



### SHORT-TERM RENTAL TAX REPORT

**FILE ONLINE AT [AlbemarleCountyTaxes.org/Business](http://AlbemarleCountyTaxes.org/Business)**

Name \_\_\_\_\_

Trade Name \_\_\_\_\_

Address \_\_\_\_\_

Quarter Ended \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Albemarle County Account # \_\_\_\_\_

**1. Gross rentals from other than heavy equipment**

a. Meeting the criteria of VA Code §58.1-3510.4(B)(1) \_\_\_\_\_

b. Tax (1% of line 1a) \_\_\_\_\_

**2. Gross rentals from heavy equipment**

a. Meeting the criteria of VA Code §58.1-3510.4(B)(2) \_\_\_\_\_

b. Tax (1.5% of line 2a) \_\_\_\_\_

**3. Total (sum of lines 1b and 2b)** \_\_\_\_\_

**4. Penalty for late payment (10% of line 3)** \_\_\_\_\_

**5. Interest (0.834% per month of the sum of lines 3 & 4)** \_\_\_\_\_

**6. Total tax, penalty, and interest (sum of lines 3, 4 & 5)** \_\_\_\_\_

Notes: VA Code §58.1-3510.4

(B)(1): Not less than 80% of the gross rental receipts of such business during the preceding year arose from transactions involving the rental of short-term rental property, other than heavy equipment property as defined in subdivision 2, for periods of 92 consecutive days or less, including all extensions and renewals to the same person or a person affiliated with the lessee.  
VA Code §58.1-3510.4

(B)(2): Not less than 60% of the gross rental receipts of such business during the preceding year arose from transactions involving the rental of heavy equipment property for periods of 270 consecutive days or less, including all extensions and renewals to the same person or a person affiliated with the lessee. "Heavy equipment" property means rental property of an industry that is described under code 532412 or 532490 of the 2002 North American Industry Classification System as published by the United States Census Bureau, excluding office furniture, office equipment, and programmable computer equipment and peripherals as defined in §58.1-3503 A 16.

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

Short Term Rental businesses shall report and remit payment of the tax to the Director of Finance and Budget on or before the 20<sup>th</sup> day of the month following the close of each calendar quarter. Albemarle County Code §15-1202D

(12/2022)