

The following changes were made to Albemarle County Taxation and Licensing Codes by the Board of Supervisors in July of 2016. For your convenience, we offer a summary of the changes in the chart below. You may access the County's Code online if you want to read the applicable code section in its entirety.

Code Section	Summary	Description
8-402 License Fee	Business License Fee - Due Date	Each person required to obtain a license, who is not required to pay a license tax based on gross receipts or gross expenditures, shall pay a fee of fifty dollars (\$50.00). Added that the license fee shall be paid with the license application.
8-403 License Fee	Business License Fee - Proration	Repealed the proration of license taxes based on a flat rate for beginning businesses.
8-406	Business License- Failure to file	Added a penalty of ten percent (10%) of the tax upon the failure to file an application or failure to pay the license tax or the license fee by the appropriate due date.
8-502	Business License- Penalty on fraudulent or evasive failure to obtain a license	Deleted the 50% additional penalty for the fraudulent or evasive failure to obtain a business license.
8-600(e)	Business License – Alcoholic Beverages adjustment	Removed deduction for alcoholic beverages flat tax from Business license tax on retail gross receipts.
8-603(c)	Business License – Threshold for out of County contractors	Reduced the gross receipts threshold from \$100,000 to \$25,000 as the minimum over which out-of-County contractors must submit to County BPOL taxes.
8-620	Business License – Federal R&D contractors	Added a new classification for federal R&D contractors at a rate of \$0.03 per \$100 for certain principal or prime contractors receiving identifiable federal appropriations for research and development services.
9-400	Vehicle License Tax – Fee	Changed the Vehicle License "Tax" to a Vehicle License "Fee" throughout the County Code chapter on vehicle licenses.
9-401	Vehicle License Fee – Registration deadline	Added a \$250 penalty for out-of-state vehicles not registered with the County within 30 days of residency.
9-404	Vehicle License Fee – Amounts	Changed and increased certain vehicle license fee amounts.
9-405	Vehicle License Fee – Proration	Changed the proration method for vehicle licenses; the proration will commence with the month in which such license tax first becomes due and payable. The license tax shall be collected from and include that month on the basis of one-twelfth of the annual license tax through each month remaining in the current license year.
9-406	Vehicle License Fee – Refund	Changed the proration method for vehicle licenses refund for vehicles moved out of the County. Any person who has paid a license tax under this article who disposes of the vehicle, trailer or semitrailer for which the tax was paid and does not purchase another vehicle, trailer or semitrailer may request a prorated

		refund of the license tax paid. The director of finance shall refund to the applicant one-twelfth (1/12) of the annual license tax for each full month remaining in the current license year.
15-100	Tax – Minimum penalty	Added a minimum late payment penalty equal to ten percent (10%) of the amount past due or ten dollars (\$10.00), whichever is greater, which shall apply on all taxes remaining unpaid after the due date.
15-702	Tax Relief for Elderly and Disabled – Income	Clarified the definition of "income" for purposes of tax relief for the elderly and/or disabled.
15-706	Tax Relief for Elderly and Disabled – Frequency	Reduced the current requirement that existing tax relief recipients file an affidavit of financial information every year to once every three years, allowing annual re-certifications in the two intervening years.
15-1102(F)	Personal Property Tax – Penalty	Added a penalty, for businesses who fail to file a personal property return required by Virginia Code § 58.1-3518 and/or this article, of 10% of the tax assessable on such return or \$10, whichever is greater; provided, however, that such penalty shall in no case exceed the amount of the tax assessable.