



## Motor Vehicle Assessment Appeal for High Mileage Vehicles

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State law requires the assessment of motor vehicles at fair market value to determine the value of a vehicle as of Jan. 1 of a tax year. The Commissioner of the Revenue uses the clean loan value listed in the National Automobile Dealers Association official used car guide. The following instructions and procedures must be followed in the processing of an appeal:

James City County Commissioner of the Revenue requires **first-time** filers to provide **documented** proof of high mileage. Copies of any one of the following examples may be submitted:

- A log book documenting the mileage as of Jan. 1 of the tax year;
- One prior year **and** one current year inspection receipt; or
- A prior year work order receipt **and** a work order receipt for the current year.

**\*Attach legible copies of the required documents to the application\***

Please complete the appeal form carefully with all the requested information entered in the appropriate blocks. The mileage as of Jan. 1 **must** be documented on the application. If you require assistance in completing the form(s), call the Commissioner of the Revenue's office at 757-253-6695 (Monday through Friday 8 a.m.-5 p.m.).

In order for your current year personal property tax bill to reflect the high mileage deduction, your application must be returned to the address below by **Feb. 1**. Failure to submit the necessary information will result in your appeal not being processed. A new application must be submitted each year.

Taxpayers possessing a bill with an erroneous assessment resulting from a mistake should immediately seek an adjustment by either contacting the Commissioner of the Revenue's Office at 757-253-6695 or come into the office located at the James City County Government Complex (101-B Mounts Bay Rd.).

*Continue to next page for a fillable form*

Account No.: \_\_\_\_\_ Item No.: \_\_\_\_\_ Tax Year: \_\_\_\_\_

Owner's Name: \_\_\_\_\_, \_\_\_\_\_  
Last First Middle

Secondary Owner: \_\_\_\_\_, \_\_\_\_\_  
Last First Middle

Address: \_\_\_\_\_  
Street City State Zip + 4

**Vehicle Description**

Year	Make	Model	Body Style	Doors
Vehicle Identification Number		Cylinders	Title Number	

James City County determines the tax on a motor vehicle according to the vehicle's value on Jan. 1. Excessive high mileage resulting in a lower assessment is determined by the odometer reading as of Jan. 1.

Odometer Reading as of Jan. 1 \_\_\_\_\_

A separate form and an itemized affidavit must be completed for an appeal due to mechanical malfunction or extensive body damage. The forms are available in the Commissioner of the Revenue's Office.

**Certification**

I certify that the above statement of facts is true and correct to the best of my knowledge.

\_\_\_\_\_  
 Signature of Owner(s)

Telephone Number	Email Address	Date
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Category		
Clean Loan Value		
Clean Trade-In Value		40%
High Mileage Table		
High Mileage Deduction		100% High Mileage Assessment

Comments: