



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:
 - Group 1 – estimated gross receipts x .0005 tax rate = tax amount due (\$35.00 minimum amount due)
 - Group 2 – estimated gross receipts x .001 tax rate = tax amount due (\$35.00 minimum amount due)
 - Group 3 – estimated gross receipts x .0015 tax rate = tax amount due (\$35.00 minimum amount due)
 - Group 4 - flat rate to be prorated based on start date
 - Group 5 – flat rate: \$50.00 for first vehicle, \$30.00 for each additional vehicle
 - Group 6 - \$0.50 for each \$1,000.00 of gross payroll (\$50.00 minimum amount due)
 - 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)
 - \$35.00 Processing Fee
4. You may deduct gross receipts generated outside the unincorporated area, provided that a business tax certificate/business license was obtained in the jurisdiction where the gross receipts were generated, the deducted gross receipts were reported to that jurisdiction, and proof of such business tax certificate/business license and the reporting is submitted to the Tax Collector.
5. 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.
6. Please sign and date the sworn statement and return the form with your payment to the Tax Collector's Office.

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 Hours: 8:00 am – 4:30 pm	800 S. Victoria Ave. Ventura, CA 93009-1740 Building: Hall of Administration, 3 rd Floor Phone: (805) 654-2488 Email: Plan.Counter@ventura.org Hours: 8:00 am – 2:00 pm	800 S. Victoria Ave. Ventura, CA 93009-1720 Building: Hall of Administration, 3 rd Floor Phone: (805) 654-2771 Hours: 8:00 am – 4:00 pm

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
Rest homes
Rinks, ice- and roller-skating
Rubbish haulers
Sanitariums
Secondhand 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

\$0.50 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.



County of Ventura

BUSINESS TAX CERTIFICATE APPLICATION REGULATORY LICENSE APPLICATION

<https://www.venturacounty.gov/ttc/bl/>

Telephone: (805) 654-3727 | Email: Tax.Collector@ventura.org

FOR COUNTY USE ONLY

DATE	LICENSE #
TRANS #	ENTERED BY

SECTION 1: BUSINESS INFORMATION

BUSINESS NAME:		DATE BUSINESS STARTED IN UNINCORPORATED AREA:	
BUSINESS NAME 2 (DBA if applicable):		BUSINESS TELEPHONE: ()	BUSINESS EMAIL:
BUSINESS ADDRESS (PHYSICAL ADDRESS):			
BUSINESS MAILING ADDRESS:			
WILL YOU BE CONDUCTING BUSINESS IN VARIOUS LOCATIONS WITHIN THE UNINCORPORATED AREAS OF VENTURA COUNTY? <input type="checkbox"/> YES <input type="checkbox"/> NO		OWNERSHIP TYPE: <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> LLC <input type="checkbox"/> CORPORATION	
BUSINESS DESCRIPTION AS IT WILL APPEAR ON YOUR LICENSE (<i>required</i>):		PRIMARY CONTACT NAME AND TITLE:	PRIMARY CONTACT PHONE NUMBER:

NOTE: NAIC and SIC are self-assigned codes. For help with finding your NAIC# and SIC# visit: <https://www.naics.com/search/>

*At least one item must be provided. Business License will NOT be processed without one of these items.

*FEIN:	SEIN:	SIC # (<i>required</i>):	NAIC #:
STATE RESALE #:	WASTE DISCHARGE ID (WDID) PERMIT #:	WDID APPLICATION #:	NPDES SELF-CERT FORM COMPLETE? (<i>required</i>) <input type="checkbox"/> YES <input type="checkbox"/> NO
CONTRACTOR LICENSE #:	CONTRACTOR CLASS:	CONTRACTOR EXP DATE:	

SECTION 2: OWNER INFORMATION (ATTACH LIST IF YOU HAVE MORE THAN ONE)

OWNER NAME (REQUIRED):	*SSN OR TAX ID #:	DRIVERS LICENSE #:
1. ADDRESS (REQUIRED):		DIRECT PHONE NUMBER OR EMAIL:

SECTION 3: REQUIRED STAMPS

CERTIFIED STAMP FROM PLANNING AND ZONING	CERTIFIED STAMP FROM BUILDING AND SAFETY
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ARE YOU ALSO APPLYING FOR A REGULATORY LICENSE?

☐ YES, I am applying for a Regulatory License.

Check here and proceed to Section 4.

☐ NO, I am **NOT** applying for a Regulatory License.

Check here. Skip Section 4 and proceed directly to Section 5.

PLEASE REVIEW APPLICATION FOR ANY ERRORS. INCOMPLETE OR ILLEGIBLE APPLICATION WILL DELAY THE ISSUANCE OF BUSINESS LICENSE.

SECTION 4: REGULATORY LICENSE APPLICATION (IF APPLICABLE)

Business Type	Tax Rate Calculation	Municipal Code Section	Fee Due
Ambulance†	Variable	Section 2423	*
Animal Show†	Variable	Section 2214	*
Auctioneer/Per Year	Flat Rate	Section 2312	\$10.00
Billiard Rooms¹			
Per Pool Table	Flat Rate	Section 2246	\$20.00
Coin Operated Pool Table Per Year	Flat Rate	Section 2251	\$20.00
Cardrooms¹			
Per Table/Annually	Flat Rate	Section 2289	\$150.00
Employee ID Card/Per Card	Flat Rate	Section 2289	\$10.00
Carnivals/Per Day¹	Flat Rate	Section 2214	\$45.00
Dance Halls¹			
Adult/per dance	Flat Rate	Section 2228	\$10.00
Adult/per year	Flat Rate	Section 2228	\$55.00
Teen/per year	Flat Rate	Section 2233	\$30.00
Hawker¹	Flat Rate	Section 2347	\$10.00
Itinerant Merchant¹	Flat Rate	Section 2347	\$10.00
Junk Collector¹	Flat Rate	Section 2328	\$50.00
Junk Dealer¹	Flat Rate	Section 2328	\$50.00
Kennel ¹	Flat Rate	Section 2596	\$60.00
Massage Parlor/Per Year	Flat Rate	Section 2497	\$150.00
Massage Technicians/Per Year	Flat Rate	Section 2497	\$25.00

Business Type	Tax Rate Calculation	Municipal Code Section	Fee Due
Motor Vehicle Race			
Per Day	Flat Rate	Section 2265	\$10.00
Per Year	Flat Rate	Section 2265	\$100.00
Parades, Races, Walks			
Pawnbroker¹	Flat Rate	Section 2328	\$100.00
Peddler¹	Flat Rate	Section 2347	\$10.00
Private Patrol/Per Year¹	Flat Rate	Section 2451	\$25.00
Rubbish Collector			
Per Truck/Per Year	Flat Rate	Section 2417	\$10.00
Second-hand Dealer¹	Flat Rate	Section 2328	\$100.00
Solicitor, Drummer, Canvasser¹	Flat Rate	Section 2347	\$10.00
Taxi Cab Operators	Flat Rate	Section 2470	\$10.00
Taxi Cab Owners			
One Taxi	Flat Rate	Section 2470	\$10.00
Two or More Taxis	Flat Rate	Section 2470	\$30.00
Telephone Solicitor	Flat Rate	Section 2347	\$10.00
Temporary Gathering/Per Day¹	Flat Rate	Section 2214	\$15.00
Temporary Shows¹			
1-1,000 persons/Per Day	Flat Rate	Section 2214	\$15.00
1,001-5,000 persons/Per Day	Flat Rate	Section 2214	\$100.00
Transient Merchant¹	Flat Rate	Section 2347	\$10.00

† Prices Variances, exceptions or exemptions may apply. Please see ordinance.
‡ With the exception of kennel operations, the Ventura County Sheriff's Department must approve all applications prior to application being filed and fees paid to the Tax Collectors Office.

REGULATORY LICENSE FEE CALCULATION

BUSINESS TYPE:	FEE PER UNIT:	NUMBER OF UNITS:	TOTAL FEE DUE PER BUSINESS TYPE:
BUSINESS TYPE:	FEE PER UNIT:	NUMBER OF UNITS:	TOTAL FEE DUE PER BUSINESS TYPE:
TOTAL FEE DUE:			

SECTION 5: TAX CALCULATION

GROUP	REPORTED EARNINGS	TAX RATE	TAX AMOUNT DUE
1	GROSS RECEIPTS*=	0.0005	(min. \$35)
2	GROSS RECEIPTS*=	0.001	(min. \$35)
3	GROSS RECEIPTS*=	0.0015	(min. \$35)
4	TYPE#**=	TIME FRAME:	
5	# OF VEHICLES=	1 ST VEHICLE \$50 + \$30 EACH ADDITIONAL	
6	GROSS PAYROLL=	# OF EMPLOYEES:	
7	EXEMPT FROM TAX (proof and form on reverse required for Exempt applications)		\$0.00
AB1379	STATE DISABILITY ACCESS FEE (Required for all business licenses)		\$4.00
TTC FEE	PROCESSING FEE (Required for all business licenses)		\$35.00
COUNTY	REGULATORY LICENSE FEE (From Regulatory License Fee Calculation Table, if applicable)		

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

TOTAL AMOUNT DUE:

This issuance of this tax certificate does not authorize, permit or allow a certificate holder to do any act not otherwise permitted by any law.

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 Name (Print):_____ Applicant Signature:_____ Date:_____