



# County of Ventura

## BUSINESS TAX CERTIFICATE APPLICATION

[www.ventura.org/taxcollector](http://www.ventura.org/taxcollector)

Telephone (805) 654-3727

FOR COUNTY USE ONLY	
TRA	APN
ISSUE DATE	LICENSE #
TRANS #	AMT PAID

BUSINESS ACTIVITY INFORMATION			
BUSINESS NAME:		DATE STARTED BUSINESS:	
BUSINESS NAME 2 (DBA if applicable):		BUSINESS TELEPHONE: ( ) ( )	ALTERNATIVE TELEPHONE: ( ) ( )
BUSINESS ADDRESS (PHYSICAL ADDRESS):			
BUSINESS MAILING ADDRESS:			
COMPLETE BUSINESS DESCRIPTION:			
BUSINESS TYPE:	OWNERSHIP TYPE:	FEDERAL TAX ID:	CONTRACTOR LICENSE #:
<input type="checkbox"/> WHOLE SALE <input type="checkbox"/> RETAIL <input type="checkbox"/> MANUFACTURING <input type="checkbox"/> SERVICES <input type="checkbox"/> REAL ESTATE <input type="checkbox"/> OTHER	<input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> LLC <input type="checkbox"/> CORPORATION <input type="checkbox"/> EXEMPT	RESALE #:	OWNER'S SSN #:
		EMAIL (OPTIONAL):	

OWNER CONTACT INFORMATION	
OWNER'S NAME(S):	OWNER'S DRIVERS LICENSE #:
OWNER'S ADDRESS:	

TAX RATE CALCULATIONS			
GROUP	*GROSS RECEIPTS	TAX RATE	TAX
1		0.0005	
2		0.001	
3		0.0015	
	**TYPE #	TIME FRAME	TAX
4	# OF VEHICLE		TAX
5	GROSS PAYROLL	# OF EMPLOYEES	TAX
6	EXPLANATION OF EXEMPTION (state reason for exemption and provide proof as required)		
7			
MANDATORY STATE DISABILITY ACCESS FEE (Required by SB 1186)			\$4.00
<b>TOTAL TAX DUE</b> (Add \$4.00 to "TAX" amount calculated above)			

**Certified Stamp from Planning and Zoning**

**Certified Stamp from Building and Safety**

\* Amount of gross receipts as reported to IRS. (New businesses estimate first year's receipts)  
 \*\* Flat rate group must meet classifications as listed in Tax Group #4 (see back)

No person applying for a business tax certificate or commencing business in any new location or in any new structure, or in any structure previously occupied by another person or business, may obtain a permanent business tax certificate for the business tax year without first having obtained the following:

- A certificate of occupancy, or temporary certificate of occupancy, or a waiver of such certificate from the Department of Building and Safety;
- A zoning clearance from the Planning Department authorizing inauguration of the use;
- A permit or a waiver of a permit from the Ventura County Fire Protection District.

I, the undersigned, under penalty of perjury of the laws of the State of California, swear that the statements and figures herein are true, full and correct to the best of my knowledge and belief and that the reported estimates herein are believed to me to be true.

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# BUSINESS TAX BUREAU 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  
Rest homes  
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, Chapter 1 Ventura County Ordinance Code, the ordinance must prevail.**

### Tax Collector:

Phone: (805) 654-3727  
800 S. Victoria Ave.  
Ventura, CA 93009  
Web: [venturapropertytax.org](http://venturapropertytax.org)

### Office Hours:

Monday thru Friday 8am-5pm  
The Office is closed on Major Holidays

### Planning and Zoning:

Phone: (805) 654-2488  
Web: [ventura.org/rma/planning](http://ventura.org/rma/planning)

### Building and Safety:

Ventura Office  
Phone: (805) 654-2771  
East County Office  
Phone: (805) 582-8064  
Web: [ventura.org/rma/build\\_safe](http://ventura.org/rma/build_safe)