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2026 HIGH MILEAGE REDUCTION CHART
KING GEORGE COUNTY, VA
Due by February 15, 2026

King George County provides an assessment discount to vehicles that qualify as high mileage. The qualification is based on J.D. Power (NADA) mileage tables.

Vehicle Year	Minimum Mileage Requirement
2026	5,001
2025	20,001
2024	35,001
2023	45,001
2022	60,001
2021	70,001
2020	85,001
2019	95,001
2018	105,001
2017	120,001
2016	130,001
2015	140,001
2014	150,001
2013	155,001
2012-2007	165,001

*****Vehicles that are 2006 or older are not found in J.D Power,
That qualify for high mileage, will receive a discount of 40%
applied to the value.
The minimum assessment is \$200.00**

****Proof of mileage at or near January 1 of each year must be submitted.
Acceptable proof is:**

- * State inspection receipt**
- * Auto mechanic maintenance receipt displaying the Year, Make, Model, Vin # and Odometer reading of the vehicle**

High Mileage Relief

Property owners may request a reduction in assessment for high mileage for vehicles and/or trucks. Proper documentation (see list below) must be provided. All documents must be dated prior to February 15th of each year, and if qualified, will be granted the high mileage reduction to the assessed value.

- Documents from any automotive business
- State inspection

Code of Virginia §58.1-3515 states tangible personal property shall be returned for taxation as of January 1 of each year, which date shall be known as the effective date of assessment.

Code of Virginia §58.1-3503-automobiles which shall be valued by means of a recognized pricing guide or if the model and year of the individual automobile are not listed in the recognized pricing guide, the individual vehicle may be valued on the basis of percentage or percentages of original cost. The commissioner may use all applicable adjustments in such guide to determine the value of each individual automobile, or alternatively, if the commissioner does not utilize all applicable adjustments in valuing each automobile, he shall use the base value specified in such guide which may be either average retail, wholesale, or loan value, so long as uniformly applied within classifications of property.

Code of Virginia §58.1 -3503(B) Methods of valuing property may differ among the separate categories, so long as each method used is uniform within each category, is consistent with requirements of this section and may reasonably be expected to determine actual fair market value as determined by the commissioner of revenue or other assessing official; however, assessment ratios shall only be used with the concurrence of the local governing body. A commissioner of revenue shall upon request take into account the condition of the property. The term "condition of the property" includes, but is not limited to, technological obsolescence of property where technological obsolescence is an appropriate factor for valuing such property.

High Mileage & Personal Property Assessment

King George County assesses personal property items based on National Automobile Dealers Association, NADA, values. If an assessment is not available from NADA, then the assessment is based on cost.

Taxpayers have the right to appeal the assessment based on the condition of the property.

High Mileage Submission Process

King George County provides an assessment discount to vehicles that qualify as high mileage. The qualification is based on J.D. Power (NADA) mileage tables.

- Mileage tables change each year.

Assessment Appeal Process

Per Virginia State Code 58.1-3980, ...any person, may, within three years from the last day of the tax year for which such assessment is made, or within one year from the date of the assessment, whichever is later, apply to the commissioner of the revenue.

If taxpayer questions their assessment, we will review all information to make sure it was assessed properly. All appeals will be reviewed and responded to within five working days.

• Taxpayers MUST submit a written appeal with the Commissioner of the Revenue office. The appeal must include the Date, Taxpayer Name, Vehicle Make, Vehicle Model, VIN, and the reason for the appeal. The Taxpayer MUST provide adequate and detailed supporting documentation like repair estimates and associated pictures. Additional sheets may be used to describe the item's condition. DMV records such as salvage or rebuilt status will be considered. The appeal will be denied if supporting documentation is not included.

• If the appeal is filed within 10 working days of the due date of any personal property billing, then the entire bill must be paid by the due date to avoid penalty and interest. Any adjustment will result in a credit on the account. The credit can either be refunded or applied to another tax due.

• If the property's condition of the item is not restored, then an appeal must be filed each year with the Commissioner of the Revenue.

• The property's condition must be below average.

The property's condition must not be due to average wear and tear.