

High Mileage Adjustment

If you believe your vehicle may qualify for a value adjustment due to high mileage, please be sure to submit third party documentation to the Commissioner of the Revenue. Documentation must be legible and must indicate mileage on or before January 1st of the tax assessment year seeking such adjustment. Documentation may be in the form of a state inspection receipt (displaying year, make, model and VIN), oil change or service center repair receipt, or simply have the garage read your odometer and document it. In order to ensure the highest value reduction, submit documentation indicating the mileage as close to January 1st as possible. By law, if mileage is taken into consideration as an adjustment to January 1st fair market assessed value, the adjustment must be determined using the mileage table included with the January issue of the NADA (National Automobile Dealers Association) guide.

The effect of mileage may vary depending on the Class of the vehicle as listed in the NADA guide. For example, a 2006 Chevrolet Aveo and a 2006 Corvette may not receive the same value adjustment for identical mileage. One may qualify for a \$100 value adjustment for having 20,001 or more miles while the other may qualify for a \$275 value adjustment for the same mileage.

Please note that this documentation must be submitted annually until the mileage reaches 245,001.

**FOR MORE INFORMATION CONTACT:
THE OFFICE OF
COMMISSIONER OF THE REVENUE
151 N. MAIN STREET, SUITE 201
CULPEPER, VA 22701
540-727-3443**