

COMMONWEALTH OF VIRGINIA  
STATEMENT TO THE DEPARTMENT OF TAXATION

Made by \_\_\_\_\_ Company, of the mileage made by the cars of every car company, car trust, mercantile company or corporation or individual not domiciled within this State owning any stock cars, furniture cars, fruit cars, refrigeration cars, meat cars, oil cars, tank cars or other similar cars (other than cars of a railroad operating a line of railroad) made by their several cars over its line in Virginia during the year ending December 31st, \_\_\_\_\_

[illegible]

# OATH

State of \_\_\_\_\_

\_\_\_\_\_ of \_\_\_\_\_ S.S.

I, undersigned, \_\_\_\_\_, President,  
or \_\_\_\_\_

of the \_\_\_\_\_ Company,  
on oath do say that the foregoing return has been prepared under my direction from  
the original books, papers and records of said company; that I have carefully exam-  
ined the same and declare the same to be a complete and correct statement of the total  
number of miles made by the cars of every car company, car trust, mercantile com-  
pany or corporation or individual, not domiciled within this State, owning any stock  
cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, or other  
similar cars (other than cars of a railroad operating a line of railroad), made by their  
several cars over this line in Virginia during the year ending December 31st, —

(Name) \_\_\_\_\_

(Title) \_\_\_\_\_

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_ - —

\_\_\_\_\_  
Notary Public.

This report must be filed with the VIRGINIA DEPARTMENT OF TAXATION,  
P.O. Box 565, RICHMOND, VIRGINIA 23204 on or before the FIFTEENTH DAY  
OF APRIL.

Tax Laws applicable to taxation of stock cars, furniture cars, fruit cars, refrigerator cars,  
meat cars, oil cars, tank cars and other similar cars not owned by a railroad company.

**§ 58.1-2653. Annual report of railroads and freight car companies.** - A. Every  
railroad shall report on or before April 15, to the Department, its real and tangible  
personal property of every description as of December 31 preceding and the county,  
city, town or magisterial district in which it is located. The lien of the Common-  
wealth or political subdivision thereof for taxes levied on such property for all pur-  
poses shall attach to such property on December 31 next preceding.

B. Every freight car company shall, on or before April 15, report to the Depart-  
ment the aggregate number of miles traveled by its cars in the Commonwealth dur-  
ing the year ending December 31 next preceding and the average number of miles  
traveled per day by each class of car as established by the Tax Commissioner. Each  
railroad owning a line in the Commonwealth over which cars of a freight car com-  
pany travel shall on its annual report show the total number of miles made by such  
cars during the year ending December 31 next preceding, the company name and  
aggregate number of miles traveled by cars thereof and the average number of miles  
traveled per day by each class of cars during the year.

C. Each report shall be made on forms prescribed and furnished by the Tax Com-  
missioner. Such forms may require any information necessary to enable the Depart-  
ment to properly ascertain the value of and assess such property.

D. Each report shall be verified by the oath of the president or other proper of-  
ficer of such company.

**§ 58.1-2655. Assessment by Department and Commission.** - A. The Tax Com-  
missioner shall annually assess for local taxation the value of the real and tangible  
personal property of each railroad upon the best and most reliable information that  
can be procured, and to this end shall be authorized and empowered to send for  
persons and papers. The Tax Commissioner shall also assess upon the rolling stock  
of such railroads the taxes imposed by § 58.1-2652.

B. The Commission shall assess the average value of the rolling stock of each  
motor vehicle carrier used in the Commonwealth.

In the case of an interstate carrier, the rolling stock used in the Commonwealth  
shall be deemed to be that portion of the total rolling stock, owned or operated on  
the public highways of the Commonwealth, multiplied by a fraction wherein the  
numerator is the total vehicle miles traveled by such rolling stock in the Common-  
wealth and the denominator is the total vehicle miles traveled both within and with-  
out the Commonwealth on such operations as are related to the Commonwealth.

C. The Tax Commissioner shall assess, from the best and most reliable informa-  
tion that can be obtained, upon the rolling stock of a freight car company the taxes  
imposed by § 58.1-2652.

D. No local property taxes shall be imposed upon the rolling stock of a railroad  
or a freight car company.

**§ 58.1-2657. Copies of assessments to be furnished to taxpayer and local officials.**

— The Tax Commissioner shall furnish to the governing body of every county, city  
or town, to the commissioner of the revenue of every county and city wherein any  
property belonging to any railroad is situated and to the president of such railroad,  
a certified copy of the assessment of such company's property, which assessment  
shall show the type of property, and its value and location. The Tax Commissioner  
shall send a copy of the assessment made on each freight car company to the presi-  
dent thereof. A copy of the assessment made by the Commission on a certificated  
motor vehicle carrier shall be forwarded to the president of such carrier so assessed.

**§ 58.1-2652. State tax on rolling stock; date of payment.** - A. The state tax on  
the rolling stock of a railroad, a freight car company and a certificated motor vehi-  
cle carrier, doing business in this Commonwealth shall be at the rate of \$1 on each  
\$100 of the assessed value thereof.

Rolling stock of a railroad or a freight car company shall include all locomotives,  
of whatever motive power, autocars, cars of every kind and description, and all  
other equipment determined by the Tax Commissioner to constitute rolling stock.

B. Such tax shall be paid by such company into the general fund of the state  
treasury on or before June 1 of each year, except that collected on certificated  
motor vehicle carriers which shall be distributed in accordance with the provisions  
of § 58.1-2658.

**§ 58.1-2611. Penalty for failure to pay tax.** - A. Any company or individual fail-  
ing to pay the tax levied pursuant to this chapter into the state treasury within the  
time prescribed by law shall incur a penalty thereon of ten percent, which shall be  
added to the amount of the tax due.

B. Notwithstanding the provisions of subsection A, such penalty shall not accrue  
in any case unless the State Corporation Commission or the Department, as the  
case may be, mails the corporation a certified copy of the assessment on or before  
May 15 preceding. In the event such copy is not mailed on or before May 15 preced-  
ing, the penalty for nonpayment in time shall not accrue until the close of the fif-  
teenth day next following the mailing of such certified copy of the assessment.