

**WARREN COUNTY, VIRGINIA**  
**Commissioner of the Revenue – Sherry T. Sours, MCR**  
P. O. Box 1775-Front Royal, VA 22630-0038  
Telephone (540) 635-2651  
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**2018 BUSINESS LICENSE APPLICATION/RENEWAL - Due March 1, 2018**

Email: [ssours@warrencountvva.net](mailto:ssours@warrencountvva.net)

Federal I.D. /S.S. #: \_\_\_\_\_ Account # \_\_\_\_\_ District: \_\_\_\_\_

Applicant(s): \_\_\_\_\_ Trade Name: \_\_\_\_\_

Physical Address: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Date business established: \_\_\_\_\_ (MO/DA/YEAR) E-Mail: \_\_\_\_\_

If business is no longer in operation, date business closed/moved \_\_\_\_\_, sign and return form.

Description of Business \_\_\_\_\_ Location of job: \_\_\_\_\_

**NOTE: If you are located within the town limits of Front Royal then you must obtain license from Town of Front Royal.**

I. A BUSINESS OPERATING FOR THE FULL YEAR OF 2017 (Starting before January 2, 2017) or OUT OF JURISDICTION CONTRACTOR			
CATEGORY		2017 Gross Receipts/Purchases	Tax/Fee
	1a		2a
	b		b
	c		c
	d		d

**II. PARTIAL YEAR (Business started after January 2, 2017)**

Category		2017 Actual Gross Receipts/Purchases		2017 Estimated Gross Receipts/Purchases
	3a		4a	
	b		b	
	c		c	
	d		d	
Category		2018 Estimated Gross Receipts/Purchases		
	6a			
	b			
	c			
	d			

ENTER NUMBER OF DECALS REQUIRED 8

Subtotal 9

10% Late Filing Penalty AFTER MARCH 1ST 10

TOTAL DUE (Make checks payable to Treasurer of Warren County) 11

**Important-Contractors**

VA State Contractors # \_\_\_\_\_ Expiration Date: \_\_\_\_\_ Name license is under if not above  
Name \_\_\_\_\_

*Contractor Licenses can't be renewed or issued without valid State License. Adopted August 17, 2010. Warren Co. Board of Supervisors.*

{For Office Use Only} Check# \_\_\_\_\_ Check Amount \_\_\_\_\_ Difference \_\_\_\_\_

Note: It is a misdemeanor for any person willfully to subscribe a return which he does not believe to be true and correct as to every material matter (Code of VA., Sec. 58.1011) I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statements are true, full and correct to the best of my knowledge and belief.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**License Requirements:**

All applicants that have not registered with the Virginia State Corporation Commission must provide proof of legal status in the United States. A copy of a valid Virginia State Driver's License is acceptable.

**Fictitious Name:** Forms must be completed and recorded at the Circuit Court Clerk's office prior to obtaining a new license. If you change your trade name, then you must record a new fictitious name form and submit a copy to the Commissioner's office to obtain and/or renew your license.

**Zoning Requirement:** Zoning approval required prior to beginning a new business in Warren County. Mobile Food Trucks must obtain zoning. *If you change business locations, you must obtain a new zoning approval.*

**BUSINESS WITH LESS THAN \$4,000.00 OF COMBINED GROSS RECEIPTS**

If the combined gross receipts for ALL license classifications of your business totaled less than \$4,000.00 during the previous year, you are **required to obtain a current business license on or before MARCH 1st.**

**FIXED FEES ON GROSS RECEIPTS UNDER \$50,001**

Gross Receipts	Fixed Fee
UNDER \$4,000.00	\$0.00
\$4,001.00 THROUGH \$10,000.00	\$10.00
\$10,001.00 THROUGH \$25,000.00	\$30.00
\$25,001.00 THROUGH \$50,000.00	\$50.00

Peddlers \$500.00  
 Perishable/Fireworks \$250.00  
*Vendor License – Please use Vendor License Application.*

**LICENSE RATES ON GROSS RECEIPTS OF \$50,001 OR MORE**

*{Rates effective January 1, 2014 per Board of Supervisors}*

Business Category	Rate Per \$100.00 of Gross Receipts
Retail Merchants	0.16
Wholesale Merchants <i>(report gross purchases for wholesale rate)</i>	0.05
Business, personal & repair services	0.27
Financial, real estate and professional services	0.41
Contractors, builders & developers	0.13
Heat, Light, and Power Companies	
Telephone and Telegraph Companies	0.50

- Include all fuel receipts **except** sales, excise, or gasoline tax levied by the Federal or State Government.
- Online renewal: [www.warrencountyva.net](http://www.warrencountyva.net), E-Commissioner. (Follow the online instructions)
- **Payments made online/in person by Master Card/Visa to include a convenience fee.**
- Contractors –
  - **REQUIRED** to attach a copy of current state licenses {A, B, C, if applicable or contractor statement and affidavit}, Tradesmen Certificate (Ordinance adopted August 17, 2010-Warren County Board of Supervisors requiring copy).
  - **MUST** file online workers compensation information if applicable.
  - Contractor's gross receipts paid to **other localities**. {Prior year license from other locality for credit}
- **Out of Jurisdictions Contractors** are required to obtain a Business License if their gross receipts exceed \$25,000 in the County. {This applies to Town of Front Royal contractors who may have a job in Warren County}
- All businesses must file Form **762B Tangible Business Personal Property Return** for business equipment, tools, furnishings, etc. (other than vehicles or trailers) owned as of January 1 – **DUE FEBRUARY 15, 2018.**

No business license shall be issued or renewed until the applicant has paid all delinquent business license, personal property, meals, and transient occupancy taxes owed by the business to Warren County. **Prior to the initiation of an application for a building permit by the owner of the subject property, the applicant MUST PAY ANY DELINQUENT REAL ESTATE TAXES that are owed to Warren County and that have been properly assessed against the subject property. {Effective July 1, 2017}**