

**COUNTY OF BOTETOURT**

OFFICE OF THE COMMISSIONER OF REVENUE
57 S. Center Drive, Daleville, VA 24083
TELEPHONE (540) 928-2050
commissioner@botetourtva.gov

RETURN OF BUSINESS TANGIBLE PERSONAL PROPERTY & MACHINERY & TOOLS

TAXPAYER I.D. # _____

Name _____

Address _____

Business Physical Address (if different) _____

NATURE OF BUSINESS

IMPORTANT INSTRUCTIONS - PLEASE READ

1. FILE THIS FORM WITH THE COMMISSIONER OF REVENUE ON OR BEFORE APRIL 15, 2026. (see note on back)
2. ALL TANGIBLE PERSONAL PROPERTY (OWNED OR LEASED) USED IN ANY BUSINESS OR PROFESSION MUST BE REPORTED. COST VALUES TO BE USED ARE ACTUAL ACQUISITION COSTS BEFORE ALLOWANCE FOR DEPRECIATION. COST VALUES OF ITEMS FULLY DEPRECIATED, BUT STILL IN USE, MUST BE INCLUDED.
3. SEE REVERSE SIDE OF THIS FORM FOR INSTRUCTIONS PERTAINING TO TANGIBLE PERSONAL PROPERTY LEASED/RENTED FROM OTHERS.

Attach a list or Depreciation Schedule with description, cost and acquisition date of asset.

PROPERTY CLASSIFICATIONS	ORIGINAL COST VALUE OF PROPERTY ACQUIRED OR LEASED					
	ACQUIRED PRIOR TO 2022	ACQUIRED DURING 2022	ACQUIRED DURING 2023	ACQUIRED DURING 2024	ACQUIRED DURING 2025	FOR OFFICE USE ONLY
4. BUSINESS FURNITURE & FIXTURES, BUSINESS OFFICE MACHINES, PROFESSIONAL EQUIPMENT, CONSTRUCTION EQUIPMENT, SHOP & MECHANICS TOOLS & MACHINERY NOT USED IN MANUFACTURING, MINING, RADIO OR TELEVISION BUSINESSES.						
5. LEASED/RENTED BUSINESS FURNITURE & FIXTURES, BUSINESS OFFICE MACHINES, PROFESSIONAL EQUIPMENT, CONSTRUCTION EQUIPMENT, SHOP & MECHANICS TOOLS & MACHINERY NOT USED IN MANUFACTURING, MINING, RADIO OR TELEVISION BUSINESSES.						
6. ASSESSMENT RATIO (FOR OFFICE USE ONLY)	10%	30%	50%	70%	90%	

Below is for Manufacturers (and others listed in Line 7)

	DATE ACQUIRED	PRIOR TO 12-31-2020	FROM 1-1-2021 TO 12-31-2025	FOR OFFICE USE ONLY
7. MACHINERY AND TOOLS USED IN A MANUFACTURING, MINING, RADIO OR TELEVISION BROADCASTING.				
8. LEASED/RENTED MACHINERY AND TOOLS USED IN A MANUFACTURING, MINING, RADIO OR TELEVISION BROADCASTING, OR DAIRY BUSINESS.				
9. ASSESSMENT RATIO (FOR OFFICE USE ONLY)		42%	50%	

Contact: _____

Contact Phone #: _____

Contact Email: _____

Check here if business has closed _____

If closed, date of closure _____

DECLARATION BY TAXPAYER: I DECLARE THAT THE FOREGOING STATEMENTS AND FIGURES ARE TRUE, FULL AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

FOR USE BY COMMISSIONER OF REVENUE

Do not write below this line

AUTHORIZED SIGNATURE _____

DATE _____

SIGNATURE OF PREPARER (if not same as above) _____

DATE _____

ASSESSED VALUATION	TOTAL
BUSINESS PERSONAL PROPERTY	\$ _____
MACHINERY & TOOLS	\$ _____

LESSEES: With the exception of leased vehicles. Section 58.1-3518 Code of Virginia requires lessees to report all personal property leased from others with the name and address of owner.

LIST BELOW ALL TANGIBLE PERSONAL PROPERTY AND MACHINERY & TOOLS LEASED OR RENTED FROM OTHERS			
NAME OF OWNER	ADDRESS OF OWNER	DESCRIPTION OF ITEM	ESTIMATED VALUE

LIST TRUCKS, TRAILERS BELOW				
MAKE OF TRUCKS, TRAILERS	YEAR MODEL	TITLE #	DATE ACQUIRED	COST AT TIME OF PURCHASE

ATTACH SCHEDULE

This return is a form only and due by April 15, 2026. Do not include payment with this form.

Tax bills will be mailed in the Fall and tax payments are due by November 1, 2026.