



SPOTSYLVANIA COUNTY

Personal Property Change Form

Deborah F Williams
 Commissioner of Revenue
 9104 Courthouse Rd
 PO Box 175
 Spotsylvania VA 22553-0175
 Phone: (540) 507-7052
 Fax: (540) 582-3630
www.spotsylvania.va.us

email: cor@spotsylvania.va.us

Account #

ONE PROPERTY CHANGE PER FORM

Owner & Co-Owner Information

Owner(s) Name (as titled with DMV)	Social Security # or last 4 digits	Driver's License #	
Co-Owner	Social Security # or last 4 digits	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?

Property Information:

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

Year	Make	Model	Tag # / Boat #	Color
Identification/Serial Number		Title Number	Mileage as of 1/1/2023 (vehicles only)	
Add	Purchased New or Used Property		Purchase Price \$	Date Purchased
Delete	Check One: Sold Trade-in Junked Other Reason			Date Disposed (if over 30 days proof required.)
Moved into	Spotsylvania from: _____ of _____ State		Date Moved into County	
Moved out of*	Spotsylvania to: _____ of _____ 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 by mail, fax or email.

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