

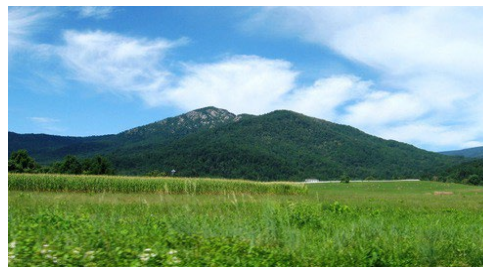
## Contact Us

Animal Control	(540) 948-7042
Animal Shelter	(540) 948-6945
Building & Zoning Department	(540) 948-6102
Chamber of Commerce	(540) 948-4455
Clerk of the Circuit Court	(540) 948-6888
Commissioner of Revenue	(540) 948-4421
Commonwealth Attorney	(540) 948-7000
Cooperative Extension	(540) 948-6881
County Administrator	(540) 948-7500
DMV Toll Free E-911	(804) 497-7100 (540) 948-5144
Executive Administrative Assistant	(540) 948-6700
Finance Department	(540) 948-5938
General District / Juvenile and Domestic Relations Court	(540) 948-4657
Health Department	(540) 948-5481
Parks and Recreation	(540) 308-1247
Sheriff's Office	(540) 948-5161
Social Services	(540) 948-5521
Town of Madison	(540) 948-3202
Transfer Station & Recycling Center	(540) 948-3938
Treasurer	(540) 948-4409
Voter Registrar	(540) 948-6533

To see all phone numbers, visit:  
[www.madisonco.virginia.gov/directory](http://www.madisonco.virginia.gov/directory)

## Important Dates & Deadlines

<b>Lifetime Dog License</b>	Within 90 days of vaccination
<b>Application for Elderly and Disabled Deferral for Real Estate</b>	April 1 <sup>st</sup>
<b>State Income Tax Returns</b>	May 1 <sup>st</sup>
<b>Estimated Tax (Voucher 1)</b>	May 1 <sup>st</sup>
<b>Business Property Tax: Form 762</b>	May 1 <sup>st</sup>
<b>Real Estate Tax (1<sup>st</sup> Half)</b>	June 5 <sup>th</sup>
<b>Estimated Tax (Voucher 2)</b>	June 15 <sup>th</sup>
<b>Estimated Tax (Voucher 3)</b>	Sept 15 <sup>th</sup>
<b>Applications &amp; Revalidations for Land Use</b>	Nov 2 <sup>nd</sup>
<b>Personal Property Taxes</b>	Dec 5 <sup>th</sup>
<b>Real Estate (2<sup>nd</sup> Half)</b>	Dec 5 <sup>th</sup>
<b>Estimated Tax (Voucher 4)</b>	Jan 15 <sup>th</sup>



## Your Guide to Madison County, Va Taxes



*Stephanie G. Murray*

**Treasurer**

**PO Box 309**

**Madison, Va 22727**

[smurray@madisonco.virginia.gov](mailto:smurray@madisonco.virginia.gov)

*Brian L. Daniel*

**Commissioner of the Revenue**

**PO Box 56**

**Madison, Va 22727**

[bdaniel@madisonco.virginia.gov](mailto:bdaniel@madisonco.virginia.gov)

**Regular Office Hours:**

**Monday - Friday, 8:30am to 4:30pm**

**410 N Main St, Madison, Va 22727**

<https://taxes.madisonco.virginia.gov/>

**Online payments are available!**

**It's Safe, It's Secure, It's Easy!**

This brochure was revised as of April 2024

# Welcome to Madison County!

From the moment you step into the County, you are provided with a wide range of services, including Sheriff and law enforcement protection, fire and rescue services. Local taxes pay for these services and are assessed and collected as mandated in the State Code and County Ordinances.

Taxpayers new to Madison may not be aware of their tax liabilities and as a result, this brochure was created to offer vital information concerning tax requirements relevant to new residents and businesses.

**All payments are processed and/or received in the Treasurer's Office. Make checks or money orders payable to "Treasurer of Madison County". Payment Options:**

- **Online:** <https://taxes.madisonco.virginia.gov/>  
(convenience fees may apply)
- **Mail:** Treasurer of Madison County  
P.O. Box 309, Madison, VA 22727
- **In Person:** 410 N Main St Madison, VA 22727  
(next to the Madison Co. Library)  
also houses: Building Dept., Zoning Dept., Commissioner of Revenue
- **Drop Box:** Located outside, to the left of the front door.
- **Phone:** 1(800)272-9829 Jurisdiction code: 6242

## What are the duties of the Treasurer?

The Treasurer is responsible for collecting and accounting for all revenues received by Madison County.

**\*\*Please Note\*\*** Failure to receive a tax bill will not relieve the penalty and interest charge that will be applied to all past due bills, as required by the Code of Virginia. If you do not receive your tax bill, please contact the Treasurer's Office at (540)948-4409. The Treasurer is required by the Code of Virginia to collect interest until full payment is received.

**Tax Rates-** Personal Property and Real Estate Tax rates are set each year by the Board of Supervisors.

**Due Date for Tax Bills-** Real Estate taxes are due June 5th and December 5th. Personal Property taxes are due December 5th. \*Supplemental bills are due within 14 days of the bill date.

**Dog Licenses-** Dogs four months and older must have a lifetime license issued by the Treasurer's Office for \$10 each. A current rabies certificate must be presented to obtain the license. A license is required for each dog within 90 days of rabies vaccination. For more information, call the Treasurer's Office at (540)948-4409.

**Lodging Tax (Room Tax)-** A 5% lodging tax is charged on rentals of hotels, motels, guest rooms, campgrounds and other temporary lodging (no more than 30 days), and is filed and paid, by the business or accommodations intermediary, monthly.

**Meals Tax (Food & Beverage Tax)-** A 4% meals tax is charged at the time of service for food and beverage served by a restaurant, caterer, or grocery/deli and is filed and paid by the business, monthly.

**What are the duties of the Commissioner of the Revenue?** The Commissioner of the Revenue is responsible for ensuring assessments are made on all property and businesses required by law.

**Assessed Values-** Personal Property and Business Personal Property assessments are based on the value as of January 1st of the tax year.

**Annual Filing Forms for Business Property (Form 762)-** Forms are mailed each year in March and due May 1 to report all property (including business equipment such as: furniture, fixtures, equipment, machinery and tools, and merchants' capital) owned on January 1. Failure to file by May 1st each year will result in a penalty of \$10 or 10%, whichever is greater, not to exceed the amount of the tax.

**\*\*Please Note\*\*** Failure to receive the 762 form will not relieve the penalty charge that will be applied to bills. If you do not receive your form, please contact the Commissioner of the Revenue at (540)948-4421.

**Real Estate-** All real estate is subject to taxation, except that which is specifically exempted by the Code of Virginia. Property is assessed as of Jan 1. If there is a change of billing address or any other change pertaining to your taxes, please notify the Commissioner of the Revenue at (540)948-4421.

**Land Use Program-** This program is available to qualifying parcels in Madison. Please contact the Commissioner of the Revenue for more information.

**Personal Property Sold, Junked or Moved Out of Madison County\*\*IMPORTANT\*\*** Notify the Commissioner of the Revenue, the DMV, and/or the Department of Wildlife Resources immediately when items are sold, junked, or moved out of Madison County. Provide the effective date of vehicle disposition, when your mailing address changes, or when you move.

**Vehicle Licensing Fees-** Vehicle Registration Fees are combined with the Personal Property Tax bills, due by Dec 5th.

**Moving Vehicle(s) Out of State-** Virginia requires that when moving a vehicle out of state, proof of registration in the new state must be provided and Virginia's DMV must be updated with a disposition date.

**Personal Property Tax Relief Act (PPTRA) -** PPTRA provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must: 1) be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property taxes; AND 2) be used less than 50% for business purposes. Motor homes, trailers and farm use vehicles do not qualify for tax relief.

**Vehicle Tax Relief Percentage-** The percentage of tax relief will be determined annually and will be applied to the first \$20,000 value of each qualifying vehicle.

**General Reassessment-** All real estate in Madison County is assessed every 4-6 years by a real estate assessment company. You may access real estate property information online by visiting: [www.vamanet.com](http://www.vamanet.com). For parcel information, please visit: [www.webgis.net/va/madison](http://www.webgis.net/va/madison).

**State Income Tax Returns-** Virginia Income Tax Returns are due to be filed on or before May 1 annually. The Commissioner of the Revenue will review and process tax returns for completeness and to ensure tax credits have been used as applicable. Errors or omissions are detected and corrected prior to the return being forwarded to the VA Department of Taxation. Qualifying Accelerated Refund returns are keyed directly into the Department of Taxation on-line computer system and refunds are issued within 8-10 days (rather than 6-8 weeks) and can be directly deposited into your bank account.

**Military Exemption (Non-Virginia Residents)-** The Servicemembers' Civil Relief Act exempts active-duty military personnel from personal property tax in a state they are not a resident. For the property to be exempt, each person whose name is indicated on the registration must supply a copy of the Leave and Earnings Statement (LES) for the applicable period.

**Military-VA Residents-** All vehicles registered in Virginia and owned by a military individual(s) who claims Virginia as their legal state of residence are subject to Personal Property tax on vehicles registered in VA, regardless of where the vehicle is physically located.

**Spouses of Military Servicemembers-** Under the federal "Military Spouses Residency Relief Act", spouses of military servicemembers may be eligible for personal property tax exemption on items registered in their names only or jointly with their servicemember-spouse provided they meet certain qualifying conditions.

**Tax Relief for the Elderly and Disabled-** If you are age 65 or older, or 100% disabled on January 1 of the tax year, you may be entitled to an exemption or partial exemption on your Real Estate Tax or Mobile Home Tax (other consideration may apply). Applications must be filed on or before April 1 annually. Contact the Commissioner of the Revenue at (540)948-4421 for details.

**Veteran Exemption on Real Estate for 100% Service-Connected, Permanent & Totally Disabled-** The Constitution of Virginia, Article X, Section 6A exempts tax on real estate owned and occupied by any veteran (or jointly owned with their legal spouse) who has been determined by the United States Department of Veterans Affairs to have a 100% service-connected, permanent and total disability. An application must be filed with the Commissioner of the Revenue. Certain restrictions and conditions may apply; contact the Commissioner of the Revenue for details.

**Veteran Exemption on Personal Property for 100% Service-Connected, Permanent & Totally Disabled-** Per Virginia State Code §58.1-3668, one motor vehicle primarily used by/for a qualifying veteran shall be exempt from taxation. Certain restrictions and conditions may apply, contact the Commissioner of the Revenue for details.