



# 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.

| <b>Tax Collector's Office</b>   | <b>Planning and Zoning</b>   | <b>Building and Safety</b>  |
|---|--|---|
| 800 S. Victoria Ave.<br>Ventura, CA 93009-1290<br>Building: Hall of Administration,<br>Main Floor<br>Phone: (805) 654-3727<br>Email: <a href="mailto:Tax.Collector@venturacounty.gov">Tax.Collector@venturacounty.gov</a><br>Hours: 8:00 am – 4:30 pm | 800 S. Victoria Ave.<br>Ventura, CA 93009-1740<br>Building: Hall of Administration,<br>3 <sup>rd</sup> Floor<br>Phone: (805) 654-2488<br>Email: <a href="mailto:Plan.Counter@venturacounty.gov">Plan.Counter@venturacounty.gov</a><br>Hours: 8:00 am – 2:00 pm | 800 S. Victoria Ave.<br>Ventura, CA 93009-1720<br>Building: Hall of Administration,<br>3 <sup>rd</sup> Floor<br>Phone: (805) 654-2771<br>Hours:<br>Mon, Tues, Wed, Fri: 8:00 am – 4:00 pm<br>Thurs: 9:00 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.

- o Agricultural growers and producers
- o 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
- o Benefit activities
- o Charitable purposes
- o 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
- o Garage sales
- o Minors or adults over 65 that are engaged in a business with gross receipts under \$2,000.00
- o 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.**

**BUSINESS TAX CERTIFICATE  
EXEMPT FROM TAX – GROUP 7**

Under Ventura County Code of Ordinance §2006, I am exempt from paying business taxes. Documentation must be provided pertaining to the exempt status claimed above. Please select the type of exemption for which you qualify:

- Charitable Purpose** - any business, institution or organization which is conducted, managed or carried on wholly for the benefit of charitable purposes and from which profits are not derived, either directly or indirectly, by any person. §2006.2(a)
- Benefit Activities** – any business conducting of any entertainment, concert, exhibition or lecture on scientific, historical, literary, benevolent or moral subjects within the County, whenever the receipts of any such entertainment, concert, exhibition or lecture are appropriated to any church, school, or for any benevolent purpose, and from which profit is not derived, either directly or indirectly, by any person. §2006.2(b)
- Non-Profit Activities** - any business conducting of any entertainment, dance, concert, exhibition or lecture by any benevolent, charitable, fraternal, educational, military, State, County or municipal organization or association, whenever the receipts of any such activities are appropriated for the purpose for which such organization or association was formed and from which profit is not derived, either directly or indirectly, by any person. §2006.2(c)
- Garage Sales** - any natural person engaged in conducting garage sales or yard sales for which all property to be sold is a person’s own personal property which has not been acquired for the purpose of resale, consignment, or the benefit of anyone other than the occupants of the premises, provided that such garage sales or yard sales do not exceed two in number in any business tax year. §2006.2(d)
- Limited Income** – any minors under the age of 18 years or adults over the age of 65 years if such minors or adults are engaged in a business with gross receipts under \$2,000 per year. §2006.2(e)
- Agricultural Growers and Producers** – a commercial grower or producer of fruit, seeds or nuts from trees, vines, bushes or crops; seedlings of plant varieties used for the production of fruit, seeds or nuts; livestock for food or fiber; or grain. This exemption shall not apply to the activity of agricultural growers and producers related to the sale of such described agricultural products at retail, nor shall the exemption apply to the sale of such described items, whether at retail, wholesale or other level, that are not grown or produced by the seller. §2006.2(f)
- Disabled Veterans** - any honorably discharged soldier, sailor, marine or airman of the United States who suffers from a military service-connected disability and due to this disability is unable to obtain his livelihood by means of manual labor and who is at the time of application a qualified voter of the State; subject, however, to the following conditions and regulations:
  - Every applicant shall furnish a certificate of physical disability executed by a qualified surgeon of the armed forces and also proof of honorable discharge;
  - It shall be unlawful for any person to transfer or convey the certificates to any person for the purpose of securing the business tax certificate required by the provisions of this Chapter. §2006.2(g)

Any person claiming an exemption pursuant to the provision of this section shall file a sworn statement with the Tax Collector stating the facts and legal authority upon which an exemption is claimed. In the absence of such a sworn statement substantiating the claim for exemption, such person shall be liable for the payment of the business taxes imposed by this Chapter. §2006.3

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: \_\_\_\_\_



# County of Ventura

## BUSINESS TAX CERTIFICATE APPLICATION REGULATORY LICENSE APPLICATION

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

Telephone: (805) 654-3727 | Email: Tax.Collector@venturacounty.gov

| 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:<br>( )   | 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:<br><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> )<br><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 |
|--|--|

### 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.*

## SECTION 4: REGULATORY LICENSE APPLICATION (IF APPLICABLE)

| Business Type                     | Tax Rate Calculation | Municipal Code Section | Fee Due  |
|-----------------------------------|----------------------|------------------------|----------|
| Ambulance <sup>†</sup>            | Variable             | Section 2423           | *        |
| Animal Show <sup>†</sup>          | Variable             | Section 2214           | *        |
| Auctioneer/Per Year               | Flat Rate            | Section 2312           | \$10.00  |
| Billiard Rooms <sup>†</sup>       |                      |                        |          |
| Per Pool Table                    | Flat Rate            | Section 2246           | \$20.00  |
| Coin Operated Pool Table Per Year | Flat Rate            | Section 2251           | \$20.00  |
| Cardrooms <sup>†</sup>            |                      |                        |          |
| Per Table/Annually                | Flat Rate            | Section 2289           | \$150.00 |
| Employee ID Card/Per Card         | Flat Rate            | Section 2289           | \$10.00  |
| Carnivals/Per Day <sup>†</sup>    | Flat Rate            | Section 2214           | \$45.00  |
| Dance Halls <sup>†</sup>          |                      |                        |          |
| 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  |
| Hawker <sup>†</sup>               | Flat Rate            | Section 2347           | \$10.00  |
| Itinerant Merchant <sup>†</sup>   | Flat Rate            | Section 2347           | \$10.00  |
| Junk Collector <sup>†</sup>       | Flat Rate            | Section 2328           | \$50.00  |
| Junk Dealer <sup>†</sup>          | Flat Rate            | Section 2328           | \$50.00  |
| Kennel <sup>†</sup>               | 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                      |                      |                        |          |
| Pawnbroker <sup>†</sup>                    | Flat Rate            | Section 2328           | \$100.00 |
| Peddler <sup>†</sup>                       | Flat Rate            | Section 2347           | \$10.00  |
| Private Patrol/Per Year <sup>†</sup>       | Flat Rate            | Section 2451           | \$25.00  |
| Rubbish Collector                          |                      |                        |          |
| Per Truck/Per Year                         | Flat Rate            | Section 2417           | \$10.00  |
| Second-hand Dealer <sup>†</sup>            | Flat Rate            | Section 2328           | \$100.00 |
| Solicitor, Drummer, Canvasser <sup>†</sup> | 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 Day <sup>†</sup>   | Flat Rate            | Section 2214           | \$15.00  |
| Temporary Shows <sup>†</sup>               |                      |                        |          |
| 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 Merchant <sup>†</sup>            | Flat Rate            | Section 2347           | \$10.00  |

<sup>†</sup> Prices Variances, exceptions or exemptions may apply. Please see ordinance.

<sup>‡</sup> 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: |
|                       |               |                  |                                  |
| <b>TOTAL FEE DUE:</b> |               |                  |                                  |

## 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 <sup>st</sup> 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  | <b>STATE DISABILITY ACCESS FEE (Required for all business licenses)</b>                      |   | <b>\$4.00</b>  |
| TTC FEE | <b>PROCESSING FEE (Required for all business licenses)</b>                                   |   | <b>\$35.00</b> |
| COUNTY  | <b>REGULATORY LICENSE FEE (From Regulatory License Fee Calculation Table, if applicable)</b> |   |                |

\*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: \_\_\_\_\_

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