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# COMMISSIONER OF THE REVENUE Chesterfield County

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## Vehicle Usage Certification Form

The personal property tax relief program is very specific regarding what vehicles qualify for tax relief. Please read the following to determine if the vehicle qualifies.

**Qualifying vehicles** are those meeting **ALL** of the following criteria:

- Automobiles, motorcycles and pickup or panel trucks with a gross weight of 10,000 lbs. or less
- Owned, co-owned or leased by natural person who are responsible for the payment of the personal property tax
- Predominantly used for non-business purposes

**Non-qualifying vehicles** are those meeting **ANY** of the following criteria:

- Any vehicle with a gross weight of 10,001 lbs. or greater
- Owned, co-owned or leased in the name of a business
- More than 50% of the mileage for the year is for business purposes and is deducted for Federal Income Tax purposes or reimbursed by an employer
- More than 50% of the depreciation associated with the vehicle is deducted as a business expense; or
- The cost of the vehicle is expensed pursuant to §179 of the Internal Revenue Service Code (which by definition requires 50% or greater business use); or
- Predominately used for business purposes

**I have read the above statements and declare that the vehicle described below**

**QUALIFIES**       **DOES NOT QUALIFY**  
(check one)

for the personal property tax relief. Qualification for personal property tax relief occurs on the Tax Day, which is defined as January 1 of the tax year, the day the vehicle is purchased, or the day the vehicle first enters the county during the tax year.

### Vehicle Information

Year: \_\_\_\_\_ Make: \_\_\_\_\_ Model: \_\_\_\_\_ Title No: \_\_\_\_\_

Vehicle Identification Number: \_\_\_\_\_

**I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT.**

Taxpayer Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Phone #: \_\_\_\_\_

Email: \_\_\_\_\_