

**Welcome to York County.** From the moment you arrive, 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. This brochure contains information concerning tax requirements relevant to business owners.

**What are the duties of the Commissioner of the Revenue?** The Commissioner is responsible for generating revenue for the County and, by doing so, is responsible for assessing local taxes.

**What are the duties of the Treasurer?** The Treasurer is responsible for collecting and accounting for all revenues received by York County.

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 and secure, and transactions are handled in an efficient manner. [www.yorkcounty.gov](http://www.yorkcounty.gov)

**Establishing a New Business** New business owners must apply for a license and pay the applicable fee or tax with the Commissioner of the Revenue prior to the business opening. New businesses must be approved by the Zoning Office - (757) 890-3523 - prior to issuance of the license. Call Building Regulations - (757) 890-3522 - for a building permit or certificate of occupancy.

If the business has a trade name, they must first file a “Fictitious Name Certificate” with the State Corporation Commission prior to obtaining a business license. Call (800) 552-7945 for more information.

Contractors, sub-contractors, architects, and engineers applying for (or renewing) a business license in Virginia are required to furnish:

(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. **AND**

(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. Most of the County license taxes are based on total gross receipts. A business is considered non-compliant if the business license fee or tax is not filed and paid by the due date.

**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 is a list of sample assessed fees.

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
Fruit Distillers	\$1500.00
Bed & Breakfast	\$40.00
Distillers License	\$750.00- \$1,000.00
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 or Relocating a Business Out of York County**

The Commissioner of the Revenue’s office must be notified in writing providing the exact date of a business closure and the status of the equipment/computer equipment previously used for the business (i.e. sold, converted to personal use, donated, disposed of, etc.). Once a business relocates to another locality or state, the Commissioner’s office must be notified in writing providing the exact date of the move and the new location. Visit our website at [www.yorkcounty.gov/revenue](http://www.yorkcounty.gov/revenue) for a “Notice of Business Closed or Relocated” form.

**Relocating a Business Within York County**

A business seeking to relocate to another location within York County first must submit a new zoning form to the Commissioner of the Revenue’s office and pay a \$25 transfer fee. For questions regarding the approval process, contact Zoning at (757) 890-3523.

**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. All of these are filed and remitted by the business.

**Meals Tax (Prepared Food & Beverage Tax)**

**Due monthly by the 20th** This four percent meals tax is charged for food and beverages served by a restaurant, caterer, or grocery/deli.

**Transient Occupancy Tax (Room Tax)**

**Due monthly by the 20th** This five percent 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 each month.

**Additional \$2 Transient Occupancy Tax**

**Due monthly by the 20th** An additional tax of \$2.00 per night, per room is charged for overnight accommodations in York County. Half of the revenue goes to the Historic Triangle Marketing Fund, which is used to market and advertise the Historic Triangle as a tourist 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 (except Short Term Rental) may be filed online by visiting the Commissioner of the Revenue’s website ([www.yorkcounty.gov/revenue](http://www.yorkcounty.gov/revenue)) and selecting “E-Commissioner/Forms.”

## Cigarette Tax

York County has a levy on cigarette packs being sold in this locality at a tax rate equivalent to \$0.40 per pack. This office is responsible for administering this tax by requiring registered stamping agents to register and obtain the stamps through this office. Retailers are responsible for ensuring that every cigarette pack, being sold within this jurisdiction, are affixed with the York County stamp as it serves as evidence of the payment of tax. Any retailer selling cigarettes without the proper stamp may have their product seized and confiscated.

## Business Personal Property Tax

### File by March 1, Pay by June 25 & December 5

This 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 1 annually.

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

## Filing a Business Personal Property Tax

**Return** Returns are mailed to businesses in January each year and must be filed with the Commissioner of the Revenue on or before March 1 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 that 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, indicate the fair market value at time of receipt of property to the best of your ability.

- All items fully depreciated, but still in use.

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

**Filing Penalties** A 10 percent 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 have filed after the March 1 deadline.

## 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 each year by June 25 and December 5.

## Payment Options

**Online:** E-check (no fees charged) or credit card payments (service fee charged) at [www.yorkcounty.gov/treasurer](http://www.yorkcounty.gov/treasurer) (select “Online Services”)

**Mail:** Send check or money order made payable to *Treasurer, County of York* to -

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

**In person:** The Treasurer’s office is located in the Finance Building, 120 Alexander Hamilton Blvd, Yorktown, VA 23690

**Drop box:** Deposit your payment in the box located on the outside of the Finance Building

**\*\* 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, 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 percent until payment in full is received.

## Important Contact Numbers

Business License & Business Personal Property	(757) 890-3383
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)	(804) 367-8500
State Corporation Commission	(800) 552-7945

## Resources

State Corp. Commission	<a href="http://www.scc.virginia.gov">www.scc.virginia.gov</a>
State Board of Contractors	<a href="http://www.dpor.virginia.gov">www.dpor.virginia.gov</a>
VA. Dept. of Taxation	<a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a>
IRS	<a href="http://www.irs.gov">www.irs.gov</a>

Safely and securely conduct business with us online...

File and pay your taxes on our website at:

[www.yorkcounty.gov](http://www.yorkcounty.gov)

Submit your documentation through our online document portal at [www.yorkcounty.gov/upload](http://www.yorkcounty.gov/upload)



# Your Guide to Business Taxes

**Ann H. Thomas**  
Commissioner of the Revenue

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**Brandy N. Palazzone**  
Chief Deputy Commissioner

P. O. Box 189 Yorktown, VA 23690-0189  
(757) 890-3383 Fax (757) 890-3380  
e-mail: [revofc@yorkcounty.gov](mailto:revofc@yorkcounty.gov)

**Candice D. Kelley**  
Treasurer

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

Offices located in the Finance Bldg.  
120 Alexander-Hamilton Blvd.  
Yorktown, VA 23690

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

