

## HOW TO ACCESS BUSINESS TAX FILING FORMS

 Online at [www.Albemarle.Org/Government/Finance](http://www.Albemarle.Org/Government/Finance)

 Request filing forms via email at [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)

 Call 434-296-5852 to request forms be emailed or mailed

 Request filing forms in person

## HOW TO FILE BUSINESS TAXES

 Online at [AlbemarleCountyTaxes.Org/business](http://AlbemarleCountyTaxes.Org/business)

 Email your filings to [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)

 Mail your filings

- ✓ Department of Finance and Budget Assessments Unit  
401 McIntire Rd, Suite 133  
Charlottesville, VA 22902

 Drop off filings in sealed envelope at payment Drop Box

- ✓ Located in upper and lower parking lots at McIntire County Office Building

 File in Person

## STARTING A FARM BUSINESS CHECKLIST

- ✓ Zoning Approval from Albemarle County's Community Development Department (Required but does not have to be obtained prior to applying for a Business License)
- ✓ [www.albemarle.org/government/community-development](http://www.albemarle.org/government/community-development)
- ✓ Social Security Number or Federal Employer ID (FEIN) number (Apply for FEIN at [www.irs.gov/small-business](http://www.irs.gov/small-business))
- ✓ If Business has a trade name, copy of trade name registration with the SCC ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ If Business is general partnership, limited partnership, corporation, business trust, or limited liability company, copy of state corporation commission registration ([www.scc.virginia.gov](http://www.scc.virginia.gov))
- ✓ Albemarle County Business License Application

## Contact Us

 Have tax questions?  
Contact us and we can help.

**434-296-5852 for Assessments Unit**

- Business License
- Business Tangible Personal Property
- Food & Beverage and Transient Occupancy Tax
- Personal property valuation questions
- Sold, purchased, junked, totaled, etc. a vehicle
- Real Estate Tax Relief for the Elderly and Disabled
- Disabled Veterans Personal Property Exemption

**434-296-5851 for Collections Unit**

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

### Dog Tag Information

- Please call Pet Data at 833-991-0933

 [AlbemarleCountyFinance@Albemarle.org](mailto:AlbemarleCountyFinance@Albemarle.org)

 [www.Albemarle.org/Finance](http://www.Albemarle.org/Finance)

**Department of Finance and Budget**

**Office of Revenue Administration**

**401 McIntire Road**

**Charlottesville, Virginia 22902**

**Monday – Friday**

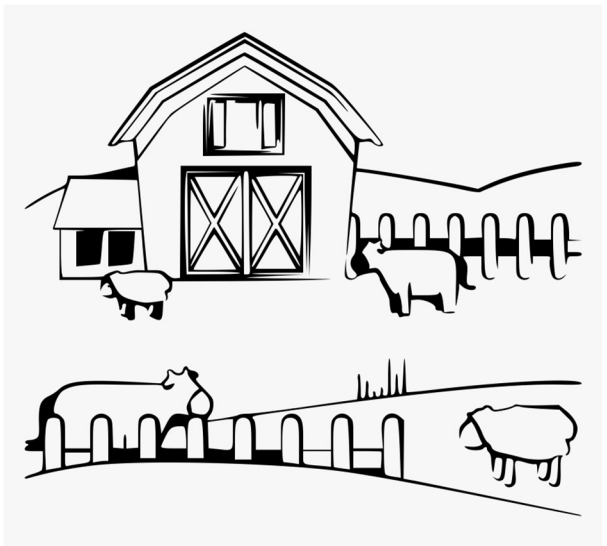
**8 am – 5 pm**

Local zoning regulations are independent of local taxation laws. While zoning permit may allow a farm business to conduct multiple lines of businesses with one permit, business tax regulations require a separate business license for each line of business, even if all lines of businesses are operating at the same location.



# Albemarle County Farm Tax Guide

## Farm Businesses



## DEFINITION OF A FARM BUSINESS

### What is a Farm Business?

A 'Farm' is a person or entity that produces domestic products or nursery products, ornamental or otherwise, or exists for the planting of nursery products, as an incident to the sale thereof, outside of the regular market houses and sheds of such County, provided such products are grown and produced by the person offering them for sale.

## BUSINESS, PROFESSIONAL, OCCUPATIONAL LICENSE (BPOL)

### When is a Farm Business exempt from the Business License tax?

The gross receipts from the sale of farm or domestic products that are grown, manufactured, or produced by or from the farm offering for retail sale, whether sold at the farm or not are tax exempt.

### When is a Farm Business NOT exempt from the Business License tax?

The gross receipts from sale of products not grown or produced by the farm offering for sale. Also, gross receipts from business activities unrelated to farming, such as, but not limited to, social functions, bed & breakfast, equestrian related services, etc. are taxable.

### What is the Business License tax based on?

Business License taxes and/or fees are based on the type of business and actual or estimated gross receipts. For a list of current tax rates for Business License taxes, see Albemarle County Code, Chapter 8.

### In what circumstance is a business exempt from obtaining a business license?

Businesses with gross receipts of \$25,000 or less per year are generally exempt from paying a fee to obtain a business license however an application should be filed with the Department of Finance and Budget.

### How often and when does a Business License have to be renewed?

Business Licenses must be renewed annually by March 1<sup>st</sup> each year.

### When starting a new business, what are the requirements and the timeline to apply for a Business License?

New businesses are required to make an estimate of gross receipts and file a NEW Business Application within 30 days of beginning the business.

### When are Business License tax payments due?

For gross receipts greater than \$25,000 and less than \$100,000 the \$50 fee is due by March 1<sup>st</sup>. For gross receipts of \$100,000 and over payment is due by June 15<sup>th</sup>.

### What is the late filing and late payment penalty?

A 10% penalty of the tax is imposed upon the failure to file the application by March 1<sup>st</sup> of within 30 days of starting the business. A 10% percent penalty of the tax is imposed upon the failure to pay the license tax or the license fee by the appropriate due date.

## BUSINESS TANGIBLE PERSONAL

### When is Business Tangible Personal Property (BTTP) tax exempt for a farm business?

Farm machinery solely used for planting, production or harvesting of single product or commodity or business equipment used in ancillary businesses are tax exempt.

### When is BTTP NOT tax exempt for a farm business?

Business equipment used in business activities unrelated to farming, such as, but not limited to, social functions, bed & breakfast, equestrian related services, etc. are taxable.

### What is filed on the BTTP Return?

An itemized list of the cost of BTTP, machinery and tools, and expensed items as of January 1,

segregated by year of acquisition, including fully depreciated/expensed items. Cost includes sales and use tax, plus freight and installation costs.

- ✓Miscellaneous and incidental tangible personal property with an original cost of less than \$500 may be provided as an aggregate estimate of the total cost of all such property, in lieu of an itemized list.
- ✓Do not write or stamp "see attached" or "same as last year."
- ✓Expensed property includes all Internal Revenue Code Section 179 deductions.
- ✓Do not include vehicles or other exempt items.
- ✓Report the name and address of lessor for leased property, do not include cost of leased equipment.

### When is the filing deadline for the BTTP Tax Return?

The filing deadline is May 1<sup>st</sup> of the current tax year.

### What happens if a business does not file BTTP Tax Return?

Any taxpayer who fails to file a return required by Virginia Code §58.1-3815 shall be subject to a penalty of 10% of the tax assessable on such return or \$10, whichever is greater. The Director of Finance and Budget is required by law to make an assessment based on the best available information and a bill will be issued accordingly. In addition to the late filing penalty, any applicable penalties for nonpayment will be assessed.

### When are the BTTP Tax payments due?

Payments are due June 25<sup>th</sup> and December 5<sup>th</sup>. Returns filed after June 25<sup>th</sup> will receive a supplemental bill that will include all applicable penalties for nonpayment.

## MACHINERY AND TOOLS

Farms are exempt from Machinery and Tools taxes.