

◆ Important Tax Information

- Greene County levies a tax on **Business Tangible Personal Property** employed in a trade of business (furniture, fixtures and other equipment) on January 1st. Businesses must file a detailed itemized report on their tangible personal property by May 1st. Business personal property is assessed at owner's depreciated values and then taxed at \$5.00 per \$100.00 of the assessed value.
- Machinery and Tools** are assessed at 100% of the depreciated value and then taxed at \$2.50 per \$100.00 of assessed value.
- Motor Vehicle Personal Property Tax** is collected at the rate of \$5.00 per \$100 and is due bi-annually; the first half is due by June 5th and the second half by December 5th.
- Prepared Food & Beverage Tax** is 4%. Businesses which sell prepared food in or from Greene County must register with the Commissioner of Revenue, collect the tax and file returns on a monthly basis.
- Every hotel, motel, tourist home or other lodging place which receives compensation for transient lodging (30 days or less) must collect a **Transient Occupancy Tax (TOT)**, register with the Commissioner of Revenue, and file TOT returns on a quarterly basis. The tax rate is 5% of the total lodging bill.
- The **Utility Consumers Tax** (for phone, gas & electric) is collected by the utility company and appears as a line item on your regular bill. Commercial & industrial rates are 20% of the first \$42.50; residential rates are 20% of the first \$15.00.

Tax information current as of January, 2015

Information Sources

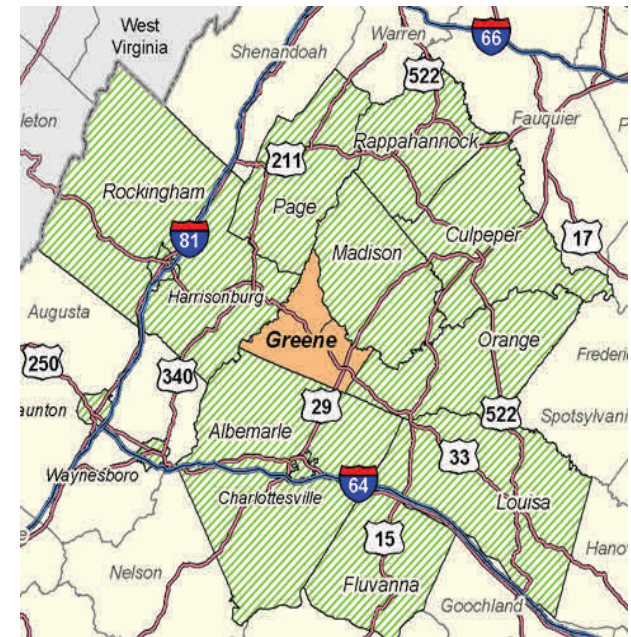
Planning & Zoning 40 Celt Road, Stanardsville	(434) 985-5282 planning@gcva.us
Commissioner of the Revenue 15 Ford Avenue, Stanardsville	(434) 985-5211 ktate@gcva.us
Building Inspections 40 Celt Road, Stanardsville	(434) 985-5204 kclay@gcva.us
Chamber of Commerce P.O. Box 643, Ruckersville	(434) 906-4859 greenecoc@gmail.com
Small Business Development Ctr 2211 Hydraulic Rd., Charlottesville	(434) 295-8198 sbdc@cvsbdc.org
VA Dept of Transportation Customer Service	(800) 367-7623
Virginia Cooperative Extension Office /Agriculture/4H/ VPI	(434) 985-5236
VA Dept Business Assistance VA Jobs Investment Program	(804) 921-0002 wfsmail@ vdba.virginia.gov

Utilities

Greene Co. Solid Waste/Recycling 358 Mays Road, Stanardsville	(434) 985-5215
Rappahannock Electric Coop. 247 Industrial Court, Fredericksburg	(800) 920-9288 keyaccounts@ myrec.coop
CenturyLink 1240 Seminole Trail, Charlottesville	(434) 974-6928 (866) 660-1579
Comcast 400 Westfield Rd, Charlottesville	(434) 202-6053 (800) 391-3000
Rapidan Service Authority (water & sewer) 11235 Spotswood Trail, Ruckersville	(434) 985-7811
Verizon 874 Rio East Ct, Charlottesville	(434) 973-5022
Dominion Virginia Power Limited Coverage in Greene	(866) 366-4357
Columbia Gas of Virginia Limited Coverage in Greene	(800) 440-6111 Press #3, #3

"Greene County welcomes and encourages business growth and development. We streamline the process by bringing all of the key agencies to the table to meet with current and potential businesses. Let us know how we can assist you in locating and growing your business in Greene County."

Alan Yost, Director of Economic Development.



Alan Yost, Director
Greene County Economic
Development & Tourism

8315 Seminole Trail
Ruckersville, VA 22968
(434) 985-6663
www.exploregreene.com
ayost@gcva.us



Starting a Business Checklist

- Choose a structure
- Register your business & its name
- Get your tax numbers
- Establish your Business Location
- Obtain all necessary licenses

Visit www.bos.virginia.gov for more detail and easy to use online links.

1. Choose a Structure

- Sole Proprietorship
- Limited Liability Company (LLC)
- General Partnership
- Limited Partnership (LP)
- Corporation (C, S or Benefit)

2. Register your Business & Its

Name

- If your business is not your personal name, it must be registered with the Greene County Clerk of the Circuit Court located at Court Square in Stanardsville. The registration fee is \$10.00. For questions, call (434) 985-5208.
- If your business is a corporation, LLC or an LP, it must be registered with the Virginia State Corporation Commission (SCC) in Richmond, VA. Contact the SCC at (804) 371-9733. www.scc.virginia.gov



3. Get your Tax Numbers

- The Employee ID Tax Number (EIN) is also known as a Federal Tax Identification Number and is used to identify a business entity. Apply online: www.irs.gov/Businesses/Small-Businesses-&Self-Employed

4. Establish your Business Location

- ◆ **CONTACT Planning & Zoning**
(434-985-5282, planning@gcva.us)
- ◆ All Businesses locating to Greene County must submit the following:
 - Zoning Certifications: All businesses require a zoning certification prior to applying for a business license.
 - Sign Permits: Any business desiring a sign must submit and receive approved sign permits.
- ◆ Additionally, some businesses may require supplemental permits such as:
 - Site Development Plan
 - Rezoning request
 - Special Use Permit request
 - Erosion & Sediment Control/Storm Water Management requirements
 - Home Businesses require a Special Use Permit.
 - Home Occupations require a Home Occupation Permit.
- ◆ **CONTACT Building Inspections:**
(434-985-5204, kclay@gcva.us)
When a building permit is required, you will need to submit:
 - Two (2) sets of building plans
 - Water/sewer EDU purchase confirmation
 - General contractor's license information
 - All subcontractor's license information
 - Additional information may be required

Fees for building permits are due upon submission.

Information current as of January, 2015

5. Get Your Licenses

- All businesses operating in the County of Greene must obtain a **Business License** through the Commissioner of Revenue. The license fee will vary depending on the type of business and the subsequent annual renewal fee is based upon the business' gross receipts. Licenses must be renewed annually by March 1st.

*The Commissioner of Revenue
15 Ford Avenue
Stanardsville, VA 22973
(434) 985-5211*

- A **Contractors License** is required for all contractors who bid on or accept jobs for more than \$1,000. Register with the State Board for Contractors (SBC) at (804) 367-8511. www.dpor.virginia.gov
- Businesses manufacturing liquor, wholesaling beer and wine, selling beer or wine or selling spirits by the drink must obtain an **Alcoholic Beverage License** through the Virginia Department of Alcoholic Beverages. Contact ABC at 460 Commerce Road, Staunton, VA or by phone at (540) 332-7800. www.abc.virginia.gov
- All food establishments must obtain a **Health Permit** prior to obtaining a business license. The Greene Co. Health Department is located at 50 Stanard St, Stanardsville, VA 22973. Contact (434) 985-2262. www.vdh.state.va.us/LHD/ThomasJefferson/Greene/

Greene County Economic Development & Tourism

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