



# SPOTSYLVANIA COUNTY

## Personal Property Vehicle Change Form

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 Commissioner of Revenue  
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Account #

### ONE PROPERTY CHANGE PER FORM

#### Owner & Co-Owner Information

Owner(s) Name (as titled with DMV)	Social Security #	Driver's License #	
Co-Owner	Social Security #	Driver's License #	
Mailing Address Block / Street Name	City	State	Zip
Email Address			

#### Personal Property Tax Relief Act (PPTRA)

If you can answer YES to any of the following questions, your vehicle does NOT qualify for personal property tax relief and is considered by state law to have a business use.

- ✓ Is more than 50% of the vehicle's annual mileage used as a business expense for federal income tax purposes **OR** reimbursed by an employer?
- ✓ Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for federal income tax purposes?
- ✓ Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?
- ✓ If the vehicle is leased by an individual, does the leasing company pay the tax without reimbursement from the individual?

#### Vehicle Information

Please check one: **Personal Use** **Business Use** (see explanation above)

Year	Make	Model	Tag #	Color
Identification/Serial Number		Title	Mileage as of 1/1/2011 (vehicles only)	
<b>Add</b>	Purchased or moved into the County.		Purchase Price \$	Date Purchased
<b>Delete</b>	Check One:	Sold      Trade-in      Junked (title returned to DMV)	Date Disposed (if over 30 days proof required.)	
<b>Moved into</b>	Spotsylvania from:	of _____ City/County/Town      State	Date Moved into County	
<b>Moved out of*</b>	Spotsylvania to:	of _____ City/County/Town      State	Date Moved out of County	

\* If the vehicle is moved out of state and maintains Virginia plates, it will be taxed by Spotsylvania County. Once a new registration is established, please forward a copy to our office.

#### Signature

I certify that the above information is correct and have correctly indicated whether this vehicle is for personal or business use according to the Personal Property Tax Relief Act.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_ (\_\_\_\_) \_\_\_\_\_ ext \_\_\_\_\_  
 Owner's Signature (required)      Date      Daytime Phone