

COMMISSIONER OF THE REVENUE'S OFFICE
1781 GREENSVILLE COUNTY CIRCLE - ROOM 132
EMPORIA, VA 23847

JANUARY

NOTICE

TO THE LICENSEE ADDRESSED:

All Greensville County Business, Professional, Occupational License Taxes are due and payable on or before March 1st. Your license will be based on your previous years gross receipts if you are renewing.

Individuals, partnerships, corporations, etc., operating a business or rendering, or offering to render, services in any of the categories in the following schedule will be liable for GREENSVILLE COUNTY LICENSE TAX:

1. Contractors;
2. Retail Sales;
3. Financial, Real Estate and Professional;
4. Repair, Personal, Business and Other Services;
5. Brokers and Commission Merchants (other than Real Estate or Financial Brokers);
6. Wholesale Sales (based on Purchases rather than Gross Receipts);
7. Telephone & Telegraph Companies;
8. Water, Sewer or Heat, Light, Power and Gas Companies.

You will find attached to this letter a schedule showing the various rates that apply to each category of licenses.

All licenses will be due and payable on or before March 1st without penalty. A penalty of ten percent (10%) of the tax or a minimum of \$3.00, whichever is the greater, plus interest at the rate of eight percent (8%) per annum will apply after March 1st. If we can be of assistance to you, please call us at 434-348-4227.

An Ordinance adopted by the Greensville County Board of Supervisors concerning licenses, found in Section 11-45 in the Greensville County Code, reads as follows:

“No business license shall be issued until the applicant has produced satisfactory evidence that all properly assessed business license, business personal property, meals, transient occupancy and admissions taxes owed to the County have been paid in full.

State has reference – Authority for above section, Code of Virginia, Section 58.1-3700.”

If for some reason you will not need to renew your license, please call us so that we can remove your name from our files.

For Individuals or Corporations starting a business or accepting a job in Greensville County, your licenses are due on or before the end of the month in which the business or job is started.

Thanking you in advance for your cooperation, I am

Very truly yours,

Martha S. Swenson
Master Commissioner of the Revenue
Greensville County

Attachment:

SCHEDULE OF GREENSVILLE COUNTY ANNUAL LICENSE

TAX – CATEGORIES & RATES

License Year From January 1st through December 31st.

1. Contactors: \$30.00 Minimum or \$0.16 per \$100.00 gross receipts whichever is greater annually.
2. Retail Sales: \$30.00 Minimum or \$0.16 per \$100.00 gross receipts whichever is greater.
3. Financial, Real Estate and Professional Services: \$30.00 Minimum or \$0.40 per \$100.00 gross receipts whichever is greater.
4. Repair, Personal, Business & Other Services: \$30.00 Minimum or \$0.30 per \$100.00 gross receipts whichever is greater.
5. Brokers and Commission Merchants (other than Real Estate or Financial Brokers) \$30.00 Minimum or \$0.30 per \$100.00 gross receipts whichever is greater.
6. Wholesale Sales \$30.00 Minimum or \$0.05 per \$100.00 gross purchases of merchandise in the preceding year.
7. Telephone & Telegraph Companies: ½ of 1% (one-half of one percent) of the gross receipts during the next preceding year from business occurring from such business in Greenville County (Excluding Long distance telephone calls).
8. Water, Sewer or Heat, and Power Companies: ½ of 1% (one-half of one percent) of the gross receipts during the next preceding year, calendar of fiscal. (Excluding such service furnished to Federal, State or local public authorities and offices and agencies thereof and excluding such services furnished to other electric utilities for resale).

IMPORTANT

1. Any person buying or selling any kind of goods, wares or merchandise for another on commission is a commission merchant and is engaged in a business service.
2. Sign painting is a service unless the sign is painted on the side of a building or any other structure assessed as realty, in which case the sign painting is contracting.
3. Any person engaged in repair service who sells parts in addition to or as part of the repair service, is engaged in retail or wholesale sales of parts used in such repair service.
4. Every person who is both a retail and a wholesale merchant is required to obtain both classes of license; however, if they so desire, they may pay on total business at the retail rate.

OFFICE OF THE COMMISSIONER OF THE REVENUE
 COUNTY OF GREENSVILLE, VIRGINIA
APPLICATION FOR COUNTY LICENSE

FOR PERIOD BEGINNING _____ 20 _____ AND ENDING December 31st 20 _____

APPLICANT'S NAME	This application when accompanied by OFFICIAL TREASURER'S RECEIPT constitutes a License to engage in trades, occupations, professions, or employment in the County of Greenville for the period stated.
TRADING AS	
BUSINESS ADDRESS	
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> OTHER	

PLEASE FURNISH THE NECESSARY INFORMATION APPLICABLE TO YOUR BUSINESS OR PROFESSION

DESCRIPTION OF BUSINESS	BASIS	LICENSE
RETAIL SALES:	gross receipts throughout the preceding year \$	
WHOLESALE SALES:	gross purchases throughout the preceding year \$	
CONTRACTOR'S	gross receipts throughout preceding year \$	
REPAIRS, PERSONAL, BUSINESS & OTHER SERVICES:	gross receipts throughout preceding year \$	
FINANCIAL, REAL ESTATE & PROFESSIONAL:	gross receipts throughout preceding year \$	
UTILITY LICENSE TAX	gross receipts throughout the preceding year \$	
HOTEL AND LODGING HOUSE:	gross receipts throughout the preceding year \$	
MISCELLANEOUS LICENSE	gross receipts throughout the preceding year \$	

PLEASE NOTE

APPLICATION AND TREASURER'S RECEIPT MUST BE KEPT IN A CONVENIENT PLACE FOR INSPECTION BY ANY POLICE OFFICER, OR LICENSE INSPECTOR AUTHORIZED TO INSPECT LICENSES.

LICENSE	
*PENALTY AND INTEREST	
TOTAL	

*Penalty is 10 percent of tax or a \$3.00 minimum whichever is the greater - plus interest at the rate of 8 percent per annum on the tax due.

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.	RECEIPT _____ DATE _____ TREASURER _____
_____ By: _____ AUTHORIZED AGENT	
Sworn (or affirmed) to before me this _____ day of _____ 20 _____	
_____ SIGNATURE OF COMMISSIONER OF THE REVENUE, HIS DEPUTY, OR A NOTARY PUBLIC OR OTHER OFFICER ADMINISTERING OATH.	<p style="text-align: center;">IMPORTANT NOTICE</p> THIS APPLICATION MUST BE FILED AND LICENSE FEE MUST BE PAID BY MARCH 1ST. PENALTY AND INTEREST ADDED AFTER MARCH 1ST. For individuals of corporations starting a business, licenses are due before the end of the month in which the business is started.