COUNTY OF FLUVANNA

OFFICE OF THE COMMISSIONER OF THE REVENUE

P.O. Box 124

PALMYRA, VIRGINIA 22963

Phone (434) 591-1940

Please return completed form to the post office box listed above, by email at meganmorris@fluvannacounty.org or by fax at (434) 591-1941, by or before MARCH 15TH, 2025.

2025 – RETURN OF TANGIBLE BUSINESS PERSONAL PROPERTY – 2025

Business Name: _____ EIN: _____

Contact Name: _____ Email: _____

Address: _____ Phone: _____

City, State, Zip: _____ Business Type: _____

LIST ALL BUSINESS PERSONAL PROPERTY IN FLUVANNA COUNTY AS OF JANUARY 1, 2025, IN AFFIRMATION OF POSSESSION OF TANGIBLE BUSINESS PERSONAL PROPERTY OWNED BY/FOR YOUR BUSINESS/PROFESSION:

Itemize on reverse of form or attach a list reflecting both the date acquired and cost of each item. Do not in purchased for ***less than $100*** or items utilized in your business for ***10 or more years***. Place totals in the table below:

		Commissioner of the Revenue Office Use Only	
	Total Cost	% of Cost	Assessed Value
1. Furniture and Office Equipment……			
2. Other Business Equipment……			
3. Tools, Hand or Power……			
4. Heavy Construction Machinery……			

MACHINERY AND TOOLS OF MANUFACTURERS:

To be reported only if taxpayer is engaged in a manufacturing, mining, processing or reprocessing, radio or television broadcasting, cable television, dry cleaning or laundry business.

Attach an itemized list reflecting the date acquired and cost of the item(s). Place totals in the table below:

		Commissioner of the Revenue Office Use Only	
	Total Cost	% of Cost	Assessed Value
Acquired in Last Year……			
Acquired in Prior Years……			

LEASED PROPERTY LOCATED IN FLUVANNA COUNTY ON PREMISES OF TAXPAYER:

Description of Property	Name of Lessor	Complete Address of Lessor

Note: On-site verification may be made by the Commissioner if there is reason to believe that items are unreported or undervalued. "It is a misdemeanor for any person willfully to subscribe a return which he does not believe to be true and correct to every material matter." (Code of Virginia Sec. 58.1-11)

DECLARATION: I declare that the statement and figures provided on this return are true, full, and correct to the best of my knowledge and belief.

X_____ _____ _____

Authorized Signature Position Held Date

INSTRUCTIONS FOR FILING A FLUVANNA COUNTY TANGIBLE BUSINESS PERSONAL PROPERTY RETURN

GENERAL:

- **ALL** declarations mailed to taxpayers should be returned to the Office of the Commissioner of the Revenue by **March 15th**. 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 through **April 1** may be granted by the Office of the Commissioner of the Revenue upon written request with certification that the necessary information will not be available to complete the return by the March 15th deadline.
- All businesses are required to submit a return for the current calendar year. If you fail to submit a return by the March 15th deadline, the Office of the Commissioner of the Revenue will generate an assessment based on the previous year's returned declaration to include a **15% penalty**.
- Fluvanna County does ***not*** prorate assessments of personal property. Personal property located in Fluvanna County on January 1 is taxed for the entire year whether it is moved, sold, or discontinued within that year.

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

- **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.
- **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.
- **Hand or power tools** used outside operation; such as generators, air compressors, mechanical tools, power saws, ladders, cellular telephones, etc.
- **Heavy construction machinery** and equipment, such as earth movers, loaders, backhoes, ditchers, tractors, skidders, etc.

ITEMIZATION OF BUSINESS PERSONAL PROPERTY List all tangible business personal property	Date Acquired	Cost