

County of Shenandoah

COMMUNITY DEVELOPMENT

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SHENANDOAH COUNTY GOVERNMENT CENTER
600 NORTH MAIN STREET - SUITE 107
WOODSTOCK, VIRGINIA 22664-1855

REGULATIONS FOR LEVEL II HOME BUSINESSES

A home business is a commercial activity which is incidental and secondary to the use of the dwelling as a residence, but generally exceeds the requirements for home occupations.

Level 2 home businesses may be permitted, **with the issuance of a special use permit**, in zoned districts which allow residential uses. The fee for a Special Use Permit for a level 2 home business is \$400.00.

The person conducting the home business must be the owner of the dwelling in which the business 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 business cannot be operated by individuals other than the owner, a tenant, or members of their family residing in the dwelling. A level 2 home business can employ up to two employees. One off-street parking space shall be provided for each employee, in addition to the two parking spaces per dwelling unit required for residential purposes. For off-street parking requirements for multifamily housing, please see the *Shenandoah County Zoning Ordinance*, Section 165-86(B).

The home business must be clearly incidental or secondary to the use of the dwelling as a residence. Home business activities shall not occupy a floor area, including accessory buildings, of more than twenty-five (25%) percent of the square footage of the living area of the dwelling. An accessory building may be used only for storage of inventory in conjunction with a level 2 home business, unless otherwise authorized during approval of the special use permit.

The exterior of the dwelling must show no evidence of the attendant home business other than one unilluminated two square foot sign. There shall be no outside display of products, goods, or commodities in conjunction with the home business.

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.



SHENANDOAH COUNTY, VIRGINIA
KATHLEEN A. BLACK, COMMISSIONER OF THE REVENUE

600 N. Main Street. Suite 104, Woodstock, VA 22664
 Phone: 540.459.6170
 Fax: 540.459.6173

Year Opened: _____
BE Acct No.: _____

REGISTRATION FOR BUSINESS/COMPUTER EQUIPMENT AND INVENTORY ACCOUNT

- This form is to be used by businesses who are operating in Shenandoah County.
- Section 58.1-3518 of the Code of Virginia requires that ALL tangible personal property *owned, leased, rented, or borrowed*, as of January 1 of any year, which was used or available for use in a business/profession and which is located in Shenandoah County must be filed on a Business Equipment Return of Tangible Personal Property.
- A Business Tangible Personal Property Return is required to be filed **ANNUALLY by FEBRUARY 1** (or first business day thereafter). It is available online or in printable form on our website: www.shenandoahcountyva.us/revenue. A 10% or \$10.00 minimum penalty will be imposed if filed after the due date.
- ALL personal property (furnishings, equipment, tools etc.) must be reported on each year's filing including property reported on the prior year's filing if still owned -- not just new or recently acquired personal property. For each item, the original cost (or value if free to you), before any allowance for trade-in must be provided. Personal property even if expensed or fully depreciated on company books must be reported. A total cost/value of all items must also be listed (or it constitutes a non-filing, subject to penalty). After your return is received, the County will apply a depreciation rate.
- In subsequent years, if the list of items you are reporting for the current year does NOT include items previously reported on last year's filing (e.g., have been disposed of and not replaced), you must provide a list of the disposed of or no longer owned items.
- Extensive itemized lists can be created as a separate attachment.
- Examples of business tangible personal property: desktop and laptop computers, keyboards, monitors, printers, scanners, copiers, fax machines, credit/debit card payment devices, hand-held tools, power tools, desks, chairs, telephones, filing cabinets, bookshelves, pallet jacks, forklifts, skidders, hair dryers, wheelbarrows, scaffolding, ladders, signage, etc.

Applicant(s):			
Trade Name:			
Mailing Address:			
Business (Physical) Address:			
Business Phone:		Fax:	
Contact Person:		Contact Phone No.:	
Email Address:		Federal EIN / SSN:	

Businesses are requested to provide a federal employer identification number (EIN) as opposed to a social security number. In the event it becomes necessary for Shenandoah County to enforce any non-filing, non-reporting, or non-payment of your account, failure to provide a federal EIN may result in pursuing the matter against your personal assets.

Description of Business: Type of Business Entity & Names/Titles of: • Officers (President, Vice President, Secretary, Treasurer) • Directors • Partners • Members • Managers • Trustees	Check one: <input type="checkbox"/> Sole Proprietor/Individual <input type="checkbox"/> Stock Corporation <input type="checkbox"/> Non-Stock Corporation <input type="checkbox"/> LLC/LC <input type="checkbox"/> PLLC/PLC <input type="checkbox"/> General Partnership <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Business Trust <input type="checkbox"/> Other (specify): _____		Date Business Began in Shenandoah County: _____
	If applicable, have you registered w/ the SCC: <input type="checkbox"/> Yes <input type="checkbox"/> No	If registered, provide SCC ID No.: _____	
	SCC Registered Agent (name & address): _____		
	For Corporation, Partnership, LLC/LC, PLLC/PLC, Business Trust: Provide the following or attach a list.		
	Name _____ Title _____ Name _____ Title _____	Name _____ Title _____ Name _____ Title _____	

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. Please see reverse side for additional information. ***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	Title or Capacity for Signing	Date

SHENANDOAH COUNTY COMMISSIONER OF THE REVENUE **BUSINESS PERSONAL PROPERTY IMPORTANT FILING** **INFORMATION**

Welcome to the County of Shenandoah! The information below is to help you prepare for the *business personal property filing form and fixed asset list* that you will be required to complete *next year*.

What is business personal property tax?

Business personal property tax is an annual tax on the furniture, fixtures, machinery, and tools used in the business, trade or profession on January 1st each year. The Code of Virginia (58.1-3503) states that all tangible business personal property is taxable for the physical life of the property regardless of age (1 day or 1,000 years old), including expensed items, Internal Revenue Code Section 179 deductions, and items that have been fully depreciated for income tax purposes. Receipts for assets are not required to be sent with the filing information but will be requested if it is deemed necessary by the Commissioner's office. Taxable assets include items that have been received free of charge, received as a gift, or personal items that have been brought from home to use in the business. All "free" or "gift" items MUST be given/assigned a fair market value.

Who is required to file business personal property tax?

Every business, trade, or profession (sole proprietorship, partnership, LLC, and corporation) is required to file business personal property tax on all tangible personal property tax items owned, leased, rented, or borrowed as of January 1st each year. The business return is required of every business regardless of size or number of employees.

How is business personal property assessed?

Assessed values are based on a percentage of the original full cost (including expenses such as freight and installation) for the year of acquisition of the asset.

What is the tax rate for Shenandoah County?

The tax rate for Shenandoah County is set every year by the Board of Supervisors.

What is the deadline for filing business personal property returns?

The filing deadline is February 1st. A postmark of February 1st is accepted as a timely filing. Metered mail will not be considered "postmarked" or timely filed. A 10% late filing penalty will be assessed to all returns not filed by February 1st.

What is a detailed fixed asset list?

A detailed fixed asset list is a list of all furniture, fixtures, machinery, and tools used in a business, trade or profession on January 1st of each year. The list should include the item/asset description, the year acquired or placed into business use, and the original cost. Each business should make a copy of the filing information each year and maintain the list as changes occur throughout the year (disposals, purchases, items received, etc...). Sample format:

Purch/Recv'd Date	Equipment	Original Cost

What should be included on the asset list?

Business personal property tax includes items that have been purchased by the business to use, or have with the intent to use, to operate any aspect of the business. Taxable assets include items that have been received free of charge, as a gift, or personal items that have been brought from home to use in the business. Taxable property includes expensed items, Internal Revenue Code Section 179 deductions, and items that have been fully depreciated for income tax purposes regardless of age. The fixed asset list should include every item in the business – not just new purchases or items recently received. **TAXABLE ITEMS INCLUDE *BUT ARE NOT LIMITED TO:*** equipment, vacuum cleaners, sanders, hand tools, saws, climbing equipment, ropes, electric tools, ladders, yard tools, mowers, pressure washers, air compressors, tripods, cameras, lenses, film developing equipment, hair styling equipment, scissors, clippers, curling irons, flat irons, massage tables, hot stones, movable shelves and racks, baby cribs, play pens, toys, kitchen utensils, kitchen appliances, linens, filing cabinets, desks, chairs, wall pictures & hangings, lamps, furniture, decorations, storage cabinets, heaters, fans, photocopiers, fax machines, calculators, digital cameras, lap top computers, and computer equipment excluding software packages.

What should I do if my business has an address change, moves, or closes?

Contact the Shenandoah County Commissioner of the Revenue's office as soon as possible at (540) 459-6170.

SHENANDOAH COUNTY, VIRGINIA
SUPPLEMENTAL APPLICATION FOR LEVEL II HOME BUSINESS PERMIT

This application is to accompany the Special Use Permit Application

Date: _____

(1) The applicant is the ___ owner ___ tenant.

(2) **Owner:**

Tenant:

Name: _____ Name: _____

Address: _____ Address: _____

Phone: _____ Phone: _____

Email: _____ Email: _____

(3) Type of occupation: _____

(Attach a written statement describing the occupation)

(4) Has a previous application been made for the occupation? _____ If yes, give date: _____

(5) Is the applicant the operator of the home occupation? _____

(6) How many people other than the applicant will be engaged in the occupation? _____

(7) How many are members of your family*? _____

(8) How many reside in your dwelling? _____

(9) How many off-street parking spaces are provided on the lot? _____

(10) Total living area* in dwelling: _____

(11) Total floor area to be used for home occupation: _____

(12) Will an accessory building be used with this occupation? _____

(13) Will clients or customers come to the residence for business? _____

(14) Will the exterior of the dwelling show any evidence of this occupation? _____

(15) If so, what? _____

(16) Will there be any outside display of products, goods or commodities? _____

(17) 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 Level II Home Businesses.

Signature of Applicant _____ Date _____

Signature of Owner _____ Date _____

* - Read "Regulations for Level II Home Businesses" for explanation of these terms.

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