

INSTRUCTION FOR FILING FLUVANNA COUNTY TANGIBLE BUSINESS PERSONAL PROPERTY RETURN

GENERAL:

ALL declaration mailed to taxpayers should be returned to the Commissioner by **March 15**. If the business has ceased operations, moved from Fluvanna, or has nothing taxable to report, please indicate such on the return.

A filing deadline extension to **April 1** for businesses may be granted by the Commissioner upon written request with certification that the necessary figures will not be available to complete the return by March 15.

All business are required to submit current returns; if you fail to submit a return, the Commissioner will make an assessment based on the previous year’s declaration to include a 10% penalty.

Fluvanna does **not** prorate the assessment of person property. Whatever is located in the County on January 1 is taxed for the entire year whether it is moved, sold, or discontinued in the use during the year.

CLASSES OF TANGIBLE PERSONAL PROPERTY USED IN A BUSINESS OR PROFESSION:

- 1. **Furniture and office equipment** used in the conduct of a business or profession and usually not offered for sale as merchandise; such as desks, filing cabinets, computers, copiers, fax machines, etc.
- 2. **Other business equipment** used in the conduct of a business in-house; such as cash registers, credit card machines, cooling boxes, show cases, dispensers, security systems, etc.
- 3. **Hand or power tools** used outside operation; such as generators, air compressors , mechanical tools, power saws, ladders, cellular telephones, etc.
- 4. **Heavy construction machinery** and equipment; such as earth movers, loaders, back hoes, ditchers, tractors, skidders, etc.

ITEMIZATION OF BUSINESS PERSONAL PROPERTY	Date Acquired	Cost
Item of Business Property		