

## ▶ CAPP, THE CUSTOMER ASSESSMENT AND PAYMENT PORTAL

Register your vehicle(s), pay bills, file taxes and manage your Arlington County accounts online via CAPP, the online payment portal. <https://capp.arlingtonva.us>.

## ▶ VOTER REGISTRATION

Call the Arlington Office of Voter Registration at (703) 228-3456. The deadline to register or make corrections is 30 days before the election.

## ▶ TREASURER'S OFFICE PAYMENT OPTIONS

### Online

Use CAPP, the Customer Assessment and Payment Portal at <https://capp.arlingtonva.us>, to pay by e-check, credit card, or debit card that can be used without a PIN. E-check payments are free of charge. A 2.5% convenience fee (\$1 minimum) will be imposed by the service provider for credit card or debit card payments.

### ABD (Automatic Bank Debit)

Your real estate, personal property, business taxes, and/or utilities (water, sewer and refuse) bills can be automatically paid from your savings or checking account on the due date. There is no charge for this service. For real estate tax, you also have the option of signing up for prorated payments debited monthly. Sign up online via CAPP or call (703) 228-3702.

### Mail

Mail your check or money order, payable to **Treasurer, Arlington County, P.O. Box 1754, Merrifield, VA 22116-1754**. Write your account number on your check, and enclose the payment stub from your bill.

### In Person

Pay with cash, check, money order, debit or credit card (a fee will be added by the credit card company) at the **Treasurer's Office, 2100 Clarendon Blvd., Window 215, open 8:00 a.m. to 5:00 p.m, Monday - Friday, except holidays.**

### 24-Hour Drop Box

Write your account number on your check or money order, and enclose the payment stub from your bill. The drop box is located at the **2400 block of Clarendon Boulevard** (driver's side near the corner of North Adams Street).

## TAX CALENDAR

|      |   |
|------|---|
| 1/15 | 4th Qtr. State Estimated Income Tax due                               |
| 3/1  | Business License Filing and Tax due                                   |
| 4/15 | Deadline for filing Federal Tax Return                                |
| 5/1  | Deadline for filing Business Tangible Property Tax return             |
| 5/1  | Deadline for filing State Income Tax Return                           |
| 5/1  | 1st Qtr. State Estimated Income Tax due                               |
| 6/15 | 1st Installment Real Estate Tax due                                   |
| 6/15 | 2nd Qtr. State Estimated Income Tax due                               |
| 6/15 | 2nd Installment of Business License Tax due for qualifying businesses |
| 9/5  | Business Tangible Property Tax due                                    |
| 9/15 | 3rd Qtr. State Estimated Income Tax due                               |
| 10/5 | Vehicle Personal Property Tax due                                     |
| 10/5 | 2nd Installment Real Estate Tax due                                   |

## CONTACT INFORMATION

### For assessment information, contact the Office of the Commissioner of Revenue:

General Information: (703) 228-3033

Fax: (703) 228-7048

Email: [revenue@arlingtonva.us](mailto:revenue@arlingtonva.us)

Vehicle Personal Property Information: (703) 228-3135

Fax: (703) 228-7581

Website: <https://taxes.arlingtonva.us/vehicles/vehicle-taxes/>

Business Tax Division: (703) 228-3060

Fax: (703) 228-7048

Email: [business@arlingtonva.us](mailto:business@arlingtonva.us)

Customer Advocate: (703) 228-4810

Fax: (703) 228-7048

Email: [advocate@arlingtonva.us](mailto:advocate@arlingtonva.us)

TIPS Hotline: (703) 228-3030

Fax: (703) 228-3148

Website: <https://taxes.arlingtonva.us/vehicles/report-tax-evader/>

### For payment information, contact the Office of the Treasurer:

General Information, including Real Estate Billing

Information: (703) 228-4000

Fax: (703) 228-7436

Website: [www.arlingtonva.us/treas](http://www.arlingtonva.us/treas)

Email: [treasurer@arlingtonva.us](mailto:treasurer@arlingtonva.us)

### For information regarding Real Estate Assessments, contact:

(703) 228-3920

Email: [realog2@arlingtonva.us](mailto:realog2@arlingtonva.us)

## Arlington Taxpayer Information

### What You Need to Know

# Arlington Taxpayer Information

## What You Need to Know



**KIM E. KLINGLER**

**COMMISSIONER OF REVENUE**

2100 CLARENDON BOULEVARD, 2<sup>ND</sup> FLOOR  
ARLINGTON, VIRGINIA 22201

[www.arlingtonva.us/cor](http://www.arlingtonva.us/cor)

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## VEHICLE PERSONAL PROPERTY TAXES

All cities and counties in Virginia have a personal property tax which helps fund local government. For Arlington County residents, the tax is assessed on all motor vehicles that are garaged (regularly parked) overnight, including cars, trucks, buses, motorcycles, motor homes, trailers, semitrailers, motor scooters, boats, and aircraft. The tax also applies to vehicles that do not display Virginia license plates (these vehicles may also be required to pay an annual Out of State License Fee); are inoperable; or are "temporarily absent" from Arlington (removed for a short period with the intent to return). **Should a vehicle fail to be registered within 60 days of its arrival in the County, it may be subject to a late filing penalty equal to 10 percent of the applicable tax.**

### Assessments and Tax Rates on Vehicles

The Commissioner of Revenue's Personal Property Tax Division assesses the Vehicle Personal Property Tax and uses the clean loan value from the **J.D. Power (formerly N.A.D.A. Guides)** to assess all vehicles. The Vehicle Personal Property Tax rate is set by the County Board.

### Local Motor Vehicle License Fee (MVL)

An annual local Motor Vehicle License fee is imposed on all registered vehicles per the requirements in the Arlington County Code Section 14-69. The fee is included with the annual Vehicle Personal Property Tax and the bill is issued by the Arlington County Treasurer.

### Personal Property Tax Relief Act (PPTRA)

The Virginia Commonwealth Car Tax Relief program was enacted in 1998. It applies to the first \$20,000 of the annual assessed value of cars, panel trucks, pickup trucks and motorcycles, whether owned or leased. These vehicles must have a registered gross weight of 7,501 pounds or less, and must be used for non-business purposes. Motor homes, trailers, boats, and farm use vehicles do not qualify for tax relief. When a vehicle qualifies, Arlington's annual vehicle tax bill will show both the tax credit paid by the Commonwealth and the remaining tax amount owed by the owner.

### Vehicles Sold or Moved

If you have sold, or moved your vehicle, please contact the COR within **30 days**. If your vehicle is registered in Virginia, provide your new address, or vehicle disposal date to the Virginia DMV as required by law.

## BUSINESS TAXES

### Opening a Business in Arlington

As of January 1, 2020, all trade names must be registered with the Clerk's Office of the State Corporation Commission in Virginia for all certificates of assumed or fictitious name. For further information call (804)371-9733 or email [sccfle@scv.virginia.gov](mailto:sccfle@scv.virginia.gov) or visit [www.scc.virginia.gov](http://www.scc.virginia.gov).

New businesses must also apply for a Certificate of Occupancy with the Zoning Office. For further information, call (703) 228-3883 or email [contactzoning@arlingtonva.us](mailto:contactzoning@arlingtonva.us) or visit <https://building.arlingtonva.us/permits/types/>.

### Business License Tax

Business license taxes are assessed by the Commissioner of Revenue. Most of these taxes are based on total gross receipts. A new business must obtain a license before commencing operations. For further information, call (703) 228-3060 or visit <https://taxes.arlingtonva.us/business/new-businesses/>.

### Business Tangible Personal Property Tax

Arlington County levies a tax on tangible personal property owned by a trade or business including furniture, fixtures, machinery and tools located in the County beginning January 1. **The business must file a return with the Commissioner of Revenue by May 1 of each year to avoid a 10 percent late filing penalty. Payment is due by September 5.** For further information call (703) 228-3060 or visit <https://taxes.arlingtonva.us/business/business-tangible-personal-property-taxes/>.

## OTHER COUNTY TAXES & LICENSES

### Real Estate Taxes

Real estate is assessed by the Department of Real Estate Assessments. Taxes are due in two installments, June 15 and October 5. Call (703) 228-3920 or visit <https://topics.arlingtonva.us/realstate/>.

### Dog Licenses

All dogs at least six months old must be licensed, per the Arlington County Code. Also, you must vaccinate any dog older than four months against rabies, per Virginia Code § 3.2-6521. Dog licenses will be valid for the life of your pet, and will not need to be renewed as long as you maintain your pet's active rabies vaccination. The cost of a lifetime dog license is \$30.00. For more information call (703) 228-3090 or visit <https://taxes.arlingtonva.us/dog-licenses/>.

### \$100 Out-of-State License Plate Fee

An annual license fee of \$100 is imposed upon the owners of motor vehicles which do not display current Virginia license plates and are not exempt from doing so. This fee is in addition to the Vehicle Personal Property Tax and MVL fee. For more information and exemption details, call (703) 228-3135 or <https://taxes.arlingtonva.us/vehicles/100-tax-on-vehicles/>.

### Early Billing

Personal property taxes for vehicles that have moved, disposed of, or sold during the first half of the year (through June 30th), will be assessed by the Commissioner of Revenue and vehicle owners will receive a final personal property tax bill from the Treasurer for the tax amount plus the local Motor Vehicle License fee (as applicable) which will be payable within thirty (30) days of billing. The tax amount is prorated based on the number of months the vehicle had taxable status in Arlington County. The total tax amount due is calculated using the Tax Rate (set by the County Board) and the State Tax Subsidy (PPTRA) amount from the previous tax year. If there are any changes to these amounts for the current tax year, the account will be adjusted appropriately. Vehicle personal property tax bills are applicable to the calendar year in which issued or on a pro-rated portion thereof. State law requires the Treasurer to collect late payment penalties and interest on any outstanding taxes not paid by the deadline.

### Corrections to Bills

If your tax bill is incorrect, immediately contact the Commissioner of Revenue at (703) 228-3135.

### Taxpayer Improvement Program Service

The TIPS program works to identify and collect taxes from apparent tax evaders, including those who evade personal property taxes on vehicles. To report suspected evaders, call the TIPS Hotline at (703) 228-3030.

### DMV Select Office

Located on the second floor at window 218, DMV Select provides limited Virginia Department of Motor Vehicles (DMV) services. DMV Selects do not issue Driver's Licenses, Learner's Permits or Identification Cards. Visit <https://taxes.arlingtonva.us/vehicles/dmv-select/> for a list of services. Hours are 8:30 a.m. to 4 p.m., Monday - Friday, except holidays.