County of Albemarle
DEPARTMENT OF FINANCE & BUDGET
OFFICE OF REVENUE ADMINISTRATION

BUSINESS & PERSONAL TAX UNIT
Tax@Albemarle.org
tel: 434-296-5852
Monday – Friday: 8 AM – 5 PM
800-828-1120 TTY – Fax: 434-243-7906

ACCOMMODATIONS PROVIDER ANNUAL ATTESTATION

FILE ONLINE AT Albemarle.org/Business

Effective January 1, 2026, all businesses engaged in or operating a homestay and/or classified as an accommodations provider must complete an annual attestation form per Virginia Code § 58.1-3826 and Albemarle County Code Sec. 15-902.

SECTION 1: BUSINESS INFORMATION

Business Legal Name:		Account Number (if known):	
Name of Accommodations Provider (Host):		Tax ID Number (FEIN or SS#)	
Email:		Telephone:	

List ALL Property Addresses (attach an additional sheet if necessary):

List ALL rental platforms in which you advertise this property below (AirBnB, Expedia, Stay Charlottesville, Virginia Guesthouses, etc.):

Will all rentals be booked SOLELY through an accommodations intermediary? (See the reverse side of this form for the Code of Virginia's definition of *accommodations intermediary*.) Select one below:

☐ **YES – COMPLETE SECTION 2** ☐ **NO – COMPLETE SECTION 3**

SECTION 2: ATTESTATION FOR RENTALS FACILITATED BY AN ACCOMMODATIONS INTERMEDIARY

I hereby attest and affirm the following:

- For the next twelve (12) months, the accommodations provided at the listed property address(es) will be facilitated by an accommodations intermediary, as defined under § 58.1-3818.8 and § 58.1-602 of the Virginia Code. As such, I am NOT required to file a monthly Transient Occupancy Tax (TOT) report with the Director of Finance of Albemarle County for these rentals.
- It is my responsibility to file this annual attestation with the Director of Finance by March 1 of each year, or on the first business day if March 1 falls on a weekend or holiday.
- I am responsible for securing and maintaining an active annual Business License, Homestay Permit (if applicable), and for filing and paying Business Tangible Personal Property Tax on furnishings and fixtures located in the rental property.

Signature of Accommodations Provider (Host) Printed Name Date

SECTION 3: ATTESTATION FOR RENTALS NOT FACILITATED BY AN ACCOMMODATIONS INTERMEDIARY

I hereby attest and affirm the following:

- I am required to file a monthly report with the Director of Finance detailing all Transient Occupancy Taxes (TOT) collected from guests for accommodations at the listed property address(es).
- I am responsible for collecting, reporting, and remitting TOT to Albemarle County in accordance with Article IX, Sec. 15-902 et seq., of the Albemarle County Code. Failure to collect, report, or remit the required taxes may result in criminal penalties, including fines or other sanctions.
- I am required to obtain an annual Business License, Homestay Permit (if applicable), and file and pay Business Tangible Personal Property Tax on furnishings and fixtures located in the rental property.
- It is my responsibility to file this annual attestation with the Director of Finance by March 1 of each year, or on the first business day if March 1 falls on a weekend or holiday.

Signature of Accommodations Provider (Host)	Printed Name	Date

HOW TO SUBMIT THE ACCOMMODATIONS PROVIDER ANNUAL ATTESTATION

Submit your completed Accommodations Provider Annual Attestation using one of the following methods:

- **Email:** Tax@Albemarle.org
- **Mail:** 401 McIntire Road, Suite 133, Charlottesville, Virginia 22902
- **Drop off** in-person at the McIntire Office building during business hours or in one of the "Payment" boxes in the McIntire Office parking lot
- **Fax:** 434-243-7906

CONTACT US IF YOU NEED HELP OR HAVE QUESTIONS

- Visit us online at https://www.albemarle.org/government/finance/business-license-taxes/existing-businesses
- Email us at Tax@Albemarle.org
- Call us at 434-296-5852
- Schedule a virtual or in-person appointment with us at Albemarle.org/government/finance/business-license-taxes

DEFINITIONS

"Accommodations intermediary" means any person other than an accommodations provider that (i) facilitates the sale of an accommodation and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider.
"Accommodations intermediary" does not include a person:
1. If the accommodations are provided by an accommodations provider operating under a trademark, trade name, or service mark belonging to such person;
2. Who facilitates the sale of an accommodation if (i) the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations and (ii) the only compensation received by such person for facilitating the sale of the accommodations is a commission paid from the accommodations provider to such person; or
3. Who is licensed as a real estate licensee pursuant to Article 1 (§ 54.1-2100 et seq.) of Chapter 21 of Title 54.1, when acting within the scope of such license.
"Accommodations provider" means any person that furnishes accommodations to the general public for compensation. The term "furnishes" includes the sale of use or possession of the sale of the right to use or possess.

Thank you in advance for completing and submitting your attestation form, business license application/renewal, and for making your subsequent payment by the stated deadline(s).

THANK YOU FOR DOING BUSINESS IN ALBEMARLE COUNTY!

OFFICE USE ONLY							
Attestation Date:		Processed by:		Acct Number:		BL#:	