



County of Dinwiddie
Office of the Commissioner of the Revenue

P. O. Box 104 - Dinwiddie, Virginia 23841
Phone: 804/469-4507 • Fax: 804/469-4548 • Email: lstevens@dinwiddieva.us

Lori K. Stevens
Commissioner of the Revenue

To: Board of Supervisors, Dinwiddie County

CC: Kevin Massengill, County Administrator

From: Lori K. Stevens, Commissioner of the Revenue

Date: November 17, 2008

Subject: Proposed Changes to Section 19-5, Filing Date; Failure to File Return;
Penalty: Extensions

BACKGROUND: In 2008 the Board of Supervisors voted to adopt proration of personal property to be effective the tax year of 2009. Since January 1, 2009, the Commissioner of the Revenue office has handled over 15,600 vehicle transactions from DMV alone. This has increased our interaction with taxpayers as would be expected.

In doing research around the Commonwealth, localities that we have asked questions of regarding the proration process are localities that have adopted Filing by Exception. These localities are City of Chesapeake, City of Portsmouth, Hanover County, Chesterfield County, and York County. This is a process that they have indicated has been very successful.

New residents would still be required to notify the Commissioner of the Revenue Office of their tangible personal property, and current residents would still need to notify the office of any changes in their statuses. However, current residents would not be required to file an annual form if they have no changes in the status of their tangible personal property.

High mileage exceptions would still be accepted, however, the taxpayer would still be responsible for providing the proof of high mileage on their vehicles to the Commissioner of the Revenue Office.