



# 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. The \$4 fee is valid from 1/1/18 to 12/31/23, after which it will be reduced back to \$1 (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](http://www.cdda.ca.gov)

<b>Tax Collector's Office</b>	<b>Planning and Zoning</b>	<b>Building and Safety</b>
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

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***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](http://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>