

**LOUDOUN COUNTY VOLUNTEER/AUXILIARY MEMBER  
REQUEST FOR PERSONAL PROPERTY ALTERNATIVE TAX RATE**

Mailing Address:  
Commissioner of the Revenue  
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Commissioner of the Revenue  
Personal Property Tax  
MSC 32

This form is only to be used by active Loudoun County volunteer or auxiliary members of Loudoun County Fire and Rescue or the Loudoun County Sheriff's Auxiliary to request a personal property alternative tax rate on one motor vehicle (i.e., car, truck, or motorcycle).

This form must be submitted to the Commissioner of the Revenue by the volunteer or auxiliary member by **January 31** or **within 60 days** of replacement of a previously qualified vehicle (Fire and Rescue volunteers only). **Do not use this form to certify a vehicle that qualified last year.** Vehicles that qualified in the prior year will be included on the Previously Qualified Vehicle List for Personal Property Alternative Tax Rate that is sent to the Fire and Rescue Company President each November 1. New volunteers completing this form for the first time should submit the form during the qualifying cycle between November 1 and January 31.

**SECTION A – VOLUNTEER OR AUXILIARY MEMBER INFORMATION**

Please check the appropriate box: <input type="checkbox"/> New or <input type="checkbox"/> Existing		<input type="checkbox"/> Volunteer or <input type="checkbox"/> Auxiliary Member
Daytime Phone Number: <input type="text"/> - <input type="text"/> - <input type="text"/>		<input type="checkbox"/> Fire & Rescue-Company No. <input type="text"/> or <input type="checkbox"/> Sheriff
Property Owner:		Social Security Number: <input type="text"/> - <input type="text"/> - <input type="text"/>
Co-Owner:		Social Security Number: <input type="text"/> - <input type="text"/> - <input type="text"/>
Mailing Address:		Volunteer's Email:
City, State, Zip:		Code of Virginia § 58.1-3017 permits localities to require disclosure of social security numbers for any purpose relating to local taxes administered by the Commissioner of the Revenue.

**SECTION B – VEHICLE TO RECEIVE REDUCTION**

Date Acquired (MM/DD/YYYY): <input type="text"/>		Personal Property Account Number: <input type="text"/>
Year: <input type="text"/>	Make: <input type="text"/>	Model: <input type="text"/>
Vehicle Identification Number (VIN): <input type="text"/>		
Virginia Title Number: <input type="text"/>		License Plate Number: <input type="text"/>

**Fire & Rescue Volunteers:** If the vehicle that qualified for the alternative tax rate on January 1 was replaced with another vehicle **within 60 days** of the disposal of the originally qualified vehicle, please complete section B & C.

**NOTE:** According to Code of Virginia § 58.1-3506 once an auxiliary member has selected a vehicle to receive the personal property alternative tax rate, another vehicle **cannot** be selected until **January 1** the following year.

**SECTION C – ORIGINAL QUALIFIED VEHICLE ON JANUARY 1 THAT WAS REPLACED**

Date Disposed of (MM/DD/YYYY): <input type="text"/>		The date the vehicle was sold or disposed of must be within 60 days of the acquisition of the replacement vehicle described in Section B.
Year: <input type="text"/>	Make: <input type="text"/>	
Vehicle Identification Number (VIN): <input type="text"/>		
Virginia Title Number: <input type="text"/>		License Plate Number: <input type="text"/>

We hereby acknowledge that the person in Section A is a volunteer rescue squad or volunteer fire department member and regularly responds to calls or regularly performs other duties for the rescue squad or fire department, and the vehicle in Section B is the vehicle identified by the volunteer to receive the volunteer alternative tax rate. If the person in Section A is an auxiliary member, we hereby acknowledge that the vehicle in Section B is regularly used to perform duties for the rescue squad, fire department or auxiliary deputy sheriff duties. By our signatures we willfully declare that the information provided is true, correct, and complete. We understand that the penalty for filing a false return is a Class 1 Misdemeanor.

Volunteer/Auxiliary Member's Signature

Date

President / Chief / Sheriff

Date

Revised: 10/24/2023

### Qualifications for Personal Property Alternative Tax Rate

Virginia Code § 58.1 – 3506 A, permits Loudoun County to separately classify, for tangible personal property tax purposes, motor vehicles owned or leased by volunteers and auxiliary members. The following are the qualifications for Loudoun County's personal property alternative tax rate for volunteers and auxiliary members:

Criteria	Fire and Rescue		Deputy Sheriff
	Volunteers	Auxiliary Members	Auxiliary Members
1. <b>Vehicle Types</b>	Car, Truck or Motorcycle	Car, Truck or Motorcycle	Car, Truck or Motorcycle
2. <b>Vehicle Ownership</b>	The vehicle must be owned or leased by a volunteer on <b>January 1</b> . Lessee must be responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.	The vehicle must be owned or leased by a volunteer who is responsible for the payment of property taxes on the vehicle. The vehicle must be registered to a person or leasing company; it cannot be registered to a business.
3. <b>Vehicle Use</b>	There is no vehicle use requirement for fire and rescue volunteer vehicles.	Vehicle must be regularly used to perform duties for the rescue squad or fire department.	Vehicle must be regularly used to respond to auxiliary deputy sheriff duties. The vehicle must be used for such purposes more than any other vehicle.
4. <b>Filing for new or previously non-qualified members only</b>	Request for Personal Property Alternative Tax Rate form signed by the Volunteer member and the President or Chief must be submitted to the Commissioner of the Revenue annually by <b>January 31</b> . The Commissioner may accept forms after this date for good cause if not the fault of the member.	Request for Personal Property Alternative Tax Rate form signed by the Auxiliary member and the President or Chief must be submitted to the Commissioner of the Revenue annually by <b>January 31</b> . The Commissioner may accept forms after this date for good cause if not the fault of the member.	Request for Personal Property Alternative Tax Rate form signed by the Deputy Sheriff Auxiliary member and the Sheriff must be submitted to the Commissioner of the Revenue annually by <b>January 31</b> . The Commissioner may accept forms after this date for good cause if not the fault of the member.
5. <b>Replacement Vehicles</b>	If the vehicle that qualified for the alternative tax rate on January 1 of the tax year is <b>replaced</b> with another vehicle <b>within 60 days</b> of the sale or disposal of the previously qualified vehicle, the volunteer may choose to receive the personal property alternative tax rate on the replacement vehicle. If the vehicle the qualified vehicle on January 1 is not sold or disposed of the alternative tax rate <b>cannot</b> be transferred.	Once a vehicle has been selected to receive the personal property alternative tax rate, another vehicle <b>cannot</b> be selected until January 1 the following year. No more than two special classifications per household.	Once a vehicle has been selected to receive the personal property alternative tax rate, another vehicle <b>cannot</b> be selected until January 1 the following year.

### Instructions

1. To claim a new vehicle or request that a different vehicle receive the personal property alternative tax rate (i.e., the vehicle that qualified last year will no longer receive the personal property alternative tax rate), please complete Sections A & B on the front of this form. **Do not use this form to certify a vehicle that qualified last year.**
2. Fire & Rescue Volunteers must complete Section C only if replacing a previously qualified vehicle **within 60 days**. Auxiliary members **may not** make a vehicle change until **January 1** the following year.
3. To meet the January 31 state-mandated deadline, it is suggested that the forms be submitted by the volunteer or auxiliary member to his or her Company President, Chief or Sheriff by January 15 for his/her signature. Volunteers replacing a vehicle must have his or her Company President or Chief sign this form and submit it to the Commissioner of the Revenue **within 60 days of vehicle replacement**.
4. Lessees must submit a copy of their lease agreement specifying that they are responsible for the payment of personal property taxes on the vehicle. The lease should be submitted with the original request for the alternative tax rate.

### Leased Vehicles

Volunteers or auxiliary members who lease a vehicle may be able to receive an alternative tax rate on their personal property tax if they meet all necessary requirements. In addition to submitting the Request for Personal Property Alternative Tax Rate form, volunteers and auxiliary members who lease a vehicle must submit a copy of their lease agreement which specifies that they are responsible for the payment of personal property taxes on the vehicle. The lease should be submitted with the original request for the alternative tax rate.

### Replacement Vehicles (Fire & Rescue Volunteers Only)

If a volunteer disposes of or re-titles (due to divorce, death, etc.) the vehicle which qualified for an alternative tax rate on January 1, he or she must submit a Request for Personal Property Alternative Tax Rate form **within 60 days of replacing the originally qualifying vehicle**. The Request for Personal Property Alternative Tax Rate must be signed by the Company President, or Chief. The alternative tax rate can only be applied to a replacement vehicle when the originally qualifying vehicle is sold or disposed of, and ownership is transferred to another individual, firm, or business.