



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, state inspection slip or a repair bill dated prior to January 2, 2026.

In-person documentation of mileage can be requested at the office.

File by May 1st in order for your request to be processed for the upcoming tax bill (Year 2026 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
2025	20,001	2022	60,001	2019	95,001	2016	130,001	2013	155,001
2024	35,001	2021	70,001	2018	105,001	2015	140,001	2012-2007	165,001
2023	45,001	2020	85,001	2017	120,001	2014	150,001	2006-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.

Mileage documentation may be submitted electronically to personalpropertytax@madisonco.virginia.gov