

## HOW TO ACCESS BUSINESS TAX FILING FORMS



Online at  
[www.Albemarle.org/Government/Finance](http://www.Albemarle.org/Government/Finance)



Request filing forms via email at  
[Tax@Albemarle.org](mailto:Tax@Albemarle.org)



Call 434-296-5852 to request forms be  
emailed or mailed



Request filing forms in person

## HOW TO FILE BUSINESS TAXES



File and/or Pay Online at  
[www.AlbemarleCountyTaxes.Org/business](http://www.AlbemarleCountyTaxes.Org/business)

- ✓ Electronic Check—NO Fee
- ✓ Credit Card 2.5%, Debt Card 2.35% with a \$1.95 minimum



Email your filings to  
[Tax@Albemarle.org](mailto:Tax@Albemarle.org)



Pay by phone 1-866-820-5450

- ✓ Electronic Check—NO Fee
- ✓ Credit Card 2.5%, Debt Card 2.35% with a \$1.95 minimum



Mail your filings and/or payment

- ✓ Department of Finance and Budget  
Business & Personal Tax Unit  
401 McIntire Rd, Suite 133  
Charlottesville, VA 22902



Drop off filings and/or payment in sealed  
envelope at payment Drop Box

- ✓ Located in upper and lower parking lots at  
McIntire County Office Building



File and/or Pay In-Person



## Contact Us

Have tax questions?

Contact us and we can help.

**434-296-5852 for Business & Personal Tax Unit**

- Business License
- Business Tangible Personal Property
- Food & Beverage and Transient Occupancy Tax
- Personal property valuation questions
- Sold, purchased, junked, totaled, etc. a vehicle
- Real Estate Tax Relief for the Elderly and Disabled
- Disabled Veterans Personal Property Exemption

**434-296-5851 for Payment Processing Unit**

- Inquiries about how much to pay or balances
- Delinquent debt collections
- DMV Stops and Set-Off Debt

### Dog Tag Information

- Please call Pet Data at 833-991-0933



[Tax@Albemarle.org](mailto:Tax@Albemarle.org)



[www.Albemarle.org/Finance](http://www.Albemarle.org/Finance)

## Department of Finance and Budget

Office of Revenue Administration

401 McIntire Road

Charlottesville, Virginia 22902

Monday—Friday

8 am – 5 pm



## Homestays



## What are Homestays?

Homestays, aka “transient lodging,” “short-term rentals,” “Airbnb,” “VRBO,” or “tourist lodging,” provide lodging and rooms for less than 30 consecutive days.

## Are Homestays considered businesses for taxation purposes?

Yes, Homestays are considered businesses and subject to all local business tax regulations.

## Is a person required to register as a business and pay taxes when renting out their home or rooms in their home on a website?

Yes, any person or entity offering short term lodging is required to register as a business, remit transient occupancy, and sales tax along with any business licensing fees and personal property taxes required.

## Does a Homestay operator owe taxes they failed to file and/or pay in the past?

Yes, you are retroactively liable for all taxes you have failed to file/pay to Albemarle County and any applicable penalties and interest since starting your business. The number of years for which you are retroactively liable depends on the tax type. For Business License taxes, the look-back rule is 6 years plus the current year; for Transient Occupancy taxes and Business Tangible taxes the look-back rule is 3 years plus the current year.

## What happens if a Homestay operator refuses to file/pay the required taxes?

The Department of Finance and Budget is required by state code to make a statutory assessment and send a bill for all the taxes, penalties, and interest owed to the county.

## HOMESTAY TAXES

### Business License registration and tax based on annual gross receipts:

Annual Gross Receipts	Fee or Tax Rate
\$0 - \$25,000	No fee or tax
>\$25,000 - < \$100,000	\$50 flat fee
\$100,000+	Rate of 0.36%

New businesses must file business licenses within 30 days of the start of the business in Albemarle County. Existing businesses must renew their business license by March 1<sup>st</sup> of each year. Payment of flat fee taxes are due March 1<sup>st</sup> and tax rate-based licenses are due June 15<sup>th</sup>.

### Transient Occupancy Tax

Transient Occupancy Tax is a trust tax imposed on the occupancy of all rooms or spaces offered as guest rooms and rented out for continuous occupancy for fewer than thirty 30 consecutive days. Hotels, motels, boarding houses, travel campgrounds, homestays, and other facilities offering guest rooms must collect and remit to the county a tax of 8% (*9% effective July 1, 2024*) on each rented room or space charge. This tax must be filed, and payment remitted to Albemarle County monthly by the 20<sup>th</sup> of each month for the previous month’s collections. There is a 3% discount for the accommodation’s provider (property owner) who files and makes payments by the 20<sup>th</sup> of each month.

### Business Tangible Personal Property

Business Tangible Personal Property (BTPP) is based on all property used for business purposes, including but not limited to all furniture, decorations, and appliances in the rented rooms. All homestays must file a BTPP tax return by May 1<sup>st</sup> of each year and report all property used or available for use as of January 1 of the filing year. Assessments of BTPP taxes are based on percentage of original cost and the purchase year of the

property. The tax rate is \$3.96 per hundred of assessed value. BTPP taxes are due June 25<sup>th</sup> for first half and December 5<sup>th</sup> for second half of the year.

### Sales Tax

All retail sales (including short-term lodging and food and beverage) are subject to Sales tax. The tax rate is 5.3% of the sale and the tax is remitted to the Virginia Department of Taxation.

### Food and Beverage Tax

If the Homestay offers prepared food and/or beverages, the owner must collect Food and Beverage taxes from customers on behalf of the county. The tax rate is 6% of the purchase. This tax must be filed, and payment remitted to Albemarle County monthly by the 20<sup>th</sup> of each month for the previous month’s collections.

## HOMESTAY CHECKLIST

All Homestays need to do the following to comply with tax laws and regulations:

- ✓ Obtain a Homestay Zoning Clearance from Community Development.
- ✓ Provide Federal Employer Identification Number (EIN) or Social Security Number.
- ✓ Complete, sign, and file an Annual Accommodations Attestation form along with a NEW Business License Application (*if Homestay started in current year*) OR Declaration of Gross Receipts for Multiple Years (*if Homestay has existed in prior years*) to determine business license taxes.
- ✓ Complete, sign, and file Declaration of Monthly Taxes for Multiple Years for Transient Occupancy and Food & Beverage (*if applicable*) Taxes owed.
- ✓ Complete, sign, and file BTPP Return (*if Homestay started in current year*) OR Declaration of Business Tangible Personal Property Return for Multiple Years (*if Homestay*