FREDERICK COUNTY, VIRGINIA
APPLICATION FOR REVIEW / APPEAL - VEHICLES ONLY

Ellen E. Murphy, Commissioner of the Revenue
P.O. Box 552, Winchester VA 22604-0552
Phone: 540-665-5681 *Fax*: 540-667-6487
www.fcva.us/cor

PLEASE DO NOT USE THIS FORM TO SUBMIT HIGH MILEAGE – SEE SEPARATE FORM ON WEBSITE

Any person assessed with any local mobile property tax or local business tax as defined in this section may appeal such assessment within 1 year from the last day of the tax year for which such assessment is made, or within 1 year from the date of such assessment, whichever is later, to the commissioner of the revenue. Local mobile property tax means tangible personal property tax on airplanes, boats, campers, recreational vehicles & trailers. (VA Code § 58.1-3983.1)

- Complete, sign, date, and return (to the address above) the Application For Review / Appeal and any documentation or evidence to support your Application.
- The Commissioner of the Revenue may hold a conference with the taxpayer if requested by the taxpayer or may require the submission of additional information, an audit or further audits, or other evidence deemed necessary for a proper and equitable determination of the Application.

TAXPAYER INFORMATION

Applicant Owner(s) Name(s):		Account No.:	
Address:		Email Address:	
Telephone Nos.:	(home)	(work)	(cell)
Local Business Name (if applicable):			
Local Business Address (if applicable):			
Local Business Telephone (if applicable):			

PERSONAL PROPERTY (CHOOSE THE ONE THAT IS THE SUBJECT OF THE APPLICATION FOR REVIEW / APPEAL)

□ **Automobile** □ **Tractor and Trailer**	Make:		Model:		Year:	
□ **Motorcycle** □ **Other Motor Vehicle:**	Odometer:		VIN:		
□ **Truck** _____	*Note: An Appeal of denial of high mileage requires arms-length proof of mileage prior to February 15 of current year.*				

□ **Boat or Watercraft**	***Boat***	Name:		Year:		ID No.:	
		Length:		Purchase Date:		Original Cost:	
	Motor	Name:		Year:		ID No.:	
		Horsepower:		Purchase Date:		Original Cost:	
	Trailer	Name:		Year:		ID No.:	
		Purchase Date:		Original Cost:		Location:	

□ **Mobile Home, Office, Camper** □ **Airplane or Aircraft**	Class:		Year:		Make:		Model:	
	ID No.:		Date of Purchase:			Cost:	

REASON FOR APPLICATION FOR REVIEW / APPEAL

CERTIFICATION

The owner(s) must sign and date this form. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign and written evidence of such authorization must accompany this form.

I declare, under penalty of perjury, (1) that the foregoing information is complete, true, and correct to the best of my knowledge and belief, and (2) *that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.*

_____	_____	_____	_____
Signature	*Print Name*	*Title or Capacity for Signing*	*Date*

_____	_____	_____
Additional Signature (if Joint Owner)	*Print Name*	*Date*

* * FOR OFFICE USE ONLY * *

Date Application for Review Received: _____ Date Decision Transmitted to Taxpayer: _____ Initials: _____
Decision of Commissioner of Revenue: □ No Change □ Increase □ Decrease □ Other: _____

[Rev. 01/2018]