

**SMYTH COUNTY COMMISSIONER OF REVENUE**  
**PO Box 985**  
**Marion, VA 24354**  
**Phone: 276-782-4040**  
**Fax: 276-782-4041**

**Name of Taxpayer:** \_\_\_\_\_

**Trade Name & Address:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**2012 RETURN OF LEASED TANGIBLE PERSONAL PROPERTY AND MACHINERY & TOOLS**

Tangible personal property leased or rented to others must be listed as required by section 58.1-3518 code of Virginia. List below all tangible personal property and machinery & tools leased or rented from others.

**REPORTING LEASED PROPERTY:** Lessors and Lessees are both required to report leased property located in Smyth County. Lessors (owners) are usually responsible for paying taxes on leased property however, Lessees should report also in order to verify information.

**COST VALUE TO REPORT:** Values to be reported are the actual capitalized cost of the furniture, fixtures, machinery and/or tools before any allowances.

List below all personal property and machinery & tools leased or rented from others.

Name & Address of Owner	Description of Equipment	Cost Value

If additional space is needed, please complete on a separate sheet

**FILE ON OR BEFORE: May 1, 2012**

\_\_\_\_\_ **CHECK IF NO LEASED PROPERTY AS OF JANUARY 1, 2012**

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

\_\_\_\_\_ **Title**

**\*\*\*FAILURE TO FILE FORM 762 WILL RESULT IN A PENALTY OF 10% OF TAX \*\*\***