RETURN OF TANGIBLE PERSONAL PROPERTY, MACHINERY AND TOOLS, AND MERCHANTS' CAPITAL — FOR LOCAL TAXATION ONLY

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FORM 762 (2017)		Page 2
PART IV OTHER TANGIBLE PERSONAL PROPERTY	Fair Market Value as Listed by Taxpayer	Fair Market Value as Ascertained by Commissioner of the Revenue
26. (a) Horses, mules and other kindred animals.		
(b) Cattle		
(c) Sheep and goats		
(c) Sheep and goats. (d) Hogs (e) Poultry — chickens, turkeys, ducks, geese, etc (f) Equipment used by farmers or cooperatives to produce ethanol derived primarily from farm products.		
(e) Poultry — chickens, turkeys, ducks, geese, etc		
(f) Equipment used by farmers or cooperatives to produce ethanol derived primarily from farm products		
(g) Grains and other feeds used for the nurture of farm animals		
(h) Grain, tobacco and other agricultural products in the hands of a producer		
(i) Equipment and machinery used by farm wineries in the production of wine		
27. Felled timber, ties, poles, cord wood, bark and other timber products		
28. (a) Refrigerators, deep freeze units, air conditioners and automatic refrigerating machinery		
(b) Vacuum cleaners, sewing machines, washing machines, dryers and all other household machinery	,	
(c) Pianos and organs, television sets, radios, phonographs and records and all other musical instruments		
(d) Watches and clocks and gold and silver plates and plated ware		
(e) Oil paintings, pictures, statuary, and other works of art \$ books \$		
(f) Diamonds, cameos and other precious stones and precious metals used as ornaments or jewelry		
(g) Sporting and photographic equipment		
(h) Firearms and weapons of all kinds		
(i) Bicycles and lawn mowers, hand or power.	· · · · · · · · · · · · · · · · · · ·	
(j) Household and kitchen furniture (state number of rooms)		
(k) All-terrain vehicles, mopeds, and off-road motorcycles		
(I) Electronic communications and processing devices		
29. Seines, pound nets, fykes, weirs and other devices for catching fish		
30. Poles, wires, switchboards, etc., telephone or telegraph instruments, apparatus, etc., owned by any person, firm, association or company not incorporated		
31. Toll bridges, turnpikes and ferries (except steam ferries owned and operated by chartered company)		
32. Total of Part IV (add lines 26 through 31 and enter on line 23)	1	
GENERAL INSTRUCTIONS: Complete Form 762, reporting property which you owned on January 1, 2017, then file it	with the Com	missioner c
the Revenue of the County or City generally on or before May 1, 2017. Since some localities have due dates other than contact your local office to be sure of the proper due date. Write the word "None" opposite each item of property which you	do notown N	o property i
assessable as tangible personal property if defined by <i>Va. Code</i> § 58.1-1100 as intangible personal property. If additional	snace is neer	ied attach :
separate schedule. Note: If your motor vehicle is considered by State Law to have a business usage, it does not qualify for C	ar Tax Relief.	Your vehicle
is classified as having business usage if any of the following circumstances apply: 1) more than 50% of the mileage for the	ne vear was r	eported as a
business expense for Federal Income Tax purposes or reimbursed by an employer; 2) more than 50% of the depreciation a	ssociated wit	h the vehicle
is deducted as a business expense for Federal Income Tax purposes; 3) the cost of the vehicle is expensed pursuant to Se	ection IRC § 1	79; or 4) the
vehicle is leased by an individual and the leasing company pays the tax without reimbursement from the individual.		
DEFINITION OF MANUFACTURED HOMES (ALSO KNOWN AS MOBILE HOMES) FOR PART I, LINE 3: "Manufactured	home" mean	s a structure
subject to federal regulation, which is transportable in one or more sections; is eight body feet or more in width and 40 body fe	eet or more in	length in the
traveling mode, or is 320 or more square feet when erected on site; is built on a permanent chassis; is designed to be used a	as a single-fan	nily dwelling
with or without a permanent foundation, when connected to the required utilities; and includes the plumbing, heating, air-c	onditioning, a	nd electrica
systems contained in the structure (Va. Code § 36-85.3), "Manufactured homes" are also known as "mobile homes."		
INFORMATION FOR MISCELLANEOUS AND INCIDENTAL PROPERTY USED IN A TRADE OR BUSINESS FOR PART	I, LINE 16: I	n order to be
considered miscellaneous and incidental property used in a trade or business, the property must not be classified as machin	nery and tools	, merchants
capital or short-term rental property, and have an original cost of less that \$250.		
INFORMATION FOR PART II, MACHINERY AND TOOLS: If you are engaged in a manufacturing, mining, water well drillir		
cessing, radio or television broadcasting, dairy, dry cleaning or laundry business, report all machinery and tools used in ma	nufacturing, n	nining, wate
well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business, such mac	hinery and to	ols being
segregated by Va. Code § 58.1-3507, as amended for local taxation exclusively, and each county, city and town being requ	ired to make a	a separate
classification for all such machinery and tools.		
INFORMATION FOR PART III, MERCHANTS' CAPITAL: If you are a merchant and if locality taxes the capital of merchant		
personal property of any kind whatsoever, except money on hand and on deposit and except tangible personal property no	t offered for sa	ale as mer-
chandise, which tangible personal property should be reported as such on front of this return under PART I.		
FOR EXECUTORS, ADMINISTRATORS, TRUSTEES, COMMITTEES, GUARDIANS AND OTHER FIL	DUCIARIES	
If this is the return of tangible personal property, machinery and tools, or merchants' capital in the hands of an executor, administ	-	committee
guardian or other fiduciary, such fiduciary must complete so much of both pages of this return as pertains to such property and	id. in addition	supply the
information called for below:	,	169 50
	pecify	
,		
2.Name of Estate, Trust or Ward		
DECLARATION OF TAXPAYER		
I declare that the statement and figures submitted on both pages of this return are true, full and correct to the best of my	knowledge ar	d belief. I
certify that unless otherwise indicated as business use, the vehicles listed herein are for personal use.		
NOTE It is a misdemeanor for any person willfully to subscribe a return which he does not believe to be true and correct as to ex	very material m	ıatter
(Va. Code § 58.1-11).		
(Signature of Taxpayer) (Date) (Taxpayer	r's Phone Number)	
(Signature or raxpayor) (Date) (Taxpayor)	or motto tamines)	