

The following major changes to the Albemarle County Code were approved by the Board of Supervisors in June and August of 2017. 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
§8-101	Business License – Gross receipts threshold	Increased from \$5,000 to \$25,000, the minimum gross receipts threshold over which businesses must obtain a County business license, effective January 1, 2018.
§8-505	Business License – Business ceasing operations	Allows for any business that ceases to operate in the County to pay a license based on an estimate of gross receipts instead of a license based on the previous year's gross receipts as enabled in Virginia Code § 58.1-3710.
§8-616 (c)	Business License - Other lodging facilities	Added "other [lodging] facilities" offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days to the "Repair, Personal, and Business service" license class that include hotels and other similar transient lodging, in conformance with Virginia Code § 58.1-3706.
§8-617 C	Business License-Retailer reference clarification	Deleted the duplicate "travel bureau or tour agent" reference from the retailer license listing because it is also listed as a "repair, personal, business, and amusement" service under §8-616.
§8-619	Business License – Rental by owner clarification	Clarified that section §8-619 applies to "Rental by Owner" license class and it does not apply to "other [lodging] facilities" rented for less than 30 consecutive days.
§15-900	Transient Occupancy Tax - Definition	Added "other facility" to the definition of "lodging provider" as enabled by Virginia Code § 58.1-3819.
§15-901	Transient Occupancy Tax – Inclusion of other lodging facilities	Added "other [lodging] facilities" to impose transient occupancy tax as enabled by Virginia Code § 58.1-3819.
§15-1101	Personal Property Tax - Exemption	Exempts "All-terrain vehicles, and off-road motorcycles" as defined in § 46.2-100 from personal property taxation effective January 1, 2018.
§15-1101.2	Business Personal Property Tax – Separate classification	Raised from \$250 to \$500 the original cost threshold under which a taxpayer may provide an aggregate estimate of the total cost of all such business tangible personal property, effective for tax year 2018 and forward.