

# Alleghany County

Office of Commissioner of the Revenue  
**Valerie N. Bruffey**  
 GOVERNMENT COMPLEX  
 9212 Winterberry Avenue  
 Covington, Virginia 24426



**Business License Application Due by March 1**  
**COUNTY BUSINESS NUMBER**

**Annual County License Number**

FOR PERIOD OF:

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Business or  
 Trading Name:  
 Mailing  
 Address:

Business Type

S - Sole Proprietorship  
 P - Partnership  
 C - Corporation

Owner(s):

Tax Map (Parcel ID) No:

Business  
 Address:

Telephone No:

FIN/SSN:

**BUSINESS TYPE:**

If Business Type 1, State Contractor Registration License No. and Class: \_\_\_\_\_  
 (Pursuant to VA Code 58.1-3714, contractors are required to complete and return Worker=s Compensation Contractor Certification.)  
 If Business Type 2, Virginia State Sales and Use Tax No: \_\_\_\_\_

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**Please correct above pre-printed information as necessary & complete below worksheet for current year license.**

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INSTRUCTIONS FOR COMPLETION:	<u>LINE #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
NEW BUSINESS: Enter estimated gross receipts on Line 1a; OTHERWISE enter prior year gross receipts on 1b.	1a	New Business - Estimated Gross Receipts	\$ _____
Line 2 & Line 4 - Refer to the <b>rate schedule on back based on business type preprinted on form above</b>	1b	OTHERWISE, MUST ENTER Prior Year Actual Gross Receipts	\$ _____
Line 6 and Line 8 should only be completed if filing or paying <b>after March 1</b> of license year (see back for further details)	2	RATE (Refer to Schedule on Back)	_____
<b>Make All Checks Payable to Alleghany County Treasurer</b>	3	LICENSE TAX (Line 1a or 1b X Line 2)	_____
	4	APPLICATION FEE (Refer to Back)	_____
	5	<b>TOTAL LICENSE FEE (Line 3 + Line 4)</b>	<b>\$ _____</b>
	6	PENALTY (10% of Line 5)	_____
	7	TOTAL TAX & PEN.(Line 5 + Line 6)	_____
	8	INTEREST (10% Annual or .027397% Daily of Line 7)	_____
	9	<b>TOTAL (Line 7 + Line 8)</b>	<b>\$ _____</b>

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I, the undersigned applicant, do swear (or affirm) that the foregoing figures and statement are true, full and correct to the best of my knowledge and belief.

\_\_\_\_\_  
 SIGNATURE OF APPLICANT (Officer if Corporation)                      DATE                      Telephone Number

To **process in person**, please bring form with appropriate signature to Commissioner of the Revenue=s Office at the above address. To **process by mail**, please return completed form to **P. O. Box 300, Low Moor, VA 24457**

Report termination of any business immediately! Telephone (540) 863-6640 or Fax (540) 863-6644

**SCHEDULE OF LICENSE TAXES  
PURSUANT TO CHAPTER 38 OF THE  
CODE OF ALLEGHANY COUNTY, VIRGINIA**

**Section 38-9 License Fee and Tax.** Every person or business subject to licensure under the chapter shall be assessed and required to pay annually.

Enter the **appropriate rate on line 2** and the appropriate **application fee on line 4** within worksheet based on **business type preprinted on front** of this business license application and the following rate schedule:

<u>BUSINESS TYPE</u>	<u>BUSINESS DESCRIPTION</u>	<u>RATE PER \$100 OF GROSS RECEIPTS</u>	<u>APPLICATION FEE</u>
1	Contractors	\$ .08	\$15.00
2	Retail Sales	\$ .10	\$15.00
3	Financial, Real Estate, Professional	\$ .29	\$15.00
4	Repair, Personal & Business Service & Massage Parlors	\$ .18	\$15.00
5	Wholesale (Rate Based on Purchases instead of Gross Receipts)	\$ .05	\$15.00
6	Utilities - Telephone, Water, Sewer, Electric, Gas, etc.	\$ .05	(None - per Code)
71	Itinerant Merchants, Peddlers, Palmistry Fortune Tellers, Coliseums, etc.	\$500.00 - Flat Fee	\$15.00
72	Out-of-State Photographers	\$ 15.00 - Flat Fee	\$15.00
73	Carnivals, Circuses, Speedways	\$150.00 - Each Performance	\$15.00
74	Savings Institutions & Credit Unions	\$ 50.00 - Flat Fee	\$15.00

**Section 38-3 License Requirement.** Every person engaging in the county in any business, trade, profession, occupation, or calling (collectively referred to as A a business), as defined in this chapter, unless otherwise exempted by law, shall apply for a license for each such business if (I) such person maintains a definite place of business in the county, (II) such person does not maintain a definite office anywhere but does maintain an abode in the county, which abode for the purposes of this chapter shall be deemed a definite place of business, or (III) there is no definite place of business but such person operates amusement machines, is engaged as a peddler or itinerant merchant, carnival or circus as specified in Code of Virginia 58.1-3717, 58.1-3718 or 58.1-3728, respectively, or is a contractor subject to Code of Virginia, 58.1-3715 or is a public service corporation subject to Code of Virginia, 58.1-3731. A separate license shall be required for each definite place of business.

**Gross Receipts** The whole, entire, total receipts attributable to the licensed privilege, without deduction, except as may be limited by Code of Virginia, title 58.1, Chapter 37.

**Contractors** The gross receipts of a contractor shall be attributed to the definite place of business at which his services are performed or, if his services are not performed at any definite place of business, the definite place of business from which his services are directed or controlled, unless the contractor is subject to Code of Virginia, 58.1-3715, as follows: AWhen a contractor has paid any local license tax required by the county, city or town in which his principal office and any branch office or offices may be located, no further license or license tax shall be required by any other county, city or town for conducting any such business within the confines of this Commonwealth. However, when the amount of business done by any such contractor in any other county, city or town exceeds the sum of \$25,000 in any year, such other county, city or town may require of such contractor a local license, and the amount of business done in such other county, city or town in which a license tax is paid may be deducted by the contractor from the gross revenue reported to the county, city or town in which the principal office or any branch office of the contractor is located.≅

**Transfer** A license issued pursuant to this chapter shall not be assignable or transferable.

**Penalty** A penalty of ten percent (10%) of the tax shall be imposed upon the failure to file an application or the failure to pay the tax by the appropriate due date of March 1.

**Interest** Interest shall be charged on the late payment of the tax and penalty from the due date until the date paid at the rate of 10% per annum (daily percentage rate of .00027397).