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## **REGULATIONS FOR HOME OCCUPATIONS**

Home occupations may be permitted by right, as an accessory use, in zoned districts which allow residential uses, provided the requirements of this section are met and a Home Occupation Permit has been issued by the Zoning Administrator. The fee for a Home Occupation Permit is \$75.00.

The person conducting the home occupation must be the owner of the dwelling in which the occupation is to be located or a tenant of the dwelling in which the occupation is to be located. If the operator is a tenant, written approval of the owner must be provided. The home occupation cannot be operated by individuals other than the owner, a tenant, or members of their family residing in the dwelling.

The home occupation must be clearly incidental or secondary to the use of the dwelling as a residence and shall be restricted to the dwelling only. Home occupation activities shall not occupy more than twenty-five (25%) percent of the living area. No accessory building shall be constructed or used in conjunction with the home occupation.

The home occupation must not generate any additional traffic beyond what is customary to residential use. Customers are not permitted to come to the residence for business. The exterior of the dwelling must show no evidence of the attendant home occupation. There shall be no outside display of products, goods, or commodities in conjunction with the home occupation. The use of signs is prohibited.

For the purpose of this application, living area is livable floor space and excludes open porches, stoops, unfinished attic, and floor area of any accessory building.

Family is defined as one (1) or more persons related by blood, adoption or marriage, living and cooking together as a single housekeeping unit; or a number of persons, but not exceeding four (4) persons, living and cooking together as a single housekeeping unit, not related by blood, adoption, or marriage.



COMMISSIONER OF REVENUE

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## REGISTRATION FOR BUSINESS ACCOUNT

- This form is to be used by businesses who are operating in Shenandoah County

<b>Legal Business Name:</b>			
<b>Trade Name:</b>			
<b>Mailing Address:</b>			
<b>Business (Physical) Address:</b>			
<b>Business Phone:</b>			
<b>Contact Person:</b>		<b>Contact Phone No.:</b>	
<b>Email Address:</b>		<b>Federal EIN / SSN:</b>	
<b>Date Business Began in Shenandoah County:</b>			
<b>Description of Business:</b>			

### CERTIFICATION & SIGNATURE

This application with signature confirms that Applicant has complied with all the requirements of the Shenandoah County Code. The owner must sign and date this form. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. **It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code Va. Sec. 58.1-11)**

I, the undersigned, do swear or affirm under penalty of perjury (1) that the statements herein are true, complete, and correct to the best of my knowledge and belief, and (2) that I am the owner, or a member, partner, executive officer, or other person specifically authorized in writing to sign on behalf of applicant.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

Year Opened: \_\_\_\_\_  
BE Account No.: \_\_\_\_\_

## **BUSINESS PERSONAL PROPERTY IMPORTANT FILING INFORMATION**

### **What is business personal property tax?**

An annual tax on tangible personal property used in a trade or business as of January 1 each year. Taxable items include:

- Expensed items
- Section 179 deductions
- Fully depreciated property
- Items received free, as gifts, or brought from home

Note: All assets must be listed at fair market value, even if received at no cost. Receipts are not required unless requested.

### **Who Must File?**

All businesses (sole proprietorships, partnerships, LLCs, corporations) must file a return each year listing all tangible property owned, leased, rented, or borrowed as of January 1, regardless of business size.

### **How Is Property Assessed?**

Assessed using a percentage of the original cost, including freight, installation, and setup, based on the year of acquisition.

### **What Is the Tax Rate?**

The tax rate is set annually by the Shenandoah County Board of Supervisors and may vary year to year.

### **When Is the Filing Deadline?**

February 1 annually

- Returns postmarked by February 1 are on time
- Metered mail is not accepted as proof
- 10% penalty applies to late filings

### **What Is a Fixed Asset List?**

A list of all equipment, furniture, and tools used by your business as of January 1. Must include:

- Description of each asset
- Year acquired/placed in service
- Original cost (with setup/freight)

### **Example list Format:**

Date	Description	Cost
01/10/2022	Office Desk	\$350.00
05/01/2023	Hair Styling Chair	\$625.00

Maintain and update this list throughout the year.

### **What to Include**

Include ALL property used in business, whether purchased, gifted, free, or brought from home. Examples:

- Tools: ladders, saws, sanders, yard tools
- Equipment: massage tables, hair tools, compressors, mowers
- Office/Studio: desks, chairs, shelves, filing cabinets, decor
- Technology: laptops, printers, calculators (software is not taxable)
- Miscellaneous: kitchen items, linens, wall art, heaters/fans

### **What Is Exempt?**

- Real estate (land and buildings)
- Software packages (e.g., QuickBooks, Excel, Word)

### **Minimum Value Threshold?**

No minimum. All items, regardless of value or age, are taxable.

### **Is Leased Equipment Taxable?**

Yes.

- If lessor pays the tax: they must file
- If you (lessee) pay: list it on your return

### **If Your Business Moves or Closes**

Notify the Commissioner's Office immediately if your business relocates, changes address, or closes:

### **Filing Reminders**

- ✓ A detailed Fixed Asset List must be included each year
- ✓ Submissions stating "same as last year" or "no changes" will not be accepted
- ✓ Returns must be signed and dated by the owner or authorized person
- ✓ Provide current contact info
- ✓ If reporting \$0 in assets, include a signed letter stating:
  - The business type
  - Why no tools, furniture, or equipment are used

### **Important Legal Note**

Willful failure to file is a violation of VA Code § 58.1-3518 and may result in a statutory assessment.



APPLICATION FOR HOME OCCUPATION PERMIT

Date: \_\_\_\_\_

(1) The applicant is the \_\_\_\_\_ owner \_\_\_\_\_ tenant.

(2) Owner:	Tenant:
Name: _____	Name: _____
Address: _____	Address: _____
_____	_____
_____	_____

Home Phone: _____	Cell Phone: _____	Home Phone: _____	Cell Phone: _____
Email Address: _____		Email Address: _____	

(3) This property is designated as tax map number \_\_\_\_\_ in the \_\_\_\_\_ Magisterial District.

(4) Zoning District: \_\_\_\_\_ (5) Size of Parcel: \_\_\_\_\_

(6) Location of Property (Please give exact directions): \_\_\_\_\_  
\_\_\_\_\_

(7) Type of Occupation: \_\_\_\_\_

(8) Has a previous application been made for this occupation? \_\_\_\_\_ If yes, what date: \_\_\_\_\_

(9) Is the applicant the operator of the home occupation? \_\_\_\_\_

(10) How many people other than the applicant will be engaged in the occupation? \_\_\_\_\_

(11) How many are members of your family? \_\_\_\_\_

(12) How many reside in your dwelling? \_\_\_\_\_

(13) How many off-street parking spaces are provided on the lot? \_\_\_\_\_

(14) Total living area in dwelling: \_\_\_\_\_

(15) Total floor area to be used for home occupation: \_\_\_\_\_

(16) Will an accessory building be used with this occupation? \_\_\_\_\_

(17) Will clients or customers come to the residence for business? \_\_\_\_\_

(18) Will the exterior of the dwelling show any evidence of this occupation? \_\_\_\_\_ If so, what? \_\_\_\_\_

(19) Will there be any outside display of products, goods or commodities? \_\_\_\_\_

(20) Will there be any advertising signs? \_\_\_\_\_

I (we) do hereby certify that the above information is true and correct to the best of my (our) knowledge and that I (we) have read and understand the Regulations for Home Occupations.

Signature of Applicant \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Owner \_\_\_\_\_ Date \_\_\_\_\_

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**Office Use Only**

Approved \_\_\_\_\_ Disapproved \_\_\_\_\_

Zoning Administrator \_\_\_\_\_ Date \_\_\_\_\_

Permit# \_\_\_\_\_ Fee Paid \_\_\_\_\_ Receipt# \_\_\_\_\_

## HOME OCCUPATION AND HOME BUSINESS COMPARISON CHART

ITEM	DESCRIPTION	HOME OCCUPATION	HOME BUSINESS LEVEL 1	HOME BUSINESS LEVEL 2
1	Allowed as an accessory use in zones:	A-1, C-1, R-1, R-2, R-3	A-1, C-1, R-1, R-2, R-3	A-1, C-1, R-1, R-2, R-3
2	Home Occupation/Business Permit issued by Zoning Administrator	YES	Yes in A-1, C-1, and R-1 zones	NO
3	Allowed by Special Use Permit (Issued by Board of Supervisors)	NO	YES, in R-2 and R-3 zones	YES
4	Owner operated or renter operated with owner approval	YES	YES	YES
5	Can be operated by people other than family residing in the dwelling	NO	NO	NO
6	Number of Employees	NONE	2 Maximum	More than 2 Possible
7	Off-Street Parking (for multifamily housing, see Section 165-86(B))	2 spaces per dwelling unit, no employees allowed	2 spaces per dwelling unit plus 1 space per employee	2 spaces per dwelling unit plus 1 space per employee
8	Business area as a percentage of living area, maximum allowed	25 %	25 %	25 %
9	Use of accessory buildings (i.e. garage, barn, shed)	NO	YES, for storage of inventory only	YES
10	Additional traffic above residents and employees	NO	NO	Possible
11	Customers allowed on site	NO	NO	Possible
12	Business use visible	NO	NO	NO
13	Outside display of Products	NO	NO	NO
14	Signs Allowed	NO	NO	2 Sq. Feet Maximum