

FREDERICK COUNTY, VIRGINIA

Commissioner of the Revenue
 P.O. Box 552, Winchester VA 22604-0552
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 Phone: 540-722-8393 Fax: 540-667-6487

Acct #:

**** OFFICE USE ONLY ****

Date Ret'd to Customer: _____
 Reason: _____
 Date Received: _____
 Status: _____
 Penalty: Y N Initials: _____

**2024 - RETURN OF TANGIBLE PERSONAL PROPERTY - BUSINESS EQUIPMENT
OUTDOOR ADVERTISING ONLY**

- Section 58.1-3518 of the Code of Virginia requires that all tangible personal property *owned, leased, rented, or borrowed*, as of January 1 of any year, which was used or available for use in a business/profession and which was located in Frederick County must be filed on a personal property return.
- Section 58.1-3503 of the Code of Virginia states that outdoor advertising signs constitute a separate class of personal property for purposes of assessment and requires localities to tax such signs as personal property, not as real property. Section 58.1-3506 of the Code of Virginia makes this provision effective as of January 1, 2013.
- This Return of Tangible Personal Property is DUE on or before *MARCH 1* (or first business day thereafter) ANNUALLY.** A 10% or \$2.00 minimum penalty is imposed if filed after that date.
- Willful failure to file this Return is a criminal offense in violation of Section 58.1-3518 of the Code of Virginia. Taxpayers who are required to file a Return but who fail to do so will be subject to a statutory assessment.
- Incomplete forms (e.g., detailed items not listed, all sections not completed, not signed) if not corrected prior to the filing deadline will be considered late and a late filing penalty may be imposed.
- Personal property must be reported at the actual/original cost. Include personal property even if expensed or fully depreciated on company books. A percentage (30%) of the original cost of the business tangible personal property is multiplied by the current personal property tax rate which is subject to change each year (BOS to determine rate in April; \$4.86 per \$100 of assessed value for 2018).
- Personal Property tax is billed in halves. Bills are sent out in May and November and payments are due: half by June 5 and half by December 5. This is a non-prorated tax. Supplemental bills are sent for items not discovered in time for the regular billing cycle as required by State Code.

PERMITTEE INFORMATION

Individual or Business Name (Permittee):					
Trading As or Fictitious Name (if applicable):					
If Business: Type & Names/Titles: • Officers (Pres., V.P., Sec., Treas.) • Directors • Partners • Members	Check one: <input type="checkbox"/> Sole Proprietor/Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership				
	<input type="checkbox"/> Other (specify): _____				
	Name _____	Title _____	Name _____	Title _____	
	Name _____	Title _____	Name _____	Title _____	
Mailing Address:					
Physical Address:					
Telephone:			Fax:		
Contact Person:			Contact Phone:		
Email Address:					
Federal EIN / SSN:					

OUTDOOR ADVERTISING INFORMATION

DATE the Sign/Outdoor Advertising was in place: [mm/dd/yyyy]

**** Please see page 2 to provide additional specific required information regarding outdoor advertising. ****

CERTIFICATION

The permittee must sign this form. If permittee is a business entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)

DECLARATION: I declare, under penalty of perjury: (1) that the foregoing information is complete, true and correct to the best of my knowledge and belief, and (2) that I am the permittee or a member, partner, executive officer, or other person specifically authorized in writing to sign.

Signature

Print Name

Title or Capacity for Signing

Phone No. of Person Signing:

Email Address:

Date:

OUTDOOR ADVERTISING INFORMATION (provide information below or attach your own list; use additional sheets if needed)

VA PERMIT NO.	PROPERTY OWNER(S)	OWNER(S) PHONE	ADVERTISING LOCATION	DESCRIPTION				ACTIVITY
				SIZE (determined by outside measurement, including border and trim but excluding ornamental base or other structural supports)				
				(check one)	Length (ft.)	Width (ft.)	Area (sq. ft.)	
1.			Route _____ situated _____ miles [no.] [number] _____ of _____ [e.g., East, NW] [city/town limit/nearest location]	<input type="checkbox"/> Single <input type="checkbox"/> Double				<input type="checkbox"/> Illuminated <input type="checkbox"/> Non-Illuminated <input type="checkbox"/> Electronic Message
			OR					
	TEXT OF SIGN #1:						ORIGINAL COST (not amount of monthly rental):	\$
2.			Route _____ situated _____ miles [no.] [number] _____ of _____ [e.g., East, NW] [city/town limit/nearest location]	<input type="checkbox"/> Single <input type="checkbox"/> Double				<input type="checkbox"/> Illuminated <input type="checkbox"/> Non-Illuminated <input type="checkbox"/> Electronic Message
			OR					
	TEXT OF SIGN #2:						ORIGINAL COST (not amount of monthly rental):	\$
3.			Route _____ situated _____ miles [no.] [number] _____ of _____ [e.g., East, NW] [city/town limit/nearest location]	<input type="checkbox"/> Single <input type="checkbox"/> Double				<input type="checkbox"/> Illuminated <input type="checkbox"/> Non-Illuminated <input type="checkbox"/> Electronic Message
			OR					
	TEXT OF SIGN #3:						ORIGINAL COST (not amount of monthly rental):	\$
4.			Route _____ situated _____ miles [no.] [number] _____ of _____ [e.g., East, NW] [city/town limit/nearest location]	<input type="checkbox"/> Single <input type="checkbox"/> Double				<input type="checkbox"/> Illuminated <input type="checkbox"/> Non-Illuminated <input type="checkbox"/> Electronic Message
			OR					
	TEXT OF SIGN #4:						ORIGINAL COST (not amount of monthly rental):	\$
5.			Route _____ situated _____ miles [no.] [number] _____ of _____ [e.g., East, NW] [city/town limit/nearest location]	<input type="checkbox"/> Single <input type="checkbox"/> Double				<input type="checkbox"/> Illuminated <input type="checkbox"/> Non-Illuminated <input type="checkbox"/> Electronic Message
			OR					
	TEXT OF SIGN #5:						ORIGINAL COST (not amount of monthly rental):	\$