

# 2018 LOUDOUN COUNTY PERSONAL PROPERTY ALTERNATIVE TAX RATE

For Uniformed Members of the Virginia Defense Force

**Robert S. Wertz, Jr.**

**Commissioner of the Revenue**

**GOVERNMENT CENTER**  
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Leesburg, VA 20175-3102

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**LOUDOUN TECH CENTER**  
21641 Ridgetop Cir. Ste. 100  
Sterling, VA 20166-6597

This form is to be used by uniformed members of the Virginia Defense Force to request the alternative personal property tax rate on one motor vehicle (i.e., car, truck or motorcycle) that is owned or leased and regularly used by the member to respond to his/her official duties.

## GENERAL INFORMATION

The *Code of Virginia* §58.1-3506 A permits Loudoun County to tax at a separate rate, one motor vehicle owned or leased by a uniformed member of the Virginia Defense Force. The Personal Property Alternative Tax Rate is provided under certain qualifying criteria. One motor vehicle (i.e. car, truck or motorcycle) per year may receive the alternative tax rate. The vehicle must be owned or leased on January 1 of the taxable year by the member requesting the alternative tax rate. However, if the vehicle is leased, the member must be responsible for the payment of property tax on the vehicle.

In order to receive the alternative tax rate the member must provide the Commissioner of the Revenue's office with certification from the Adjutant General of the Department of Military Affairs. The certification shall identify the applicant as a uniformed member of the Virginia Defense Force who regularly uses a motor vehicle to respond to his/her official duties, and the vehicle the member is requesting to receive the alternative rate is the vehicle that is regularly used for that purpose. The certification must be submitted by January 31 of **each year**. However, the Commissioner may accept a certification after the January 31 deadline, in his discretion, if there is good cause and no fault on the part of the member. Once a vehicle has been selected to receive the alternative tax rate, another vehicle cannot be selected until January 1 of the following year. A vehicle co-owned by the member and his/her spouse or other individuals may receive the alternative tax rate. Vehicles titled to a business will not qualify. Forms without supporting documentation may be denied.

Additional information and assistance is available over the telephone or in my office. Please contact my office with any questions at 703-777-0260 or [ppdcor@loudoun.gov](mailto:ppdcor@loudoun.gov).

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## INSTRUCTIONS

1. Provide the certification from the Adjutant General of the Department of Military Affairs confirming the applicant is a uniformed member of the Virginia Defense Force who regularly uses a motor vehicle to respond to his/her official duties, and the vehicle that is regularly used for that purpose.
2. If the motor vehicle is leased, please provide a copy of the lease agreement which specifies that the member is responsible for the payment of property tax on the vehicle.
3. Return the completed form by January 31<sup>st</sup>. Mailed forms must bear a USPS postmark by the January 31<sup>st</sup> deadline.

## UNIFORMED MEMBER AND PROPERTY OWNER INFORMATION

Property Owner:	Social Security Number: <input type="text"/>
Co-Owner:	Social Security Number: <input type="text"/>
Mailing Address:	City, State, Zip: <input type="text"/>
Phone Number: <input type="text"/>	Alternate Phone Number: <input type="text"/>

## VEHICLE TO RECEIVE ALTERNATIVE TAX RATE

Date Acquired: <input type="text"/>	Loudoun Account Number: <input type="text"/>	
Year: <input type="text"/>	Make: <input type="text"/>	Model: <input type="text"/>
Vehicle Identification Number (VIN): <input type="text"/>		
Virginia Title Number: <input type="text"/>	License Plate Number: <input type="text"/>	

I willfully declare that the information provided is true, correct and complete, and I understand that the penalty for filing a false return is a Class 1 Misdemeanor.

Signature

Date