

# Cattle Assessment Refund

## Instructions

### *General:*

Beginning January 1, 2019 and ending July 1, 2023, an assessment is levied on all cattle and calves sold in Virginia, under the provisions of §3.2-1300 et seq. of the Code of Virginia. Every handler is responsible for payment of tax from the proceeds of sale owed to the respective owners of all cattle and calves when sold in the Commonwealth. Dairy cows going to farms for milk, animals selling for less than \$100 per head, or cattle of any type weighing 99 pounds or less are exempt from this tax. The assessment rate is \$0.50 per head and is remitted to the Virginia Department of Taxation by handlers. (Handler means: at the point where the cattle are weighted or traded and the value determined, an operator or any stockyard, livestock dealership, slaughterhouse, packing plant, or livestock auction, market, or any other person who purchases from a producer.)

Also beginning January 1, 2019, any producer from whom the Virginia Cattle Assessment has been collected pursuant to subsection A of §3.2-1304 who is dissatisfied with the assessment and the Board's use of the assessment may, within 90 days of the collection of the assessment, make a written demand with documented proof of sale for a refund of the assessment from the Board. The Board shall refund such assessments within 90 days of receiving a written demand for a refund.

To submit a written demand for refund, please complete and remit:

- Completed COV W-9 ([https://www.doa.virginia.gov/forms/CVG/W9\\_COVSubstitute.pdf](https://www.doa.virginia.gov/forms/CVG/W9_COVSubstitute.pdf))
- Cattle Assessment Refund Form
- Invoice / Receipt from Handler documenting sale of cattle and taxes collected.

Return completed forms to:

Virginia Cattle Industry Board

P.O. Box 1163

Richmond, Virginia 23218

For questions, please contact Melissa Ball, Virginia Department of Agriculture and Consumer Services, 804-786-5448 or [Melissa.ball@vdacs.virginia.gov](mailto:Melissa.ball@vdacs.virginia.gov).

## Cattle Assessment Refund Form

<b>Producer:</b>			<b>Handler:</b>		
Name/Organization:			Organization:		
Federal ID # or Social Security #			Federal ID #		
Address			Virginia Department of Taxation Account #		
City	State	Zip	Address		
Number of Cattle Sold			City	State	Zip
Date Cattle Sold			Period of Remittance specific to Cattle referenced by Producer (Found on the Handler's Virginia Cattle Assessment Return Form CA-1)		
Total Assessment Paid			Total Amount Remitted to Taxation for the month/period		
Amount Requested for Refund			Amount Remitted on behalf of the Producer for the month/period		

I declare that this form (including accompanying invoices and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

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Signature

Date

Telephone