

Deadlines

If a payment date falls on a Saturday, Sunday, or holiday, the due date is the following business day.

Personal Property Report by May 1.
Pay by Oct. 5.*

Real Estate *First installment:*
Pay by July 28.
Second installment:
Pay by Dec. 5.

B.P.O.L. File and pay by March 1
(or within 75 days for new businesses).

Tax Relief File by April 1
(Dec. 31 for hardship if first-time filers).

Dog Licenses Renew by Jan. 31.

Vehicle Decals Decals have been eliminated by the Fairfax County Board of Supervisors as of July 1, 2006.

**For vehicles bought or moved to the county on or after July 1, payment is due Feb. 15 the following year.*

Ways to Pay

- By credit card or e-check at:
www.fairfaxcounty.gov/dta.
- By credit card at 703-222-6740, TTY 711.
- Real estate and personal property taxes can be paid at certain bank branches in the County.

 **Printed on recycled paper**

To anonymously report vehicles or businesses that may be evading county tax laws, visit DTA online at www.fairfaxcounty.gov/dta.



A Fairfax County, VA Publication

For recorded information about county services and programs, call 703-324-INFO (4636) 24 hours a day.

Fairfax County is committed to a policy of nondiscrimination in all county programs, services, and activities and will provide reasonable accommodations upon request. To request special accommodations call 703-222-8234, TTY 703-222-7594. Please allow seven working days in advance of the event in order to make the necessary arrangements.

Business Personal Property Tax Information


**Fairfax County
Department of Tax
Administration (DTA)**

12000 Government Center Parkway
Suite 223
Fairfax, Virginia 22035

Phone: 703-222-8234

TTY: 703-222-7594

Monday - Friday, 8 a.m. - 4:30 p.m.

Open until 6:30 p.m. on Thursdays

www.fairfaxcounty.gov/dta

General Information

- The purpose of this form is to report the total purchase cost of all owned, leased, or rented business property located in Fairfax County on Jan. 1. Section 58.1-3109(6) Code of Virginia requires taxpayers or their agents to furnish information relating to tangible personal property, and requires such persons to furnish access to their books of accounts or other papers and records for the purpose of verifying information necessary to make a complete and accurate assessment.
- All owned assets **must be reported even if fully depreciated or expensed for accounting purposes.**
- Capitalized leases are treated as owned property and must be included in either Schedule 1 or 2 depending on the type of property. All other leased or rented property is reported in Schedule 3.
- Sales tax, freight, set-up, and installation costs are considered part of the original cost of the asset and must be included in the reported cost.
- Automobiles, Trucks, Vans, Motorcycles, RVs, Campers, Boats, Boat Motors, Airplanes, and Mobile Homes **must be reported separately** on a Personal Property Vehicle Registration form. **Do not** report them on this form.
- Property reported on this form is not proratable. Property is taxed for the entire year even if sold or moved out of the County after Jan. 1.
- To avoid late filing penalty (10%), a completed filing must be postmarked or returned no later than May 1, 2009, to the Department of Tax Administration, 12000 Government Center Parkway, Suite 223, Fairfax, Virginia 22035.
- Do not include payment with your return. You will be billed later.

Completing the Form

- Complete this form in its entirety. If information is preprinted, please review for accuracy. Record any changes in “Disposed” or “Acquired” columns. **Do not alter the preprinted cost figures located in column 1 of Schedule 1 or 2 (cost of property as reported in 2008).**
- If there are changes to the preprinted cost figures due to disposals or transfers in/out, you must provide detailed documentation (including description, cost, purchase year, and date of change) supporting these changes.
- **Schedule 1** – Report the total purchase cost of all tangible personal property (except computer and motor vehicles) located in Fairfax County on Jan. 1, of each year, including but not limited to furniture, equipment, and tools used in any business or profession, machines and tools, trunk and feeder cables, and studio equipment of cable television businesses. Medical equipment is generally reported on Schedule 1.
- **Schedule 2** – Report the total purchase price of computer equipment (mainframe, mid-range, personal computers and computer peripherals, i.e., printer, plotters, external modems, etc.) located in Fairfax County on Jan. 1, of each year. Do not report application software, such as Excel, Word, accounting, inventory, or sales tracking software. Only report operating software, such as Windows, Unix, or Linux.
- **Schedule 3** – Report operating leases only. Section 58.1-3518 Code of Virginia requires lessees to report all tangible personal property leased from others. Also, complete if business is operated from leased premises by giving name and address of owner. Capitalized leases are to be reported on Schedule 1 or Schedule 2 depending on the type of property.

- Leasing firms (lessors) must file a return in their own name. To ensure proper assessment use Schedule 1 for furniture and fixtures and Schedule 2 for computer equipment.
- A **complete itemized list** detailing all the tangible property owned by your company as filed on this form must be furnished. The data should include a description of the asset, the original purchase cost, and the year acquired. Leasing firms (lessors) should also include the name and address of the lessee. This information should be provided in **both** a printed format and a format that can be used in EXCEL 3.0 or later. The electronic data should be provided on either a diskette or CD-ROM. Incomplete forms may be returned. Penalties may apply.
- **Purchase cost is the full capitalized or expensed original cost including sales tax, freight, setup and installation of all tangible personal property.**

Important Information:

- *Complete Schedules 1 & 2. NOTE: If this information is not provided as prescribed, the form will be considered incomplete and may be returned. If applicable, late filing penalties will be applied. As required in the Code of Virginia Section 58.1-3518 business tangible personal property tax returns shall include information as to the total of original cost by year of purchase. The cost should be the original capitalized cost or the cost that would have been capitalized if the expense deduction in lieu of depreciation was elected under Section 179 of the Internal Revenue Code.*
- *A late filing penalty will be assessed to each schedule if not filed or post marked by May 1, 2009 (10% of tax assessable).*

E-mail: dtappd@fairfaxcounty.gov