

Welcome to York County.

We think you've made a good choice. This is a caring and growing community. From the moment you step into the County, you are provided with a wide range of amenities including: emergency and medical services, children and adult educational programs, recreational services, beautiful parks, boat ramp facilities and public libraries. Discussed in this brochure are the local business taxes, which pay for these services.

What are the duties of the Commissioner of the Revenue?-

The Commissioner of the Revenue is responsible for generating revenue for York County and by doing so, is responsible for assessing local taxes. Citizens new to York County may not be aware of their tax liabilities and as a result, this brochure was created to offer vital information concerning tax requirements relevant to business owners.

What are the duties of the Treasurer?-

The Treasurer is responsible for collecting and accounting for all revenues received by York County.

Visit us online at www.yorkcounty.gov- Taxpayers are encouraged to visit the Commissioner of the Revenue and the Treasurer "on-line" to manage transactions and/or to submit on-line forms. It's simple, secure, and transactions are handled in an efficient manner.

Establishing a New Business – The business owner must apply for a license and pay the applicable Business License fee or tax with the Commissioner of the Revenue prior to opening the business. The annual renewal license fee or tax is based on the gross receipts from the previous year (or, for new businesses, the anticipated gross receipts for the year, which will be adjusted, as needed, the next renewal year). New businesses must be approved by the Zoning Office (757) 890-3523 prior to issuance of the license. For a Building Permit or a Certificate of Occupancy, contact Building Regulations (757) 890-3522.

If the business has a trade name, they must first file a "Fictitious Name Certificate" with Kristen Nelson, Clerk of Circuit Court, (757) 890-3350 prior to obtaining a business license. It must be notarized and there is a \$10 fee for filing this document.

Contractors, sub-contractors, architects and engineers applying for or renewing a business license in the State of Virginia, are required to furnish all applicable:

- (1) a copy of your Virginia State License issued by the Virginia Department of Professional and Occupational Regulation (DPOR), OR
- (2) a written statement, supported by an affidavit, that licensure or certification is not required by the state. Failure to comply will prohibit the issuance of the York County Business License.
- (3) a Workers Compensation Acknowledgement must also be provided at that time.

Corporations are required to provide a copy of the "Certificate of Incorporation".

Federal Schedule C - If you file a Schedule C or Schedule C-EZ, "Profit or Loss from a Business," with your Federal Income Tax Return, you are considered engaged in business and are required to obtain a York County Business License.

Business License Renewals

Due March 1- Each business must annually renew their business license and pay the applicable fee or tax in the Commissioner of the Revenue's Office on or before March 1st. Most of the County license taxes are based on total gross receipts. A business will be considered inactive if the business license

Business License Fees and Tax Rates:

The license fee is based on the gross receipts from the previous year or, for new businesses, the anticipated gross receipts for the year, which will be adjusted, as needed, the next renewal year.

- \$0 - \$4,000 = \$1.00
- \$4,001 - \$25,000 = \$30.00
- \$25,001 - \$100,000 = \$50.00
- \$100,001 & Over = tax rate per \$100

Tax Rates

Tax rates are based upon the amount of gross receipts over \$100,000 according to the classification of the business.

\$100,001 & Over Tax Rates (Rate Per \$100)

Contractor	\$.16
Retail Merchant	\$.20
Financial/Real Estate/ Professional Service	\$.58
Personal & Business Services	\$.36
Wholesale Merchant	\$.05 per \$100 of Gross Purchases
Utilities – Sec 1 Code	½ of 1%
Utilities – Telephone –all types	½ of 1%

Flat Fees: Flat fees are additional fees assessed to certain businesses, which is separate from the business license fees or tax. (The below list is a sample of the fees assessed).

Important Due Dates and Deadlines

Wholesale Beer	\$75.00
Brewery License	\$100.00
Bottlers License	\$500.00
Wholesale Wine	\$50.00
Winery License	\$50.00
Gourmet Brewing Shop License	\$150.00
Retail On Premises Beer	\$25.00
Retail On Premises Wine & Beer	\$37.50
Retail Off Premises Wine & Beer	\$37.50
Retail Off Premises Beer	\$25.00
Mixed Beverage 1/100	\$200.00
Mixed Beverage 101/150	\$350.00
Mixed Beverage 150 +	\$500.00
Private/Non-Profit /Mixed Beverage	\$350.00
Brewery License	\$250.00 - \$1000.00
Fruit Distillers	\$1500.00
Bed & Breakfast	\$40.00
Distillers License	\$750.00 - \$1000.00
Tasting License	\$5.00
Day Spa License	\$20.00
Beer Shipper's License	\$10.00
Wine & Beer Shipper's License	\$10.00
Dance Hall License	\$50.00
Retail Going Out of Business Permit	\$65.00
Transfer Fee	\$25.00

Closing a Business – Once a business closes, the Commissioner of the Revenue's office must be notified in writing providing the exact date of closure and the status of the equipment/computer equipment previously used for the business (ie. sold, converted to personal use, donated, disposed, etc.). You may also visit our website at www.yorkcounty.gov/revenue and submit a "Notice of Business Closed or Relocated" form by mail or document portal.

Relocating a Business Out of York County-

Once a business relocates to another locality or state, the Commissioner of the Revenue's office must be notified in writing providing the exact date of move and new location. You may also visit our website at www.yorkcounty.gov/revenue and submit a "Notice of Business Closed or Relocated" form by mail or document portal.

Relocating a Business Within York County-

A business seeking to relocate to another York County location must first submit a new zoning form to the Commissioner of the Revenue's Office and pay a \$25 transfer fee. You may contact the Zoning Dept. at (757) 890-3523 for questions regarding the approval process.

Consumer Use/Excise Tax-The below list of local option taxes are trust taxes collected by the business for York County and is in addition to the State Sales Tax. Failure to file and remit these taxes to the Commissioner of the Revenue is a Class 2 misdemeanor and considered an embezzlement of County funds.

Meals Tax (Food & Beverage Tax)

Due monthly by the 20th – A 4% meals tax is charged for food and beverage served by a restaurant, caterer, or grocery/deli and is filed and remitted, by the business, monthly to the Commissioner of the Revenue's Office.

Transient Occupancy Tax (Room Tax)

Due monthly by the 20th – A 5% lodging tax is charged on rentals of hotel, motels, guest rooms, campgrounds and other temporary lodging of fewer than 30 consecutive days, and is filed and remitted, by the business, monthly to the Commissioner of the Revenue's Office.

Additional Transient Occupancy Tax (Room Tax) Due monthly by the 20th - An additional tax of \$2.00 per night, per room is charged for overnight accommodations in York County. This revenue is paid to the Williamsburg Area Destination Marketing Committee of the Williamsburg Area Convention & Visitors Bureau for advertising the Greater Williamsburg area as an overnight tourism destination.

Short-term Rental Tax Due Quarterly – A 1% Short-term Rental Tax is charged on daily rental property and is filed and remitted, by the business, quarterly to the Commissioner of the Revenue’s Office.

These taxes may be filed online by visiting the Commissioner of the Revenue’s website at: www.yorkcounty.gov/revenue and selecting “E-Commissioner/Online Forms”.

Business Personal Property Tax File by March 1, Pay by Jun 25 & Dec 5 - Business Personal Property Tax is assessed to each business on property used in the trade or business (such as furniture, fixtures, equipment, computer equipment, machinery and tools) owned on January 1st annually.

The value of tangible property is assessed using 25% of the original cost and the tax is calculated at a rate set by the Board of Supervisors (currently 4% of the value). Business Personal Property is not prorated. Therefore, if it is owned on January 1st of the year in which it is being filed, it is taxable for the entire year.

Filing a Business Personal Property Tax Return-Business Personal Property Tax Returns are mailed to businesses in January annually and must be filed with the Commissioner of the Revenue on or before March 1st to avoid a late or non-filing penalty.

In addition to this form, businesses must also provide a detailed list of their tangible business property. This list must include a detailed description of the property, date of purchase and original cost for each item.

Examples of tangible property may include, but are not limited to the following:

- All furniture, fixtures, furnishings, operating equipment, hand tools, power tools, books, machinery, signage, computers & peripherals (excluding software) and all other such tangible property owned, leased or made available in the conduct of your business. This includes all items which are “home-made” or predominately “personal use” but used in the business.

- All tangible property received as a “GIFT”, rebate, donation, or other items received at no cost to you. (If original cost is unknown, to the best of your ability, indicate the fair market value at time of receipt of property).

- All items fully depreciated, but still in use.

It is recommended that business owners maintain a list of their equipment, notating any new purchases or disposals during the year. This will make filing for the upcoming tax year much easier.

Filing Penalties – 10% penalty (\$10 minimum not to exceed the amount of tax) will be assessed on all returns (Business Personal Property and Business License) for those who have not filed or filed after the filing deadline of March 1st.

Failure to file a Business Personal Property Return- Every proprietor, firm or corporation owning or leasing tangible business property, machinery and tools, located in York County as of January 1 must file a Business Personal Property Return by March 1. Failure to file will result in a statutory assessment, which will be the basis of your tax bill.

Virginia Code §58.1-3519 authorizes the Commissioner of the Revenue to assess property based on the best information available in any case where a taxpayer neglects or refuses to file a complete return. All filings are subject to audit by the Commissioner of the Revenue at any time.

Due Date for Tax Bills – The tax on Business Personal Property is divided into two equal installments and is due by June 25th and December 5th annually.

Payment Options –
Online: E-check (no fees charged) or credit card payments (service fee charged).
www.yorkcounty.gov/treasurer- select from “Online Services”

By mail: Check or money order payable to: Treasurer, County of York

Mail to: Candice D. Kelley, Treasurer
P. O. Box 251, Yorktown VA 23690-0251

In person: Treasurer’s office is located in the Finance Bldg. (adjacent to the Courthouse)
120 Alexander Hamilton Blvd, Yorktown, VA 23690

Drop box: Located on the outside of the Finance Bldg. (on the side facing Route 17)

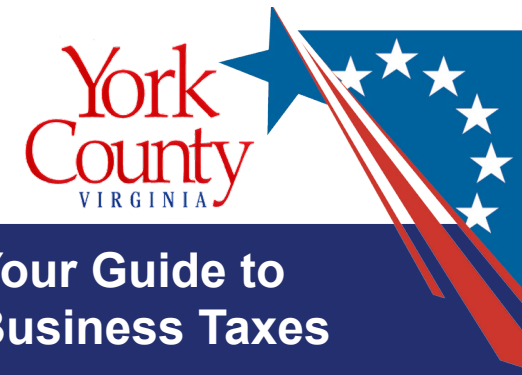
**** Please Note**** Failure to receive a tax bill will not relieve the penalty and interest charge that will be applied to all past due bills, as required by the Code of Virginia. If you do not receive your tax bill, please contact the Treasurer’s Office at (757) 890-3420. The penalty is calculated separately for each item. The Treasurer is also required by the County Code to collect interest at an annual rate of 10% until payment in full is received.

Important Contact Numbers

Business License	(757) 890-3383
Business Personal Property	(757) 890-3381
Clerk of Circuit Court	(757) 890-3350
Building Regulations	(757) 890-3522
Zoning	(757) 890-3523
Health Department	(757) 594-7300
Virginia Department of Taxation	(804) 367-8031
Internal Revenue Service (IRS)	(800) 829-4933
Department of Professional & Occupational Regulations (DPOR)	(800) 829-4933
State Corporation Commission	(800) 552-7945

Resources

State Corp. Commission	www.scc.virginia.gov
State Board of Contractors	www.state.va.us/dpor
VA. Dept. of Taxation	www.tax.virginia.gov
IRS	www.irs.gov



Ann H. Thomas
Commissioner of the Revenue

Brandy N. Palazzone
Chief Deputy Commissioner

P. O. Box 90 Yorktown, VA 23690-0090
T: (757) 890-3381 F: (757) 890-3389
e-mail: revofc@yorkcounty.gov

Candice D. Kelley
Treasurer

P.O. Box 251 Yorktown, VA 23690-0251
(757) 890-3420
e-mail: treas@yorkcounty.gov

Regular Office Hours:
8:15a.m. to 5:00p.m. (Mon – Fri)

www.yorkcounty.gov

File and pay your taxes online!
It’s Safe, It’s Secure, It’s Easy

