

TO: All Persons Engaging in a Profession or Operating a Business within the Town of Middleburg

FROM: Ashley M. Bott, Treasurer

DATE: January 22, 2019

SUBJECT: Business License Renewal/Application for 2019

Enclosed you will find your 2019 Business License Renewal/Application Notice which is due on or before **March 1, 2019. A penalty of 10% will be imposed for any renewal received after March 1st.**

Please read the entire form and complete the highlighted portions.

Please note:

1. The Town Office is not responsible for lost or stolen mail, it is the Business Owner responsibility to ensure payment and forms are submitted by the due date. There are no exceptions.
2. Gross Receipts defined as: "the whole, entire, total receipts attributable to the licensed privilege, without deductions from January 1 through December 31, 2018."
3. All Taxes (Delinquent and Current) must be paid before a Business License Renewal will be issued.
4. If the Business License Renewal is not filed with the Town of Middleburg on or before March 1, 2019, per the Town Code Section 97-4 a penalty of ten percent (10%) of the tax shall be imposed upon the failure to file a renewal/application or the failure to pay the tax by the appropriate due date.
5. In addition, interest shall be charged on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment.

If you are no longer a business within the Town of Middleburg, please return the application marked as such with the date the business was dissolved or contact the town office at 540-687-5152 or treasurer@middleburgva.gov. You will also need to contact Loudoun County to inform them that your business is closed and/or no longer located in Middleburg. Please feel free to contact me if you have any questions.



TOWN OF MIDDLEBURG
P.O. BOX 187, MIDDLEBURG VA 20118
BUSINESS LICENSE RENEWAL NOTICE

Tax Year (Current Year)	
Physical Address (Location)	
Tax ID	
Contact Name	
Contact Phone #	
Email	
Business Owner Name	
Business Owner Phone #	
Business Owner Address	
Landlord Name (if different)	

* GROSS RECEIPTS ARE THE TOTAL AMOUNTS THE ORGANIZATION RECEIVED FROM ALL SOURCES DURING JANUARY 1, 2017 THROUGH DECEMBER 31, 2017 WITHOUT SUBTRACTING ANY COSTS OR EXPENSES.

Type of Business	* TOTAL ACTUAL GROSS RECEIPTS (REVENUE \$)	(1) Divide receipts by 100	(2) Rate per \$100 or Flat Fee	(3) Calculated Tax OR \$30.00, whichever is greater
Business Service Occupation			0.22	
Contractors			0.12	
Financial Service			0.23	
Itinerant Merchant			\$500/year	
Personal Service Occupation			0.22	
Professional Service			0.23	
Real Estate			0.23	
Repair Service Occupation			0.22	
Retail (includes Restaurants)			0.15	
Savings & Loan Assoc./Credit Unions			\$50/year	
Wholesale			0.05	
Retail On - Premises Wine and Beer			\$ 37.50	
Retail Off - Premises Wine and Beer			\$ 37.50	
Retail On - Premises Beer			\$ 25.00	
Retail Off - Premises Beer - Mixed Beverages -			\$ 25.00	
Seating Capacity - 50-100 persons			\$ 200.00	
- 100-150 persons			\$ 350.00	
- over 150 persons			\$ 500.00	
Telephone, Water, Heat, Light and Power Companies			\$ 0.005	
Miscellaneous and/or Penalty (10%)				

TOTAL BUSINESS LICENSE TAX FEE \$

BUSINESS LICENSE MUST BE PURCHASED BY MARCH 1ST TO AVOID 10% PENALTY.

PLEASE RETURN ENTIRE FORM WITH PAYMENT, YOU WILL NEED TO MAKE A COPY FOR YOUR RECORDS.

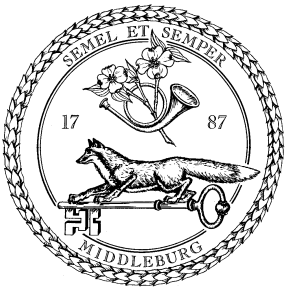
ALL TAXES (DELINQUENT AND CURRENT) MUST BE PAID BEFORE A LICENSE WILL BE ISSUED, THIS INCLUDES PERSONAL PROPERTY, REAL ESTATE, MEALS TAX, AND ALL OTHER APPLICABLE TOWN TAXES OUTLINED IN CHAPTER 97 OF THE TOWN OF MIDDLEBURG CODE.

IF YOU ARE NO LONGER DOING BUSINESS IN THE TOWN OF MIDDLEBURG, PLEASE RETURN APPLICATION WITH THE DATE THE BUSINESS CLOSED:

I (WE) DECLARE THAT THE STATEMENTS AND FIGURES HEREIN GIVEN ARE TRUE, COMPLETE, AND CORRECT TO THE BEST OF MY (OUR) KNOWLEDGE AND BELIEF. I (WE) UNDERSTAND THAT THE ASSESSOR (TOWN) CAN VERIFY THE CORRECTNESS OF TAX PAID.

SIGNATURE _____ DATE _____

Make Check Payable to Town of Middleburg For Questions: please call 540-687-5152 or email treasurer@middleburgva.gov
Mail to: P.O. Box 187, Middleburg, VA 20118
Hand Deliver - 10 W. Marshall Street, Middleburg, VA 20117



TOWN OF MIDDLEBURG

Loudoun County, Virginia

Type of Business	Minimum Fee	Tax Rate per \$100 Of Gross Receipts
Business Service Occupation	\$30.00	\$0.22
Contractors	\$30.00	\$0.12
Financial Service	\$30.00	\$0.23
Itinerant Merchant		\$500/year
Personal Service Occupation	\$30.00	\$0.22
Professional Service	\$30.00	\$0.23
Real Estate	\$30.00	\$0.23
Repair Service Occupation	\$30.00	\$0.22
Retail (includes Restaurants)	\$30.00	\$0.15
Savings & Loan Assoc./Credit Unions	\$30.00	\$50/year
Wholesale	\$30.00	\$0.05
Telephone, Water, Heat, Light and Power Companies	½ of 1% of Gross Receipts of such Company accruing from sales to ultimate consumer within the corporate limits of the town.	
Vendors/Craftsmen Selling at Limited Community and/or Church Events (As defined in Town Code Section 97-2)		\$10/day
Alcoholic Beverages License Tax:		
Retail On – Premises Wine and Beer	\$ 37.50	
Retail Off – Premises Wine and Beer	\$ 37.50	
Retail On – Premises Beer	\$ 25.00	
Retail Off – Premises Beer	\$ 25.00	
Mixed Beverages – Seating capacity 50 -100 persons	\$200.00	
- Seating capacity 100-150 persons	\$350.00	
- Seating capacity over 150 persons	\$500.00	

A private non-profit club operating a restaurant located on the premises of such club - \$350.00

For businesses that begin after January 1 of license year estimate your gross receipts from start of business to end of license year and enter under estimated gross receipts.

New Business License for Contractors: Fee based on amount of job over \$25,000.

Make checks payable to “The Town of Middleburg”