THE CITY OF LYNCHBURG, VIRGINIA

BILLINGS & COLLECTIONS -- PERSONAL PROPERTY
PO Box 9000
Lynchburg, VA 24505-9000

Bill Year: 2006 / Installment: 1

For questions regarding **payment**, please contact:
Billings and Collections
434-455-3850
or questions regarding the **tax assessment**, please contact:
Commissioner of the Revenue
434-455-3870

Tax Code Explanation	Tax Rate per $100 of Assessed Value
10 = Regular Vehicle	$3.80
12 = Life Saving Crew	$0.00
14 = Common Carrier	$3.00
15 = Aircraft	$3.80
16 = Boat	$3.80
17 = Trailer	$3.80
18 = Motor Home	$3.80
19 = Motorcycle	$3.80
20 = Business Property	$3.80
30 = Machinery and Tools	$3.00
50 = Manufactured Home	$1.11

PERSONAL PROPERTY BILL

Account # :
Customer :

Tax Code | Late Filing Penalty = 10% of Assessed Tax | Qualified for Tax Relief

	Tax Year	Identification Number	Description	# of Months	High Mileage	Assessed Value	Assessed Tax / Fee			Tax Relief	Amount Due Jun-1-06	Amount Due Dec-1-06	Total Amount
10	2006		2001 GMC LIGHT DUTY DENALI-V8	12		19,675	747.66		Y	425.20	161.23	161.23	322.46
			License Fee				23.00				23.00		23.00
10	2006		2000 TOYOTA TUNDRA	12		13,750	522.50		Y	297.14	112.68	112.68	225.36
			License Fee				19.67				19.67		19.67
						Totals	1,312.83			722.34	316.58	273.91	590.49

Bill Due Date: 06/01/2006

I certify that by paying this bill, Personal Property Tax Relief is given only to personal use vehicle(s). See reverse side for business use criteria.

After June 1, 2006 please pay $348.24
10% interest will begin accruing on 7/1/2006

Personal Property Tax Relief Act Information

The 2005 General Assembly capped the total cost of car tax relief for the Commonwealth of Virginia at $950 million. Each locality's share of the $950 million is based upon car tax relief reimbursements from the Commonwealth to the locality for tax year 2004. These funds are allocated to provide tax relief for qualifying vehicles in the City of Lynchburg. The amount of car tax relief is based upon total dollars from the Commonwealth divided by the total value of all qualifying vehicles in the City of Lynchburg. Please contact the Commissioner of the Revenue, 434-455-3870 if you have any specific questions regarding tax relief.

Public Tax Notice

Personal Property Tax Relief Changes

In accordance with the changes by the 2005 General Assembly, delinquent taxes for the years 2000-2005 that remain unpaid as of **September 1, 2006*** will require **100 percent** of the original tax to be paid by the **CITIZEN**. Pay now to avoid paying higher taxes later.

* Reimbursement from the Commonwealth of Virginia may be depleted prior to Sept.1, 2006, at which time the citizen would be responsible for 100 percent of the tax.

Delinquent Tax Collection

Failure to pay by the due date will result in further collection action. A Tax Lien will be placed immediately following the due date. The Tax Lien will include an administrative fee of $30.00. Failure to pay in full will result in vehicle registration withholding through the Department of Motor Vehicles. Vehicle registration withholding will include a minimum fee of $50.00. A vehicle registration withholding may already exist on this account.
For more information, contact Billings and Collections at 434-455-3850.

Please make checks payable to "City of Lynchburg" and return this portion with your payment.
See reverse side for additional payment methods
*** * * * * PLEASE DO NOT FOLD, STAPLE, PAPER CLIP, OR WRITE ON THIS PORTION * * * * ***

Account Number: 332101 Due Date: 06/01/2006

Tax Year	Tax	License Fee	Late Payment Penalty	Interest	Total
2006	$273.91	42.67	0.00	0.00	316.58
Prior Years	$0.00	0.00	0.00	0.00	0.00
				Prior Payments	0.00
				Total Due 06/01/2006	316.58

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CITY OF LYNCHBURG
PO BOX 9000
LYNCHBURG, VA 24505-9000

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	Tax Year	Identification Number	Description	# of Months	High Mileage	Assessed Value	Assessed Tax / Fee			Tax Relief	Inst. 1/ Current Due	Inst. 2	Total Amount
Identifies the type of property being taxed	Tax Year	This column shows the identification Number of the item.	This column shows the model year, make and body description of a vehicle, style of a mobile home, classifications of an aircraft, etc.	Indicates number of months owned.	Indicates high mileage discount applied.	This column shows the assessed value of the property as determined by the Commissioner of the Revenue.	This column shows the assessed tax or license fee If there is a "Y" in the next column, a late filing Penalty of 10% has been added.	Indicates a 10% late filing penalty added to the assessed tax.	Indicates item is eligible for Car Tax Relief.	If the item is eligible for Car Tax Relief, this column shows the amount of tax that is being being by the Commonwealth of Virginia.	This column shows the portion of the tax due by the stated due date.	This column shows the portion of the tax due by the stated due date.	This column shows the amount of tax on each item for the tax year.

License Fee

As of March 1, 2006, citizens and businesses are no longer required to display City decals. A license fee is charged on vehicles and/or property with active license plates. The entire license fee is due with the first installment.

Late Payment Penalty and Interest

To avoid a 10% penalty on the license fee and total assessed tax, including any amount to be paid by the Commonwealth, this bill must be paid by the due date. Interest at 10% per annum on any unpaid balance will begin on the 1st of the month following the due date.

Business Use Criteria

If you can answer YES to any of the following questions, your motor vehicle is considered by State Law to have a business use.

* Is more than 50% of the 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 Income 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?

Late Filing Penalty

Business Property and Machinery & Tools must be filed with the Commissioner of the Revenue on or before March 15, 2006. A 10% late filing penalty or $10.00, whichever is greater, will be applied to your tax assessment if this requirement is not met. This applies only to items with the Business Property or Machinery and Tools Tax Codes.

Telephone Payment

Provided by: Official Payments
Phone: 1-800-272-9829
Jurisdiction Code: 1027

Payment Methods: Visa, MasterCard, American Express and Discover Card

Fee Schedule

Payment Amount: From	To	Fee
0.00	49.99	3.00
50.00	99.99	5.00
100.00	199.99	7.00
200.00	299.99	10.00
300.00	399.99	12.00
400.00	499.99	15.00
500.00	599.99	18.00
600.00	699.99	21.00
700.00	799.99	24.00
800.00	899.99	27.00
900.00	999.99	30.00
1,000.00	9,999.99	3.0%
10,000.00	and over	2.5%

On-Line Payment

Provided by: Vipnet

Visit www.lynchburgva.gov and select "On-Line Payments"

Payment Methods: Visa or MasterCard

Fee Schedule
2% of your total payment plus $1.00 for each payment charged

In-Person

Bills may be paid in-person at City Hall during regular business hours 8:30 A.M. to 5:00 P.M. Monday - Friday except for legal holidays.

Payment Methods: Cash, Check, Money Order, VISA, MasterCard, and Discover Card

Visa and MasterCard Fee Schedule
2% of your total payment plus $1.00 for each payment charged

Discover Card Fee Schedule

Tax owed		Taxpayer Surcharge
0.00	500.00	5.00
500.01	1000.00	12.00
1000.01	2000.00	24.00
2000.01	3000.00	38.00
3000.01	and over	48.00