



Melissa D. Hockman - Commissioner
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FORM 762C - MACHINERY & TOOLS RETURN OF TANGIBLE PERSONAL PROPERTY

TAX YEAR 2026 FORM 762C	Filing Deadline February 1, 2026
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SOCIAL SECURITY # OR FEDERAL ID#	

PHONE: 540-459-6170 - FAX: 540-459-6173

**MUST BE FILED
BY FEBRUARY 1, 2026 TO AVOID A
LATE FILING PENALTY**

Account #

Business Location As of 1-1-2026
<input type="checkbox"/> Town of: _____
<input type="checkbox"/> County of Shenandoah, Virginia

****If not in business as of Jan. 1, 2026, please indicate and return to avoid erroneous billing****

Physical Address _____ (if different from billing address)

Name: _____

Nature of Business: _____

Date Business: Opened _____ Closed _____

**** ALL MANUFACTURERS Attach a list of equipment, cost and date purchased:**

Year Purchased	Taxpayer's Original Cost	OFFICE USE ONLY
Cost of All Machinery Purchased Prior to 1-1-21 and Still on Hand 1-1-2026		10%
Cost of All Machinery Purchased During 2021		25%
Cost of All Machinery Purchased During 2022		40%
Cost of All Machinery Purchased During 2023		45%
Cost of All Machinery Purchased During 2024		50%
Cost of All Machinery Purchased During 2025		55%
Total cost of all machinery on hand 1-1-2026		
	TOTAL - OFFICE USE ONLY	

ALL OF THE MACHINERY FULLY DEPRECIATED AND ON HAND AS OF JANUARY 1, 2026 MUST BE INCLUDED IN THE ABOVE. "IDLE MACHINERY AND TOOLS" ALSO SHOULD BE FILED (SEE BACK).

REMARKS: _____

I DECLARE THAT THE STATEMENTS AND FIGURES SUBMITTED ON THE RETURN ARE TRUE, FULL AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Note: It is a misdemeanor for any person to willfully subscribe a return which he does not believe to be true and correct as to every material. (Code of Virginia - Section 58.1-3111)

Please Print: Contact Name _____ Daytime Phone Number _____

Signature of Taxpayer

Date

Email Address

THE ABOVE FORM IS REQUIRED TO BE COMPLETED EACH TAXABLE YEAR AND IS USED IN ARRIVING AT THE ASSESSED VALUE OF ALL MACHINERY AND TOOLS LOCATED IN SHENANDOAH COUNTY.

PLEASE READ CAREFULLY

ALL 762C FORMS MUST BE RETURNED BY FEBRUARY 1, 2026

Tax bills are due June 5th and December 5th of each tax year. A depreciation schedule is available online. If you have questions, please call 1-540-459-6170.

Extension request must be received by February 1, 2026

www.shenandoahcountyva.us/revenue

All machinery and tools, including “Idle machinery and tools” must be filed with the return per the Code of Virginia 58.1-3507***

Administrative appeal to the Commissioner of the Revenue or other assessing official

“Any person assessed with any local mobile property tax or local business tax as defined in this section may appeal such assessment within one year from the last day of the tax year for which such assessment is made, or within one year from the date of such assessment, whichever is later to the Commissioner of the Revenue or other assessing official”, Code of Virginia 58.1-3983.1

NOTE

Shenandoah County is a non-prorating locality. All assessments are based on January 1st, 2026. Should you have changes (address etc.) please contact our office. For automobile changes contact our office (540) 459-6170 and DMV (804)497-7100.

FORMS FILED AFTER FEBRUARY 1, 2026 WILL RESULT IN A LATE FILING PENALTY