



MADISON COUNTY

OFFICE OF THE COMMISSIONER OF THE REVENUE
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BRIAN L. DANIEL
COMMISSIONER

High Mileage Consideration

Any adjustment request must be made at the time of filing your personal property for high mileage. Proof of such adjustment **MUST** be submitted.

Examples of such proof are an oil change receipt, last state inspection slip or a repair bill dated prior to January 2, 2023.

File by May 1st in order for your request to be processed for the upcoming tax bill (Year 2023 tax bill).

Report mileage annually to ensure proper reduction in vehicle value, consult chart below for mileage values

YEAR	MILEAGE	YEAR	MILEAGE	YEAR	MILEAGE	YEAR	MILEAGE	YEAR	MILEAGE
2022	20,001	2019	60,001	2016	95,001	2013	130,001	2010	155,001
2021	35,001	2018	70,001	2015	105,001	2012	140,001	2009-2004	165,001
2020	45,001	2017	85,001	2014	120,001	2011	150,001	2003-PRIOR	N/A

What is the Personal Property Tax Relief Act?

The Personal Property Tax Relief Act of 1998 provides tax relief for passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight up to 10,000 pounds and passenger tags. To qualify, a vehicle must:

- Be owned by an individual or leased by an individual under a contract requiring the individuals to pay the personal property tax;

AND,

- Be used less than 50% for business purposes.

Motor homes, trailers and farm use vehicles do not qualify for tax relief.

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 mileage for the year used as a 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 Tax purposes?
- Is the cost of the vehicle expensed pursuant to Section 179 of the Internal Revenue Service Code?
- Is the vehicle leased by an individual and the leasing company pays the tax without reimbursement from the individual?

REMINDER: The filing of returns for property registered with DMV or DWR is waived by local ordinance.