

WARREN COUNTY, VIRGINIA
Commissioner of the Revenue – Sherry T. Sours, MCR
P. O. Box 1775-Front Royal, VA 22630-0038
Telephone (540) 635-2651
Fax (540) 636-8280

2019 BUSINESS LICENSE APPLICATION/RENEWAL - Due March 1, 2019

Email: ssours@warrencountyva.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 2018 (Starting before January 2, 2018) or OUT OF JURISDICTION CONTRACTOR			
CATEGORY		2018 Gross Receipts/Purchases	Tax/Fee
	1a		2a
	b		b
	c		c
	d		d

II. PARTIAL YEAR (Business started after January 2, 2018)

Category		2018 Actual Gross Receipts/Purchases		2018 Estimated Gross Receipts/Purchases
	3a		4a	
	b		b	
	c		c	
	d		d	
Category		2019 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. 58.1-11) 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

Please complete & submit with payment to the Commissioner of the Revenue's office on or before **March 1**, to avoid penalties.

Address Changes: Online: warrencountyva.net/E-Commissioner & follow instructions or call the office.

Name Changes: If you have an entity name change, you are **required to contact DPOR within 30 days of that change** www.dpor.virginia.gov. **Please contact Commissioners office if any name changes.**

CONTRACTORS: Gross Receipts paid to other localities – Copy of Prior year license for other locality for credit.

Applicants:

- Must record a fictitious name (if applicable) with the Circuit Court Clerk's office or State Corporation Commission.
- **If Entity changes, you must record a new fictitious name with Clerk or State Corporation Commission.**
- Must meet all zoning requirements with the County of Warren.
- Town businesses- please go to the Town of Front Royal office on Main Street to obtain a license.
- Contractors **must comply with all regulations with DPOR & Worker's Compensation annually {need certificate}**
- Statement and notarized affidavit if not subject to State licensure above
-

Business Personal Property Returns must be filed for all businesses regardless of the amount of equipment or the value. Failure to report by **FEBRUARY 15** on the applicable form (Form 762B-Business Equipment Form762M Manufacturers) will result in a statutory assessment.

Fuel Retail Sales-Please include all fuel receipts except sales, excise, or gasoline tax levied by the Federal or State Government.

Businesses with less than \$4,000 of combined Gross Receipts – If combined gross receipts for all license classifications totaled less than \$4,000 during the previous year, **you are required to obtain a current license on or before March 1** but there will be no charge.

FIXED FEES BASED ON ESTIMATED GROSS RECEIPTS \$50,000 AND LESS	
Under \$4,000	\$0
\$4,001 - \$10,000	\$10
\$10,001 - \$25,000	\$30
\$25,001 - \$50,000	\$50
LICENSE RATES BASED ON ESTIMATED GROSS RECEIPTS OF \$50,001 OR MORE	
Wholesale Merchant (report Gross Purchases)	\$.05 (.0005) x Total Gross Receipts
Contractors, Builders & Developers	\$.13 (.0013) x Total Gross Receipts
Retail Merchant	\$.16 (.0016) x Total Gross Receipts
Business, Personal & Repair Services	\$.27 (.0027) x Total Gross Receipts
Professional, Financial & Real Estate Services	\$.41 (.0041) x Total Gross Receipts

Other Fixed fees and license rates		
Telephone & Telegraph Companies	Rate per \$100 of gross receipts	\$0.50
Heat, Light, & Power Companies	Rate per \$100 of gross receipts	\$0.50
Peddlers/Itinerant Merchants		\$500
Perishables	Annual license of \$100 per vehicle for every vehicle over 1 plus	\$250
Christmas Trees	or .36 per \$100 of gross receipts whichever is greater	\$250
Fireworks	or .36 per \$100 of gross receipts whichever is greater	\$250
Vendor {Use VENDOR APPLICATION}-Flat fee per event but not more than \$250 a year for perishable		\$30
Vendor {Use VENDOR APPLICATION}-Flat fee per event but not more than \$500 a year for peddler		\$30

NO BUSINESS LICENSE SHALL BE ISSUED OR RENEWED UNTIL THE APPLICANT HAS PAID ALL DELINQUENT BUSINESS LICENSE, REAL ESTATE, PERSONAL PROPERTY, FOOD & BEVERAGE, OR TRANSIENT OCCUPANCY TAXES OWED BY THE BUSINESS OR APPLICANT TO WARREN COUNTY. SECTION 117-3 WARREN COUNTY CODE.

CONTRACTORS - WARREN COUNTY CODE §76-9.1 REQUIRES PAYMENT OF DELINQUENT REAL ESTATE TAXES OWED TO THE COUNTY FOR THE SUBJECT PROPERTY BEFORE APPLYING FOR A BUILDING PERMIT.

Failure to obtain a business license will result in a statutory assessment or a Summons for failure to file & pay the proper license fees.