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2023 HIGH MILEAGE REDUCTION CHART
KING GEORGE COUNTY, VA
Due by February 15, 2023

King George County provides an assessment discount to vehicles that qualify as high mileage. The qualification is based on J.D. Power (NADA) mileage tables.

Vehicle Year	Minimum Mileage Requirement
2023	5,001
2022	20,001
2021	35,001
2020	45,001
2019	60,001
2018	70,001
2017	85,001
2016	95,001
2015	105,001
2014	120,001
2013	130,001
2012	140,001
2011	150,001
2010	155,001
2009-2004	165,001

******All vehicles 2003 and older vehicles do not receive any additional discount for high mileage and will be assessed the minimum assessment of \$200.00.**

**Proof of mileage at or near January 1 of each year must be submitted.
Acceptable proof is:

- * State inspection receipt
- * Oil change receipt
- * Repair bill

High Mileage Relief

Property owners may request a reduction in assessment for high mileage for vehicles and/or trucks. Proper documentation (see list below) must be provided. All documents must be dated prior to February 15th of each year, and if qualified, will be granted the high mileage reduction to the assessed value.

- Documents from any automotive business
- State inspection

Code of Virginia §58.1-3515 states tangible personal property shall be returned for taxation as of January 1 of each year, which date shall be known as the effective date of assessment.

Code of Virginia §58.1-3503-automobiles which shall be valued by means of a recognized pricing guide or if the model and year of the individual automobile are not listed in the recognized pricing guide, the individual vehicle may be valued on the basis of percentage or percentages of original cost. The commissioner may use all applicable adjustments in such guide to determine the value of each individual automobile, or alternatively, if the commissioner does not utilize all applicable adjustments in valuing each automobile, he shall use the base value specified in such guide which may be either average retail, wholesale, or loan value, so long as uniformly applied within classifications of property.

Code of Virginia §58.1 -3503(B) Methods of valuing property may differ among the separate categories, so long as each method used is uniform within each category, is consistent with requirements of this section and may reasonably be expected to determine actual fair market value as determined by the commissioner of revenue or other assessing official; however, assessment ratios shall only be used with the concurrence of the local governing body. A commissioner of revenue shall upon request take into account the condition of the property. The term "condition of the property" includes, but is not limited to, technological obsolescence of property where technological obsolescence is an appropriate factor for valuing such property.

High Mileage & Personal Property Assessment

King George County assesses personal property items based on National Automobile Dealers Association, NADA, values. If an assessment is not available from NADA, then the assessment is based on cost. Taxpayers have the right to appeal the assessment based on the condition of the property.

High Mileage Submission Process

King George County provides an assessment discount to vehicles that qualify as high mileage. The qualification is based on J.D. Power (NADA) mileage tables.

- Mileage tables change each year.
- Proof of mileage must be submitted at or near January 1 of each year.

Acceptable proof is:

- o State inspection receipt
- o Oil change receipt
- o Repair bill

Assessment Appeal Application Process

All appeals will be reviewed and responded to within five working days.

- Answer all questions and include supporting documentation like repair estimates or pictures. Additional sheets may be used to describe the item's condition. The appeal will be denied if supporting documentation is not included.
- If the appeal form is filed within 10 working days of the due date of any personal property billing, then the entire bill must be paid by the due date to avoid penalty and interest. Any adjustment will result in a credit on the account. The credit can either be refunded or applied to another tax or fee due.
- If the property's condition of the item is not restored, then an appeal form must be filed each year with the Commissioner of the Revenue.
- The property's condition must be below average.

The property's condition must not be due to average wear and tear.