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).
   - $15 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 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.ccd.ca.gov

<table>
<thead>
<tr>
<th>Tax Collector’s Office</th>
<th>Planning and Zoning</th>
<th>Building and Safety</th>
</tr>
</thead>
<tbody>
<tr>
<td>800 S. Victoria Ave.</td>
<td>800 S. Victoria Ave.</td>
<td>800 S. Victoria Ave., Ventura, CA 93009</td>
</tr>
<tr>
<td>Ventura, CA 93009-1290</td>
<td>Ventura, CA 93009</td>
<td>93009</td>
</tr>
<tr>
<td>Building: Hall of Administration, Main Floor</td>
<td>Building: Hall of Administration, 3rd Floor</td>
<td>Building: Hall of Administration, 3rd Floor</td>
</tr>
<tr>
<td>Phone: (805) 654-3744</td>
<td>Phone: (805) 654-2488</td>
<td>Phone: (805) 654-2771</td>
</tr>
<tr>
<td>Email: <a href="mailto:Tax.Collector@ventura.org">Tax.Collector@ventura.org</a></td>
<td></td>
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</tbody>
</table>

08-2019
### 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
- Launderies/laundromats
- Nail salons
- Pawnbrokers
- Personal services
- Printing shops
- Rentals & Leases
- Repair shops
- Retailers
- Rinks, ice and roller skating
- Rubbish haulers
- Sanitaries
- 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)

**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 of 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.

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**Tax Collector:**
Phone: (805) 654-3744
800 South Victoria Avenue
Ventura, CA 93009-1290
Web: [www.ventura.org/ltc/business-license/](http://www.ventura.org/ltc/business-license/)

**Office Hours:**
Monday through Friday 8:00am-5:00pm
Closed on County approved holidays.

**Planning and Zoning:**
Phone: (805) 654-2488
Web: [https://vcma.org/divisions/planning](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](https://vcma.org/divisions/building-and-safety)