

GENERAL INFORMATION

WHAT PROPERTY MUST BE FILLED: All tangible business personal property, including furniture, fixtures, machinery and tools, and computers and peripherals used in any business or profession.

WHEN TO FILE: Returns must be filed no later than May 1.

WHERE TO FILE: Completed returns can be delivered to City Hall, 301 King Street, Branch Tax Office, Room 1400, or mailed to the Department of Finance, City of Alexandria, Business Tax Office, P. O. Box 178, Alexandria, VA 22313.

CONDITIONAL SALES: Property being paid for by installments is assessable in the name of the person possessing the property. The law allows no deductions for indebtedness against tangible business personal property.

FULL AND COMPLETE RETURNS: The law requires full and complete returns; therefore, a taxpayer must enter the purchase cost of all property owned or in his possession. It is imperative that ALL tangible business personal property be covered and its purchase cost entered in the proper column.

LEASED OR RENTED TANGIBLE PERSONAL PROPERTY (SCHEDULE E): In Schedule E, enter the name and address of the lessor (owner) responsible for payment of local personal property tax on any property you lease or rent from others.

If a business locates in the City after January 1, 2010, there is no tax liability for that year. If a business moves or ceases business after January 1, 2010, the business is liable for that full tax year. **THERE IS NO PRORATION OF A BUSINESS PERSONAL PROPERTY TAX BILL.**

Tangible business personal property will be assessed on a percentage of the original cost according to the following schedule(s)

SCHEDULE A	SCHEDULE B*	SCHEDULE C	SCHEDULE D																																																																								
Office Furniture, Fixtures, and other equipment (Excluding computers, machinery and tools)	Manufacturing Equipment Only (Machinery and Tools)	Unlicensed Vehicles (Forklifts, Loaders, Tractors, etc.)	Computers and Peripherals (Excluding software)																																																																								
<table border="0" style="width: 100%;"> <tr> <td style="text-align: left;">YEAR PURCHASE</td> <td style="text-align: right;">%</td> </tr> <tr> <td>2009 _____</td> <td style="text-align: right;">80</td> </tr> <tr> <td>2008 _____</td> <td style="text-align: right;">70</td> </tr> <tr> <td>2007 _____</td> <td style="text-align: right;">60</td> </tr> <tr> <td>2006 _____</td> <td style="text-align: right;">50</td> </tr> <tr> <td>2005 _____</td> <td style="text-align: right;">40</td> </tr> <tr> <td>2004 _____</td> <td style="text-align: right;">30</td> </tr> <tr> <td>2003 _____</td> <td style="text-align: right;">20</td> </tr> <tr> <td>& prior</td> <td></td> </tr> </table>	YEAR PURCHASE	%	2009 _____	80	2008 _____	70	2007 _____	60	2006 _____	50	2005 _____	40	2004 _____	30	2003 _____	20	& prior		<table border="0" style="width: 100%;"> <tr> <td style="text-align: left;">YEAR PURCHASE</td> <td style="text-align: right;">%</td> </tr> <tr> <td>2009 _____</td> <td style="text-align: right;">80</td> </tr> <tr> <td>2008 _____</td> <td style="text-align: right;">70</td> </tr> <tr> <td>2007 _____</td> <td style="text-align: right;">60</td> </tr> <tr> <td>2006 _____</td> <td style="text-align: right;">50</td> </tr> <tr> <td>2005 _____</td> <td style="text-align: right;">40</td> </tr> <tr> <td>2004 _____</td> <td style="text-align: right;">30</td> </tr> <tr> <td>2003 _____</td> <td style="text-align: right;">20</td> </tr> <tr> <td>& prior</td> <td></td> </tr> </table>	YEAR PURCHASE	%	2009 _____	80	2008 _____	70	2007 _____	60	2006 _____	50	2005 _____	40	2004 _____	30	2003 _____	20	& prior		<table border="0" style="width: 100%;"> <tr> <td style="text-align: left;">YEAR PURCHASE</td> <td style="text-align: right;">%</td> </tr> <tr> <td>2009 _____</td> <td style="text-align: right;">80</td> </tr> <tr> <td>2008 _____</td> <td style="text-align: right;">70</td> </tr> <tr> <td>2007 _____</td> <td style="text-align: right;">60</td> </tr> <tr> <td>2006 _____</td> <td style="text-align: right;">50</td> </tr> <tr> <td>2005 _____</td> <td style="text-align: right;">40</td> </tr> <tr> <td>2004 _____</td> <td style="text-align: right;">30</td> </tr> <tr> <td>2003 _____</td> <td style="text-align: right;">20</td> </tr> <tr> <td>& prior</td> <td></td> </tr> </table>	YEAR PURCHASE	%	2009 _____	80	2008 _____	70	2007 _____	60	2006 _____	50	2005 _____	40	2004 _____	30	2003 _____	20	& prior		<table border="0" style="width: 100%;"> <tr> <td style="text-align: left;">YEAR PURCHASE</td> <td style="text-align: right;">%</td> </tr> <tr> <td>2009 _____</td> <td style="text-align: right;">65</td> </tr> <tr> <td>2008 _____</td> <td style="text-align: right;">45</td> </tr> <tr> <td>2007 _____</td> <td style="text-align: right;">30</td> </tr> <tr> <td>2006 _____</td> <td style="text-align: right;">20</td> </tr> <tr> <td>2005 _____</td> <td style="text-align: right;">05</td> </tr> <tr> <td>2004 _____</td> <td style="text-align: right;">05</td> </tr> <tr> <td>2003 _____</td> <td style="text-align: right;">05</td> </tr> <tr> <td>& prior</td> <td></td> </tr> </table>	YEAR PURCHASE	%	2009 _____	65	2008 _____	45	2007 _____	30	2006 _____	20	2005 _____	05	2004 _____	05	2003 _____	05	& prior	
YEAR PURCHASE	%																																																																										
2009 _____	80																																																																										
2008 _____	70																																																																										
2007 _____	60																																																																										
2006 _____	50																																																																										
2005 _____	40																																																																										
2004 _____	30																																																																										
2003 _____	20																																																																										
& prior																																																																											
YEAR PURCHASE	%																																																																										
2009 _____	80																																																																										
2008 _____	70																																																																										
2007 _____	60																																																																										
2006 _____	50																																																																										
2005 _____	40																																																																										
2004 _____	30																																																																										
2003 _____	20																																																																										
& prior																																																																											
YEAR PURCHASE	%																																																																										
2009 _____	80																																																																										
2008 _____	70																																																																										
2007 _____	60																																																																										
2006 _____	50																																																																										
2005 _____	40																																																																										
2004 _____	30																																																																										
2003 _____	20																																																																										
& prior																																																																											
YEAR PURCHASE	%																																																																										
2009 _____	65																																																																										
2008 _____	45																																																																										
2007 _____	30																																																																										
2006 _____	20																																																																										
2005 _____	05																																																																										
2004 _____	05																																																																										
2003 _____	05																																																																										
& prior																																																																											

*Schedule B. This schedule should only be used by businesses that have been classified as a "Manufacturer" by the City of Alexandria