



BUSINESS LICENSE APPLICATION AND RENEWAL

P O BOX 1160 LEXINGTON VA 24450

TEL: 540-463-3431

FOR THE PERIOD BEGINNING \_\_\_\_\_ AND ENDING \_\_\_\_\_

If your address, name or business name has change please make corrections.

Account #

License #

( ) Individual ( ) Partnership ( ) Corporation

PLEASE FURNISH THE NECESSARY INFORMATION APPLICABLE TO YOUR BUSINESS OR PROFESSION

Table with columns: Business Classification, Rate, X, Gross Receipts, =, Tax. Rows include CONTRACTORS, RETAIL SALES, WHOLESALE SALES, REPAIRS, PERSONAL, BUSINESS & OTHER SERVICES, FINANCIAL, REAL ESTATE AND PROFESSIONAL SERVICES, UTILITY LICENSE TAX-WATER, HEAT, POWER, GAS, MISCELLANEOUS, ALCOHOLIC BEVERAGES, COIN OPERATED AMUSEMENT MACHINES, TOTAL TAX DUE, PENALTY FOR LATE FILING, TOTAL TAX AND PENALTY, INTEREST, and TOTAL DUE AND PAYABLE TO COUNTY OF ROCKBRIDGE.

Oath: 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.

Sworn (or affirmed) to before me this \_\_\_ day of \_\_\_\_\_, 20\_\_\_ Signature

WHAT IS THE NAME AND PHONE NUMBER OF THE PERSON TO CONTACT REGARDING QUESTIONS THAT MAY ARISE PERTAINING TO THIS APPLICATION OR REGARDING AN AUDIT?

Name (please print): \_\_\_\_\_ Phone: \_\_\_\_\_

BEFORE LICENSE IS ISSUED, DEPARTMENT OF ZONING AND THE COUNTY TREASURER MUST SIGN THE APPLICATION. THIS LICENSE SHALL NOT BE VALID OR HAVE ANY LEGAL EFFECT UNLESS AND/UNTIL THE TOTAL DUE, AS PRESCRIBED BY LAW, AS SHOWN ON THE FOREGOING APPLICATION AND HEREON, IS PAID TO THE TREASURER OF ROCKBRIDGE COUNTY, AND THE FACT OF SUCH PAYMENT APPEARS ON THE FACE HEREOF.

DATE ZONING

DATE COUNTY TREASURER

DATE COMMISSIONER OF THE REVENUE

IF YOU ARE NO LONGER OPERATING YOUR BUSINESS PLEASE INDICATE BELOW YOUR BUSINESS CLOSING DATE:

MO / DAY / YEAR

I DECLARE THAT THE STATEMENTS AND FIGURES HEREIN GIVEN ARE TRUE, COMPLETE, FULL, AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

SIGNATURE OF AUTHORIZED REPRESENTATIVE

**THIS APPLICATION IS DUE ON OR BEFORE MARCH 1<sup>ST</sup>**

## GENERAL INFORMATION ROCKBRIDGE COUNTY LICENSE TAX

1. License Year – The license year begins January 1 and expires December 31 of each year.
2. Place of Filing – All applications for County License must be filed at the office of the Commissioner of the Revenue, 150 South Main Street, P. O. Box 1160, Lexington VA 24450. Application must be made from January 1 through March 1 of the license year.
3. Due Date – All taxes imposed by the License Tax Ordinance of Rockbridge County, except as otherwise provided, shall become due and payable on or before March 1 of each license year.
4. Transfer of License – Licenses issued under the provisions of the ordinances, except as otherwise provided, may be transferred. However, no transfer shall be valid until proper notice is given to the Commissioner of the Revenue.
5. Basis of License – The basis for license shall be the amount of gross receipts for the immediate past year. Every person beginning a business shall estimate the amount of gross receipts he will receive between the date of beginning business and the end of the current year. Such estimates shall be subject to adjustment at the end of the license year to reflect actual gross receipts.
6. Separate License – Each place of business shall have a separate license. No license shall be issued under the terms of the ordinance to cover more than one place of business, and applicants shall be required to take out separate licenses for each place of business in which the business, profession, trade or occupation is to be licensed; provided, however, that if any applicant is engaged in two or more businesses, professions, trades or occupations all subject to the same rate, all measured by the same base, and all carried on at the same place of business, he may obtain one license for all such businesses, professions, trades or occupations, but all information for each, as herein otherwise required shall be given and shall appear on the forms.
7. Gross Receipts Defined – Receipts from all sales, or services rendered, or activities conducted within the County of Rockbridge; provided, however, that the term “gross receipts” shall not include Virginia sales or use tax, local sales tax, nor Federal and State gasoline tax. Gross Receipts shall not include dues collected by trade, business, professional, service or civic associations or similar organizations.
8. Processing of License – Return all copies of application for processing. Every person required to obtain a license shall receive a validated form to be displayed in a conspicuous place.

FOR DETAILED INFORMATION SEE THE LICENSE TAX ORDINANCE OF ROCKBRIDGE COUNTY,  
ON FILE AT THE ROCKBRIDGE COUNTY BOARD OF SUPERVISORS' OFFICE IN LEXINGTON VA.