

Vehicle Valuation Personal Property Tax Appeals & High Mileage

Legal Basis for Uniform Assessments

- Virginia state law (Section 58.1-3503.A.3) requires the Commissioner of the Revenue to assess vehicles using values found in a “recognized pricing guide,” thus ensuring uniformity and equity of all assessments within a jurisdiction.
- Virginia state law (Section 58.1-3515) also specifies that personal property assessments are to be based on property values as of January 1 of the tax year which begins on January 1 and ends on December 31.
- To meet these requirements, the City of Hampton uses the **January 1 value**, the “clean loan value,” in the *N.A.D.A. Official Used Car Guide (Eastern January 1 Edition)* and other guides published by the National Association of Automobile Dealers or other recognized organizations.

Vehicle Valuation Appeals Process

1. Have your vehicle individually appraised by an expert appraiser (e.g., car dealer, insurance appraiser, car auctioneer, or automobile mechanic). The written appraisal must:
 - Be on the appraiser’s letterhead
 - Include the appraiser’s name, address, phone number, and signature
 - Describe the vehicle’s condition on January 1 of the assessment’s tax year
 - List the specific conditions that make your vehicle’s worth lower than the clean loan value listed in the *N.A.D.A. Official Used Car Guide (Eastern January 1 Edition)* (e.g., excessive rust, body damage, missing engine — excess mileage alone is not a sufficient reason)
 - List each condition that existed on January 1 and the amount that condition contributed to your vehicle’s clean loan value reduction
2. Submit your request to the Commissioner of the Revenue.
 - The Commissioner will review the appraisal and notify you of the outcome.
 - Appealing your assessment does not guarantee a reduction on your personal property tax assessment.

Note: Note: An appeal **becomes official** once you have mailed the required documents (as determined by the post office postmark) or delivered them to the Commissioner of the Revenue’s Office. You also can appeal your assessment by filing suit against the Commissioner of the Revenue in the Hampton Circuit Court, pursuant to Virginia Code § 58.1-3984.

Please Note: If there are other issues, such as incorrect information on your assessment (if you have sold your vehicle, moved your vehicle from Hampton, etc.) please call the Commissioner’s office at 757-727-6843 so the Commissioner can correct your assessment.

High Mileage Application Process

The City of Hampton provides a reduced assessment for qualifying vehicles with high mileage. The qualification is based on the NADA mileage tables. The discount does not apply to motorcycles, motor homes, large trucks, or trailers.

- Requests must be made prior to February 1
- Proof of mileage at or near January 1
- Acceptable proof is:
 - State inspection receipt
 - Oil change receipt
 - Repair bill