be due by the deadline stated on the bill. Payments made after the deadline will be subject to late payment penalty and interest charges.

For additional information please call (434) 296-5851, or  
1-800-828-1120 if hearing or speech impaired.

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COUNTY OF ALBEMARLE  
Department of Finance & Budget  
401 McIntire Road, Room 135  
Charlottesville, VA 22902-4579

**NOTICE OF REAL ESTATE TAX  
SUPPLEMENTAL BILL**

**2021 REAL ESTATE TAX RATE \$0.854 PER \$100**

\* A portion of this tax rate includes amounts that are dedicated to the Water Resources Fund (\$0.007).

PLEASE SEE REVERSE SIDE OF THIS  
NOTICE FOR ADDITIONAL INFORMATION

FOR QUESTIONS:

434-296-5851 TD D 711 • www.albemarle.org

HOURS OF OPERATION: MONDAY - FRIDAY 8:00 AM - 5:00 PM

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**SPECIAL INSTRUCTIONS**

**IF TAXES ARE ESCROWED IT IS THE RESPONSIBILITY OF THE TAXPAYER TO CONTACT THEIR MORTGAGE COMPANY TO ENSURE ALL TAXES INCLUDING SUPPLEMENTAL BILLS ARE PAID BY THE DUE DATE.**



ACCOUNT #	██████████	FILE NAME:	1/1/21	██████████
PARCEL:	██████████	LAND VALUE:	1/1/21	216500
LOCATION:	████████████████████	IMPROVEMENT VALUE:	1/1/21	359900
LEGAL 1:	ACREAGE 3	LAND USE DEFERRAL:		
LEGAL 2:		EXEMPTION:		
DISTRICT:				

8938-SRE 12/15/21 PMS 147, K, part 3.5"

ASSESSMENT EFFECTIVE DATE	CURRENT LAND VALUE	CURRENT IMPROVEMENT VALUE	CURRENT TOTAL VALUE	CURRENT TAX	PRIOR DUE	TOTAL
11/01/2021	216,500	391,000	607,500	44.26		44.26
<b>Total due if paid by 02/07/2022:</b>						<b>44.26</b>

DETACH AND RETAIN THIS PORTION FOR YOUR RECORD

RETURN THIS PORTION WITH YOUR PAYMENT

18815

**Convenient Payment Methods**

Due to the COVID-19 pandemic, contactless payment methods are strongly encouraged – online, by phone, dropoff, or the automated payment kiosk. There is no fee for payments by electronic check, which can be used online or by phone.

- **Online or by phone** using credit card, electronic check, or PayPal, visit [www.albemarlecountytaxes.org](http://www.albemarlecountytaxes.org) or call 1-866-820-5450. There is a 2.5% + 30¢ convenience fee for credit/debit cards, **NO CONVENIENCE FEE for electronic checks (e-checks).**
- **By mail** using a check, detach this portion and mail it with your check to the address shown. Make checks payable to County of Albemarle.
- **Dropoff** using one of the payment drop boxes located in the upper and lower parking lots at the McIntire location. *No cash.*
- **Automated payment kiosk** at our McIntire location, Preston Avenue entrance, using cash, checks or credit card. Payment kiosk is open 24/7.
- **Setup an automated debit from your bank account**, visit [www.albemarle.org](http://www.albemarle.org) to download an authorized form, or call 434-296-5851 to request a form be mailed to you. This would apply for the next tax deadline.
- **Pay In Person**, Monday – Friday, 8 am – 5:00 pm, at the County Office Building at 401 McIntire Road. COVID-19 protocols are in place.

**NOTICE OF REAL ESTATE TAX  
SUPPLEMENTAL BILL**

PARCEL: ██████████  
NAME: ██████████

AMOUNT DUE IF PAID BY 02/07/2022 **\$44.26**  
10% OR \$10 PENALTY, WHICHEVER IS GREATER, IF PAID AFTER DUE DATE

AMOUNT ENCLOSED \$

MAKE CHECK PAYABLE TO:

COUNTY OF ALBEMARLE  
PO BOX 7604  
MERRIFIELD VA 22116-7604



9058000000003D002072200000044263

## ALBEMARLE COUNTY DEPARTMENT OF FINANCE & BUDGET

FOR QUESTIONS RELATED TO PAYMENT INFORMATION, CONTACT THE OFFICE OF REVENUE ADMINISTRATION-COLLECTIONS UNIT AT 434-296-5851, OPTION 4.

FOR QUESTIONS RELATED TO ASSESSED VALUES, CONTACT THE OFFICE OF THE REAL ESTATE ASSESSOR AT 434-296-5856.

**IF YOU HAVE SOLD YOUR PROPERTY**, please: notify the Department of Finance & Budget and send this bill to the new owner or return it to the Department of Finance & Budget Office of the Real Estate Assessor with the new owner's name and date of sale.

### **TAX RELIEF FOR THE ELDERLY AND/OR TOTALLY DISABLED**

The County of Albemarle provides a tax relief program for residents who are 65 years of age or older and/or permanently and totally disabled. The annual income limit is currently \$69,452. The net worth limit is currently \$200,000, excluding the value of the home and up to 10 acres of land upon which it sits. Renewal applications must be filed by April 1 of the tax year for which relief is requested. New applicants must file by October 31 of the tax year for which relief is requested. For additional information, please contact the Department of Finance & Budget at 434-296-5851, option 3.

### **LAND USE ASSESSMENT**

For information on Land Use Assessment, please contact the Office of the Real Estate Assessor at 434-296-5856. To download the Land Use Enrollment Application, visit <https://www.albemarle.org/government/finance/land-use>. Supporting documentation of prior use may be required, pursuant to Virginia Code § 58.1-3231.

### **BUSINESS LICENSE AND TRANSIENT OCCUPANCY TAX REQUIREMENTS FOR RENTING OUT YOUR PROPERTY**

If you engage in renting out houses, rooms, apartments, or commercial property, including buildings or rooms designed exclusively for residential occupancy, or if you are operating a homestay (the rental of lodging property for periods fewer than 30 days, potentially advertised through online services), County Code chapter 8 requires you to obtain a business license. A business license fee or tax applies if your gross receipts are over \$25,000. If you are operating a homestay, County Code §15-901 requires you to collect Transient Occupancy tax. For further information, please contact the Department of Finance & Budget at 434-296-5851 (option 3), or email us at [albemarlecountyfinance@albemarle.org](mailto:albemarlecountyfinance@albemarle.org), or visit our website at [www.albemarle.org/government/finance](http://www.albemarle.org/government/finance).

**PAYMENTS NOT MADE BY THE DUE DATE INCUR A 10% OR \$10 PENALTY, WHICHEVER IS GREATER, THE FOLLOWING DAY AND ACCRUE INTEREST AT AN ANNUAL RATE OF 10% BEGINNING THE FIRST DAY OF THE FOLLOWING MONTH IN WHICH IT WAS DUE.**

**All delinquent accounts are subject to collection action including the sale of real estate, civil proceedings and all related fees permitted by law.**

***IMPORTANT!*** Payments made either by electronic check or regular check that are denied or reversed due to Non-Sufficient Funds (NSF) or incorrect information entered, will not be credited and the customer will be responsible for the 10% late payment penalty and a \$35.00 administrative fee.

### **PAYMENTS POSTMARKED BY THE DUE DATE ARE CONSIDERED TIMELY**

For more information on any of these topics, please visit [www.albemarle.org/finance](http://www.albemarle.org/finance), email [albemarlecountyfinance@albemarle.org](mailto:albemarlecountyfinance@albemarle.org) or call 434-296-5851.

### **What's New for 2021**

**Albemarle County no longer accepts credit card payments by mail.**

- To protect your security due to the potential of your credit card information falling into the wrong hands and becoming compromised if the mail gets lost.
- More secure credit card payment options are available online at [www.AlbemarleCountyTaxes.Org](http://www.AlbemarleCountyTaxes.Org) by phone at 1-866-820-5450, or at the automated tax payment Kiosk. Please refer to the front of the bill for convenience fee applicable to card payments. Additionally, you can pay online with an E-Check with no processing fee.

**Albemarle County upgraded the tax payment kiosk located along the Preston Avenue side of the County Office Building on McIntire Road with improved features.**

- Ability to return cash change (no coins) for cash payments. Previously, no cash change was returned.
- Enhanced security for credit card reader and check scanner.
- Upgraded monitor and touch screen for improved visibility and response time.
- Increased efficiency with backend improvements.



## Supplemental Real Estate Tax Bills Frequently Asked Questions



### *What are supplemental bills?*

- These are pro-rated real estate supplemental tax bills for properties located in Albemarle County that were re-assessed after the regular tax billing cycle. Supplemental real estate tax bills are issued to property owners due to new construction, an improvement to an existing dwelling, an appraiser's review, or a change of the property's tax status. Under certain circumstances, supplemental bills may include amounts due for three prior years and the current year.

### *Why am I receiving a supplemental tax bill?*

- Albemarle County is a pro-rating jurisdiction. As such, customers are billed for the period of time their property was re-assessed, up to the most current billing cycle. You are receiving a supplemental bill because either you had a new home built, an improvement was made to your property, your property was reviewed by an appraiser and found to have been under assessed, or your property's tax status changed from exempt to nonexempt. County Code §15-701 requires supplemental assessments of new buildings when the building is substantially complete or fit for use and occupancy.

### *Why not just wait and bill everything on the next-half tax bill?*

- We recognize that issuing a bill to you for the full year's amount of taxes and/or full prior years could have unintended consequences for your budget. Rather, we are billing you for the portion of the year for which the payment deadline has passed to ensure your balance is correct and current going into the next billing cycle. First half cycle bills are due on June 5<sup>th</sup> of every year. Second-half cycle bills are due on December 5<sup>th</sup>. However, customers receiving supplemental bills have until the given deadline on the bill to pay without penalty.

### *Who will receive supplemental bills?*

- Customers who built a new home, or who are in the process of building a new home, customers who had an improvement made to their property, or had an appraiser's review, or customers whose property's tax status changed after the regular cycle tax bills were issued will receive supplemental bills.

### *When are the payments due?*

- Payments will be due by the deadline stated on the bill. Payments made after the deadline will be subject to late payment penalty and interest charges. You can pay your taxes online at [www.albemarlecountytaxes.org/taxes](http://www.albemarlecountytaxes.org/taxes).

For additional information regarding your property's assessed value, please call the Real Estate Assessor's office at (434) 296-5856. If you would like more information regarding payment options, please call the Revenue Administration Division at (434) 296-5851 option 4, or 1-800-828-1120 for hearing and/or speech impaired.

11313871-2-5-1\*

COUNTY OF ALBEMARLE  
401 MCINTIRE RD ROOM 135  
CHARLOTTESVILLE VA 22902-4579



**2021 PAST DUE BALANCE  
NOTICE OF DELINQUENT  
REAL ESTATE TAXES  
COUNTY OF ALBEMARLE**

\*\*\*\*\*AUTO\*\*5-DIGIT 22901  
11313871 8938-DRT 2 1 1 1



FOR QUESTIONS:  
434-296-5851 TDD 711 • [www.albemarle.org](http://www.albemarle.org)  
HOURS OF OPERATION: MONDAY - FRIDAY 8:00 AM-5:00 PM

PLEASE SEE REVERSE SIDE OF THIS NOTICE  
FOR IMPORTANT INFORMATION

**LATE PAYMENT PENALTY IS 10% OR \$10,  
WHICHEVER IS GREATER, PER ITEM**



[REDACTED]  
[REDACTED]  
[REDACTED]



PARCEL: [REDACTED]

PROPERTY ADDRESS: [REDACTED]

TAX YEAR	BILL NUMBER	DUE DATE	ASSESSMENT	TAX	PENALTY	INTEREST	TOTAL
2021	[REDACTED]	12/06/2021	488,700	100.00	10.00	0.92	110.92
				<b>TOTAL DUE IF PAID BY</b>	<b>01/28/2022:</b>		<b>\$110.92</b>

8938DRT 1/13/22 PMS 199 CMVK

**PLEASE SEE REVERSE SIDE OF THIS NOTICE FOR IMPORTANT INFORMATION  
EVEN IF TAXES ARE ESCROWED, IT IS STILL THE OWNER'S RESPONSIBILITY TO ENSURE THAT ALL TAXES  
(INCLUDING SUPPLEMENTAL BILLS) ARE TIMELY PAID. PLEASE CONTACT YOUR ESCROW COMPANY.**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORD

**PAYMENT METHODS**

**Convenient Payment Methods**

Due to the COVID-19 pandemic, contactless payment methods are strongly encouraged – online, by phone, dropoff, or the automated payment kiosk. There is no fee for payments by electronic check, which can be used online or by phone.

- **Online or by phone** using credit card, electronic check, or PayPal, visit [www.albemarlecountytaxes.org](http://www.albemarlecountytaxes.org) or call 1-866-820-5450. There is a 2.5% + 30¢ convenience fee for credit/debit cards, **NO CONVENIENCE FEE** for electronic checks (e-checks).
- **By mail** using a check, detach this portion and mail it with your check to the address shown. Make checks payable to County of Albemarle.
- **Dropoff** using one of the payment drop boxes located in the upper and lower parking lots at the McIntire location. *No cash.*
- **Automated payment kiosk** at our McIntire location, Preston Avenue entrance, using cash, checks or credit card. Payment kiosk is open 24/7.
- **Setup an automated debit from your bank account**, visit [www.albemarle.org](http://www.albemarle.org) to download an authorized form, or call 434-296-5851 to request a form be mailed to you. This would apply for the next tax deadline.
- **Pay In Person**, Monday – Friday, 8 am – 5:00 pm, at the County Office Building at 401 McIntire Road.



ACCOUNT #: 34483

**NOTICE OF DELINQUENT  
REAL ESTATE TAXES**

PARCEL: [REDACTED]  
FILE NAME: [REDACTED]

AMOUNT DUE IF PAID BY 01/28/2022 → \$110.92

AMOUNT ENCLOSED \$

Mail your payment to:

COUNTY OF ALBEMARLE  
PO BOX 7604  
MERRIFIELD VA 22116-7604



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## COUNTY OF ALBEMARLE

Department of Finance & Budget  
401 McIntire Road, Room 135  
Charlottesville, Virginia 22902-4579  
Telephone 434-296-5851  
Fax 434-296-5887

# OFFICIAL NOTICE OF DELINQUENT TAXES

(See detail information on reverse side)

Dear County Taxpayer,

Our records indicate that your **real estate tax** account has not yet been paid. The past due amount on this statement includes tax, late payment penalty (10% or \$10, whichever is greater, per item), interest, and fees through the due date shown on the reverse side of this letter. Interest accrues at a rate of 10% per year (0.83% per month) on all delinquent accounts. Additionally, all unpaid amounts are also **subject to an additional 20% collection fee** after 90 days of delinquency. We strongly encourage you to pay your balance in full by the due date shown on the reverse side of this letter to avoid further interest and fees.

Though we would prefer to collect tax payments without having to resort to other methods, Virginia Code § 58.1-3919 does authorize the Finance Director to collect all taxes and charges due to the County by distress or other means. Such methods may include set-off from Virginia income tax refunds or lottery winnings, bank account liens, wage liens, rent liens, and third-party collections (at an additional 20% fee). Under Virginia Code § 58.1-3965, properties with delinquent taxes of more than two years may be subject to judicial sale.

We can be reached during office hours at the address above, by phone 434-296-5851, or by e-mail at [albemarlecountyfinance@albemarle.org](mailto:albemarlecountyfinance@albemarle.org).

**Bankruptcy: If you have filed for bankruptcy, please disregard this notice, and send us a copy of your bankruptcy filing at the above address.**

### What's New

#### **Albemarle County no longer accepts credit card payments by mail.**

- To protect your security due to the potential of your credit card information falling into the wrong hands and becoming compromised if the mail gets lost.
- More secure credit card payment options are available online at [www.AlbemarleCountyTaxes.Org](http://www.AlbemarleCountyTaxes.Org) by phone at 1-866-820-5450, or at the automated tax payment Kiosk. Please refer to the front of the bill for convenience fee applicable to card payments. Additionally, you can pay online with an E-Check with no processing fee.

#### **Albemarle County upgraded the tax payment kiosk located along the Preston Avenue side of the County Office Building on McIntire Road with improved features.**

- Ability to return cash change (no coins) for cash payments. Previously, no cash change was returned.
- Enhanced security for credit card reader and check scanner.
- Upgraded monitor and touch screen for improved visibility and response time.
- Increased efficiency with backend improvements.

11313857-1-1-1\*

COUNTY OF ALBEMARLE  
401 MCINTIRE RD ROOM 135  
CHARLOTTESVILLE VA 22902-4579



**2021 PAST DUE BALANCE  
NOTICE OF DELINQUENT  
PERSONAL PROPERTY TAXES**

**COUNTY OF ALBEMARLE**

FOR QUESTIONS:  
434-296-5851 TDD 711 • [www.albemarle.org](http://www.albemarle.org)  
HOURS OF OPERATION: MONDAY - FRIDAY 8:00 AM-5:00 PM

PLEASE SEE REVERSE SIDE OF THIS NOTICE  
FOR IMPORTANT INFORMATION

**LATE PAYMENT PENALTY IS 10% OR \$10,  
WHICHEVER IS GREATER, PER ITEM**

\*\*\*\*\*AUTO\*\*5-DIGIT 22901  
11313857 8638-DPT 11 1 1



[Redacted]  
[Redacted]  
[Redacted]  
[Barcode]

ACCOUNT #: [Redacted] NAME: [Redacted] TAX RATE \$4.28/100

BILL YR	ORIGINAL DUE DATE	ITEM DESC	FEE	TAX	CREDIT/PAYMENT	PENALTY	INTEREST	BALANCE DUE
2021	12/06/2021	[Redacted]	0.00	16.53		10.00	0.22	26.75
							Misc. Fees:	0.00
							Total Due:	\$26.75

8939PPT-1/13/22 PMS 199 CMVK

PLEASE SEE REVERSE SIDE OF THIS NOTICE FOR IMPORTANT INFORMATION

DETACH AND RETAIN THIS PORTION FOR YOUR RECORD

**PAYMENT METHODS**

**Convenient Payment Methods**

Due to the COVID-19 pandemic, contactless payment methods are strongly encouraged – online, by phone, dropoff, or the automated payment kiosk. There is no fee for payments by electronic check, which can be used online or by phone.

- **Online or by phone** using credit card, electronic check, or PayPal, visit [www.albemarlecountytaxes.org](http://www.albemarlecountytaxes.org) or call 1-866-820-5450. There is a 2.9% + 30¢ convenience fee for credit/debit cards, **NO CONVENIENCE FEE** for electronic checks (e-checks).
- **By mail** using a check, detach this portion and mail it with your check to the address shown. Make checks payable to County of Albemarle.
- **Dropoff** using one of the payment drop boxes located in the upper and lower parking lots at the McIntire location. *No cash.*
- **Automated payment kiosk** at our McIntire location, Preston Avenue entrance, using cash, checks or credit card. Payment kiosk is open 24/7.
- **Setup an automated debit from your bank account**, visit [www.albemarle.org](http://www.albemarle.org) to download an authorized form, or call 434-296-5851 to request a form be mailed to you. This would apply for the next tax deadline.
- **Pay In Person**, Monday – Friday, 8 am – 5:00 pm, at the County Office Building at 401 McIntire Road.



**NOTICE OF DELINQUENT  
PERSONAL PROPERTY TAXES**

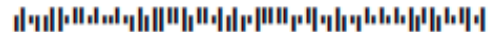
ACCOUNT #: [Redacted]  
NAME: [Redacted]

AMOUNT DUE IF PAID BY 01/28/2022 → \$26.75

AMOUNT ENCLOSED \$

Mail your payment to:

COUNTY OF ALBEMARLE  
PO BOX 7604  
MERRIFIELD VA 22116-7604



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**COUNTY OF ALBEMARLE**

Department of Finance & Budget  
401 McIntire Road, Room 135  
Charlottesville, Virginia 22902-4579  
Telephone 434-296-5851  
Fax 434-296-5887

**OFFICIAL NOTICE  
OF DELINQUENT TAXES**  
(See detail information on reverse side)

Dear County Taxpayer,

Our records indicate that your **personal property** account has not yet been paid. The past due amount on this statement includes tax, late payment penalty (10% or \$10, whichever is greater, per item), interest, and fees through the due date shown on the reverse side of this letter. Interest accrues at a rate of 10% per year (0.83% per month) on all delinquent accounts. Additionally, all unpaid amounts are also **subject to an additional 20%** collection fee after 90 days of delinquency. We strongly encourage you to pay your balance in full by the due date shown on the reverse side of this letter to avoid further interest and fees.

Though we would prefer to collect tax payments without having to resort to other methods, Virginia Code § 58.1-3919 does authorize the Finance Director to collect all taxes and charges due to the County by distress or other means. Such methods may include: withholding DMV vehicle registration (additional \$25.00 fee will be applied within one week of the due date shown on the reverse side of this letter), set-off from Virginia income tax refunds or lottery winnings, bank account liens, wage liens, rent liens, and third-party collections (additional 20% fee).

We can be reached during office hours at the address above, by phone 434-296-5851, or by e-mail [albemarlecounityfinance@albemarle.org](mailto:albemarlecounityfinance@albemarle.org).

**Bankruptcy:** If you recently filed for bankruptcy protection, please disregard this notice and send us a copy of your bankruptcy filing at the above address.

**What's New**

**Albemarle County no longer accepts credit card payments by mail.**

- To protect your security due to the potential of your credit card information falling into the wrong hands and becoming compromised if the mail gets lost.
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**Albemarle County upgraded the tax payment kiosk located along the Preston Avenue side of the County Office Building on McIntire Road with improved features.**

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- Upgraded monitor and touch screen for improved visibility and response time.
- Increased efficiency with backend improvements.



**STATEMENT OF TAXES DUE**

**BUSINESS LICENSE TAX  
COUNTY OF ALBEMARLE**

FOR QUESTIONS:  
(434) 298-5851 TDD 711 • [www.albemarle.org](http://www.albemarle.org)  
HOURS OF OPERATION: MONDAY - FRIDAY 8:00 AM-5:00 PM

**PLEASE SEE REVERSE SIDE OF THIS NOTICE  
FOR IMPORTANT INFORMATION**



ACCOUNT #: [REDACTED]  
TRADE NAME: [REDACTED]  
BUSINESS LICENSE #: [REDACTED]  
LOCATION: [REDACTED]

TAX YEAR	ORIGINAL DUE DATE	DESCRIPTION	TAX DUE	PENALTY	INTEREST	BALANCE DUE
2021	06/15/21	Rep., Pers. and Bus. Svcs	1,282.83	0.00	0.00	1,410.89
TOTAL DUE BY 06/15/21:						1,410.89

**PLEASE SEE REVERSE SIDE OF THIS NOTICE FOR IMPORTANT INFORMATION**

DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS

▼ RETURN THIS PORTION WITH YOUR PAYMENT ▼

**STATEMENT OF BUSINESS LICENSE TAXES DUE**



COUNTY OF ALBEMARLE  
Department of Finance and Budget  
401 McIntire Road  
Charlottesville, VA 22902-4579

ACCOUNT #: [REDACTED] NAME: [REDACTED]

Has your address changed?  
New Address: \_\_\_\_\_  
Effective Date: \_\_\_\_\_  
Daytime Phone: \_\_\_\_\_

AMOUNT DUE IF PAID BY 06/15/21 ► \$1,410.89

AMOUNT ENCLOSED \$ \_\_\_\_\_

Make checks payable to:

COUNTY OF ALBEMARLE  
401 MCINTIRE RD  
CHARLOTTESVILLE, VA 22902



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**COUNTY OF ALBEMARLE**

Department of Finance and Budget  
401 McIntire Road  
Charlottesville, Virginia 22902-4596  
Telephone (434) 296-5851  
Fax: (434) 296-5887

**Business, Professional, Occupational License (BPOL)  
Statement of Taxes Due**

**Filing Due Date:** **March 1** of every year for renewal.

**Payment Due Date:** License fee or flat rate license tax are due **March 1**. License taxes based on tax rates are due **June 15**. Finance and Budget Department will issue BPOL tax bills by May 15 every year for tax payment due **June 15**.

**Late Payment Penalty:** Payments not made by the applicable payment due dates are subject to a late payment penalty of 10% effective the following day, plus interest fees of 10% per annum effective the first day of the following month in which taxes were due. Late payment penalty is not applicable when late filing penalty has been assessed.

**License Year:** BPOL fees/taxes are based on a calendar year, beginning January 1 and ending December 31.

**Current Taxes** - In accordance with Virginia Code and Albemarle County Code, any business owing delinquent taxes of any type shall not receive a business license until all taxes are paid in full.

**DELINQUENT COLLECTIONS**

**All delinquent accounts are subject to collection action including the Debt Set-Off collection program with the Virginia Department of Taxation (\$25.00 Fee), Collection Agencies (TACS - 20% of the balance), civil proceedings, and all related fees permitted by law.**

**For more information on any of these topics, please visit [www.albemarle.org/finance](http://www.albemarle.org/finance), email [albemarlecountyfinance@albemarle.org](mailto:albemarlecountyfinance@albemarle.org) or call (434)296-5851.**

**CONVENIENT PAYMENT METHODS**

- Online or by phone using credit card, electronic check, or PayPal, visit [www.albemarlecountytaxes.org/business](http://www.albemarlecountytaxes.org/business) or call 1-866-820-5450. 2.5% + 30¢ convenience fee for credit/debit cards, no fee for Electronic Checks (e-checks)
- By mail using check, detach the payment stub on the front of bill and mail it with your check to the address shown. Make check payable to County of Albemarle.
- Dropoff using one of the tax payment drop boxes located in the upper and lower parking lots at the McIntire location. No cash.
- Pay in person



**STATEMENT OF PAST DUE BALANCE**

**NOTICE OF DELINQUENT  
BUSINESS LICENSE TAX  
COUNTY OF ALBEMARLE**

FOR QUESTIONS:  
(434) 296-5851 TDD 711 • [www.albemarle.org](http://www.albemarle.org)  
HOURS OF OPERATION: MONDAY - FRIDAY 8:00 AM-5:00 PM

**PLEASE SEE REVERSE SIDE OF THIS NOTICE  
FOR IMPORTANT INFORMATION**



ACCOUNT #: [REDACTED]  
TRADE NAME: [REDACTED]  
BUSINESS LICENSE #: [REDACTED]  
LOCATION: [REDACTED]

TAX YEAR	ORIGINAL DUE DATE	DESCRIPTION	TAX DUE	PENALTY	INTEREST	BALANCE DUE
2020	06/30/20	Contractors	0.00	34.15	1.99	36.14
2021	06/15/21	Contractors	1,024.59	102.46	9.30	1,136.44
<b>TOTAL DUE BY 07/15/21:</b>						<b>1,172.58</b>

**PLEASE SEE REVERSE SIDE OF THIS NOTICE FOR IMPORTANT INFORMATION**

**DETACH AND RETAIN THIS PORTION FOR YOUR RECORDS**

**▼ RETURN THIS PORTION WITH YOUR PAYMENT ▼**



COUNTY OF ALBEMARLE  
Department of Finance & Budget  
401 McIntire Road  
Charlottesville, VA 22902-4379

**STATEMENT OF BUSINESS LICENSE TAXES DUE**

ACCOUNT #: [REDACTED] NAME: [REDACTED]

AMOUNT DUE IF PAID BY 07/15/21 ► **\$1,172.58**

AMOUNT ENCLOSED \$ \_\_\_\_\_

Mall your payment to:

COUNTY OF ALBEMARLE  
DEPARTMENT OF FINANCE & BUDGET  
401 MCINTIRE RD, ROOM 135  
CHARLOTTESVILLE, VA 22902



Has your address changed?

New Address: \_\_\_\_\_

Effective Date: \_\_\_\_\_

Daytime Phone: \_\_\_\_\_

**Payment Methods**

- Online or by phone using credit card, electronic check, or PayPal, visit [www.albemarlecountytaxes.org/business](http://www.albemarlecountytaxes.org/business) or call 1-866-820-5450. 2.5% + 30¢ convenience fee for credit/debit cards, no fee for Electronic Checks (e-checks)
- By mail using check, detach this portion and mail it with your check to the address shown. Make check payable to County of Albemarle.
- Dropoff using one of the tax payment drop boxes located in the upper and lower parking lots at the McIntire location. No cash.
- Pay in person

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**COUNTY OF ALBEMARLE**

Department of Finance & Budget  
401 McIntire Road  
Charlottesville, Virginia 22902-4596  
Telephone (434) 296-5851  
Fax: (434) 296-3887

**OFFICIAL NOTICE OF DELINQUENT TAXES**  
**Business, Professional, Occupational License (BPOL)**

Our records indicate that your **business license** account has not yet been paid. The past due amount on this statement includes tax, late filing or payment penalty (10%), interest, and fees through the due date shown on the reverse side of this letter. Interest accrues at a rate of 10% per annum (.83% per month) on all delinquent accounts. Additionally, all unpaid amounts are also **subject to an additional 20%** collection fee after 90 days of delinquency. We strongly encourage you to pay your balance in full by the due date shown on the reverse side of this letter to avoid further interest and fees.

Though we would prefer to collect tax payments without having to resort to other methods, Virginia Code § 58.1-3919 does authorize the Finance Director to collect all taxes and charges due the County by distress or other means. Such methods may include: set-off from Virginia income tax refunds or lottery winnings, bank account liens, wage liens, rent liens, and third-party collections (additional 20% fee).

You have several payment options:

Convenient Payment Methods

- **Online or by phone** using credit card, electronic check, or PayPal, visit [www.albemarlecountytaxes.org/business](http://www.albemarlecountytaxes.org/business) or call 1-866-820-5450. 2.5% + 30¢ convenience fee for credit/debit cards, no fee for Electronic Checks (e-checks)
- **By mail** using check, detach this portion and mail it with your check to the address shown. Make check payable to County of Albemarle.
- **Dropoff** using one of the tax payment drop boxes located in the upper and lower parking lots at the McIntire location. *No cash.*
- **Pay in person**

We look forward to receiving your prompt payment.

**Bankruptcy:** If you recently filed for bankruptcy protection, please disregard this notice but send us a copy of your bankruptcy **filing** at the above address.

**DIRECTOR OF FINANCE & BUDGET**  
**PLEASE INCLUDE PAYMENT STUB WITH YOUR PAYMENT**

11321615-1-1\*

County of Albemarle  
Department of Finance and Budget  
401 McIntire Road, Suite 133  
Charlottesville, VA 22902

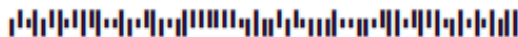


**ASSESSMENTS UNIT**  
AlbemarleCountyFinance@albemarle.org  
tel: 434-296-5851 opt.3  
Monday – Friday; 8 am - 5 pm  
800-828-1120 TTY - fax 434-243-7906

\*\*\*\*\*AUTO\*\*5-DIGIT 22901  
11321615 8938-BLR 1 1 1 1



[Redacted address information]



**IT IS TIME TO RENEW YOUR ALBEMARLE COUNTY BUSINESS LICENSE**

**<<ACTION REQUIRED>>**

**IMPORTANT NOTICE:** Due to delivery issues with the US Postal Service we **recommend businesses submit their filings and payments online!** As respectful and responsible stewards of our natural resources, we will **NOT** be mailing out printed copies of the BPOL Renewal Applications or Business Tangible Personal Property Tax Returns.

Existing businesses **MUST** submit their 2022 Albemarle County Business and Professional License (BPOL) Renewal Application by **March 1, 2022**. All 2022 Business Tangible Personal Property Tax Returns **MUST** be filed by **May 2, 2022**.

**HOW TO FILE**

- Online at [AlbemarleCountyTaxes.Org/Business](https://www.albemarle.org/government/finance/business-license-taxes/existing-businesses) (Do NOT file online if your business started after 1/1/2021)
- Download the renewal form at <https://www.albemarle.org/government/finance/business-license-taxes/existing-businesses> and submit completed BPOL Renewal Application by:
  - ✓ Emailing: [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)
  - ✓ Mail: 401 McIntire Road, Suite 133, Charlottesville, Virginia 22902
  - ✓ Fax: 434-243-7906
  - ✓ Drop off in the "Payment" boxes in the McIntire Office parking lot
  - ✓ Drop off at the McIntire Office building during business hours
- Request a printed BPOL Renewal Application by phone or email using the contact information at the top of this notice

**IMPORTANT INFORMATION YOU NEED TO RENEW YOUR BUSINESS LICENSE**

- Albemarle County Account Number: [Redacted]
- Albemarle County Business Location Address: [Redacted]
- Type of Albemarle County Business License(s):  
Retail, Direct Seller, Telephone, I - 177 Direct Retail Seller 0.0010

- **All Businesses must report their gross receipts!** If your business' gross receipts for 2021 were over \$25,000, but less than \$100,000, or if your license fee is based on a flat rate, **your payment and 2022 BPOL renewal are due March 1, 2022**
- **If you started your business AFTER 1/1/2021** you **must** provide your 2022 Estimated Gross Receipts on the BPOL Renewal Application

**WHAT IF YOUR BUSINESS CLOSED IN 2021?**

- Download and File a BPOL Renewal Application reporting gross receipts for 2021
- Report the date business ceased operations in Albemarle County in STEP 1 on the BPOL Renewal Application

**WE ARE HERE TO HELP YOU!**

- Schedule a virtual or in-person appointment with us at [Albemarle.org/government/finance/business-license-taxes](https://www.albemarle.org/government/finance/business-license-taxes) or call us during business hours.

**WHAT HAPPENS IF A BUSINESS DOES NOT FILE THEIR LICENSE RENEWAL BY MARCH 1, 2022?**

- The account will be charged a late filing penalty of 10%
- A statutory BPOL tax assessment will be prepared, per Virginia Code §58.1-3903. The amount owed will be based on either the minimum gross receipts threshold (\$25,000.01) that would require you to obtain a license, or your reported gross receipts from the last year you filed a business license plus 10%, whichever of these figures is greater
- You will receive a tax bill for the total amount due on your account in May

[WWW.ALBEMARLE.ORG](https://www.albemarle.org)

401 McIntire Road, Suite 133 | Charlottesville, VA 22902

8939P/BLL 12/3/21 CMYK



COUNTY OF ALBEMARLE  
Department of Finance and Budget  
Office of Revenue Administration  
401 McIntire Road, Suite 133  
Charlottesville, Va 22902



ASSESSMENTS UNIT  
AlbemarleCountyFinance@albemarle.org  
tel: 434-296-5851 opt. 3  
Monday - Friday; 8 am - 5 pm  
800-828-1120 TTY - fax: 434-243-7906

**IT IS TIME TO FILE YOUR ALBEMARLE  
COUNTY BUSINESS TANGIBLE PERSONAL  
PROPERTY AND  
MACHINERY & TOOLS TAX RETURN**

<<BUSINESS NAME>>  
<<BUSINESS MAILING ADDRESS>>  
<<CITY, STATE ZIP>>

**<<ACTION REQUIRED>>**

**IMPORTANT NOTICE:** Due to delivery issues with the US Postal Service we recommend businesses submit their filings and payments online! As respectful and responsible stewards of our natural resources, we will NOT be mailing out printed copies of the Business Tangible Personal Property Tax Returns.

Existing businesses **MUST** file their 2022 Business Tangible Personal Property (BTPP) Tax Returns by **May 2, 2022**.

**HOW TO FILE**

- Online at [AlbemarleCountyTaxes.Org/Business](https://www.albemarle.org/government/finance/business-license-taxes/business-tangible-personal-property-machinery-and-tools)
- Download the renewal form at <https://www.albemarle.org/government/finance/business-license-taxes/business-tangible-personal-property-machinery-and-tools> and file completed BTPP Tax Return by:
  - ✓ Emailing: [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)
  - ✓ Mail: 401 McIntire Road, Suite 133, Charlottesville, Virginia 22902
  - ✓ Fax: 434-243-7906
  - ✓ Drop off in the "Payment" boxes in the McIntire Office parking lot
  - ✓ Drop off at the McIntire Office building during business hours
- Request a printed BTPP Tax Return by phone or email using the contact information at the top of this notice

**IMPORTANT INFORMATION YOU NEED TO RENEW YOUR BTPP TAX RETURN**

- Albemarle County Account Number: <<#####>>
- Albemarle County Business Location Address: <<#####>>

**WHAT IF YOUR BUSINESS CLOSED IN 2022?**

- If your business has ceased operations in the County, you are still required to file a BTPP Tax Return for all equipment owned as of January 1, 2022
- Download and File a BTPP Tax Return reporting all personal property used for the business as of January 1, 2022
- Report the date business ceased operations in Albemarle County in STEP 3 on the BTPP Tax Return

**WE ARE HERE TO HELP YOU!**

- Schedule a virtual or in-person appointment with us at [Albemarle.org/government/finance/business-license-taxes](https://www.albemarle.org/government/finance/business-license-taxes) or call us during business hours.

**WHAT HAPPENS IF A BUSINESS DOES NOT FILE THEIR BTPP TAX RETURN BY MAY 2, 2022?**

- The account will be charged a late filing penalty of 10%
- A statutory BTPP tax assessment will be prepared based on the best available information
- You will receive a tax bill for the first half due on your account in May



# County of Albemarle

2022

## Food and Beverage Tax Coupon Book

*Check the instruction page for important update.*

*File and pay online at*

**WWW.ALBEMARLECOUNTYTAXES.ORG/BUSINESS**

8938PMT C 11/29/21

11228773 8938-MTC 1 1 1 19



**REMIT PAYMENT TO: COUNTY OF ALBEMARLE**

DEPT. OF FINANCE & BUDGET – ASSESSMENTS UNIT  
401 MCINTIRE RD, SUITE 133  
CHARLOTTESVILLE, VA 22902

**FILE ONLINE AT**  
**AlbemarleCountyTaxes.Org/Business**

1. **This return must be filed by the 20th day of the month** following the calendar month the Food and Beverage tax was collected to avoid penalty.
2. **Filings and payments may be made online by 11:59 PM ET on due date** or by one of the following methods: by postal mail postmarked by due date; by payment drop box on due date at 401 McIntire Road, Charlottesville, Virginia; or in-person at the Office of Revenue Administration-Assessments Unit Office by 5 PM ET at the McIntire Building. Payments can be made by telephone by 11:59 PM ET on due date at (866)820-5450.
3. A separate return must be filed for each location.
4. A return must be filed even if no sales were made during the period.
5. Please use the official Albemarle County Food and Beverage Tax coupon which provides the most current instructions and requirements.
6. An unsigned or incomplete return will be returned to the filer as “unfiled” and subject to applicable penalties.
7. If the name and/or address is incorrect on the pre-printed forms please report the change by using the enclosed change of address form; continue to use the coupon as is.
8. Do not staple your check to the coupon.
9. Use the pre-addressed mailing labels in this booklet.
10. If exempt sales are claimed, an itemized list with exempt entity’s legal name and sales or copies of the receipts is required for exemptions listed on line 2 to be excluded from taxation. The total amount of exempt sales stated on the itemized list or on receipts must equal the amount of line 2 and be provided with each monthly return. See coupon for details.

**COUNTY OF ALBEMARLE – FOOD AND BEVERAGE TAX COUPON 2022**

**FILE ONLINE AT ALBEMARLECOUNTYTAXES.ORG/BUSINESS**

BUSINESS NAME:	ACCOUNT NUMBER:	PERIOD ENDING:	DUE DATE:
		01/31/2022	02/21/2022
BUSINESS LOCATION:			

**REMIT PAYMENT TO:** COUNTY OF ALBEMARLE  
DEPT. OF FINANCE & BUDGET - ASSESSMENTS UNIT  
401 MCINTIRE ROAD, SUITE 133  
CHARLOTTESVILLE VA 22902  
DO NOT MAIL CASH

1. TOTAL MONTHLY FOOD & BEVERAGE SALES	\$
2. TOTAL EXEMPTIONS (SEE NOTE BELOW)*	\$
3. TOTAL TAXABLE FOOD & BEVERAGE SALES (LINE 1 LESS LINE 2)	\$
4. TAX (4% OF LINE 3)	\$
5. LATE FILING PENALTY: 10% OF LINE 4 OR \$10, WHICHEVER IS GREATER, BUT IN NO CASE EXCEEDING THE AMOUNT ON LINE 4.	\$
6. LATE PAYMENT PENALTY: 10% OF TOTAL OF LINES 4 & 5 AFTER DUE DATE FOR THE FIRST MONTH, 5% EACH MONTH THEREAFTER (MAXIMUM OF 25%, MINIMUM \$10)	\$
7. <b>TOTAL TAX AND PENALTY</b> (SUM OF LINES 4, 5, & 6)	\$

I declare I have examined this return and to the best of my knowledge and belief, it is a true, correct, and complete return.

SIGNATURE	PRINTED NAME	EMAIL	TELEPHONE	DATE
<p><b>*NOTE:</b> FOOD AND BEVERAGES USED OR CONSUMED AND PAID FOR BY LOCAL, STATE, OR FEDERAL GOVERNMENT ARE EXEMPT FROM FOOD AND BEVERAGE TAX. AN ITEMIZED LIST WITH EXEMPT ENTITY'S LEGAL NAME AND SALES OR COPIES OF THE RECEIPTS IS REQUIRED FOR EXEMPTIONS LISTED ON LINE 2 TO BE EXCLUDED FROM TAXATION. THE TOTAL AMOUNT OF EXEMPT SALES STATED ON THE ITEMIZED LIST OR ON RECEIPTS MUST EQUAL THE AMOUNT OF LINE 2 AND BE PROVIDED WITH EACH MONTHLY RETURN. ANY UNDER PAYMENT IS SUBJECT TO ADDITIONAL PENALTY.</p>				
<b>**FOR OFFICE USE ONLY**</b>				
CHECK NO.:	CHECK AMOUNT:	DATE RECEIVED:	RECEIVED BY:	

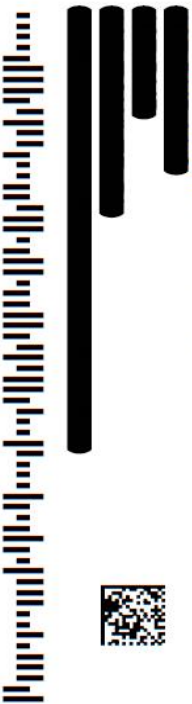


# County of Albemarle 2022

**Transient Occupancy Tax Coupon Book**  
*Check the instruction page for important update.*  
*File and pay online at*

**[WWW.ALBEMARLECOUNTYTAXES.ORG/BUSINESS](http://WWW.ALBEMARLECOUNTYTAXES.ORG/BUSINESS)**  
8938PTOC 1/7/22

11259085 8938-TOC 1 1 1 19



REMIT PAYMENT TO: COUNTY OF ALBEMARLE  
DEPT OF FINANCE & BUDGET - ASSESSMENTS UNIT  
401 MCINTIRE RD, SUITE 133  
CHARLOTTESVILLE, VA 22902-4596

**FILE ONLINE AT**  
**AlbemarleCountyTaxes.Org/Business**

1. This return must be filed and paid by the 20<sup>th</sup> day of the month following the calendar month the Transient Occupancy tax was collected to avoid penalty.
  2. Filings and payments may be made online by 11:59 PM ET on due date or by one of the following methods: by postal mail postmarked by due date; by payment drop box on due date at 401 McIntire Road, Charlottesville, Virginia; or in-person at the **Office of Revenue Administration** - Assessments Unit Office by 5 PM ET at the McIntire Building. Payments can be made by telephone by 11:59 PM ET on due date at (866)820-5450.
  3. A separate return must be filed for each location.
  4. A return must be filed even if no sales were made during the period.
  5. Please use the official Albemarle County Transient Occupancy Tax coupon which provides the most current instructions and requirements.
  6. An unsigned or incomplete return will be returned to the filer as "unfiled" and subject to applicable penalties.
  7. If the name and/or address is incorrect on the pre-printed forms please report the change by using the enclosed change of address form; continue to use the coupon as is.
  8. Do not staple your check to the coupon.
  9. Use the pre-addressed mailing labels in this booklet.
  10. If exempt sales are claimed, an itemized list with exempt entity's legal name and sales or copies of the receipts is required for exemptions listed on line 3 to be excluded from taxation. The total amount of exempt sales stated on the itemized list or on receipts must equal the amount of line 3 and be provided with each monthly return. See coupon for details.
- BEGINNING SEPTEMBER 1, 2021, SOME BOOKING AGENTS (INTERMEDIARIES) MAY COLLECT TRANSIENT OCCUPANCY TAXES AND REMIT AN AGGREGATE PAYMENT FOR THEIR CLIENTS. IN RESPONSE TO NEW STATE LAWS §58.1-3819, §58.1-3843, and §58.1-612.2. YOUR INDIVIDUAL PROPERTY TAXES MAY NOT BE REPORTED BY THE INTERMEDIARY. YOU ARE STILL REQUIRED TO SEND IN THE TRANSIENT OCCUPANCY TAX FORM FOR YOUR RENTAL(S). YOU MUST ALSO PROVIDE INTERMEDIARIES REPORT(S) TO DOCUMENT THE TOT TAX REMITTED ON YOUR BEHALF.

**COUNTY OF ALBEMARLE - TRANSIENT OCCUPANCY TAX COUPON 2022**

SOME BOOKING AGENTS (INTERMEDIARIES) MAY SEND AN AGGREGATE PAYMENT FOR ALL OF THEIR CLIENTS. YOU ARE STILL REQUIRED TO SEND IN THE TRANSIENT OCCUPANCY TAX (TOT) FORM FOR YOUR RENTAL(S). ATTACH INTERMEDIARY(IES) STATEMENT(S) FOR ALL TOT REMITTED ON YOUR BEHALF.

**FILE ONLINE AT**  
**ALBEMARLECOUNTYTAXES.ORG/BUSINESS**

BUSINESS NAME: [REDACTED] ACCOUNT NUMBER: [REDACTED] PERIOD ENDING: 01/31/2022 DUE DATE: 02/21/2022

REMIT PAYMENT TO:  
COUNTY OF ALBEMARLE

DEPT OF FINANCE & BUDGET - ASSESSMENTS UNIT  
401 MCINTIRE ROAD, SUITE 133  
CHARLOTTESVILLE VA 22902

**DO NOT MAIL CASH**

1. TOTAL MONTHLY GROSS RENTALS (DO NOT INCLUDE RENTALS OF 30 DAYS OR MORE)	\$
2. TOTAL MONTHLY GROSS RENTALS BOOKED WITH INTERMEDIARIES FOR WHICH THEY HAVE COLLECTED AND REMITTED LOCAL TRANSIENT OCCUPANCY TAX ON YOUR BEHALF*	\$
3. TOTAL QUALIFIED EXEMPTIONS (SEE NOTE BELOW)**	\$
4. NET TAXABLE RECEIPTS (LINE 1 LESS LINE 2 AND LINE 3)	\$
5. TAX (5% OF LINE 4)	\$
6. SELLER DISCOUNT (3% OF LINE 5) - ALLOWABLE ONLY WHEN RETURN AND PAYMENTS ARE REMITTED BY THE OWNER ON TIME WITHOUT OUTSTANDING BALANCE. (DOES NOT APPLY TO INTERMEDIARIES, ALB CO CODE \$15-902B)***	\$
7. TOTAL TAX LESS SELLER DISCOUNT (LINE 5 LESS LINE 6)	\$
8. LATE FILING PENALTY: 10% OF LINE 7 OR \$10, WHICHEVER IS GREATER, BUT IN NO CASE EXCEEDING THE AMOUNT ON LINE 5.	\$
9. LATE PAYMENT PENALTY: 10% OF TOTAL OF LINES 7 & 8 AFTER DUE DATE FOR THE FIRST MONTH, 5% EACH MONTH THEREAFTER (MAXIMUM OF 25%, MINIMUM \$10)	\$
10. TOTAL TAX AND PENALTY (SUM OF LINES 7, 8, & 9)	\$

I declare I have examined this return and to the best of my knowledge and belief, it is a true, correct, and complete return.

SIGNATURE \_\_\_\_\_ PRINTED NAME \_\_\_\_\_ EMAIL \_\_\_\_\_ TELEPHONE \_\_\_\_\_ DATE \_\_\_\_\_

\*NOTE: GROSS BOOKINGS WHERE AN INTERMEDIARY HAS COLLECTED THE LOCAL LODGING TAX CAN BE DEDUCTED FROM YOUR TOTAL GROSS ON LINE 1. DOCUMENTATION MUST BE PROVIDED TO SUPPORT ANY DEDUCTION ON LINE 2.  
 \*\*NOTE: LODGING PAID FOR BY A GOVERNMENT CREDIT CARD ARE EXEMPT FROM TRANSIENT OCCUPANCY TAX. AN ITEMIZED LIST WITH EXEMPT ENTITY'S LEGAL NAME AND SALES OR COPIES OF THE RECEIPTS IS REQUIRED FOR EXEMPTIONS LISTED ON LINE 3 TO BE EXCLUDED FROM TAXATION. THE TOTAL AMOUNT OF EXEMPT SALES STATED ON THE ITEMIZED LIST OR ON RECEIPTS MUST EQUAL THE AMOUNT OF LINE 3 AND BE PROVIDED WITH EACH MONTHLY RETURN. ANY UNDER PAYMENT IS SUBJECT TO ADDITIONAL PENALTY.  
 \*\*\*NOTE: A 3% DISCOUNT WILL BE ALLOWED ONLY IF THIS RETURN AND PAYMENT IS RECEIVED OR IS POSTMARKED BY THE DUE DATE OF THE 20TH DAY OF THE MONTH FOLLOWING THE MONTH THE TAX IS COLLECTED AND THE ACCOUNT IS CURRENT. DISCOUNT APPLIES TO OWNER PAYMENTS ONLY - INTERMEDIARIES CANNOT CLAIM THIS DISCOUNT.

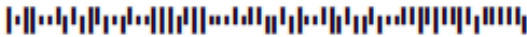
COUNTY OF ALBEMARLE  
DEPARTMENT OF FINANCE AND BUDGET  
OFFICE OF REVENUE ADMINISTRATION  
401 MCINTIRE ROAD, SUITE 133  
CHARLOTTESVILLE VA 22902



**ASSESSMENTS UNIT**  
AlbemarleCountyFinance@albemarle.org  
tel: 434-296-5851 opt. 3  
fax: 434-243-7906

**2022 REAL ESTATE TAX RELIEF FOR THE  
ELDERLY OR PERMANENTLY DISABLED**

11258960-1-1 1 2 \*\*\*\*\*AUTO\*\*5-DIGIT22901



**RENEWAL FILING DEADLINE IS APRIL 1, 2022**

**FIRST-TIME APPLICANTS MUST FILE**

**NO LATER THAN OCTOBER 31, 2022**

**PLEASE submit your completed application and supporting documentation EARLY to ensure there is time to review and approve your application before the April 1, 2022 deadline for renewals.**

Incomplete applications and/or missing documents will result in your application being returned to you, only complete applications with ALL required documents can be processed!

**WE ARE HERE TO HELP YOU**

- Call 434-296-5851 opt. 3 – Mon.-Fri.; 8am – 5 pm
- Email [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)
- **Due to COVID19 restrictions, in-person appointments must be scheduled in advance** by calling, emailing, or online at [Albemarle.org/government/finance/real-estate-tax-assessments/real-estate-tax-relief](http://Albemarle.org/government/finance/real-estate-tax-assessments/real-estate-tax-relief).

**HOW TO SUBMIT YOUR REAL ESTATE TAX RELIEF APPLICATION**

- Place application and supporting documents in envelope and drop in “Payments” drop box in the parking lot at the County Office Building located at 401 McIntire Rd, Charlottesville
- US Postal Mail to 401 McIntire Rd, Suite 133, Charlottesville, VA 22902
- Email application and supporting documents to [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)
- Fax (434)243-7906

**YOUR APPLICATION CANNOT BE APPROVED IF:**

- The applicant’s age or disability requirements is not met.
- The applicant’s income or net worth limitations are exceeded.
- The applicant(s) has/have no ownership interest in the property.
- **The complete application and ALL supporting documentation are not submitted by the filing deadline.**

**REQUIRED DOCUMENTATION**

- ✓ All applicants must provide:
  - Documentation of each item of Income and Net Worth MUST be included with all applications. Details on application.
  - Completed application. The application MUST be filled out in its entirety.
  - 2021 Federal Tax Returns, if filed.
  - If the property is jointly owned and the co-owner is deceased, or has died since previous application, a certified copy of the death certificate is required.

**SEE PAGE 2 FOR ADDITIONAL DOCUMENTATION AND PROGRAM REQUIREMENTS INFORMATION**

[WWW.ALBEMARLE.ORG](http://WWW.ALBEMARLE.ORG)

401 McIntire Road, Suite 133 | Charlottesville, VA 22902

UPDATED 12/2021 8938 MTRA



### REQUIRED DOCUMENTATION, CONTINUED

- ✓ First-time applicants must provide:
  - If you are under 65 years of age, proof of disability is required. Please attach a certification form from the Social Security Administration, Railroad Retirement Board, Department of Veteran Affairs, or signed affidavits by two licensed Virginia medical doctors certifying you are totally and permanently disabled.
  - Proof of age is required. Please attach a copy of your Driver's License or Birth Certificate.

Changes in income, net worth, ownership or the property, or other factors occurring during the current tax year or any prior years in which the relief may affect an exemption or may result in the proration of an exemption for the year(s) in which the relief was granted. Please immediately notify the Department of Finance and Budget, Office of Revenue Administration of any change(s) that may affect your status.

### YOU MAY QUALIFY FOR TAX RELIEF IF YOU MEET EACH OF THE FOLLOWING REQUIREMENTS

- ✓ **You were the title holder of the property as of January 1, 2022 and occupied the property as your sole dwelling.** Properties titled in a life estate may qualify if the eligibility requirements are met. Properties held in a revocable inter vivos trust may qualify if an eligible owner, or an eligible owner and their spouse, hold the power of revocation. Properties held in an irrevocable trust may qualify if an eligible owner alone, or in conjunction with their spouse, possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support.
- ✓ **You are at least 65 years of age or had been medically determined to be totally and permanently disabled as of December 31, 2021.** The property must be occupied as your sole dwelling. A dwelling jointly held by you or your spouse may qualify if either you or your spouse is 65 or older and/or is totally and permanently disabled. Any co-owner(s), other than the spouse, must be 65 or older and/or totally and permanently disabled, for the property to qualify.
- ✓ **Your combined total income for the calendar year 2021 from all sources did not exceed \$69,452.** The income of all residents of the dwelling must be reported in the income except for bona fide tenants or bona fide paid caregivers of the owner. A \$6,500 deduction will be allowed from the income of each relative living in the home other than the spouse. Permanently disabled owners may deduct the first \$7,500 of income.
- ✓ **Your combined total net worth including your spouse, co-owner(s), and their spouse(s), did not exceed \$200,000 as of December 31, 2021** (excluding the value of the dwelling and up to 10 acres of land on which the dwelling is situated) for which the exemption is sought



**County of Albemarle**  
DEPARTMENT OF FINANCE AND BUDGET  
OFFICE OF REVENUE ADMINISTRATION

**ASSESSMENTS UNIT**  
AlbemarleCountyFinance@albemarle.org  
tel: 434-296-5851, Option 3  
800-828-1120 TTY  
fax: 434-243-7906

**2022 REAL ESTATE TAX RELIEF APPLICATION**

Please complete all information on all pages, respond with "None," "N/A," or "0" if an item does not apply.

**APPLICATION TYPE (SELECT ONE)**

- RENEWAL (SUBMIT BY APRIL 1)  NEW APPLICANT (SUBMIT BY OCTOBER 31)

**ELIGIBILITY (SELECT ONE OR BOTH, IF APPLICABLE)**

- I or my spouse was 65 years of age on December 31 of the immediately preceding year.  
 I or my spouse was permanently and totally disabled on December 31 of the preceding year. Disability date:

**PROPERTY INFORMATION**

Property Owner Name:	
Parcel Address:	
Parcel Number:	

Title of property **must** be held or partially held by the person(s) applying for relief on January 1<sup>st</sup> of the taxable year.

**APPLICANT(S) INFORMATION**

Applicant:		Date of Birth:	
SSN:		Email:	
Mailing Address:			

Is this residence occupied as sole dwelling by the applicant? YES  NO

Spouse/Co-Applicant:		Date of Birth:	
SSN:		Email:	

If spouse or co-owner is deceased, provide date of death: \_\_\_\_\_

Do other persons live at the residence? YES  NO

IF yes, list the name, relation, date of birth, and social security number of all relatives/individuals who occupy the residence.

Name	Relationship of Applicant	Date of Birth	Social Security Number

**GROSS INCOME – TOTAL COMBINED INCOME CANNOT EXCEED \$69,452**

Please complete the gross income statement based on financial information from the immediately preceding calendar year. Included total gross income from all sources of the applicant, spouse, co-owners and their spouse(s), and all others living in the residence.

GROSS INCOME	APPLICANT	SPOUSE/CO-OWNER LIVING IN RESIDENCE	OTHERS LIVING IN RESIDENCE
Wages, Salary			
Taxable Interest, Dividends			
Alimony Received			
Business Income			
Capital Gains or (Loss)			
Social Security/Railroad/Veterans			
IRA Distributions/Pension/Annuity			
Rents Received/Royalties/Trust, etc.			
Unemployment Compensation			
Other (List Type & Amount)			
Deduct \$7,500 of disabled applicant's (or disabled spouse's) income	( )	( )	
Deduct \$6,500 of income of each relative living in residence			( )
<b>TOTAL INCOME</b>			
<b>TOTAL COMBINED INCOME</b>			

WWW.ALBEMARLE.ORG

401 McIntire Road, Suite 133 | Charlottesville, VA 22902

**ASSETS/NET WORTH – COMBINED FINANCIAL NET WORTH CANNOT EXCEED \$200,000**

Please complete the statement of net worth of the applicant, spouse, co-owner(s), and their spouse(s) as of December 31 of the immediately preceding year.

NET VALUE OF ASSETS AS OF DECEMBER 31 <sup>ST</sup>	APPLICANT	SPOUSE/CO-OWNER LIVING IN RESIDENCE	SPOUSE OF CO-OWNER
Real Estate in Albemarle County			
Real Estate not in Albemarle County			
Personal Property (Autos, etc.)			
Checking Account(s)			
Certificates, Savings, Stocks, & Bonds			
Retirement Accounts, IRA's, etc.			
Other Assets (Investments, etc.)			
Less Value of residence & up to 10 acres which it is situated	( )		
<b>ASSETS SUB-TOTAL</b>			
Less Charge Card/Personal Loan Liability	( )	( )	( )
Less Other Debt Liability	( )	( )	( )
<b>COMBINED FINANCIAL NET WORTH</b>			
<b>TOTAL COMBINED NET WORTH</b>			

**REQUIRED SUPPORTING DOCUMENTATION (SELECT ALL SUBMITTED WITH APPLICATION)**

Are you required to file a Federal Income Tax Return for the immediately preceding year? YES  NO

IF yes, you MUST provide a copy of your Federal Income Tax Return.

**First-Time Applicants MUST Provide:**

- Proof of Age** a copy of Driver's License or Birth Certificate.
- Disability Certification** from Social Security Administration, Railroad Retirement Board, or Veteran Affairs OR **Signed Affidavit** by two licensed Virginia medical doctors IF applicant is permanently and totally disabled.
- Death Certificate** IF spouse/property co-owner is deceased.

**Renewals MUST Provide:**

- Death Certificate** IF spouse/property co-owner died since previous application.

**ALL Applicants MUST Provide:**

- Proof of Income from All Sources:** W-2, SSA-1099, 1099s, Schedule C, Schedule D, Schedule E/K and other income of applicant, spouse, and co-owner(s).
- Value of Assets:** Assessments of all real estate owned and December 31<sup>st</sup> statements for all bank accounts and investments accounts of applicant, spouse, co-owner(s) and their spouse(s).
- Liabilities:** December 31<sup>st</sup> documents verifying liability balances of applicant, spouse, co-owner(s), etc.

**APPOINT REPRESENTATIVE TO ASSIST WITH APPLICATION, DOCUMENTATION, AND SUBMISSION (Optional)**

Representative's Name: \_\_\_\_\_ Relation: \_\_\_\_\_  
Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

**SIGNATURE**

I, the undersigned applicant, affirm the foregoing amounts and statements are true, complete, and correct to the best of my knowledge, I am the owner of the subject property, and I occupy it as my sole residence.

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Submit your completed application and supporting documentation via email to [AlbemarleCountyFinance@albemarle.org](mailto:AlbemarleCountyFinance@albemarle.org) or mail to County of Albemarle, 401 McIntire Rd, Suite 133, Charlottesville VA 22902, or fax to (434)243-7906. **Submission of an incomplete application or missing required documentation may result in denial of your application.**

OFFICE USE ONLY			
Application Date:		Received by:	Submission Method:
Percentage Relief:		Denial Reason:	Approved/Denied by:

COUNTY OF ALBEMARLE  
DEPARTMENT OF FINANCE AND BUDGET  
OFFICE OF REVENUE ADMINISTRATION  
401 MCINTIRE ROAD, SUITE 133  
CHARLOTTESVILLE VA 22902



ASSESSMENTS UNIT  
AlbemarleCountyFinance@albemarle.org  
tel: 434-296-5851 opt. 3  
fax: 434-243-7906

**2022 REAL ESTATE TAX RELIEF  
FOR THE ELDERLY OR  
PERMANENTLY DISABLED CERTIFICATION**

1123896 8888-TRA 1 1 1 1



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████████████████████  
████████████████████



**FILING DEADLINE IS APRIL 1, 2022**

**<<ACTION REQUIRED>>**

**YOU MUST SIGN AND RETURN BY APRIL 1, 2022**

The County of Albemarle offers Real Estate Tax Relief to qualified elderly and/or disabled property owners. Effective July 2016, once a taxpayer is determined to be eligible, new applications may be filed every three years, followed by an annual certification by the taxpayer that no information contained on the preceding application has changed to violate the limitations and conditions for tax relief. If your income, net worth, or other conditions have changed significantly, please apply with the 2022 Real Estate Tax Relief Renewal Application instead of this certification form, by requesting a copy of the application from the Office of Revenue Administration of the Department of Finance and Budget at (434) 243-5851, option 3, via email or online at [albemarle.org](http://albemarle.org).

8938TRA 11/5/21 K

**TO REMAIN ELIGIBLE FOR TAX RELIEF, YOU MUST CONTINUE TO MEET EACH OF THE FOLLOWING REQUIREMENTS**

- ✓ **You were the title holder of the property as of January 1, 2022.** Properties titled in a life estate may qualify if the eligibility requirements are met. Properties held in a revocable inter vivos trust may qualify if an eligible owner, or an eligible owner and their spouse, hold the power of revocation. Properties held in an irrevocable trust may qualify if an eligible owner alone, or in conjunction with their spouse, possesses a life estate or an estate for joint lives or enjoys a continuing right of use or support.
- ✓ **You are at least 65 years of age or had been medically determined to be totally and permanently disabled as of December 31, 2021.** The property must be occupied as your sole dwelling. A dwelling jointly held by you or your spouse may qualify if either you or your spouse is 65 or older and/or is totally and permanently disabled. Any co-owner(s), other than the spouse, must be 65 or older and/or totally and permanently disabled, for the property to qualify.
- ✓ **Your combined total income for the calendar year 2021 from all sources did not exceed \$69,452.** The income of all residents of the dwelling must be reported in the income except for bona fide tenants or bona fide paid caregivers of the owner. A \$6,500 deduction will be allowed from the income of each relative living in the home other than the spouse. Permanently disabled owners may deduct the first \$7,500 of income.
- ✓ **Your combined total net worth including your spouse, co-owner(s), and their spouse(s), did not exceed \$200,000 as of December 31, 2021** (excluding the value of the dwelling and up to 10 acres of land on which the dwelling is situated) for which the exemption is sought.

**INSTRUCTIONS**

- ✓ Complete and sign the certification.
- ✓ **Return the completed certification by April 1, 2022** to the Office of Revenue Administration by mail to 401 McIntire Rd, Suite 133, Charlottesville, VA 22902, via email to [AlbemarleCountyFinance@albemarle.org](mailto:AlbemarleCountyFinance@albemarle.org), or fax to (434) 243-7906.
- ✓ Please feel free to call us at (434)296-5851, option 3, if you need assistance or have any questions or schedule an appointment at [albemarle.org/government/finance/real-estate-tax-assessments/real-estate-tax-relief](http://albemarle.org/government/finance/real-estate-tax-assessments/real-estate-tax-relief). We are happy to assist you.

**CERTIFICATION – MUST BE RECEIVED BY APRIL 1, 2022**

<b>NAME:</b> ████████████████████	<b>PARCEL NUMBER:</b> ████████████████████	<b>LOCATION ADDRESS:</b> ████████████████████	
<b>CERTIFICATION FOR REAL ESTATE TAX RELIEF</b>			
I hereby certify my income and net worth have not changed significantly since my 2021 application for Real Estate Tax Relief was filed with the Department of Finance and Budget, the above property is my sole residence, and I still qualify for tax relief.			
<b>Signature of Applicant</b>	<b>Date</b>	<b>Social Security Number</b>	<b>Telephone Number</b>

Any person falsely claiming an exemption shall be guilty of a misdemeanor.

OFFICE USE ONLY			
Received Date:	Received by:	GIS/SSN Check:	
Percentage Relief:	Approved (Y/N):	Approved by:	

**WWW.ALBEMARLE.ORG**  
401 McIntire Road, Suite 133 | Charlottesville, VA 22902

**12. Tax Relief Certification – Separate Product than the Tax Relief Application**

11157941-1-1-2



County of Albemarle  
FINANCE AND BUDGET DEPARTMENT  
OFFICE OF REVENUE ADMINISTRATION

**COMPLIANCE UNIT**  
AlbemarleCountyFinance@albemarle.org  
tel: 434-296-5851 opt. 3  
fax: 434-244-4929

\*\*\*\*\*AUTO\*\*5-DIGIT 22901  
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November 10, 2021



RE: Business License Taxation – Current Tenant Listing for Rental Property Owners

Dear Property Owner:

Our records indicate that you own rental property in Albemarle County. As such, the purpose of this letter is to officially request a list of your current tenants for all your rental properties located in Albemarle. Code of Virginia §58.1-3901 requires property owners to furnish the requested tenant listing to us. We use the information you provide (on an annual basis) to ensure we have correct information for all businesses operating in Albemarle.

We have enclosed with this letter the appropriate form(s) for each parcel you own that may contain commercial tenants. If any portion of the property is leased or rented, please complete and return the form(s). Space may be limited on our form(s) so we allow owners to supply their own in-house tenant listing report. However, we require that the form be returned along with each in-house tenant listing and must contain the ownership name on the form.

If any of the addresses are owner-occupied, please indicate that fact on the front of the form. Write 'Owner Occupied' under the Tenant Name and the address section, and state that the property is not being leased or rented out. Space has also been provided on the form for you to indicate that the parcel in question has been sold.

Please complete and return the enclosed form(s) by **February 1, 2022**. To expedite the process in returning the current tenant listing and form you may fax directly to 434-244-4929.

If you have any questions, we can be reached during office hours at the address at the top of this letter, by phone (434) 296-5851 option 3, or by e-mail at [albemarlecountyfinance@albemarle.org](mailto:albemarlecountyfinance@albemarle.org).

Thank you for your prompt attention to this request.

Sincerely,

Office of Revenue Administration – Compliance Unit

**WWW.ALBEMARLE.ORG**  
401 McIntire Road, Suite 133 | Charlottesville, VA 22902

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11/17/21 11:17:21 K



County of Albemarle  
FINANCE AND BUDGET DEPARTMENT  
OFFICE OF REVENUE ADMINISTRATION

**COMPLIANCE UNIT**  
AlbemarleCountyFinance@albemarle.org  
tel: 434-296-5851 opt. 3  
fax: 434-244-4929

## 2022 Tenant Listing for Rental Property Owners

Owner Name & Mailing Address:			<b>FILING DEADLINE:</b>		
[Redacted]			<b>February 1, 2022</b>		
[Redacted]			<b>Parcel Identification #:</b>		
[Redacted]			[Redacted]		
Primary Street Address: [Redacted]					
<b>Current Tenant Name:</b>		<b>Street Address with Suite or Unit #:</b>		<b>Lease Began:</b>	<b>Monthly Rent:</b>
If the parcel listed has been sold, please provide the sale date so we can remove you from our mailing list and not subject you to any future reporting requirements pertaining to this parcel.				<b>Date Sold:</b>	
<b>Contact Information</b>					
<b>Contact Email:</b>				<b>Phone:</b>	
<b>Printed Name:</b>				<b>Title:</b>	
<b>Signature:</b>				<b>Date:</b>	

PLEASE REVIEW INSTRUCTIONS AND INFORMATION ON BACK OF THIS FORM

[WWW.ALBEMARLE.ORG](http://WWW.ALBEMARLE.ORG)  
401 McIntire Road, Suite 133 | Charlottesville, VA 22902

**COUNTY OF ALBEMARLE, COMPLIANCE UNIT**  
**FILING DEADLINE IS FEBRUARY 1, 2022**

*The following instructions and information are provided to assist you in filling out the tenant listing form. Please call our office if you have any questions.*

At the beginning of each year we request commercial tenant listings from all rental property owners as permitted under Title 58.1-3901 of the Code of Virginia. Additional information can be found at <https://law.lis.virginia.gov/vacode>.

**Owner Occupied Parcels**

If a street address or entire parcel is owner occupied please note so on the front of the form under Current Tenant Name along with the corresponding street address. This form is sent out to all commercial tenants so we are unable to determine whether a property is owner occupied so a filing is required.

**Sold Parcels**

If the parcel listed has been sold please provide the date the property was sold so we may remove you from our mailing list and free you from any future reporting requirements.

**Primary Street Address**

The primary street address has been provided for the identified parcel. Please be advised that parcels may contain more than one address. When completing the tenant listing be sure to include all street addresses listed under the identified parcel number. The Albemarle County GIS-Web search can provide you with a full listing of street addresses for your particular parcel located on the web at [https://gisweb.albemarle.org/gpv\\_51/Viewer.aspx](https://gisweb.albemarle.org/gpv_51/Viewer.aspx).

**Tenant Information**

We request a tenant listing from each real estate parcel owner of commercial, industrial, office, or retail properties to assist in the discovery of new businesses. The Code of Virginia requires owners to provide only the tenant name and physical address for each parcel owned. If you would provide us with the lease began date and monthly rent it would assist greatly in bringing all tenants into compliance.

Since our form is limited in space, we allow owners to attach their own in-house tenant listings along with the filing of this form.

**PLEASE BE ASSURED THAT ALL INFORMATION PROVIDED WILL BE KEPT STRICTLY CONFIDENTIAL, SUBJECT TO CRIMINAL PENALTIES, IN ACCORDANCE WITH TITLE 58.1-3 OF THE CODE OF VIRGINIA.**

Department of Finance and Budget  
Compliance Unit  
401 McIntire Rd, Room 135  
Charlottesville, VA 22902-4597



## Spanish Language Assistance for Taxpayers

### 2021 Real Estate and Personal Property Tax Payments (Second Half)

The County of Albemarle is committed to assisting taxpayers with Spanish interpretation services as necessary. We will be offering both telephone and in-person interpreter services every week between November 8 and December 6 for the second half of the 2021 property tax payment season. Currently, we are only able to offer interpretation services in Spanish.

- Dial (434) 296-5851 Option 3 for tax adjustment related to your personal property bills.
- Dial (434) 296-5851 Option 4 for tax payment.
- Dial (434) 296-5856 for questions about your real estate assessment, or to change your mailing address for real estate records.

**Tax Payment Deadline: December 6**

#### Weekly Schedule (excluding holidays)

##### November 8 - November 30

Mondays: Interpreter available for phone calls  
8 am - 12 pm & 1 pm - 5 pm

Wednesdays: Interpreter available for on-site meetings & phone calls  
8 am - 12 pm & 1 pm - 5 pm

##### December 1 - December 6

Interpreter available for on-site meetings and phone calls each week day  
8 am - 12 pm & 1 pm - 5 pm

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## Ayuda para contribuyentes hispanohablantes

### 2021 Impuesto sobre la propiedad personal y los bienes raíces (Segunda mitad)

El condado de Albemarle se compromete a ayudar a los contribuyentes hispanohablantes con los servicios de interpretación necesarios. Ofreceremos servicios de interpretación tanto por teléfono como en persona cada semana entre el 8 de noviembre y el 6 de diciembre para la segunda mitad de la temporada de pago de 2021 para los impuestos sobre la propiedad personal y los bienes raíces. Actualmente, sólo podemos ofrecer los servicios de interpretación en español.

- Llame (434) 296-5851 y marque el 3 para un ajuste de impuestos de la propiedad personal.
- Llame (434) 296-5851 y marque el 4 para pagar sus impuestos.
- Llame (434) 296-5856 para preguntar sobre la valoración de bienes inmuebles, o para cambiar de dirección postal en los registros inmobiliarios.

**La fecha límite para pagar los impuestos es el 6 de diciembre**

#### Horario semanal (excluyendo festivos)

##### 8 de noviembre – 30 de noviembre

Lunes: El/la intérprete estará disponible para llamadas  
8 am – 12 pm y 1 pm – 5 pm

Miércoles: El/la intérprete estará disponible para reuniones en persona

8 am – 12 pm y 1 pm – 5 pm

##### 1 de diciembre – 6 de diciembre

El/la intérprete estará disponible para reuniones en persona y también llamadas cada día laborable

8 am – 12 pm y 1 pm – 5 pm



### HOW TO ACCESS BUSINESS TAX FILING FORMS

Online at  
[www.Albemarle.Org/Government/Finance](http://www.Albemarle.Org/Government/Finance)

Request filing forms via email at  
[AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)

Call 434-296-5851, Option 3 to request forms  
be emailed or mailed

Request filing forms in person

### HOW TO FILE BUSINESS TAXES

Online at  
[AlbemarleCountyTaxes.Org/business](http://AlbemarleCountyTaxes.Org/business)

Email your filings to  
[AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)

Mail your filings

Department of Finance and Budget  
Assessments Unit  
401 McIntire Rd, Suite 133  
Charlottesville, VA 22902

Drop off filings in sealed envelope at payment  
Drop Box  
✓ Located in upper and lower parking lots at  
McIntire County Office Building

File in Person

### STARTING A BUSINESS CHECKLIST

- ✓ Zoning Approval from Albemarle County's Community Development Department (Required but does not have to be obtained prior to applying for a Business License)  
[www.albemarle.org/government/community-development](http://www.albemarle.org/government/community-development)
- ✓ Social Security Number or Federal Employer ID (FEIN) number (Apply for FEIN at [www.irs.gov/small-business](http://www.irs.gov/small-business))
- ✓ If Business has a trade name, copy of trade name registration with the SCC ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ If Business is general partnership, limited partnership, corporation, business trust, or limited liability company, copy of state corporation commission registration ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ If Contractor, copy of contractor's license from the State Board of Contractors and certificate of liability insurance



## Contact Us

Have tax questions?  
Contact us and we can help.

### 434-296-5851, Opt. 3 for Assessments Unit

- Business License
- Business Tangible Personal Property
- Food & Beverage and Transient Occupancy Tax
- Personal property valuation questions
- Sold, purchased, junked, totaled, etc. a vehicle
- Real Estate Tax Relief for the Elderly and Disabled
- Disabled Veterans Personal Property Exemption

### 434-296-5851, Opt. 4 for Collections Unit

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

### Dog Tag Information

- Please call Pet Data at 833-991-0933



[AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)



[www.Albemarle.org/Finance](http://www.Albemarle.org/Finance)

### Department of Finance and Budget Office of Revenue Administration

401 McIntire Road  
Charlottesville, Virginia 22902  
Monday—Friday  
8 am – 5 pm

Albemarle County's Economic Development Authority assists qualified businesses and industries who plan to expand or locate within the county by administering grant and bond programs that support economic vitality. To learn more, visit us online at [enablealbemarle.org](http://enablealbemarle.org).



## Albemarle County Business License and Tax Guide

Business License,  
Business Tangible  
Personal Property,  
& Machinery  
and Tools



**BUSINESS, PROFESSIONAL,  
OCCUPATIONAL LICENSE (BPOL)**

When is a Business License required?

A business license is required of almost all businesses operating in or from Albemarle County. What is the Business License tax based on?

Business License taxes and/or fees are based on the type of business and actual or estimated gross receipts. For a list of current tax rates for Business License taxes, see Albemarle County Code, Chapter 8. Out-of-Locality Contractors should report only gross amounts earned in Albemarle County.

In what circumstance is a business exempt from obtaining a business license?

Businesses with gross receipts of \$25,000 or less per year are generally exempt from paying a fee to obtain a business license however an application should be filed with the Department of Finance and Budget.

How often and when does a Business License have to be renewed?

Business Licenses must be renewed annually by March 1<sup>st</sup> each year.

When starting a new business, what are the requirements and the timeline to apply for a Business License?

New businesses are required to make an estimate of gross receipts and file a NEW Business Application within 30 days of beginning the business.

When are Business License tax payments due?

For gross receipts greater than \$25,000 and less than \$100,000 the \$50 fee is due by March 1<sup>st</sup>. For gross receipts of \$100,000 and over payment is due by June 15<sup>th</sup>.

What is the late filing and late payment penalty?

A 10% penalty of the tax is imposed upon the failure to file the application by March 1<sup>st</sup> of within 30 days of starting the business. A 10% percent penalty of the tax is imposed upon the failure to

pay the license tax or the license fee by the appropriate due date.

When is an Alcoholic Beverage Control license needed?

The County charges license fees for the sale or production of certain alcoholic beverages if a business has a Virginia Department of Alcoholic Beverage Control license.

**BUSINESS TANGIBLE PERSONAL PROPERTY**

Who must file a Business Tangible Personal Property (BTTP) Tax Return?

Every taxpayer owning or renting furniture, fixtures, and equipment (BTTP) or Machinery and Tools used in a business or professional occupation in the County.

What is filed on the BTTP Return?

An itemized list of the cost of BTTP, machinery and tools, and expensed items as of January 1, segregated by year of acquisition, including fully depreciated/expensed items. Cost includes sales and use tax, plus freight and installation costs.

Miscellaneous and incidental tangible personal property with an original cost of less than \$500 may be provided as an aggregate estimate of the total cost of all such property, in lieu of an itemized list.

Do not write or stamp "see attached" or "same as last year."

Expensed property includes all Internal Revenue Code Section 179 deductions.

Do not include vehicles or other exempt items.

Report the name and address of lessor for leased property, do not include cost of leased equipment.

When is the filing deadline for the BTTP Tax Return?

The filing deadline is May 1<sup>st</sup> of the current tax year.

What happens if a business does not file BTTP Tax Return?

Any taxpayer who fails to file a return required by Virginia Code §58.1-3815 shall be subject to a penalty of 10% of the tax assessable on such return or \$10, whichever is greater. The Director of Finance and Budget is required by law to make an assessment based on the best available information and a bill will be issued accordingly. In addition to the late filing penalty, any applicable penalties for nonpayment will be assessed.

When are the BTTP Tax payments due?

In 2021, payments are due June 25<sup>th</sup> and December 5<sup>th</sup>. Returns filed after June 25<sup>th</sup> will receive a supplemental bill that will include all applicable penalties for nonpayment.

What is the BTTP tax rate?

\$4.28 per \$100 or (0.00428).

What percentage of original cost is used for the assessment valuation of BTTP?

- 1<sup>st</sup> Year = 25.0%
- 2<sup>nd</sup> Year = 22.5%
- 3<sup>rd</sup> Year = 20.0%
- 4<sup>th</sup> Year = 17.5%
- 5<sup>th</sup> Year = 15.0%
- 6<sup>th</sup> Year = 12.5%
- 7<sup>th</sup> Year and Older = 10.0%

Does a business owe BTTP Tax if it is closed or moved out of the County?

BTTP is not subject to proration. All property is taxed for the entire year, even if the property is sold or moved out of the county after January 1<sup>st</sup> of the current year.

**MACHINERY AND TOOLS**

Businesses classified as a manufacturer, miner radio, or television broadcaster, dairy, dry cleaner, or laundry business are required to report machinery and tools separately. A business classified as a processor is required to report both machinery and tools along with furniture, fixtures, and equipment.

**HOW TO ACCESS BUSINESS TAX FILING FORMS**

- 🖥️ Online at [www.Albemarle.Org/Government/Finance](http://www.Albemarle.Org/Government/Finance)
- ✉️ Request filing forms via email at [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)
- 📞 Call 434-296-5851, Option 3 to request forms be emailed or mailed
- 📄 Request filing forms in person

**HOW TO FILE BUSINESS TAXES**

- 🖥️ Online at [AlbemarleCountyTaxes.Org/business](http://AlbemarleCountyTaxes.Org/business)
- ✉️ Email your filings to [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)
- 📄 Mail your filings
  - ✓ Department of Finance and Budget Assessments Unit  
401 McIntire Rd, Suite 133  
Charlottesville, VA 22902
- 📦 Drop off filings in sealed envelope at payment Drop Box
  - ✓ Located in upper and lower parking lots at McIntire County Office Building
- 📄 File in Person

**STARTING AS A CONTRACTOR CHECKLIST**

- ✓ Zoning Approval from Albemarle County's Community Development Department (Required but does not have to be obtained prior to applying for a Business License) [www.albemarle.org/government/community-development](http://www.albemarle.org/government/community-development)
- ✓ Social Security Number or Federal Employer ID (FEIN) number (Apply for FEIN at [www.irs.gov/small-business](http://www.irs.gov/small-business))
- ✓ if Business has a trade name, copy of trade name registration with the SCC ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ if Business is general partnership, limited partnership, corporation, business trust, or limited liability company, copy of state corporation commission registration ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ Albemarle County Business License Application



**Contact Us**

Have tax questions?  
Contact us and we can help.

**434-296-5851, Opt. 3 for Assessments Unit**

- Business License
- Business Tangible Personal Property
- Food & Beverage and Transient Occupancy Tax
- Personal property valuation questions
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- Real Estate Tax Relief for the Elderly and Disabled
- Disabled Veterans Personal Property Exemption

**434-296-5851, Opt. 4 for Collections Unit**

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

**Dog Tag Information**

- Please call Pet Data at 833-991-0933



[AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)



[www.Albemarle.org/Finance](http://www.Albemarle.org/Finance)

**Department of Finance and Budget  
Office of Revenue Administration**

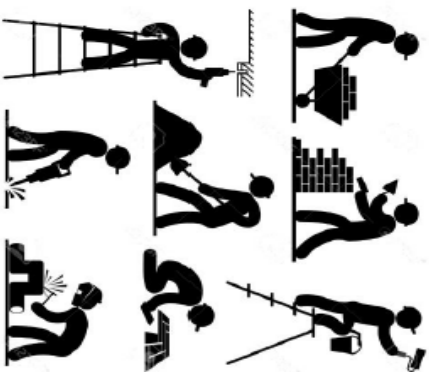
401 McIntire Road  
Charlottesville, Virginia 22902  
Monday—Friday  
8 am – 5 pm

Contractors must provide a copy of their State Contractor's License, certificate of liability insurance, a schedule of gross receipts from all sources, and an itemized list of licenses purchased in other localities with the gross receipt amounts on which the license was based.



**Albemarle County**

**Contractor  
Tax Guide**



**CONTRACTORS LICENSE**

Does a contractor need to register with the State Board of Contractors?

If you are a contractor who has bid on or undertaken single jobs of \$1,000 or more need to register the State Board of Contractors AND file a Contractors Certificate of Workers' Compensation Insurance (Form 61-A) with the Virginia Workers' Compensation Commission. The Contractors Certificate of Worker's Compensation Insurance can be filed online at <http://www.workcomp.virginia.gov/wvc-forms>. In addition, you must submit a copy of your current Certificate of Workers' Compensation Insurance to the Department of Finance and Budget every year.

- ✓ Contact the Board of Contractors at 804-367-8511 or online at <http://www.dpor.virginia.gov/Boards/Contractors/> for questions or more information on how to register your business.
- ✓ Contact the Virginia Worker's Compensation Commission at 877-664-2566 for instructions on online filing.

**BUILDING PERMIT**

Can a contractor receive a building permit if they owe outstanding business taxes?

In accordance with Virginia Code §54.1-1111, any person applying to the building department for the construction, removal, or improvement of any structure shall furnish prior to the issuance of the permit satisfactory proof the business taxes or license fees required by the County have been paid to be qualified to bid upon or contract work for which the permit is applied.

**BUSINESS, PROFESSIONAL, OCCUPATIONAL LICENSE (BPOL)**

Are all contractors, including those from outside of Albemarle County, required to obtain a business license?

Yes. Additionally, each person engaged as a contractor, developer, or speculative builder shall be subject to a license fee if the amount of business done by any such person in this county is equal to or greater than \$25,000. Contractors based outside of Albemarle County only report gross receipts earned in Albemarle County.

What is the Business License tax based on? Business License taxes and/or fees are based on the type of business and actual or estimated gross receipts. For a list of current tax rates for Business License taxes, see Albemarle County Code, Chapter 8.

In what circumstance is a business exempt from obtaining a business license? Businesses with gross receipts of \$25,000 or less per year are generally exempt from paying a fee to obtain a business license however an application should be filed with the Department of Finance and Budget.

How often and when does a Business License have to be renewed? Business Licenses must be renewed annually by March 1<sup>st</sup> each year.

When starting a new business, what are the requirements and the timeline to apply for a Business License? New businesses are required to make an estimate of gross receipts and file a NEW Business Application within 30 days of beginning the business.

When are Business License tax payments due? For gross receipts greater than \$25,000 and less than \$100,000 the \$50 fee is due by March 1<sup>st</sup>. For gross receipts of \$100,000 and over payment is due by June 15<sup>th</sup>.

What is the late filing and late payment penalty? A 10% penalty of the tax is imposed upon the failure to file the application by March 1<sup>st</sup> of within 30 days of starting the business. A 10% percent penalty of the tax is imposed upon the failure to

pay the license tax or the license fee by the appropriate due date.

**BUSINESS TANGIBLE PERSONAL PROPERTY**

What is filed on the BTPP Return?

An itemized list of the cost of BTPP, machinery and tools, and expensed items as of January 1, segregated by year of acquisition, including fully depreciated/expensed items. Cost includes sales and use tax, plus freight and installation costs.

✓ Miscellaneous and incidental tangible personal property with an original cost of less than \$500 may be provided as an aggregate estimate of the total cost of all such property, in lieu of an itemized list.

- ✓ Do not include vehicles or other exempt items.
- ✓ Report the name and address of lessor for leased property, do not include cost of leased equipment.

When is the filing deadline for the BTPP Tax Return?

The filing deadline is May 1<sup>st</sup> of the current tax year.

What happens if a business does not file BTPP Tax Return?

Any taxpayer who fails to file a return required by Virginia Code §58.1-3815 shall be subject to a penalty of 10% of the tax assessable on such return or \$10, whichever is greater. The Director of Finance and Budget is required by law to make an assessment based on the best available information and a bill will be issued accordingly. In addition to the late filing penalty, any applicable penalties for nonpayment will be assessed.

When are the BTPP Tax payments due?

In 2021, payments are due June 25<sup>th</sup> and December 5<sup>th</sup>. Returns filed after June 25<sup>th</sup> will receive a supplemental bill that will include all applicable penalties for nonpayment.

What is the BTPP tax rate? \$4.28 per \$100 or (0.00428).

**HOW TO ACCESS BUSINESS TAX FILING FORMS**

- 📄 Online at [www.Albemarle.Org/Government/Finance](http://www.Albemarle.Org/Government/Finance)
- ✉️ Request filing forms via email at [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)
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Assessments Unit  
401 McIntire Rd, Suite 133  
Charlottesville, VA 22902
- 📄 Drop off filings in sealed envelope at payment Drop Box
  - ✓ Located in upper and lower parking lots at McIntire County Office Building
- 📄 File in Person

**STARTING A FARM BUSINESS CHECKLIST**

- ✓ Zoning Approval from Albemarle County's Community Development Department (Required but does not have to be obtained prior to applying for a Business License) [www.albemarle.org/government/community-development](http://www.albemarle.org/government/community-development)
- ✓ Social Security Number or Federal Employer ID (FEIN) number (Apply for FEIN at [www.irs.gov/small-business](http://www.irs.gov/small-business))
- ✓ If Business has a trade name, copy of trade name registration with the SCC ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ If Business is general partnership, limited partnership, corporation, business trust, or limited liability company, copy of state corporation commission registration ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ Albemarle County Business License Application



Have tax questions?  
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**434-296-5851, Opt. 3 for Assessments Unit**

- Business License
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- Food & Beverage and Transient Occupancy Tax
- Personal property valuation questions
- Sold, purchased, junked, totaled, etc. a vehicle
- Real Estate Tax Relief for the Elderly and Disabled
- Disabled Veterans Personal Property Exemption

**434-296-5851, Opt. 4 for Collections Unit**

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

**Dog Tag Information**

- Please call Pet Data at 833-991-0933



[AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)



[www.Albemarle.org/Finance](http://www.Albemarle.org/Finance)

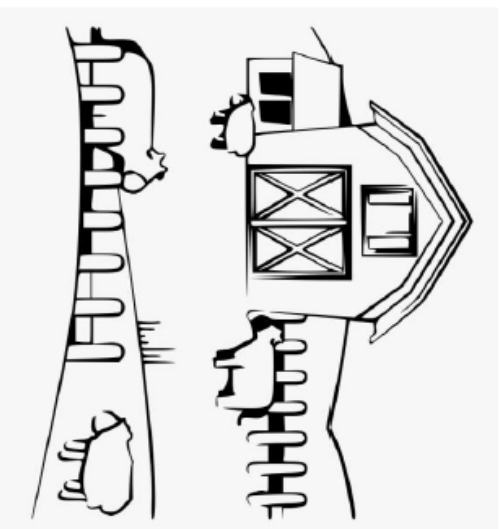
**Department of Finance and Budget  
Office of Revenue Administration**

401 McIntire Road  
Charlottesville, Virginia 22902  
Monday—Friday  
8 am – 5 pm

Local zoning regulations are independent of local taxation laws. While zoning permit may allow a farm business to conduct multiple lines of businesses with one permit, business tax regulations require a separate business license for each line of business, even if all lines of businesses are operating at the same location.



**Albemarle County  
Farm Tax Guide**



**DEFINITION OF A FARM BUSINESS**

**What is a Farm Business?**

A ‘Farm’ is a person or entity that produces domestic products or nursery products, ornamental or otherwise, or exists for the planting of nursery products, as an incident to the sale thereof, outside of the regular market houses and sheds of such County, provided such products are grown and produced by the person offering them for sale.

**BUSINESS, PROFESSIONAL, OCCUPATIONAL LICENSE (BPOL)**

**When is a Farm Business exempt from the Business License tax?**

The gross receipts from the sale of farm or domestic products that are grown, manufactured, or produced by or from the farm offering for retail sale, whether sold at the farm or not are tax exempt.

**When is a Farm Business NOT exempt from the Business License tax?**

The gross receipts from sale of products not grown or produced by the farm offering for sale. Also, gross receipts from business activities unrelated to farming, such as, but not limited to, social functions, bed & breakfast, equestrian related services, etc. are taxable.

**What is the Business License tax based on?**

Business License taxes and/or fees are based on the type of business and actual or estimated gross receipts. For a list of current tax rates for Business License taxes, see Albemarle County Code, Chapter 8.

**In what circumstance is a business exempt from obtaining a business license?**

Businesses with gross receipts of \$25,000 or less per year are generally exempt from paying a fee to obtain a business license however an application should be filed with the Department of Finance and Budget.

**How often and when does a Business License have to be renewed?**

Business Licenses must be renewed annually by March 1<sup>st</sup> each year.

**When starting a new business, what are the requirements and the timeline to apply for a Business License?**

New businesses are required to make an estimate of gross receipts and file a NEW Business Application within 30 days of beginning the business.

**When are Business License tax payments due?**

For gross receipts greater than \$25,000 and less than \$100,000 the \$50 fee is due by March 1<sup>st</sup>. For gross receipts of \$100,000 and over payment is due by June 15<sup>th</sup>.

**What is the late filing and late payment penalty?**

A 10% penalty of the tax is imposed upon the failure to file the application by March 1<sup>st</sup> of within 30 days of starting the business. A 10% percent penalty of the tax is imposed upon the failure to pay the license tax or the license fee by the appropriate due date.

**BUSINESS TANGIBLE PERSONAL PROPERTY**

**When is Business Tangible Personal Property (BTTP) tax exempt for a farm business?**

Farm machinery solely used for planting, production or harvesting of single product or commodity or business equipment used in ancillary businesses are tax exempt.

**When is BTTP NOT tax exempt for a farm business?**

Business equipment used in business activities unrelated to farming, such as, but not limited to, social functions, bed & breakfast, equestrian related services, etc. are taxable.

**What is filed on the BTTP Return?**

An itemized list of the cost of BTTP, machinery and tools, and expensed items as of January 1, segregated by year of acquisition, including fully

depreciated/expensed items. Cost includes sales and use tax, plus freight and installation costs.

✓ Miscellaneous and incidental tangible personal property with an original cost of less than \$500 may be provided as an aggregate estimate of the total cost of all such property, in lieu of an itemized list.

✓ Do not write or stamp “see attached” or “same as last year.”

✓ Expensed property includes all Internal Revenue Code Section 179 deductions.

✓ Do not include vehicles or other exempt items.

✓ Report the name and address of lessor for leased property, do not include cost of leased equipment.

**When is the filing deadline for the BTTP Tax Return?**

The filing deadline is May 1<sup>st</sup> of the current tax year.

**What happens if a business does not file BTTP Tax Return?**

Any taxpayer who fails to file a return required by Virginia Code §58.1-3815 shall be subject to a penalty of 10% of the tax assessable on such return or \$10, whichever is greater. The Director of Finance and Budget is required by law to make an assessment based on the best available information and a bill will be issued accordingly. In addition to the late filing penalty, any applicable penalties for nonpayment will be assessed.

**When are the BTTP Tax payments due?**

In 2021, payments are due June 25<sup>th</sup> and December 5<sup>th</sup>. Returns filed after June 25<sup>th</sup> will receive a supplemental bill that will include all applicable penalties for nonpayment.

**What is the BTTP tax rate?**  
\$4.28 per \$100 or (0.00428).

**MACHINERY AND TOOLS**

Farms are exempt from Machinery and Tools taxes.

## HOW TO ACCESS FIDUCIARY TAX FILING FORMS

 Online at [www.Albemarle.Org/Government/Finance](http://www.Albemarle.Org/Government/Finance)

 Request filing forms via email at [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)

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 Mail your filings  
✓ Department of Finance and Budget Assessments Unit  
401 McIntire Rd, Suite 133  
Charlottesville, VA 22902

 Drop off filings in sealed envelope at payment Drop Box  
✓ Located in upper and lower parking lots at McIntire County Office Building

 File in Person

## DEADLINE TO REMIT FOOD & BEVERAGE AND TRANSIENT OCCUPANCY TAX

The monthly returns and payment of the Food & Beverage and Transient Occupancy tax must be filed with the Department of Finance and Budget on or before the 20th day of each month covering the amount of taxes collected during the preceding month.

## Contact Us

 Have tax questions?  
Contact us and we can help.

434-296-5851, Opt. 3 for Assessments Unit

- Business License
- Business Tangible Personal Property
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- Personal property valuation questions
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- Disabled Veterans Personal Property Exemption

434-296-5851, Opt. 4 for Collections Unit

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

### Dog Tag Information

- Please call Pet Data at 833-991-0933

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**Department of Finance and Budget**  
Office of Revenue Administration

401 McIntire Road  
Charlottesville, Virginia 22902  
Monday–Friday  
8 am – 5 pm



# Albemarle County

## Fiduciary Tax Guide

Food & Beverage,  
Transient  
Occupancy,  
Short-Term Rental,  
and Motor Vehicle  
Dealership Taxes



## FOOD AND BEVERAGE TAX

### What is the Food & Beverage Tax?

Albemarle County taxes the purchase of all prepared food and beverages. The Food & Beverage tax is 4% of the total cost of food and beverage sold.

Establishments responsible for collecting and remitting taxes on food and beverages sold include:

- |                       |                        |          |
|-----------------------|------------------------|----------|
| Billiard Parlors      | Bowling Alleys         | Buffets  |
| Catererias            | Cafes                  | Caterers |
| Coffee Shops          | Convenience Stores     | Hotels   |
| Delicatessens         | Doughnut Shops         | Motels   |
| Gas Stations          | Restaurant             | Theaters |
| Grocery Stores        | Nightclubs             | Taverns  |
| Skating Rinks         | Private & Public Clubs |          |
| Food Trucks & Vendors |                        |          |
- Bakeries, if there is a sit-down eating area
  - Colleges and Universities, if they sell to non-students and non-employees, not to students and employees
  - Hospitals and Nursing homes, if they sell to employees and the public, not to patients/residents.
  - Industrial Cafeterias, if they sell to the public, not to employees.

### Taxable Items

Hot or cold meals served at restaurants and made-to-order; meals served from delicatessen counters or convenience and grocery stores; beverages, desserts, ice cream, and snacks sold with a meal.

### Non-Taxable Items

Beverages sold alone, grocery items, pre-packaged desserts, ice cream, and snack foods sold alone.

### Who collects the Food & Beverage Tax?

All entities listed within this guide and any other places where food is prepared and served to the public are responsible for collecting the tax on food and beverages sold unless a legal exemption applies. The tax is collected from the customer and is remitted to the County. All funds collected are held in trust for the County until remitted monthly. Are non-profits exempt from paying the Food & Beverage tax?

No. Nonprofit organizations ARE NOT exempt from paying the local Food and Beverage Tax. Businesses should collect and remit to the County all the Food and Beverage taxes collected from non-profit entities.

### What is the Transient Occupancy Tax?

The Transient Occupancy Tax is imposed on the

## TRANSIENT OCCUPANCY TAX

occupancy of all rooms offered as guest rooms or spaces in hotels, motels, boarding houses, tourist homes travel campgrounds, bed & breakfasts, homestays (e.g. AirBnB), and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days within the County.

Establishments responsible for collecting and remitting taxes on lodging include:

- |                    |                    |        |
|--------------------|--------------------|--------|
| Bed and Breakfasts | Hotels             | Motels |
| Boarding Houses    | Tourist Homes      |        |
| Homestay Rentals   | Travel Campgrounds |        |

### How much is the Transient Occupancy Tax?

The Transient Occupancy tax is 5% of the lodging cost. There is a 3% discount for those who make payments by the 20th of each month.

### Who collects the Transient Occupancy Tax?

All entities listed within this guide and any other facility offering guest rooms are responsible for collecting the tax on rentals for fewer than 30 consecutive days unless a legal exemption applies. The tax is collected from the customer and is remitted to the County. All funds collected are held in trust for the County until remitted monthly. PLEASE NOTE: AirBnB does not collect and remit local transient occupancy tax for Albemarle County.

What happens if an establishment does not file monthly Food & Beverage and Transient Occupancy Tax remittance?

If any seller whose duty it is to do so fails or refuses to file any monthly remittances, the seller will be assessed a late filing penalty of 10%. The Director of Finance is required by law to make an assessment based on the best available information and a bill will be issued accordingly. In addition to the late filing penalty, the bill will include a late payment penalty in the amount of

10% of the total amount of the tax owed, with an additional penalty of 5% for each additional month up to 25% of the taxes collected but not remitted. Who is exempt from paying Food & Beverage and Transient Occupancy Tax?

Food and beverages used or consumed and paid for by local, state, or federal government are exempt from food and beverage tax. Lodging paid for by a government credit card are exempt from transient occupancy tax.

## SHORT-TERM RENTALS

Businesses engaged in the short-term rental of tangible property, including but not limited to tents, clothing, sports equipment and gear, movie and video rental, storage cabinets, etc. and heavy equipment property such as generators, air compressors, heaters and dehumidifiers, augers, pressure washers, earth moving equipment, etc. must collect and remit Short-term Rental taxes to the County. Short term rental tax must be paid 4 times every year, no later than the 20th of the month following the close of each calendar quarter. County Code §8-400 requires each motor vehicle dealer who separately states the amount of the

## MOTOR VEHICLE DEALERSHIP TAX

license tax applicable to each sale of a motor vehicle and adds such tax to the sales price of the motor vehicle to report it on or before the twentieth day of the month following the close of each calendar quarter by gross receipts, trade-in allowances, and taxes collected from the sale of motor vehicles.



## HOW TO ACCESS HOMESTAY TAX FILING FORMS

📄 Online at [www.Albemarle.Org/Government/Finance](http://www.Albemarle.Org/Government/Finance)

✉ Request filing forms via email at [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)

☎ Call 434-296-5851, Option 3 to request forms be emailed or mailed

📄 Request filing forms in person

## HOW TO FILE AND PAY HOMESTAY TAXES

📄 File and/or Pay Online at [www.AlbemarleCountyTaxes.Org/businesses](http://www.AlbemarleCountyTaxes.Org/businesses)

- ✓ Electronic Check – NO Fee
- ✓ Credit/debit card or PayPal – 2.5% of the bill plus 30 cents convenience fee applies

✉ Email your filings to [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)

☎ Pay by phone 1-866-820-5450

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Department of Finance and Budget  
Assessments Unit  
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## Contact Us

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434-296-5851, Opt. 4 for Collections Unit

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- DMV Stops and Set-Off Debt

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### Department of Finance and Budget Office of Revenue Administration

401 McIntire Road  
Charlottesville, Virginia 22902  
Monday—Friday  
8 am – 5 pm

# Albemarle County Homestay Tax Guide

## Homestays



## HOMESTAY TAXES

### What are Homestays?

Homestays, aka “transient lodging,” “short-term rentals,” “Airbnb,” “VRBO,” or “tourist lodging,” provide lodging and rooms for less than 30 consecutive days.

Are Homestays considered businesses for taxation purposes?

Yes, Homestays are considered businesses and subject to all local business tax regulations.

Is a person required to register as a business and pay taxes when renting out their home or rooms in their home on a website?

Yes, any person or entity offering short term lodging is required to register as a business, remit transient occupancy, and sales tax along with any business licensing fees and personal property taxes required.

Does a Homestay operator owe taxes they failed to file and/or pay in the past?

Yes, you are retroactively liable for all taxes you have failed to file/pay to Albemarle County and any applicable penalties and interest since starting your business. The number of years for which you are retroactively liable depends on the tax type. For Business License taxes, the look-back rule is 6 years plus the current year; for Transient Occupancy taxes and Business Tangible taxes the look-back rule is 3 years plus the current year.

What happens if a Homestay operator refuses to file/pay the required taxes?

The Department of Finance and Budget is required by state code to make a statutory assessment and send a bill for all the taxes, penalties, and interest owed to the county.

Business License registration and tax based on annual gross receipts:

Annual Gross Receipts	Fee or Tax Rate
\$0 - \$25,000	No fee or tax
>\$25,000 - < \$100,000	\$50 flat fee
\$100,000+	Rate of 0.36%

New businesses must file business licenses within 30 days of the start of the business in Albemarle County. Existing businesses must renew their business license by March 1<sup>st</sup> of each year. Payment of flat fee taxes are due March 1<sup>st</sup> and tax rate-based licenses are due June 15<sup>th</sup>.

### Transient Occupancy Tax

Transient Occupancy Tax is a trust tax imposed on the occupancy of all rooms or spaces offered as guest rooms and rented out for continuous occupancy for fewer than thirty 30 consecutive days. Hotels, motels, boarding houses, travel campgrounds, homestays, and other facilities offering guest rooms must collect and remit to the county a tax of 5% on each rented room or space charge. This tax must be filed, and payment remitted to Albemarle County monthly by the 20<sup>th</sup> of each month for the previous month's collections.

### Business Tangible Personal Property

Business Tangible Personal Property (BTTP) is based on all property used for business purposes, including but not limited to all furniture, decorations, and appliances in the rented rooms. All homestays must file a BTTP tax return by May 1<sup>st</sup> of each year and report all property used or available for use as of January 1 of the filing year. Assessments of BTTP taxes are based on percentage of original cost and the purchase year of the property. The tax rate is \$4.28 per hundred of assessed value. BTTP taxes are due June 25<sup>th</sup>

for first half and December 5<sup>th</sup> for second half of the year.

### Sales Tax

All retail sales (including short-term lodging and food and beverage) are subject to Sales tax. The tax rate is 5.3% of the sale and the tax is remitted to the Virginia Department of Taxation.

### Food and Beverage Tax

If the Homestay offers prepared food and/or beverages, the owner must collect Food and Beverage taxes from customers on behalf of the county. The tax rate is 4% of the purchase. This tax must be filed, and payment remitted to Albemarle County monthly by the 20<sup>th</sup> of each month for the previous month's collections.

All Homestays need to do the following to comply

## HOMESTAY CHECKLIST

- with tax laws and regulations:
- ✓ Obtain a Homestay Zoning Clearance from Community Development.
- ✓ Provide Federal Employer Identification Number (EIN) or Social Security Number.
- ✓ Complete, sign, and file a NEW Business License Application (if Homestay started in current year) OR Declaration of Gross Receipts for Multiple Years (if Homestay has existed in prior years) to determine business license taxes.
- ✓ Complete, sign, and file Declaration of Monthly Taxes for Multiple Years for Transient Occupancy and Food & Beverage (if applicable) Taxes owed.
- ✓ Complete, sign, and file BTTP Return (if Homestay started in current year) OR Declaration of Business Tangible Personal Property Return for Multiple Years (if Homestay existed in prior years) to determine the BTTP taxes owed.
- ✓ Pay Business License Tax, BTTP Taxes, and Monthly Taxes owed.

## HOW TO ACCESS TAX FILING FORMS

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☎️ Call 434-296-5851, Option 3 to request forms be emailed or mailed

📄 Request filing forms in person

## HOW TO FILE AND PAY TAXES

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## Department of Finance and Budget

### Office of Revenue Administration

401 McIntire Road  
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Monday—Friday  
8 am - 5 pm



# Albemarle County

## Winery and Craft Spirits Tax Guide

Winery,  
Brewery,  
Distillery,  
and Cidery



GETTING STARTED CHECKLIST	FARM WINERY & CIDERY	WINERY & CIDERY	BREWERY	DISTILLERY
<ul style="list-style-type: none"> <li>✓ Obtain Federal Employer Identification Number (EIN) or use individual's social security number</li> <li>✓ Provide copy of zoning clearance from Community Development</li> <li>✓ Provide trade name and/or business registration from State Corporation Commission (if applicable)</li> <li>✓ Complete and submit Business License Application</li> <li>✓ Complete and submit Business Tangible Personal Property Return</li> </ul>	<p>"Farm winery" means an establishment located on a farm in the Commonwealth of Virginia on land zoned agricultural with a producing vineyard, orchard, or similar growing area and with facilities and bottling on the premises where the owner or lessee manufactures a product that may include, but not limited to, wine, cider, sake, or mead that contains no more than 21 percent alcohol by volume. Virginia Code §4.1-100</p>	<p>"Winery" means an establishment located in the Commonwealth of Virginia on land zoned agricultural with agreements for purchasing grapes or other fruits from agricultural growers, and with facilities for fermenting and bottling wine on the premises where the owner or lessee manufactures a product that may include but is not limited to wine, cider, sake, or mead that contains not more than 21 percent alcohol by volume. Virginia Code §4.1-100</p>	<p>"Brewery" means every person manufacturing any malt beverage, has title to any such malt beverage products, and has the right to distribute under its own brand any malt beverage product. Virginia Code §4.1-500</p>	<p>"Distiller" means every person that manufactures alcoholic beverages (such as whiskey, moonshine, etc.) other than wine and beer, and to sell and deliver or ship the same. Virginia Code §4.1-206.1</p>
<b>ALBEMARLE COUNTY</b>				
<b>BUSINESS LICENSE FLAT TAX FEES (Annual Renewal due March 1<sup>st</sup>)</b>				
Gross receipts from the sale of products grown and produced by the entity and offered for sale or wholesale by the entity.	NO FEE	Winery: \$50 Fee Fruit Distiller: \$500 Fee	<=500 Barrels: \$250 Fee >500 Barrels: \$1,000 Fee Beer Bottler: \$500 Fee	<=5,000 Gallons: NO FEE >5,000 & <=36,000 Gal: \$750 >36,000 Gallons: \$1,000
Gross receipts from sale of products that are not grown or manufactured or produced by the entity.	TAXABLE	TAXABLE	TAXABLE	TAXABLE
Gross receipts from the operation of separate lines of business activities such as, but not limited to, special activities, receptions, other social functions, event rental, wedding services, restaurants, and lodging facilities.	TAXABLE	TAXABLE	TAXABLE	TAXABLE
<b>BUSINESS TANGIBLE PERSONAL PROPERTY AND MACHINERY &amp; TOOLS REPORTING REQUIREMENTS (Annual Filing due May 1<sup>st</sup>)</b>				
Farm machinery used in the growing and harvesting process on the property.	EXEMPT	N/A	EXEMPT	EXEMPT
Machinery and tools utilized in the manufacturing process at the location, including computers used as part of the manufacturing.	EXEMPT	TAXABLE	TAXABLE	TAXABLE
Business equipment used in ancillary businesses. Ancillary exemptions may include tasting room furniture and equipment.	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Furniture and fixtures used in manufacturing (included, but not limited to, equipment used in a corporate headquarters) to manufacture products on premise.	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Business equipment used in separate lines of businesses such as, but not limited to, special activities, receptions, other social functions, event rental, wedding services, restaurants, and lodging facilities.	TAXABLE	TAXABLE	TAXABLE	TAXABLE

11298823-1241-1-3

COUNTY OF ALBEMARLE  
401 MCINTIRE RD ROOM 243  
CHARLOTTESVILLE VA 22902-4579



County of Albemarle  
Department of Finance & Budget

Office of the County Assessor  
[countyassessor@albemarle.org](mailto:countyassessor@albemarle.org)  
tel: 434-296-5856  
fax: 434-296-5801

\*\*\*\*\*AUTO\*\*ALL FOR AADC 230  
11298823 8938-NOA 1241 1 2 3



Parcel ID: [REDACTED]  
Vision ID: [REDACTED]  
Parcel Address: [REDACTED]  
District: Rio  
Deeded Acreage: 1.663  
Reason: Acreage Change  
Date of Notice: January 14, 2022  
Assessor Review Deadline: February 28, 2022

## Notice of Real Estate Assessment

*This Is Not a Tax Bill*

In accordance with Virginia Code § 58.1-3330, you are being notified of a new assessment of the above-described parcel, effective January 1, 2022.

Assessment Year	2022	2021	2020
Fair Market Land	\$276,000	\$228,300	\$228,300
Fair Market Imp.	\$473,500	\$471,772	\$465,577
Fair Market Total	\$749,500	\$700,072	\$693,877
Tax Rate*	0.854	0.854	0.854
Annual Tax Levy*	\$6,400.73	\$5,978.61	\$5,925.71
% Change in Tax Levy**	n/a	7.1%	8.0%
Land Use Land	Not Enrolled in Land Use for 2022	Not Enrolled in Land Use for 2021	Not Enrolled in Land Use for 2020
Land Use Imp.	n/a	n/a	n/a
Land Use Total	n/a	n/a	n/a
Tax Rate*	0.854	0.854	0.854
Annual Tax Levy*	n/a	n/a	n/a
% Change in Tax Levy**	n/a	n/a	n/a

8938P/NOA 12/14/21 CM/K

\* For the purpose of comparison, the 2021 tax rate is used for 2022. The Board of Supervisors will set the actual 2022 tax rate at a later date and the resulting tax levy will be reflected on the tax bill you receive in May 2022 – see [Real Estate Tax Rate Information](#) on reverse side of this document.

\*\* % Change in Tax Levy represents the change from 2021 to 2022 (1 year) and the change from 2020 to 2022 (2 years), as required by Virginia Code § 58.1-3330.

**See Reverse for Important Information**

Monday-Friday 8am-5pm | 401 McIntire Rd., Rm. 243, Charlottesville, VA | [CountyAssessor@Albemarle.org](mailto:CountyAssessor@Albemarle.org) | (434) 296-5856

## **Request for Assessment Review by County Assessor**

Any aggrieved taxpayer may appear before the assessing officer and present objections to any annual assessment of real estate by February 28 of the year in which the assessment takes effect. Forms to request the Assessor's review are available on the Assessor's website at [www.albemarle.org/assessor](http://www.albemarle.org/assessor) or may be requested by contacting the County Assessor's Office during regular business hours. It is strongly recommended that you call before visiting the office to ensure the appropriate appraiser will be available to help you.

### **Board of Equalization**

The deadline to file an appeal form to the Board of Equalization is **March 30, 2022**, or, if the County Assessor's review has been requested, within thirty (30) days from the County Assessor's response to the review request, whichever date is later. You may appeal to the Board of Equalization even if you have a request for review pending with the County Assessor. Your appeal form must be postmarked or received by the applicable deadline. Albemarle County Code § 15-702(D) requires the Board of Equalization to dispose of all reassessment appeals by September 1 of the year in which the assessment takes effect. **Appeal forms are available only by contacting the County Assessor's Office.**

### **Property Records**

Property owners may view and make copies of certain records maintained by the County Assessor's office, as set out in Virginia Code § 58.1-3331. The County also provides general real estate and assessment information (including property descriptions, maps, assessment history and sales information) at [www.albemarle.org/government/community-development/gis-mapping](http://www.albemarle.org/government/community-development/gis-mapping).

### **Forwarding of Notices**

Under Virginia Code § 58.1-3330:

(C) *"Any person other than the owner who receives such reassessment notice, shall transmit the notice to such owner, at his last known address, immediately on receipt thereof, and shall be liable to such owner in an action at law for liquidated damages in the amount of twenty-five dollars, in the event of a failure to so transmit the notice. Mailing such notice to the last known address of the property owner shall be deemed to satisfy the requirements of this section."*

(D) *"Notwithstanding the provisions of this section, if the address of the taxpayer as shown on the tax record is in care of a lender, the lender shall upon request furnish the county, city or town a list of such property owners, together with their current addresses as they appear on the books of the lender, or the parties may by agreement permit the lender to forward such notices to the property owner, with the cost of postage to be paid by the county, city or town."*

### **Real Estate Tax Rate Information**

The Board of Supervisors will hold a public hearing and several budget work sessions before determining the 2022 tax rate. The Board's meeting schedule will be provided on the County web page ([www.albemarle.org](http://www.albemarle.org)) and in the Daily Progress newspaper.

### **Land Use Assessment**

For information on the Land Use program, please contact the County Assessor's Office and ask for the Land Use Program Manager. To download the Land Use Enrollment Application, visit <https://www.albemarle.org/government/finance/land-use>. Supporting documentation of prior use may be required, pursuant to Virginia Code § 58.1-3231. The deadline to file for Land Use is February 14, 2022, with a \$125 filing fee per parcel. The Late filing deadline is April 15, 2022, with an additional \$125 late fee (\$250 total per parcel). All supporting documentation must be provided by whichever deadline applies.

### **Tax Relief for Elderly and/or Disabled Residents**

Albemarle County provides a tax relief program for qualified residents who are 65 years of age or older and/or permanently and totally disabled. For information on this tax relief program, please contact the Department of Finance, Office of Revenue Administration at (434) 296-5851, option 3, or visit our webpage to download the application.

### **Veterans Real Estate Tax Exemption**

Veterans with a 100% total and permanent service-connected disability may be eligible for a tax exemption on their primary residence, including up to 10 acres of land. For qualification requirements or additional information, please contact the County Assessor's Office.



County of Albemarle  
County Assessor – Finance & Budget Department

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[countyassessor@albemarle.org](mailto:countyassessor@albemarle.org)  
tel: 434-296-5856  
fax: 434-296-5801

07/01/2021

## 2022 Land Use Revalidation

Parcel ID:  
Vision PID:  
Deeded Acres:  
Agriculture Acres:  
Horticulture Acres:  
Forestry Acres:  
Homesite Acres:  
Other Non-Qualifying Acres:

Dear Property Owner,

Enclosed is an application for revalidation of the use value assessment of the above property for 2022. Please complete and return the appropriate forms with any required supporting documentation by September 1, 2021. **IMPORTANT:** Help us improve our communications with you by providing a legible email address and telephone number on the attached forms.

According to our records, the above parcel is currently qualified for use value assessment under the categories of both agriculture/horticulture, and forestry. If this is correct, then you will need to fill out a form for each of these uses.

### Agriculture/Horticulture

The appropriate revalidation form for the agricultural/horticulture use depends upon who farms your property.

Form A: If you (the owner(s)) farm the property, please complete the enclosed Form A, Agriculture/Horticultural Revalidation Application, Farmed by Owner.

Form B: If someone other than an owner farms the property, please complete the enclosed Form B, Agriculture/Horticulture Revalidation Application, Property Farmed by Tenant, Lessee, or Other. A portion of this form must be completed by the farmer(s).

The applicable form must be completed and returned to our office by September 1, 2021. If the property was farmed by both you and another farmer in 2019 and 2020, then submission of both forms is required.

### Forestry

The forestry use requires completion of the attached Form C, Forestry Revalidation Application.

Please complete and return these forms with any required supporting documentation by September 1, 2021.

If your property is not used for both agriculture/horticulture and forestry, if the type of use for this property has changed or has been discontinued, or if you have any questions regarding the revalidation application process, please contact our office at 434-296-5856. For additional information and a link to the State Land Evaluation Advisory Council (SLEAC) manual, please visit us at [www.albemarle.org/Assessor](http://www.albemarle.org/Assessor).

Peter J. Lynch  
County Assessor

[WWW.ALBEMARLE.ORG](http://WWW.ALBEMARLE.ORG)

401 McIntire Road, Suite 243 | Charlottesville, VA 22902-4596



County of Albemarle  
County Assessor – Finance & Budget Department

Office of the Assessor  
[countyassessor@albemarle.org](mailto:countyassessor@albemarle.org)  
tel: 434-296-5856  
fax: 434-296-5801

## 2022 Land Use Revalidation

07/01/2021

Parcel ID:  
Vision PID:  
Deeded Acres:  
Agriculture Acres:  
Horticulture Acres:  
Homesite Acres:  
Other Non-Qualifying Acres:

Dear Property Owner,

Enclosed is an application for revalidation of the use value assessment of the above property for 2022. Please complete and return the appropriate forms with any required supporting documentation by September 1, 2021. **IMPORTANT:** Help us improve our communications with you by providing a legible email address and telephone number on the attached forms.

According to our records, the above parcel is currently qualified for use value assessment under the category of agriculture and/or horticulture. If this is correct, the appropriate revalidation form for the agricultural/horticulture use depends upon who farms your property.

Form A: If you (the owner(s)) farm the property, please complete the enclosed Form A, Agricultural/Horticultural Revalidation Application, Farmed by Owner.

Form B: If someone other than an owner farms the property, please complete the enclosed Form B, Agriculture/Horticulture Revalidation Application, Property Farmed by Tenant, Lessee, or Other. A portion of this form must be completed by the farmer(s).

The applicable form must be completed and returned to our office by September 1, 2021. If the property was farmed by both you and another farmer in 2019 and 2020, then submission of both forms is required.

Please complete and return these forms with any required supporting documentation by September 1, 2021.

If your property is not solely used for agriculture and/or horticulture, if the type of use for this property has changed or has been discontinued, or if you have any questions regarding the revalidation application process, please contact our office at 434-296-5856. For additional information and a link to the State Land Evaluation Advisory Council (SLEAC) manual, please visit us at [www.albemarle.org/Assessor](http://www.albemarle.org/Assessor).

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County of Albemarle  
County Assessor – Finance & Budget Department

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fax: 434-296-5801

# Agricultural/Horticultural Revalidation Application Property Farmed by Owner

Name  
Address 1  
Address 2

**Form A**

Parcel ID:  
Vision PID:  
Property Address:  
Filing Deadline: September 1, 2021

Deeded Acres:  
Acres Dedicated to Agricultural Use:  
Acres Dedicated to Horticultural Use:

Land Use Assessments must be revalidated every two years. The deadline to file for revalidation for 2022 (without a late fee) is September 1, 2021. Revalidation applications submitted between September 2, 2021 and December 5, 2021, will require a late filing fee of \$125.00 per parcel. No revalidation applications can be accepted after the late filing deadline of December 5, 2021. Incomplete applications will not be accepted. The property owner shall be responsible for providing all required information.

This form is used to revalidate an agricultural use, including animal, plant, or crop production where you, the owner(s) of the property, actively farms the property yourself. To revalidate, you must show qualified agricultural activity on the parcel over the past two years. You must also include documentation to support the agricultural use, including at least one or more of the forms/documents listed below, as applicable:

- Profit or Loss from Farming Form 1040 Schedule F
- Farm Rental Income/Loss Form 4835
- Supplemental Income/Loss Form 1040 Schedule E
- Business Profit and Loss Form 1040 Schedule C
- Corporate Income Tax Form 1120
- Return of Partnership Income Form 1065
- Farm History Sale Receipts

**Oath:**

I (We) make oath or affirmation that this property is used and complies with all provisions of Virginia Code § 58.1-3230 et. seq., Albemarle County Code §15-800 et. seq., and the Standards for Classification of the State Land Evaluation Advisory Council (SLEAC). I (We) declare that under penalty of law that I/we have examined this application and any supporting documents and that they are true and accurate.

All Owners/Co-Owners Must Sign This Revalidation Application	Date	Telephone Number	Email

Continued on reverse side

### Agricultural Use: Animal Production

*Five acres minimum in-use to qualify*

To qualify for this use, the applicant must certify that the real estate is being used in a program for bona fide production for commercial sale of qualifying products in accordance with the Standards of Classification of the State Land Evaluation Advisory Council (SLEAC).

Please enter the information for one type of animal per line per year. If additional space is needed, please attach additional page(s) in the same form as the table below. Note: Pleasure horses and domestic animals do not qualify as an agricultural use. Horses used for riding lessons, training, boarding, breeding or racing qualify if they are used for commercial purposes and the appropriate financial documentation is provided. Rescue animals only qualify if the property is owned or operated by a 501(c)(3) non-profit animal rescue organization (documentation required).

Animal Production

Year of Use	Number of Acres Used	Animal Type	Number of Animals*	Number of Months on Property
2019				
2020				

\* Though the number of animals may vary over the course of a year, please provide an average number of animals and number of months on the property.

### Agricultural or Horticultural Use: Plant/Crop Production

*Five acres minimum in-use to qualify*

To qualify for this use, the applicant must certify that the real estate is being used in a program for bona fide production for commercial sale of qualifying products in accordance with the Standards of Classification of the State Land Evaluation Advisory Council (SLEAC).

Please enter the information for one type of plant or crop per line per year. If additional space is needed, please add it in the space below the table.

Crop Production

Year of Use	Number of Acres Used	Crop Type	Average Yield Per Acre Used**	Value of Crop
2019				
2020				

\*\* Please indicate a typical production unit such as per ton, per pound, per bushel, etc.



County of Albemarle  
County Assessor – Finance & Budget Department

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tel: 434-296-5856  
fax: 434-296-5801

## Agriculture/ Horticulture Revalidation Application Farmed by Tenant, Lessee or Other

Name  
Address 1  
Address 2

# Form B

Parcel ID:  
Vision PID:  
Property Address:  
Filing Deadline: September 3, 2021

Deeded Acres:  
Acres Dedicated to Agricultural Use:  
Acres Dedicated to Horticultural Use:

Land Use Assessments must be revalidated every two years. The deadline to file for revalidation for 2022 is September 1, 2021. Revalidation applications submitted between September 2, 2021 and December 5, 2021, will require a late filing fee of \$125.00 per parcel. No revalidation applications can be accepted after the late filing deadline. Incomplete applications will not be accepted. The property owner shall be responsible for providing all required information.

This form is to revalidate an agricultural use, including animal, plant, or crop production, where someone other than an owner(s) of the property farms the property. In such cases, to revalidate, the property owner(s) must complete the first section of this form and the farmer(s) must complete the second section.

### Section One – To Be Completed by Property Owner

Owner Name	
Owner Name	
Street Address	
City, State, Zip Code	
Telephone Number	

**Owner’s Oath:**

I (We) make oath or affirmation that this property is used and complies with all provisions of Virginia Code § 58.1-3230 et. seq., Albemarle County Code §15-800 et. seq., and the Standards for Classification of the State Land Evaluation Advisory Council (SLEAC). I (We) declare that under penalty of law that I/we have examined this application and any supporting documents and that they are true and accurate.

All Owners/Co-Owners Must Sign This Revalidation Application	Date	Telephone Number	Email

Reverse side to be completed by farmer only.

**Section Two – To Be Completed by Farmer(s) Only Agricultural Use:  
Animal Production**

*Five acres minimum in-use to qualify*

Please enter the information for one type of animal per line per year. If additional space is needed, please attach additional page(s) in the same form as the table below. Note: Pleasure horses and domestic animals do not qualify as an agricultural use. Horses used for riding lessons, training, boarding, breeding or racing qualify if they are used for commercial purposes and the appropriate financial documentation is provided. Rescue animals only qualify if the property is owned or operated by a 501(c)(3) non-profit animal rescue organization (documentation required).

Year of Use	Number of Acres Used	Animal Type	Number of Animals	Number of Months on Property
2019				
2020				

\* Though the number of animals may vary over the course of a year, please provide an average number of animals and number of months on the property.

**Agricultural or Horticultural Use: Plant/Crop Production**

*Five acres minimum in use to qualify*

Please enter the information for one type of plant or crop per line per year. If additional space is needed, please attach additional page(s) in the same form as the table below.

Year of Use	Number of Acres Used	Crop Type	Average Yield Per Acre Used**	Value of Crop
2019				
2020				

\*\* Please indicate a typical production unit such as per ton, per pound, per bushel, etc.

**Farmer's Certification:**

To qualify for this use, the farmer(s) must certify that the real estate is being used in a program for Bona Fide production for commercial sale or trade of qualifying products in accordance with the Standards of Classification of the State Land Evaluation Advisory Council (SLEAC) and that all information on this page is true and accurate to the best of their knowledge.

Farmer's Name	
Street Address	
City, State, Zip	
Telephone Number	
Signature	



County of Albemarle  
County Assessor – Finance & Budget Department

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tel: 434-296-5856  
fax: 434-296-5801

07/01/2021

## 2022 Land Use Revalidation

Parcel ID:  
Vision PID:  
Deeded Acres:  
Forestry Acres:  
Homesite Acres:  
Other Non-Qualifying Acres:

Dear Property Owner,

According to our records, the above parcel is currently qualified for use value assessment solely under the category of forestry. If this is correct, please complete the enclosed Form C, Forestry Revalidation Application, and return it to our office by September 1, 2021. **IMPORTANT:** Help us improve our communications with you by providing a legible email address and telephone number on the attached forms.

If your property is not solely used for forestry, if the type of use for all or any portion of this property has changed or has been discontinued, or if you have any questions regarding the revalidation process, please contact our office at 434-296-5856. For additional information and a link to the State Land Evaluation Advisory Council (SLEAC) manual, please visit us at [www.Albemarle.org/Assessor](http://www.Albemarle.org/Assessor).

Peter J. Lynch  
County Assessor

[WWW.ALBEMARLE.ORG](http://WWW.ALBEMARLE.ORG)

401 McIntire Road, Suite 243 | Charlottesville, VA 22902-4596



County of Albemarle  
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fax: 434-296-5801

## Forestry Revalidation Application

Name:  
Address:

**Form C**

Parcel ID:  
Vision PID:  
Property Address:  
Filing Deadline: September 1, 2021

Deeded Acres:  
Acres Dedicated to Forestry Use:  
Homesite Acres:  
Other Non-Qualifying Land Acres:

Land Use Assessments must be revalidated every two years. The deadline to file for revalidation for 2022 (without a late fee) is September 1, 2021. Revalidation applications submitted between September 4, 2021 and December 6, 2021, will require a late filing fee of \$125.00 per parcel. No revalidation applications can be accepted after the late filing deadline of December 6, 2021. Incomplete applications will not be accepted. The property owner shall be responsible for providing all required information.

- Have you commercially harvested timber in the past two years? Yes  No   
  - ↳ If yes, was any portion of your forested land clear cut? Yes  No
  - ↳ If yes, how many acres were clear cut? \_\_\_\_\_ acres
- Is this area: Changing Use  Being Reforested  Being Naturally Regenerated
- Overall, has the use of any qualified land on this parcel changed? Yes  No

To revalidate for the Land Use deferral program under forestry, you must certify by signing this form that you either are making an Owner's Commitment or have a Forest Management Plan with a professional forester. To do this, check the appropriate box and sign below:

**Option 1 - Signed Owner's Commitment:**  By checking this box and signing below, I/we hereby (a) certify that the real estate is being used in a planned program of timber management and soil conservation practices (as stated above) and (b) commit to maintain and protect forestland by documenting land-use objectives to include methods of resource management and soil and water protection;

**Option 2 - Professional Forest Management Plan:**  By checking this box and signing below, I/we hereby certify that the real estate is being used in a planned program of timber management and soil conservation practices (as stated above) by submitting the attached plan prepared by a professional forester. (Please submit the forestry plan with this option.)

All Owners/Co-Owners Must Sign This Revalidation Application	Date	Telephone Number	Email

\*either option requires signatures.



COUNTY ASSESSOR  
401 MCINTIRE ROAD RM 243  
CHARLOTTESVILLE, VA 22902-4596  
P:(434)296-5856 F:(434)296-5801

TIME SENSITIVE MATTER

06/01/2019

## 2020 Land Use Revalidation

Dear Property Owner,

Parcel ID:  
Vision PID:

A handwritten signature in cursive script, reading "Peter J. Lynch".

Peter J. Lynch  
County Assessor

[www.Albemarle.org/Assessor](http://www.Albemarle.org/Assessor)

(434) 296-5856

[CountyAssessor@Albemarle.org](mailto:CountyAssessor@Albemarle.org)

## **No Application Received**

### **Time Sensitive Matter**

As of 8/20/19 our records show that we have not received **your 2020 revalidation paperwork**. September 3<sup>rd</sup> is the deadline to file without a \$125 per parcel late fee. Failure to refile will result in your property being removed from the land use program for 2020. Please send in your completed forms or contact us immediately. Call 434-296-5856 or visit our office at 401 McIntire Rd, Charlottesville, Room 243.

## **Incomplete Application Received**

### **Time Sensitive Matter**

We have received your 2020 land use application, but as of 8/20/19 **it is not complete**. September 3<sup>rd</sup> is the deadline to file a complete application in order to avoid a \$125 per parcel late fee. Failure to provide a complete application will result in some or all of your property being removed from the land use program for 2020. Please send in the missing information or contact us immediately. Call 434-296-5856 or visit our office at 401 McIntire Rd, Charlottesville, Room 243.



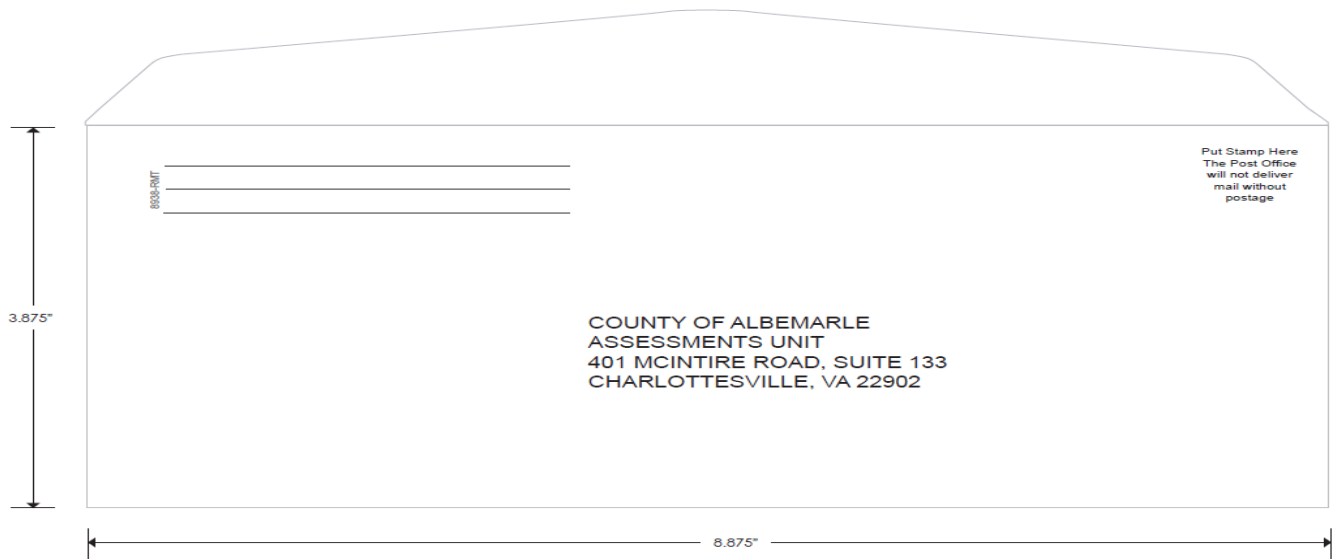
**Time Sensitive Matter**

As of 8/22/17 our records show that we have not received **your 2018 revalidation paperwork**. September 1<sup>st</sup> is the deadline to file without a \$125 per parcel late fee. Failure to refile will result in your property being removed from the land use program for 2018. Please send in your completed forms or contact us immediately. Call 434-296-5856 or visit our office at 401 McIntire Rd, Charlottesville, Room 243.

**Time Sensitive Matter**

We have received your 2018 land use application, but as of 8/22/17 **it is not complete**. September 1<sup>st</sup> is the deadline to file a complete application in order to avoid a \$125 per parcel late fee. Failure to provide a complete application will result in some or all of your property being removed from the land use program for 2018. Please send in the missing information or contact us immediately. Call 434-296-5856 or visit our office at 401 McIntire Rd, Charlottesville, Room 243.

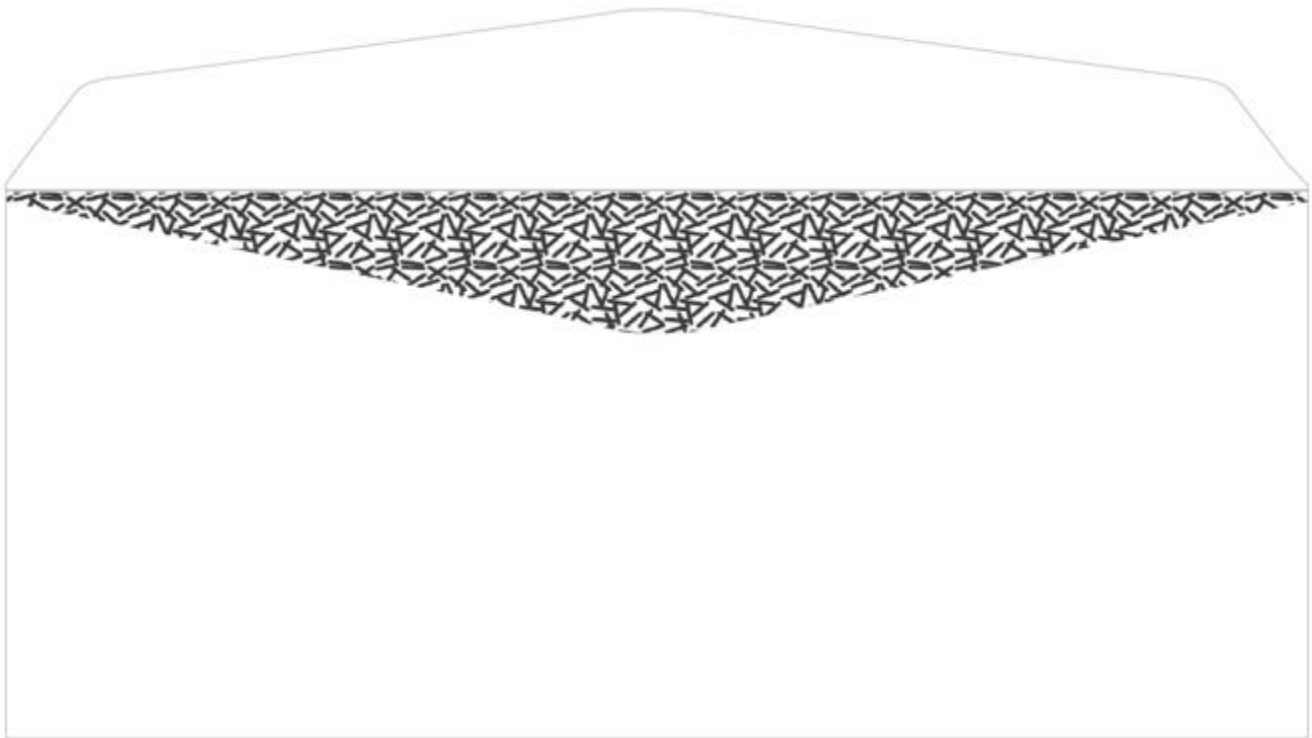
**8938-RMT Security Remit Env. County of Albemarle  
#9 Non window**



**SPECIFICATIONS:**

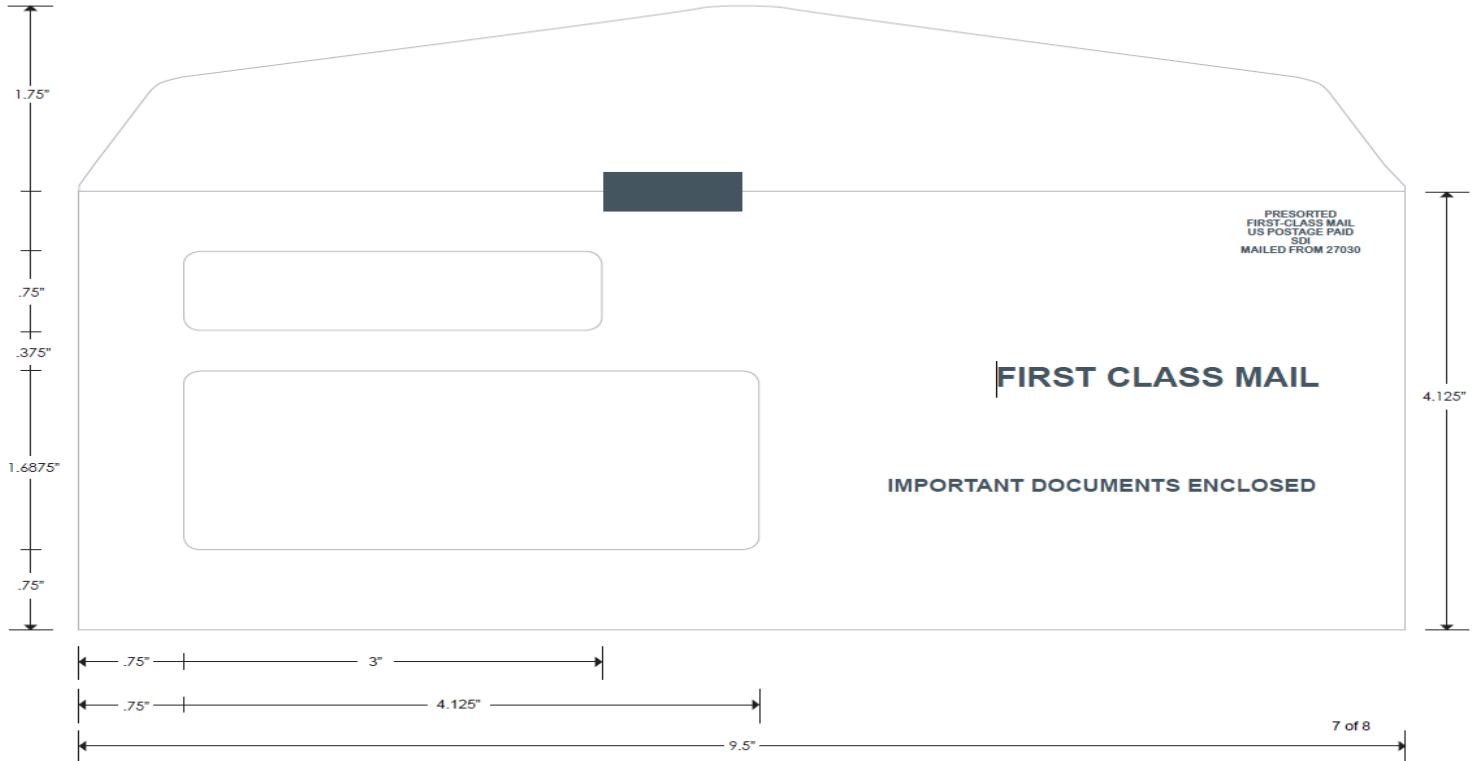
**Production** - 22# white woven paper. Twin seam construction. Flap as shown. Outside print is printed in Black. Font for Indicia box is 7pt Arial. Address in all caps Arial 12 pt, regular. Security env.

**Packaging** - Bulk pack. Glue sample of envelope on end of carton for easy identification. DO NOT STACK SKIDS ON TRUCK!



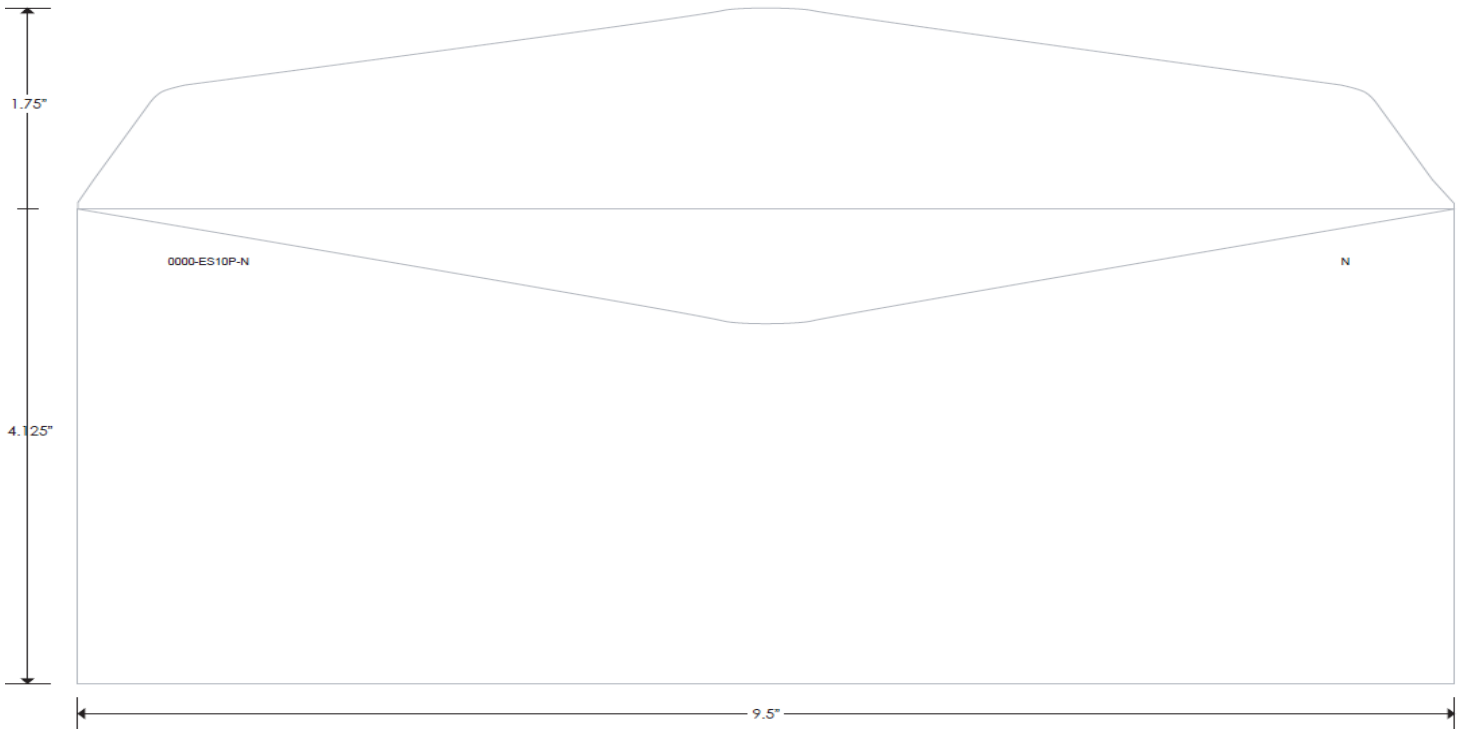
**#9 Envelope (Front and Back)**

**0000-ES10P-N SouthData Statement Mailing  
Envelope With North Carolina Indicia**



**SPECIFICATIONS:**

**Production** - 24# white wove paper. Twin seam construction. Placement of window is CRITICAL! Window film should be of USPS-approved "low gloss" material. Flap as shown. Outside print is printed in PMS 432. Form ID (0000-ES10P-N) is printed at top throat on left side, high enough so that flap covers it when sealed. Font for Indicia is 6pt Arial Rounded MT Bold, message line FIRST CLASS MAIL is 18pt Arial Bold, message line IMPORTANT DOCUMENTS ENCLOSED is 12pt Arial Bold. **Packaging** - Bulk pack. Glue sample of envelope on end of carton for easy identification. DO NOT STACK SKIDS ON TRUCK!



**#10 Envelope (Front and Back)**