



County of Ventura

BUSINESS TAX CERTIFICATE APPLICATION INSTRUCTIONS

1. Please enter all pertinent information on the application regarding your business. Incomplete applications will be returned and will delay your business tax certificate.
2. Please use the Rate Sheet (see reverse) to determine which Tax Group most closely defines your business operations.
3. Calculate the total amount due. Enter your Tax Group, Gross Receipts and Total Tax in the Tax Rate Calculations Section.
 - Groups 1, 2 and 3 have a minimum Total Tax of \$35.00.
 - Group 4 is a flat rate only.
 - Groups 5 and 6 a minimum Total Tax of \$50.00.
 - Group 7 is exempt from business taxes, however, must pay fees to obtain a license.
 - Government Code §4467 requires County of Ventura to collect a state fee of \$4 for ALL Business Licenses, whether an application or a renewal (AB1379).
 - \$33.00 Processing Fee
4. Before submitting your Business Tax Certificate Application, you must first contact the Planning and Zoning Department for a Zoning Clearance, Building and Safety for a Certificate of Occupancy and/or additional agencies depending on the business type.
 - Questions regarding the specific requirements and applicable fees must be directed to the individual departments. Proof of compliance with these departments must be submitted with your application.
5. Please sign and date the sworn statement and return the form with your payment to the Tax Collector's Office.

Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

Division of the State Architect at <https://www.dgs.ca.gov/dsa/>
 Department of Rehabilitation at <https://www.dor.ca.gov/>
 California Commission on Disability Access at www.cdda.ca.gov

Tax Collector's Office	Planning and Zoning	Building and Safety
800 S. Victoria Ave. Ventura, CA 93009-1290 Building: Hall of Administration, Main Floor Phone: (805) 654-3727 Email: Tax.Collector@ventura.org	800 S. Victoria Ave. Ventura, CA 93009 Building: Hall of Administration, 3rd Floor Phone: (805) 654-2488	800 S. Victoria Ave., Ventura, CA 93009 Building: Hall of Administration, 3rd Floor Phone: (805) 654-2771

BUSINESS TAX CERTIFICATE RATE SHEET

Use this classification list to determine your tax

GROUP 1 - GROSS RECEIPTS

\$.50 for each \$1,000.00 or fraction thereof of gross receipts with a minimum payment of \$35.00

Automobile repair
Billboards
Car washes, automatic
Child nurseries, private schools
Farming operations
Food storage (retail, wholesale, mfg)
Locksmiths
Machine shops
Maintenance, janitorial services
Manufacturing
Media operations
Mining operations (sand/gravel)
Petroleum product storage operations
Restaurants
Retail establishments
Satellite master antenna systems
Schools (trade, vocational, professional, etc.)
Studios (motion picture, radio, television, etc.)
Towing services
Used car, trailer, mobile home sales
Van moving and storage
Wholesale establishments
Woodworking shops
Wrecking/dismantling yards

GROUP 2 - GROSS RECEIPTS

\$1.00 for each \$1,000.00 or fraction thereof of gross receipts with a minimum payment of \$35.00

Animal hospitals, kennels, stables
Arcades, amusement
Barbers/beauty shops
Bars
Billiard/pool halls
Bowling alleys
Cardrooms
Contractors (subcontractors, Plumbers, landscapers, electricians, manicurists, etc)
Developers
Dry-cleaning
Fortune-telling
Gardeners
Golf courses
Health clubs, massage establishments
Hospitals
Junk dealers/collectors
Laundries/laundromats
Nail salons
Pawnbrokers
Personal services
Printing shops
Rentals & Leases
Repair shops
Resthomes
Rinks, ice and roller skating
Rubbish haulers
Sanitariums
Second hand dealers
Service stations (gasoline or diesel)
Telephone services
Theaters (plays, motion picture)
Travel agencies

GROUP 3 - GROSS RECEIPTS

\$1.50 for each \$1,000.00 or fraction thereof of gross receipts with a minimum payment of \$35.00

Auction houses
Cemeteries, mortuaries
Detectives, private police, security guards
Laboratories (medical, dental, etc.)
Oil well operations
Professional services (medical, dental, financial, insurance, engineering, accounting, real estate agents, etc.)
Waste treatment and disposal

GROUP 4 - FLAT RATE

Type 1 - \$150.00/day + \$10.00/concession

Animal Shows
Carnivals
Theaters & events in a temporary structure

Type 2 - \$15.00/day

Art/antique show promoters
Trade show - commercial promoters

Type 3 - \$50.00/day or \$500.00/year

Auctioneers

Type 4 - \$50.00/month

Bankruptcy/close out sales

Type 5 - \$150.00/day

Filming/taping (motion picture, television, still photography)

Type 6 - \$25.00/year per machine/device

Machines(amusement, photocopy, postage, vending)

Children's mechanical riding equipment

Music boxes/devices

Type 7 - \$10.00/day or \$25.00/month

Produce stands

Type 8 - \$350.00/year

Solicitors – principal

Telephone solicitors – principal

Type 9 - \$10.00/day or \$25.00/month

Solicitors - individual

Telephone solicitors – individual

Type 10 - \$10.00/day or \$25.00/month

Vendors

Type 11 - \$20.00/1,000 square feet/year

Warehouses

Type 12 - \$200.00 per tower

Cell towers

GROUP 5 - WHEEL TAX

Businesses located outside of the unincorporated areas of Ventura County conducting business within the unincorporated areas of the county by use of a motor vehicle or vehicles:

\$50.00 for the first vehicle
\$30.00 for each additional vehicle

GROUP 6 - ADMINISTRATIVE HEADQUARTERS

Businesses that do not provide a product or service but function on an administrative level

\$.50 for each \$1,000 of gross payroll of all persons employed in the previous fiscal year, with a minimum payment of \$50.00.

GROUP 7 - EXEMPTIONS

To claim exempt status, complete this application and indicate your reason for exemption and sign the sworn statement.

- ⌚ Agricultural growers and producers
- ⌚ Any person transacting and/or carrying on any business exempt by virtue of the Constitution or applicable statutes of the United States or of the State of California
- ⌚ Benefit activities
- ⌚ Charitable purposes
- ⌚ Disabled veterans - must furnish a certificate of physical disability executed by a qualified surgeon of the armed forces, proof of honorable discharge, and a recent photograph to be attached to the Business Tax Certificate
- ⌚ Garage sales
- ⌚ Minors or adults over 65 that are engaged in a business with gross receipts under \$2,000.00
- ⌚ Non-profit activities

We must caution you that if there is any omission and/or conflict between this application and one or more provisions of Division 2, Ventura County Ordinance Code, the ordinance must prevail.

Tax Collector:

Phone: (805) 654-3727
800 South Victoria Avenue
Ventura, CA 93009-1290
Web: www.ventura.org/ttc/bl

Office Hours:

Monday through Friday 8:00am-4:30pm
Closed on County approved holidays.

Planning and Zoning:

Phone: (805) 654-2488
Web: <https://vcma.org/divisions/planning>

Building and Safety:

Ventura Office
Phone: (805) 654-2771
East County Office
Phone: (805) 582-8064
Web: <https://vcma.org/divisions/building-and-safety>