

HOW TO ACCESS TAX FILING FORMS

 Online at
www.Albemarle.Org/Government/Finance

 Request filing forms via email at
AlbemarleCountyFinance@Albemarle.org

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


 Request filing forms in person

HOW TO FILE AND PAY TAXES

 File and/or Pay Online at
www.AlbemarleCountyTaxes.Org/business

- ✓ Electronic Check - NO Fee
- ✓ Credit Card 2.5%, Debit Card 2.35% with a \$1.95 minimum


 Email your filings to
AlbemarleCountyFinance@Albemarle.org

 Pay by phone 1-866-820-5450

- ✓ Electronic Check - NO Fee
- ✓ Credit Card 2.5%, Debit Card 2.35% with a \$1.95 minimum

 Mail your filings and/or payment

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

 Drop off filings and/or payment in sealed
envelope at payment Drop Box

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

 File and/or Pay In-Person

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

 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



Albemarle County Winery and Craft Spirits Tax Guide

Winery,
Brewery,
Distillery,
and Cidery



GETTING STARTED CHECKLIST	FARM WINERY & CIDERY	WINERY & CIDERY	BREWERY	DISTILLERY
<ul style="list-style-type: none"> ✓ Obtain Federal Employer Identification Number (EIN) or use individual's social security number ✓ Provide copy of zoning clearance from Community Development ✓ Provide trade name and/or business registration from State Corporation Commission (if applicable) ✓ Complete and submit Business License Application ✓ Complete and submit Business Tangible Personal Property Return 	<p>"Farm winery" means an establishment located on a farm in the Commonwealth of Virginia on land zoned agricultural with a producing vineyard, orchard, or similar growing area and with facilities and bottling on the premises where the owner or lessee manufactures a product that may include, but not limited to, wine, cider, sake, or mead that contains no more than 21 percent alcohol by volume.</p> <p>Virginia Code §4.1-100</p>	<p>"Winery" means an establishment located in the Commonwealth of Virginia on land zoned agricultural with agreements for purchasing grapes or other fruits from agricultural growers, and with facilities for fermenting and bottling wine on the premises where the owner or lessee manufactures a product that may include but is not limited to wine, cider, sake, or mead that contains not more than 21 percent alcohol by volume.</p> <p>Virginia Code §4.1-100</p>	<p>"Brewery" means every person manufacturing any malt beverage, has title to any such malt beverage products, and has the right to distribute under its own brand any malt beverage product.</p> <p>Virginia Code §4.1-500</p>	<p>"Distiller" means every person that manufactures alcoholic beverages (such as whiskey, moonshine, etc.) other than wine and beer, and to sell and deliver or ship the same.</p> <p>Virginia Code §4.1-206.1</p>
ALBEMARLE COUNTY BUSINESS LICENSE FLAT TAX FEES (Annual Renewal due March 1 st)	FARM WINERY FLAT TAX FEE	WINERY FLAT TAX FEES	BREWERY FLAT TAX FEES	DISTILLERY FLAT TAX FEES
	NO FEE	<p>Winery: \$50 Fee Fruit Distiller: \$500 Fee</p>	<p><=500 Barrels: \$250 Fee >500 Barrels: \$1,000 Fee Beer Bottler: \$500 Fee</p>	<p><=5,000 Gallons: NO FEE >5,000 & <=36,000 Gal: \$750 >36,000 Gallons: \$1,000</p>
BUSINESS LICENSE REPORTING REQUIREMENTS (Annual Renewal due March 1 st)				
Gross receipts from the sale of products grown and produced by the entity and offered for sale or wholesale by the entity.	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Gross receipts from sale of products that are not grown or manufactured or produced by the entity.	TAXABLE	TAXABLE	TAXABLE	TAXABLE
Gross receipts from the operation of separate lines of business activities such as, but not limited to, special activities, receptions, other social functions, event rental, wedding services, restaurants, and lodging facilities.	TAXABLE	TAXABLE	TAXABLE	TAXABLE
BUSINESS TANGIBLE PERSONAL PROPERTY AND MACHINERY & TOOLS REPORTING REQUIREMENTS (Annual Filing due May 1 st)				
Farm machinery used in the growing and harvesting process on the property.	EXEMPT	N/A	EXEMPT	EXEMPT
Machinery and tools utilized in the manufacturing process at the location, including computers used as part of the manufacturing.	EXEMPT	TAXABLE	TAXABLE	TAXABLE
Business equipment used in ancillary businesses. Ancillary exemptions may include tasting room furniture and equipment.	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Furniture and fixtures used in manufacturing (included, but not limited to, equipment used in a corporate headquarters) to manufacture products on premise.	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Business equipment used in separate lines of businesses such as, but not limited to, special activities, receptions, other social functions, event rental, wedding services, restaurants, and lodging facilities.	TAXABLE	TAXABLE	TAXABLE	TAXABLE