

HOW TO ACCESS TAX FILING FORMS

 Online at
www.AlbemarleCountyTaxes.Org/business

 Request filing forms via email at
Tax@Albemarle.org

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

 Request filing forms in person

HOW TO FILE AND PAY TAXES

 File and/or Pay Online at
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

 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



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



Winery, Brewery,
Distillery, and



GETTING STARTED CHECKLIST	FARM WINERY & CIDERY	WINERY & CIDERY	BREWERY	DISTILLERY
<ul style="list-style-type: none"> ✓ Obtain Federal Employer Identification Number (EIN) or use individual's social security number ✓ Provide copy of zoning clearance from Community Development ✓ Provide trade name and/or business registration from State Corporation Commission (if applicable) ✓ Complete and submit Business License Application ✓ Complete and submit Business Tangible Personal Property Return 	<p>"Farm winery" means an establishment located on a farm in the Commonwealth of Virginia on land zoned agricultural with a producing vineyard, orchard, or similar growing area and with facilities and bottling on the premises where the owner or lessee manufacturers a product that may include, but not limited to, wine, cider, sake, or mead that contains no more than 21 percent alcohol by volume. Virginia Code §4.1-100</p>	<p>"Winery" means an establishment located in the Commonwealth of Virginia on land zoned agricultural with agreements for purchasing grapes or other fruits from agricultural growers, and with facilities for fermenting and bottling wine on the premises where the owner or lessee manufactures a product that may include but is not limited to wine, cider, sake, or mead that contains not more than 21 percent alcohol by volume. Virginia Code §4.1-100</p>	<p>"Brewery" means every person manufacturing any malt beverage, has title to any such malt beverage products, and has the right to distribute under its own brand any malt beverage product. Virginia Code §4.1-500</p>	<p>"Distiller" means every person that manufactures alcoholic beverages (such as whiskey, moonshine, etc.) other than wine and beer, and to sell and deliver or ship the same. Virginia Code §4.1-206.1</p>
ALBEMARLE COUNTY BUSINESS LICENSE FLAT FAX FEES (Annual Renewal due March 1st)	FARM WINERY FLAT TAX FEE	WINERY FLAT TAX FEES	BREWERY FLAT TAX FEES	DISTILLER FLAT TAX FEES
	NO FEE	Winery: \$50 Fee Fruit Distiller: \$500 Fee	≤500 Barrels: \$250 Fee >500 Barrels: \$1000 Fee Beer Bottler: \$500 Fee	≤5000 Gallons: NO FEE >5000 & ≤360000 Gal: \$750 >36000 Gallons: \$1000
BUSINESS LICENSE REPORTING REQUIREMENTS (Annual Renewal due March 1st)				
Gross receipts from the sale of products grown and produced by the entity and offered for sale or wholesale by the entity.	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Gross receipts from sale of products that are not grown or manufactured or produced by the entity.	TAXABLE	TAXABLE	TAXABLE	TAXABLE
Gross receipts from the operation of separate lines of business activities such as, but not limited to, special activities, receptions, other social functions, event rental, wedding services, restaurants, and lodging facilities.	TAXABLE	TAXABLE	TAXABLE	TAXABLE
BUSINESS TANGIBLE PERSONAL PROPERTY AND MACHINERY & TOOLS REPORTING REQUIREMENTS (Annual Filing due May 1st)				
Farm machinery used in the growing and harvesting process on the property.	EXEMPT	N/A	EXEMPT	EXEMPT
Machinery and tools utilized in the manufacturing process at the location, including computers used as part of the manufacturing.	EXEMPT	TAXABLE	TAXABLE	TAXABLE
Business equipment used in ancillary businesses. Ancillary exemptions may include tasting room furniture and equipment.	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Furniture and fixtures used in manufacturing (included, but not limited to, equipment used in a corporate headquarters) to manufacture products on premise.	EXEMPT	EXEMPT	EXEMPT	EXEMPT
Business equipment used in separate lines of businesses such as, but not limited to, special activities, receptions, other social functions, event rental, wedding services, restaurants, and lodging facilities.	TAXABLE	TAXABLE	TAXABLE	TAXABLE