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To: EOC Call Center

From: Jenefer Hughes, Commissioner of the Revenue

Date: March 23, 2020

Subject: Notes regarding Commissioner of the Revenue's operations during COVID-19 emergency

Application renewals for real estate tax relief for seniors and disabled citizens

- **Renewal applications and certifications** are due in the office by April 1st
- **For renewals and certifications**, if you cannot meet this deadline, please call or email our office and we may approve you for tax relief, based on the previous year's filing. Then send or bring in your documents when you can.
- If the documents are received after the April 1st deadline and you did not have a chance to call, you will likely receive a real estate tax bill. We will process your renewal or certification as soon as we hear from you and you will receive an adjustment or refund on any taxes due or paid.
- Please call or email our office with any questions.

Applications for real estate tax exemption for veterans

- Please download the application form from our website at www.chesterfield.gov/comrev, complete it and mail or fax it to the office, along with the disability declaration from the Department of Veterans Services.
- The tax exemption will be backdated to your eligibility date.
- You will receive a letter confirming approval of your application in due course.

Vehicle and other personal property assessments

- **Please send in Personal Property returns ONLY if you have changes to report to us.** It will greatly help our office if you follow the instructions on the back of the form and **DO NOT SEND IT IN IF THERE ARE NO CHANGES.**
- **For high mileage, vehicle damage and other adjustments**, please fax or email documentation so we can adjust our records.
- Please refer to the back of the Personal Property Tax return you received for further information.
- **Personal property tax billing** is still scheduled for mid April

- If your bill does not reflect changes to your vehicles and other personal property, like a disposal or purchase, please call or email the Commissioner's office so we can update our records and re-issue a bill.
- **Personal property tax payments** are due June 5th.
- Note that adjustments can be made at any time during the year. You will receive an adjusted bill or refund as appropriate. Supplemental bills are generated monthly and refunds are processed weekly.

Business taxes

- **Business license** renewals were due March 2nd. Please submit outstanding renewal applications by mail, fax or email along with a payment for taxes due. If there are follow up questions we will contact you. A 10% late filing penalty will be assessed on late submissions.
- **New business licenses:** please call our office for further instructions.
- **Business personal property** returns were due March 2nd. Please submit outstanding returns by mail, fax or email. A 10% late filing penalty will be assessed on late submissions.
- **Machinery & Tools** returns were due March 2nd. Please submit outstanding returns by mail, fax or email. A 10% late filing penalty will be assessed on late submissions.
- **Business personal property and machinery & tools:** If you requested a 60-day extension to May 1st for submitting your business personal property or machinery & tools returns, please make every attempt to file them on the due date. Please contact the office to discuss, if this is not possible. A 10% late filing penalty will be assessed on late submissions unless the taxpayer can provide an acceptable reason for a filing delay.

State income taxes

- The deadline for **filing state income tax returns** remains May 1st, until we are notified otherwise.
- **The tax payment deadline** has been extended to June 1st. You will not be charged a late payment penalty for tax payments made by June 1st. However, interest will accrue from the original May 1st payment deadline.
- The VA Department of Taxation allows an automatic 6 month automatic filing extension to November 1st. You will be charged a late filing penalty and interest if you owe taxes, should you choose to take the extension.
- We will not be available to complete your state income tax returns this year, in order to protect citizens' and employees' health and safety.

Federal income taxes

- The filing and payment deadline for federal income taxes, due to the IRS, has been extended to July 15th.
- Please refer to <https://www.irs.gov/coronavirus> for additional information and questions

Excise / Specialty taxes

- **Transient occupancy tax** returns are due by the 20th day of the month. Please contact the office via email if you have challenges to meet that date for April, May and / or June 2020.
- **Short term rental returns** are due April 30, for January to March 2020. Please contact the office via email if you have difficulty meeting this deadline.
- **For consumer utilities tax returns**, please contact the office via email to notify us of any delays
- **Consumption tax returns**, please contact the office via email to notify us of any delays.