Form RR 3-1
1601160 Rev. 11/17

COMMONWEALTH OF VIRGINIA
REPORT TO THE DEPARTMENT OF TAXATION

Made by _____

whose address is _____

showing the aggregate number of miles made by its stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, or other similar cars over the several lines of railroad in Virginia during the year ending December 31st, _____

Railroad	Reporting Marks	CAR TYPE							
		Covered Hopper	Open Hopper	Tank	Box	Refrigerator	Flat	Other (Describe)	Total Miles
ABC Railroad Co.	ABCD	7,582	286	0	0	0	5,432	Gondola 150	13,450
ABC Railroad Co.	CDBA	0	0	550	300	22,400	0	0	23,250
CBA Railroad Co.	ABCD	5,002	0	0	0	0	55	0	5,057
DBC Railroad Co.	CDBA	0	0	285	0	0	0	0	285
Total Virginia Miles		12584	286	835	300	22,400	5,487	150	42,042

Total System Miles 865,430

SAMPLE

Railroad	Reporting Marks	CAR TYPE							
		Covered Hopper	Open Hopper	Tank	Box	Refrigerator	Flat	Other (Describe)	Total Miles
Total Virginia Miles									

Total System Miles _____

GENERAL INSTRUCTIONS

The President, or other proper officer, will furnish the information asked for as soon as possible, but not later than **APRIL FIFTEENTH**, and return two copies to the **VIRGINIA DEPARTMENT OF TAXATION, P.O. BOX 565, RICHMOND, VIRGINIA 23218-0565.**

Name of Corporation _____

Name, title and address of person to whom correspondence regarding this report should be addressed:

Name _____ Title _____

Address _____

Phone Number _____

E-mail Address _____

Name, title and address of person to whom tax bills should be sent:

Name _____ Title _____

Address _____

OATH

State of _____

to-wit:

County or City of _____

I, _____, _____
(Name) (Title)

of the corporation named above, on oath, do say that the following return has been prepared from the original records of the company, that I have read it and it is true to the best of my knowledge, information and belief, and I hereby acknowledge due service of notice that on _____ the Department of Taxation will proceed to assess the value of the property of the said Company, and all other subjects of taxation, for taxation according to law for the current year.

(Name) _____

(Title) _____

Subscribed and sworn to before me, this _____ day of (mo/yr) _____

_____
Notary Public

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 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 Commonwealth or political subdivision thereof for taxes levied on such property for all purposes shall attach to such property on December 31 next preceding.

B. Every freight car company shall, on or before April 15. report to the Department the aggregate number of miles traveled by its cars in the Commonwealth during 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 company 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 Commissioner. Such forms may require any information necessary to enable the Department 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 officer of such company.

§ 58.1-2655. Assessment by Department and Commission. - A. The Tax Commissioner 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 Commonwealth and the denominator is the total vehicle miles traveled both within and without the Commonwealth on such operations as are related to the Commonwealth.

C. The Tax Commissioner shall assess, from the best and most reliable information 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 president thereof. A copy or 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 vehicle carrier, doing business in this Commonwealth shall be at the rate of $1of 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 failing 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 preceding, the penalty for nonpayment in time shall not accrue until the close of the fifteenth day next following the mailing of such certified copy of the assessment.