

2026 City of Winchester Business Schedule (See Reverse for Instructions)

SCHEDULE A

Online Application Available

ACCOUNT NUMBER

Due Date May 1, 2026

Part 1 Corrections: Name/Address/Federal ID No.

Name

Business Street Location

Mailing Address

City

State

Zip

Federal ID No./Social Security No.

Part 2 Property Schedule

YEAR OF ORIGINAL ACQUISITION	FURNITURE, FIXTURES & EQUIPMENT ORIGINAL COST	MACHINERY & TOOLS (MINING/MANUFAC) ORIGINAL COST	FOR USE BY COMM OF REVENUE		
			Assessment Rate	Assessed Valuations	
				Furniture, Fixtures & Equipment	Machinery & Tools
2025			80 %		
2024			70 %		
2023			60 %		
2022			50 %		
2021			40 %		
All Prior Years			30 %		
TOTALS:	\$	\$		\$	\$

Part 3 Itemized Property Schedule

Attach an itemized listing of personal property (Schedule B)



Part 5

I declare to the best of my knowledge that the figures submitted on this return and bill are true and correct.

A detailed property schedule (Schedule B) and leased equipment schedule (Schedule C) must be included.

Signature

Date

Daytime Phone No.

Print Name

Email

Part 4 Leased Equipment

Did you Lease or Rent Furniture, Fixtures or Equipment from or to Others as of 01/01/2026?



Yes



No

If yes, see instructions on reverse side

Willful failure to file this return is a criminal offense in violation of §58.1-3518 of the State Code. Any taxpayer required to file a return who neglects to do so, will be subject to a statutory assessment.

Instructions for Preparing Business Schedule of Personal Property

Who Must File?

Any individual, partnership, corporation or other entity owning or using tangible property located within the City of Winchester on January 1st, which is used or available for use in any trade or business, must file a return.

What is Tangible Personal Property?

Tangible Personal Property is everything other than real estate. It includes furniture, fixtures, tools, machinery, computers, telephone equipment leasehold improvements (e.g. signs, canopies), leased equipment, hand tools, non-licensed vehicles and trailers, and any other equipment used in a business to earn income. Application software is not subject to local personal property taxes.

What is Original Cost?

Total Original Cost includes all costs incidental to acquiring and placing an asset in use, including but not limited to the purchase price, freight, labor, and installation. **Original cost means the cost paid by the original purchaser of such property from the manufacturer or dealer.**

What About Failure to File or Late Filing?

Any taxpayer who is required to file a return and neglects to do so will be subject to a statutory assessment made by the City of Winchester. Failure to file by the due date will result in a 10% late filing penalty.

When Will I Receive a Bill?

Our office will review and process your return. You will receive a bill in late fall. Personal property tax payments are due December 5th of each year.

INSTRUCTIONS

Part 1: Corrections to Taxpayer Information

Make any necessary corrections to your name, address, and Federal Identification/Social Security Number.

Part 2: Property Schedule

- Furniture & Fixtures: Enter the total original cost (whether capitalized or expensed) of **all** furniture, fixtures, equipment or computer equipment used in the business or profession.
- Machinery & Tools: This section applies only to machinery and tools used directly in the manufacturing or mining process. If you are unsure, please contact our office.
- If you do not own or use any property in your business, indicate "NONE" **and** provide a written explanation.
- Fully depreciated items **MUST** be included if still owned on January 1st.
- Reporting "SAME AS LAST YEAR" **will not** be accepted.

Part 3: Itemized Property Schedule

Attach a detailed itemized list with your return, using either Schedule B or a computer generated schedule. List must include description of business personal property, original cost, and year of acquisition. If using a custom schedule, please include your business name, address and account number.

Part 4: Leased Equipment Schedule

If you lease or rent any personal property from others, complete Schedule C or attach a leased equipment schedule as required by Code of Virginia §58.1-3518. List all leased equipment located in the City of Winchester whether or not you are responsible for payment of personal property tax.

Part 5: Declaration by Taxpayer and Verification

Please read and sign the declaration, including contact information. Verify you have provided all information as incomplete returns will not be accepted.

**City of Winchester Itemized
Property Schedule**

SCHEDULE B

ACCOUNT NUMBER

CONTROL NUMBER

**(Computer Generated Schedule May
Be Provided In Lieu Of This Form.)**

NOTE: "Original Cost" means the original cost paid by the original purchaser of such property from the manufacturer or dealer. If you purchased this property as used, please provide the original cost and year or reasonable estimates thereof.

Item Description	Original Purchase Year	Original Cost per Unit	# Units	Total Original Cost



City of Winchester Leased Equipment Schedule

(Computer Generated Schedule May Be Provided In Lieu Of This Form.)

ACCOUNT NUMBER

CONTROL NUMBER

Trade Name & Location:

As required by Section 58.1-3518 of the Code of Virginia, list below all tangible personal property that you lease or rent from others.

If you are a lessor, submit an itemized listing of all leased equipment located in the City of Winchester. Sample form available on Commissioner of the Revenue page of our website.

Note: You must list all leased equipment located within the City of Winchester whether or not you are responsible for payment of the property tax. Please do not include property located in other jurisdictions.

[illegible]

Willful failure to file this return is a criminal offense in violation of Section 58.1-3518 of the Code of Virginia. Any taxpayer required to file a return and who neglects to do so, will be subject to a statutory assessment made by the City of Winchester.