

## ELDERLY AND DISABLED REAL ESTATE TAX RELIEF

Surry County offers Real Estate Tax Relief to County Citizens 65 years of age and older and those permanently and totally disabled.

### REQUIREMENTS

- Real Estate must be owned by, and occupied as, the sole dwelling of the taxpayer applying for relief.
- Total combined income received from all sources during the preceding calendar year by the owner(s) of the dwelling, and owners relatives who may live in the dwelling, **shall not exceed \$55,000**. Note: The first \$10,000 income of such relative is exempt.
- The Net Combined Financial Worth as of December 31 of the preceding calendar year **shall not exceed \$150,000** (excluding the value of the dwelling and the land, not exceeding one acre, upon which the dwelling is situated.)
- Applicants Seeking Permanent and Total disability consideration **must provide proof of disability** with certification by the Social Security Administration, Department of Veterans Affairs or the Railroad Retirement Board. If such applicants are not eligible for certification by any of these agencies, an Affidavit of Disability, sworn by two medical doctors, must be provided.

**FILING PERIOD ANNUALLY  
JANUARY 1 THROUGH MAY 1**

### REAL ESTATE TAX EXEMPTION FOR QUALIFIED DISABLED VETERAN OR SPOUSE OF ARMED FORCES MEMBER KILLED IN ACTION

Per Code of Virginia, effective January 1, 2011, a Veteran (or surviving spouse) may be granted a real estate exemption on the principal residence and up to 1 acre. Proof must be provided that the veteran has a **100 percent service-connected, permanent and total disability**. For surviving spouse of a U. S. armed forces member killed in action call Commissioner of the Revenue's office.

## HIGH MILEAGE ADJUSTMENT

- Motor vehicles having over **100,000 miles as of JANUARY 1, of each year** may be given a high mileage deduction, **provided** proof (copy of inspection slip, oil change record, etc.) is submitted to the Commissioner of the Revenue's Office **ON-OR BEFORE MARCH 1 of each year**. Proof must include the VIN# and mileage.
- **Effective Tax Year 2016, proof of high mileage may be provided each year in order to be given the current high mileage discount.** The discount will be based on the mileage of the vehicle on January 1st of the current year up to **250,000 MILES**.
- This discount does not apply to motorcycles, motor homes or large trucks.
- High Mileage Deduction **WILL NOT BE GRANTED** for a vehicle if the required documentation is not provided as outlined above.
- The mileage discount will be based on the NADA mileage tables and will not exceed 40% of the current NADA value

### FILING VIRGINIA STATE INCOME TAXES

The VA Department of Taxation established the Accelerated Refund Program. Form 760, (current year only) refund returns which meet certain conditions are eligible for accelerated refunds. To be eligible, your name, address, and filing status must be the same as the previous year.

### BUSINESS LICENSE ONLINE RENEWAL

**The option is now available to pay for your business license using a credit card or e-check.** See notice mailed with your business license renewal for further information regarding Contractor's Certification of Insuring Liability for Workers Compensation. Annual renewal date is **March 1st**. Penalty and interest will accrue after the deadline.

### CONTACT INFORMATION

**Telephone: 757-294-5225**

**Website:** <https://www.surrycountyva.gov/153/Commissioner-of-the-Revenue>



**Surry County  
2026**

**JONATHAN F. JUDKINS**  
**COMMISSIONER OF THE REVENUE**

### IMPORTANT INFORMATION

THIS PAMPHLET CONTAINS MESSAGES FROM  
THE COMMISSIONER OF THE REVENUE'S  
OFFICE CONCERNING CALENDAR YEAR 2026

**PERSONAL PROPERTY FILING  
(NOW DUE MARCH 1)**

**BUSINESS PROPERTY FILING— MAY 1**

**TAX PREPAYMENT OPTION**

**PERSONAL PROPERTY ADDRESS CHANGE**

**VEHICLE REGISTRATION REQUESTS**

**DISABLED VETERAN VEHICLE EXEMPTION**

**VEHICLES EQUIPPED FOR  
HANDICAPPED INDIVIDUALS**

**BUSINESS PERSONAL PROPERTY FILING**

**REAL ESTATE TAX RELIEF FOR THE  
ELDERLY AND DISABLED**

**REAL ESTATE TAX EXEMPTION FOR  
QUALIFIED DISABLED VETERAN OR  
SPOUSE OF ARMED FORCES MEMBER  
KILLED IN ACTION**

**HIGH MILEAGE ADJUSTMENT**

**VIRGINIA STATE INCOME TAXES**

**BUSINESS LICENSE ONLINE RENEWAL**

**DMV PERMANENT FARM USE PLACARD**

## PERSONAL PROPERTY FILING

**DUE MARCH 1, 2026**

**IMPORTANT:** The enclosed Tangible Personal Property Return lists property recently reported to the Commissioner of the Revenue by one or more of the following means:

- Virginia Department of Motor Vehicles
- Virginia State Income Tax Return
- Personal Property Forms from prior years

To enable this office to determine your Personal Property tax liability (if any) for tax year 2026 please verify the accuracy of all information contained on the return. If any vehicle (or other Personal Property) listed on the form has been sold, disposed of, or is not now located in Surry County, please indicate the date sold, disposed of, or where it was located on January 1, 2026. Any vehicle (or other Personal Property) owned January 1, 2026 and not listed should be added to the return with such detailed information provided as necessary.

**PLEASE SIGN, DATE, AND SUBMIT THE ENCLOSED RETURN OF TANGIBLE PERSONAL-PROPERTY FORM TO THIS OFFICE BY MARCH 1, 2026.**

## TAX PREPAYMENT OPTION

Taxpayers have the option of setting up advance monthly or periodic payments for real estate and personal property taxes. Please contact the Surry County **TREASURER'S OFFICE** at **757-294-5206** for information.

## PERSONAL PROPERTY ADDRESS CHANGE REQUEST AND ADD/REMOVE VEHICLE REGISTRATION REQUEST

Taxpayers may go online and request a change of mailing address or request a vehicle registration be added or removed from your account. You may be required to create a PIN. All requests must be approved by the Commissioner of the Revenue's office. Use website listed below:  
<https://eservices.surrycountyva.gov/applications/>

## REAL ESTATE MAILING ADDRESS CHANGES

To change the mailing address of real estate you may e-mail a request to [jfjudkins@surrycountyva.gov](mailto:jfjudkins@surrycountyva.gov). Please include your name and the parcel number(s).

## CERTIFICATION REQUIREMENT FOR 2026

### PERSONAL PROPERTY TAX RELIEF (PPTRA)

The Personal Property Tax Relief Act provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of 10,000 pounds or less. **Motor homes, trailers and farm use vehicles DO NOT QUALIFY** for tax relief.

Beginning January 1, 2003 to qualify for PPTRA vehicle owners will be **required to certify annually** the use of the vehicle to be either personal or business.

To qualify, a vehicle must:

- be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax; AND
- be used 50% or less for business purposes

### DOES YOUR VEHICLE QUALIFY FOR CAR TAX RELIEF?

If you can answer **YES** to any of the following questions, your motor vehicle is considered by State Law to have a business use and **DOES NOT** qualify for Car Tax Relief:

- Is more than 50% of the mileage for the year used as 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?
- Is the vehicle leased by you and the leasing company pays the tax without reimbursement from you?

If you are uncertain whether your vehicle would be eligible for car tax relief because it is used part of the time for business purposes, contact the Commissioner of the Revenue's Office at (757) 294-5225.

The Board of Supervisors will set the PPTR percentage that will be granted for qualified vehicles during each annual budget hearing.

## DMV PERMANENT FARM USE PLACARDS

Effective **July 1, 2024**, the new permanent farm use placards from DMV will be required for "Farm Use" vehicles. DMV will require specific information about the vehicle and its usage and charge a \$15 fee for a permanent farm use placard and certify the vehicle is insured. The vehicle is still considered nonregistered that qualifies for the farm use exemption.

## ONE VEHICLE OWNED BY DISABLED VETERANS AND VEHICLE EQUIPPED FOR HANDICAPPED INDIVIDUALS

Effective January 1, 2012, one vehicle owned and used by a qualified disabled veteran or surviving spouse and vehicles specially equipped for handicapped individuals will be recognized as separate categories of personal property. If qualified, vehicles shall be subject to a tax rate currently of \$0.00 per \$100.00 of assessed value. Tax rate will be set annually. Applications are due on or before **MARCH 1, 2026**.

## BUSINESS PERSONAL PROPERTY AND/OR MACHINERY & TOOLS

**WHO MUST FILE:** Every person, firm, or corporation owning tangible business property and/or machinery and tools that were located within Surry County on **January 1, 2026** must report the same on the Tangible Personal Property Return prescribed for that purpose to the Commissioner of the Revenue, Surry County, VA **ON OR BEFORE MAY 1, 2026**.

**(Use the reverse side of the Personal Property Return to list this information.)**

Under the provisions of State Law, the Commissioner of the Revenue will not accept the Tangible Personal Property Return unless it is **FULL AND COMPLETE**. In the case of an improperly prepared return, the Commissioner of the Revenue will initiate such investigation as may be necessary to determine a proper assessment of the property of the taxpayer. If no return is filed by a taxpayer, the Commissioner of the Revenue will make an assessment, as required by law, from the best information available. Taxpayers are advised **not** to file a return marked **"Same as Last Year"**.

**CONDITIONAL SALES CONTRACTS:** Property being paid for in installments is assessable in the name of the person possessing said property.

**COST VALUES TO REPORT: A Depreciation Schedule or itemized listing, to include description of property, date of purchase and original cost, must be submitted** with the return. In preparing this form, taxpayers should obtain costs from capital depreciable assets as contained in their books of account. Values to be reported are actual cost of furniture, fixtures, and machinery and tools before allowance for depreciation. Cost values of items fully depreciated, but still in use, must be included.