

# **STARTING**

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# **BUSINESS**

**NORTHAMPTON  
COUNTY, VIRGINIA**



**BUSINESS DEVELOPMENT**

**Katherine H. Nunez, County Administrator  
April 2016**

# **Guide to Starting a Business**

Prepared by:  
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in conjunction with

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All contact information in this document is current as of the date of publication.

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This booklet is intended to serve as a starting point and reference guide to begin your business. It is not intended to answer all questions but is meant to get you started in the right direction. The Development Office encourages those individuals interested in starting a business to seek both legal and financial advice from professionals. The most common permits, licenses, and taxes required by federal, state, and county government are described within this publication. If you need more comprehensive or detailed information, these contacts listed in this publication may give you additional assistance.

Note: This guide is available on the County’s web site [www.co.northampton.va.us](http://www.co.northampton.va.us) under Business Development/Business Guide, or the Northampton County Chamber of Commerce's web site, [www.northamptoncountychamber.com](http://www.northamptoncountychamber.com), under Business/Starting a Business.

## **I. STRUCTURING YOUR BUSINESS**

Listed below are some common forms of business structure. Individuals should select a structure that best fits their needs. Legal and tax considerations enter into this decision.

- A. A ***Sole Proprietorship*** is a business owned by an individual who is solely responsible for all aspects of the business. Under a sole proprietorship the owner is liable for the debts of the business.
- B. A ***Partnership*** is a legal entity which two or more people jointly own. Each partner is jointly and severally liable for the debts of the partnership and for the business conduct of each partner. Formal partnership agreement is recommended.
- C. A ***Limited Partnership*** is similar to a partnership, but some partners have limited liability. The business is operated by a general partner who is liable for all debt. The general partner can be an individual or other business such as a corporation. The limited partner is liable only for the amount the partner has agreed to invest. Formal written partnership agreement is required.
- D. A ***Corporation*** is a legal entity formed for the purpose of engaging in business activities for the profit of the shareholders. A corporation functions as a person pursuant to Virginia law; therefore a corporation may own property, sue or be sued, and enter into other agreements like an individual. S-Corporations and C-Corporations have greatly differing tax structures.
- E. A ***Limited Liability Company*** is an unincorporated association. An L.L.C. offers the advantages of limited personal liability and in some cases, taxing benefits similar to a partnership. Legal and accounting counsel is highly recommended in order to establish your company to meet the specific requirements to qualify for the special taxing benefits.

Each has advantages and disadvantages, and there are several variations of each form. It is advisable to consult an attorney or a certified public accountant to ensure that the form of organization you choose will best meet your needs.

If you decide to incorporate, create a limited liability company, or create a limited partnership, it is handled through the State Corporation Commission.

For more information on business organization, contact the **State Corporation Commission**, Clerk's Office, Tyler Building, 1300 East Main Street, P.O. Box 1197, Richmond, VA, 23218, (866) 722-2551 (toll free from Virginia only), (804) 371-9967 (direct dial) or on the Internet at [www.scc.virginia.gov](http://www.scc.virginia.gov)

## **II. FEDERAL REQUIREMENTS**

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### **A. Identification Number**

Businesses must have a taxpayer identification number so the Internal Revenue Service can process tax returns. These identification numbers are your *Social Security Number (SSN)* and/or your *Employer Identification Number (EIN)*.

#### ***When do you need an Employer Identification Number?***

Proprietorships - An Employer Identification Number is needed if: 1) you pay wages to one or more employees, or 2) you file pension or excise tax returns (Source - IRS Pub. 334 - Tax Guide for Small Business).

Corporations, Partnerships and Limited Liability Companies by their nature will have EIN's assigned by the IRS upon registration.

For more information on Employer Identification Numbers, contact the **Internal Revenue Service**, Hampton Walk-in Office, Plaza East II, Suite 105, Hampton, VA, 23666, (800) 829-1040, (757) 262-4007 or on the Internet: [www.irs.gov](http://www.irs.gov).

### **B. Business Taxes**

All businesses are affected to some degree by local, state and federal tax laws. Business activities that operate for a profit may produce a tax liability, whether the enterprise is a sole proprietorship, a partnership, a corporation, or a limited liability company. The assistance of an accountant may be advisable in determining which taxes your business will be responsible for paying.

For more information on federal business taxes, contact the **Internal Revenue Service**, (800) 829-1040 or on the Internet: [www.irs.gov](http://www.irs.gov).

### III. STATE REQUIREMENTS

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#### A. Unemployment Compensation and Worker's Compensation

Businesses with employees may be required to pay *State Unemployment Compensation Taxes*. For more information contact the tax representative at 757-253-4738.

For more information on unemployment compensation, contact the **Virginia Employment Commission**, Customer Contact Center toll free in Virginia at (866) 832-2363, or on the Internet at: [www.vaemploy.com](http://www.vaemploy.com)

Private employers with three or more employees must carry *Workers' Compensation* insurance. Workers' Compensation insurance is obtained from private insurance agents with premiums regulated by law.

For more information on workers' compensation, contact the **Workers' Compensation Commission**, (877) 664-2566 (toll free in Virginia only), (804) 367-8600 or on the Internet: [www.vwc.state.va.us](http://www.vwc.state.va.us)  
Central Office: 1000 DMV Drive, Richmond, VA, 23220, (804) 367-8633  
Regional Office: 281 Independence Blvd., Pembroke One, Suite 600, Virginia Beach, VA 23462

#### B. State Sales Tax, Withholding Tax, Corporate Income Tax and Other Non Property Taxes

For businesses that are required to collect sales tax, the Virginia Department of Taxation issues a Certificate of Registration which allows you to collect and remit sales tax to the state.

Every corporation organized under the laws of Virginia, or having income from Virginia sources, must file a *corporation income tax* return with the Virginia Department of Taxation.

State regulations also require registration with the Virginia Department of Taxation by businesses subject to litter tax, consumer use tax, and tire tax, as well as those required to withhold income tax from employees or to collect sales tax. In addition to the above named taxes, there are others that pertain to specific products. Consult licensed professionals or the Virginia Department of Taxation for more information.

For more information on State taxes, contact the **Virginia Department of Taxation**, Office of Customer Services, P.O. Box 1115, Richmond, VA, 23218, (804) 367-8037 or on the Internet: [www.tax.virginia.gov](http://www.tax.virginia.gov)

## C. State Occupational Permits and Licenses

Certain businesses are regulated by the Commonwealth of Virginia. In general, businesses regulated by licensing or permitting requirements are involved in areas relating to public health or safety, such as engineering, architecture, health professions, environmental hazards, building codes, and financial services such as CPA's, real estate agents, surveyors and employment agencies.

To find out if the business you intend to start is subject to licensing by the Commonwealth of Virginia, contact the **Virginia Department of Professional and Occupational Regulation**, 3600 West Broad Street, 5<sup>th</sup> Floor, Richmond, VA, 23230, (804) 367-8500 or on the Internet: [www.state.va.us/dpor](http://www.state.va.us/dpor).

### 1. State Contractors Tradesmen Licenses

Persons, firms, or corporations engaging in the construction of new structures or new additions to existing structures, or those involved in remodeling, repair or demolition of existing structures are **required** to be licensed in the Commonwealth of Virginia, and to be properly registered in Northampton County (See Section IV-A of this document). This requirement is applicable to (but not limited to) **building contractors, residential contractors, and subcontractors (electrical, plumbing, mechanical, masonry, etc)**. Fees for licenses vary according to the type of license issued.

For more information on state contractors licenses, contact the **Virginia Board of Contractors, Tradesman Program, Department of Professional and Occupational Regulation**, 3600 West Broad Street, Richmond, VA, 23230, (804) 367-2945 or on the Internet: [www.state.va.us/dpor](http://www.state.va.us/dpor).

## 2. Food Manufacture and Wholesale Food Distributors

Most businesses which engage in the manufacture or distribution of foods, beverages, and/or additives of any type (whether on a seasonal basis or not) are required to be inspected by the Virginia Department of Agriculture and Consumer Services (note: Mollusk and shellfish shucking plants, crab-picking plants, and Grade A dairy processing facilities are inspected by the Virginia Department of Health). Should you intend to engage in a food-related business of this type, please contact the appropriate agency. The agency will supply you with an informative packet containing food-related business information and regulatory requirements. If your business involves the distribution of wholesale foods, you may also be required to obtain permits from the Virginia Department of Motor Vehicles and the U.S. Department of Transportation-Federal Motor Carrier Safety Administration.

For more information on manufacture or distribution of foods, etc., contact the **Northampton County Office of the Virginia Department of Health**, 7114 Lankford Highway, P.O. Box 248, Nassawadox, VA 23413, (757) 442-6228, Fax (757) 442-4307 or on the Internet: [www.vdh.virginia.gov](http://www.vdh.virginia.gov)  
or  
the **Virginia Department of Agriculture and Consumer Services**, Oliver Hill Building, 102 Governor Street, Richmond, VA 23219, (804) 786-3501, Fax (804) 786-3743,  
or on the Internet: [www.vdacs.virginia.gov](http://www.vdacs.virginia.gov)  
and  
the **Virginia Department of Motor Vehicles**, P.O. Box 27412  
Richmond, VA 23269, (804) 497-7100, or on the Internet: [www.dmv.state.us](http://www.dmv.state.us)  
and  
the **U.S. Department of Transportation-Federal Motor Carrier Safety Administration**,  
1200 New Jersey Avenue SE, Washington, DC 20590, (800) 832-5660,  
or on the Internet: [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov)

## 3. Liquor License

All businesses which sell alcoholic beverages are required to obtain a liquor license from the state, as well as obtain a Food and Beverage license from the Northampton County Commissioner of the Revenue. (See section IV-A of this document.)

For more information on liquor licenses, contact the **Virginia Department of Alcoholic Beverage Control**, 2901 Hermitage Road, Richmond, VA 23220, P.O. Box 27491, Richmond, VA, 23261, (804) 213-4400 or on the Internet: [www.abc.virginia.gov](http://www.abc.virginia.gov)

## IV. COUNTY REQUIREMENTS

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### A. Business Licenses and Taxes

Northampton County requires that all businesses and contractors, including those exempt from the fee, operating within Northampton County register with the Commissioner of the Revenue for local taxation purposes.

*Business Professional and Occupational License (BPOL)* fee is a flat annual fee of thirty dollars (\$30) annually and is assessed on all non-manufacturing businesses doing business within Northampton County. Licenses must be obtained by March 1 of the tax year or within ten (10) days of beginning business, whichever is later. Failure to obtain a license can result in a fine of no more than \$500. Application is attached as **Exhibit A**.

Incorporated towns imposing a license are Belle Haven, Exmore, Eastville, Cheriton, and Cape Charles.

For additional information contact:

Town of Belle Haven: 757-442-5031 or email to: [townofbellehaven@verizon.net](mailto:townofbellehaven@verizon.net)  
Town of Exmore: 757-442-3114 or on the Internet: [www.exmore.org](http://www.exmore.org)  
Town of Eastville: 757-678-7789 or on the Internet: [www.eastville.esva.net](http://www.eastville.esva.net)  
Town of Cheriton: 757-331-8200 or on the Internet: [www.cheriton.esva.net](http://www.cheriton.esva.net)  
Town of Cape Charles: 757-331-3259 or on the Internet: [www.capecharles.org](http://www.capecharles.org)

*Business Tangible Personal Property tax* is assessed upon the furniture, fixtures and equipment used by a business. Returns are due no later than May 1 of the tax year. Application is attached as **Exhibit B**.

*Other Local Taxes* administered by the Commissioner of the Revenue include transient occupancy tax, prepared food and beverage tax, and machinery and tool tax. Transient Occupancy Tax Application is attached as **Exhibit C**. Food and Beverage Tax Application is attached as **Exhibit D**.

For forms (must be typed) and additional information on licenses and taxes, contact the **Northampton County Commissioner of the Revenue**, P.O. Box 65, Eastville, VA, 23347, (757) 678-0446, Fax (757) 678-0483 or on the Internet: [www.co.northampton.va.us](http://www.co.northampton.va.us)

Incorporated towns imposing transient occupancy, food and beverage, and machinery and tool taxes are Exmore, Eastville and Cape Charles.

For additional information contact:

Town of Exmore: 757-442-3114 or on the Internet: [www.exmore.org](http://www.exmore.org)  
Town of Eastville: 757-678-7789 or on the Internet: [www.eastville.esva.net](http://www.eastville.esva.net)  
Town of Cape Charles: 757-331-3259 or on the Internet: [www.capecharles.org](http://www.capecharles.org)  
Town of Nassawadox: 757-442-6841 or email to [edgibb@verizon.net](mailto:edgibb@verizon.net) (food & beverage only)

## **B. Assumed Names, Trade Names and DBA's**

Any business operating under an assumed name, trade name, or Doing Business As (DBA) which does not incorporate the true legal name of the entity conducting business must register that name with the local Clerk of the Circuit Court (Form CC-1050). No business license can be issued, or registrations for other local taxes accepted by the Commissioner of the Revenue, without documentation that this filing has been made. Application is attached as **Exhibit E**.

For forms (must be typed) and additional information on assumed names, trade names and DBA's, contact the **Commissioner of the Revenue**, P.O. Box 65, Eastville, VA, 23347 (757) 678-0446, Fax (757) 678-0483 or on the Internet: [www.co.northampton.va.us](http://www.co.northampton.va.us)  
or  
**the Clerk of Court**,  
5229 The Hornes, P.O. Box 36, Eastville, VA, 23347, (757)-678-0465  
or on the Internet: [www.co.northampton.va.us](http://www.co.northampton.va.us)

## **C. Planning and Zoning**

The Development Department administers the County's Zoning Ordinance, reviews site plans, coordinates with the Building Official to review and approve projects involving new construction or building alterations, updates the County's Zoning Ordinance and Comprehensive Plan, and gathers local demographic information. This department offers detailed information about the planning, zoning, and building process. It is suggested that you contact Planning and Zoning at (757) 678-0443 to assist you in this area of starting your own business.

### ***1. How do I decide where to locate my business?***

The Northampton County Zoning Ordinance and Map and Future Land Use Map are important tools in determining where to locate a business. The Zoning Ordinance and Map allows certain land uses in a district and provides for other uses with a special use permit. The Future Land Use Map depicts the county's vision for future development, in terms of the types of development the County would like to see in certain areas. It is very important to check with the Zoning Administrator to ensure that the proposed property for your business is properly zoned. It may be necessary to obtain a Special Use Permit or rezone the property to accommodate the proposed use. Both of these actions require Board of Supervisors' approval, and property taxes must be paid before applications are accepted. A zoning clearance is required for new construction, major renovation or a change of use for an existing structure.

### ***2. When do I need to file a site plan and application?***

If you are planning to build a new structure, build an addition, rehabilitate/convert an existing structure, or make changes to the property (add parking, reconfigure access to the property, etc.), you will need to file a site plan or an Engineered Site Plan/Plan of Development application with the Planning and Zoning Department. It is recommended that you meet with the Zoning Administrator or Development Director to discuss the project before submitting a formal application.

The site plan will be reviewed by all appropriate review agencies (Virginia Department of Transportation, Virginia Department of Health, etc.). Once all comments have been addressed, a final determination will be issued. It is recommended that you consult with a professional engineer, surveyor, or architect to assist you in the site planning process.

### ***3. Where can I learn about Northampton County's plans for future development?***

The Northampton County Comprehensive Plan contains useful information for business owners who are considering locating in the County, including sections on County economics and land uses. This document can be viewed in its entirety on the County's website: [www.co.northampton.va.us](http://www.co.northampton.va.us) and at the Development Department.

**4. *Where can I learn about Northampton County demographics?***

Demographic information is important in determining an adequate labor force and customer base. A variety of information on local demographics can be found on the County's website and in the Comprehensive Plan at [www.co.northampton.va.us](http://www.co.northampton.va.us). Further information can be found on the United States Census Bureau's website at [www.census.gov](http://www.census.gov) or the Virginia Employment Commission's website at [www.vec.virginia.gov/vecportal](http://www.vec.virginia.gov/vecportal).

For information on site plans, applications, and zoning requirements contact the  
**Development Department,**  
P.O. Box 538, Eastville, VA 23347, (757) 678-0443, Fax (757) 678-0483  
or on the Internet: [www.co.northampton.va.us/departments/planning.html](http://www.co.northampton.va.us/departments/planning.html)

## **D. Building Permits**

Once you have confirmation that your property is properly zoned, property taxes are current, and zoning clearance has been approved for your business, obtaining the proper building permits is the next step. This section provides answers to many commonly asked questions about building permits.

### ***1. When is a building permit required?***

A permit is required by the Virginia Uniform Statewide Building Code for almost all repairs, alterations, and new work for buildings, and electrical, plumbing/mechanical (heating & air) work. There are a few limited exceptions. Visit the Building Department section of the County website: [www.co.northampton.va.us](http://www.co.northampton.va.us) for full code text and other related information.

### ***2. How long does it take to get a permit?***

Permit applications undergo a review process to determine compliance with the building codes. The initial plan review will be within a week of receipt of the application by the Building Official. Please note that all property taxes must be paid before a building permit application will be accepted.

Many factors influence the length of the review process. Submittal of complete plans that fully address code issues including wind-resistant construction and handicapped accessibility expedites the process. Buildings with complex uses or construction may have more code requirements and compliance issues, and the review process may take longer than a more basic plan. Changing the 'use' of a building triggers building code requirements for a new Certificate of Occupancy.

### ***3. Who can apply for a permit?***

An owner, tenant, or licensed contractor can legally apply for a permit in Virginia. It is against State Regulations for an owner or tenant to obtain a permit and then hire an unlicensed contractor to do the work. Northampton County encourages property owners to have licensed contractors apply for permits for the work they are doing.

### ***4. Where do you go and who do you see to apply for a permit?***

The towns of Cheriton and Cape Charles have their own Building Departments for structures located in their jurisdictions. The Northampton County Building Official administers the Virginia Uniform Statewide Building Code in the rest of the County.

### ***5. What is required if a business wants to add on to an existing building or build a new building?***

A site plan, building permit, and approval from the Virginia Department of Health-Northampton County will be required. Many times the building construction plans may be reviewed simultaneously with the site plan and Health Department review; however, a building permit for new construction cannot be issued without approval from the Planning and Zoning Department and the Virginia Department of Health.

**6. If I want to erect a sign, what are the requirements?**

Signs are regulated by Virginia Code, the state building code and local zoning ordinances. There are restrictions on the size and placement of the signs. Towns within the County have their own zoning requirements and these may differ by jurisdiction. The Building Department has a written policy for plan requirements for non-exempt signs, requiring wind-resistant construction and detailed plans for larger signs. All signs are regulated by the Zoning Ordinance even though they may be exempt from the building code. Prior to obtaining a building permit, a separate sign permit which provides zoning clearance must be approved by the Development Department.

For information on building permits and review requirements, contact the **Northampton County Building Department**, P.O. Box 66, Eastville, VA, 23347, (757) 678-0440, Fax (757) 678-0483 or by e-mail: [joutten@co.northampton.va.us](mailto:joutten@co.northampton.va.us) or on the internet: [www.co.northampton.va.us](http://www.co.northampton.va.us)

or

**Town of Cape Charles**, Building Official, 2 Plum Street, Cape Charles, VA 23310, (757) 331-3259 ext. 22 or by email: [inspector2@capecharles.org](mailto:inspector2@capecharles.org)  
[www.capecharles.org](http://www.capecharles.org)

or

**Town of Cheriton**, Building Official, 21334 Bayside Road, P.O. Box 188, Cheriton, VA 23316, (757) 331-8200 or on the internet: [www.cheriton.esva.net](http://www.cheriton.esva.net)

## **E. The Local Office of the Virginia Department of Health**

### ***1. Will your business require a new or changed water supply or sewage disposal system?***

The Virginia Department of Health-Northampton County regulates water supplies and sewage disposal systems. Additionally, some towns have municipal systems and specific regulations related to connection to these systems. The County requires valid Health Department operations permits as a prerequisite to issuing zoning clearance and building code approval to operate a business.

For more information on water supply and sewage disposal systems, contact the **Northampton County Office of the Virginia Department of Health**, 7114 Lankford Highway, P.O. Box 248, Nassawadox, VA 23413, (757) 442-6228, Fax (757) 442-4307 or on the Internet: [www.vdh.virginia.gov](http://www.vdh.virginia.gov)

Or in the towns:

Town of Exmore: 757-442-3114 or on the Internet: [www.exmore.org](http://www.exmore.org)

Town of Eastville: 757-678-7789 or on the Internet: [www.eastville.esva.net](http://www.eastville.esva.net)

Town of Cape Charles: 757-331-3259 or on the Internet: [www.capecharles.org](http://www.capecharles.org)

### ***2. Do you plan to operate a food service establishment?***

The following types of businesses, including all of those engaged in food handling, are required to obtain approval from the local office of the Virginia Department of Health and to have periodic inspections of their facilities in order to assure safe and sanitary operations within Northampton County; restaurants, day care kitchens, school kitchens, catering operations, mobile food units, temporary food service events, and almost anytime food is prepared for, or served to, the public. Any alterations, change of ownership, or new construction may require plan review, inspection, and approval by the local office of the Virginia Department of Health. All facilities are required to meet requirements from the Commonwealth of Virginia, Board of Health, Food Regulation 12 VAC 5-421.

### ***3. Are you planning on building a new food service establishment, food market, or renovating a facility that was not previously a restaurant?***

Contact the Virginia Department of Health-Northampton County (757) 442-6228 ext. 3 regarding your plans so that an Environmental Health Specialist may advise you of the requirements and prevent any unnecessary delays in processing your application to operate a food service establishment. Plans and specifications for the construction, remodeling, or renovation **are** required. Any application fee information may also be obtained.

For more information on manufacture or distribution of foods, etc., contact the **Northampton County Office of the Virginia Department of Health**, 7114 Lankford Highway, P.O. Box 248, Nassawadox, VA 23413, (757) 442-6228, Fax (757) 442-4307 or on the Internet: [www.vdh.virginia.gov](http://www.vdh.virginia.gov)

## **F. Virginia Department of Transportation (VDOT)**

Any new business or "change of use" of a current business located on a state maintained road may require improvements to the current entrance. For general information visit or call the Development Department or for more detailed information call the Virginia Department of Transportation at 1-800-367-7623.

For questions concerning VDOT requirements, contact the **Development Department**, P.O. Box 538, Eastville, VA, 23347, (757) 678-0443, Fax (757) 678-0483  
or on the Internet: [www.co.northampton.va.us](http://www.co.northampton.va.us)  
or  
**Virginia Department of Transportation**, 1221 E. Broad Street, Richmond, VA 23219,  
(800) 367-7623  
or on the Internet: [www.virginiadot.org](http://www.virginiadot.org)

## **G. Home Occupation**

### ***1. Are you starting a home-based business?***

Business activity within the home is limited. Always verify either in writing or in person with the Planning and Zoning Department that your business may be operated in a residential area without violating zoning laws. A business license cannot be obtained without a Zoning Clearance, and for some specific types of businesses a Special Use Permit may be required.

To verify the zoning of the property you plan to use or for questions concerning zoning of a home-based business, contact the **Development Department**,  
P.O. Box 538, Eastville, VA, 23347, (757) 678-0443, Fax (757) 678-0483  
or on the Internet: [www.co.northampton.va.us](http://www.co.northampton.va.us)

### ***2. What kind of business may I have in my home? What are the parking and signage requirements?***

Home occupations shall be divided into two categories: home business/office and micro-business/office. The two categories of home occupations shall meet the general criteria stated above and the criteria stated below specific to each category:

- (a) Home business/office shall be a business or office use approvable with a zoning clearance and shall meet the following criteria:
  1. Direct sales of products, goods and services produced from a home business/ office shall be permitted on premises;
  2. Parking needs generated by such home business/office shall be met on site;
  3. One sign not exceeding four square feet, non-illuminated, may be placed in accordance with §§ 154.190 et seq.;
  4. The home business/office may employ residents of the dwelling and one full-time employee or one full-time equivalent who is not a resident of the dwelling;
  5. Documentation shall be provided as part of the zoning clearance process that any additional required approvals and/or permits from other local, state or federal agencies such as the Virginia Department of Transportation and the Virginia Department of Health that are specific to the home business/office use have been obtained;
  6. All home business/office zoning clearances shall be issued to the owner or renter who occupies the dwelling and shall not run with the land. All such zoning clearances shall be null and void when the owner or renter of the dwelling ceases to operate the home business/office use permitted for the location designated on the zoning clearance; and
  7. After a zoning clearance has been approved for a home business/office use, a business license shall be obtained if required by the Commissioner of the Revenue.

**3. Is there anything else I should know before I start a Home Occupation?**

After obtaining a Zoning Clearance from the Development Department, contact the Commissioner of the Revenue's Office to register your business.

To verify any licensing requirements of a home-based business, contact the  
**Commissioner of the Revenue**, P.O. Box 65, Eastville, VA, 23347,  
(757) 678-0446, Fax (757) 678-0483  
or on the Internet: [www.co.northampton.va.us](http://www.co.northampton.va.us)

And in the towns:

Town of Belle Haven: 757-442-5031 or [townofbellehaven@verizon.net](mailto:townofbellehaven@verizon.net)  
Town of Exmore: 757-442-3114 or on the Internet: [www.exmore.org](http://www.exmore.org)  
Town of Nassawadox: 757-442-6841 or email to [edgibb@verizon.net](mailto:edgibb@verizon.net)  
Town of Eastville: 757-678-7789 or on the Internet: [www.eastville.esva.net](http://www.eastville.esva.net)  
Town of Cheriton: 757-331-8200 or on the Internet: [www.cheriton.esva.net](http://www.cheriton.esva.net)  
Town of Cape Charles: 757-331-3259 or on the Internet: [www.capecharles.org](http://www.capecharles.org)

# **EXHIBITS**

**Exhibit A – Business, Professional, Occupational License (BPOL) Application**

**Exhibit B – Business Tangible Personal Property Tax Form**

**Exhibit C – Transient Occupancy Application**

**Exhibit D – Food and Beverage Tax Application**

**Exhibit E – Certificate of Assumed or Fictitious Name**



**NORTHAMPTON COUNTY VIRGINIA  
BUSINESS, PROFESSIONAL, OCCUPATIONAL LICENSE**

**REGISTRATION**

- 1. Type of Entity:
  - A. Sole Proprietor (Individuals Full Name) \_\_\_\_\_
  - B. Partnership (Partnership Name) \_\_\_\_\_
  - C. Corporation (Corporate Name) \_\_\_\_\_
- 2. Trade Name \_\_\_\_\_  
Enter the "Trading-As" Name
- 3. Physical Location of Business \_\_\_\_\_
- 4. Mailing Address \_\_\_\_\_
- 5. Federal Identification Number \_\_\_\_\_
- 6. State Identification Number \_\_\_\_\_
- 7. Telephone Number of Business \_\_\_\_\_
- 8. Web-Site Address \_\_\_\_\_
- 9. Description of Type of Business or Service \_\_\_\_\_

10. Responsible Officer(s) or Person(s)

_____	_____
<small>Social Security Number</small>	<small>Social Security Number</small>
_____	_____
<small>Name</small>	<small>Name</small>
_____	_____
<small>Title</small>	<small>Title</small>
_____	_____
<small>Home Address</small>	<small>Home Address</small>
_____	_____
<small>City State Zip</small>	<small>City State Zip</small>
_____	_____
<small>Home Phone and/or Cellular Number</small>	<small>Home Phone and/or Cellular Number</small>

11. Signature

**IMPORTANT - READ BEFORE SIGNING**

Section 15.2 - 1429 and 58.1 - 3700 of the CODE OF VIRGINIA provide that operating a business without a business license shall constitute a Class 1 misdemeanor, punishable by a fine of not more than \$500.00. No business license under this chapter shall be issued until the applicant has produced satisfactory evidence that all delinquent business license, personal property, meals, transient occupancy, severance and admissions taxes owed by the business to the county, city or town have been paid. Any person who engages in a business without obtaining a required local license, or after being refused a license, shall not be relieved of the tax imposed by the ordinance.

I have read and understand the statement above, and I am authorized to sign this form on behalf of this organization.

Name (Print) \_\_\_\_\_ Title \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_

Mail Form To: OR  
Charlene Gray  
Commissioner of the Revenue  
P.O. Box 65  
Eastville, VA 23347

Fax Form To:  
Commissioner of the Revenue  
(757) 678-0483

**FOR OFFICE USE ONLY**

Northampton County BPOL License Number \_\_\_\_\_  
Date Processed \_\_\_\_\_ Clerk \_\_\_\_\_



CORPORATE OFFICERS

President: \_\_\_\_\_  
Vice President: \_\_\_\_\_  
Secretary/Treasurer: \_\_\_\_\_

INSTRUCTIONS

**Who Must File a Return:**

Every person owning Business Tangible Personal Property within the County of Northampton on January 1st must report it to the Commissioner of the Revenue on or before May 2 of the assessable year.

**Machinery and Tools**

Businesses that have been classified as a manufacturer, miner, radio or television broadcaster, or dry cleaner are required to report only machinery and tools

**Furniture and Fixtures**

All other businesses are required to report tangible personal property including furniture, fixtures, office equipment, machinery, shop equipment, and tools used in the business.

**Itemized Listing**

**NEW BEGINNING TAX YEAR 2013 - You are no longer allowed to write SAME AS LAST YEAR. YOU MUST furnish a complete itemized listing of all tangible personal property showing date of acquisition and original cost. All property must be reported even if it is fully depreciated for accounting purposes.**

**Reported Property Cannot be Prorated**

All property is taxed for the entire year, even if it is sold or moved out of Northampton after January 1, 2016.

**Attach a Copy of Your Most Recent Depreciation Schedule:**

File with the Commissioner of the Revenue a copy of your most recent Depreciation Schedule submitted to Federal and State tax authorities.

**Allowed Modifications:**

If the Depreciation Schedule contains all personal property located in multiple localities. It is permissible to reflect only tangible personal property located in Northampton on January 1. List the totals on Schedule 1 and Schedule 2 for each year purchased. Sign and return this form and attached Depreciation Schedule to this office.

**Complete Schedule 1:**

Using your Federal or State Depreciation Schedule, report the full original cost (including expenses such as installation and freight) of computer equipment located in the County of Northampton, VA on January 1 of each year listed. Computer equipment is comprised of mainframes, mid-ranges, PCs and peripherals (i.e. routers, printers, plotters, modems, add-on equipment, etc.). Do not report application software (which is not taxable) such as custom or customized software, Word, Lotus, Excel, etc.

**Complete Schedule 2:**

Using your Federal or State Depreciation Schedule, report the full original cost (including expenses such as installation and freight) of all tangible personal property (except computer equipment identified in Schedule 1 and motor vehicles) located in the County of Northampton, VA, on January 1 of each year listed, including but not limited to furniture, fixtures, office equipment, machinery, shop equipment, and tools used in any business or profession.

**Complete Schedule 3:**

If applicable, report all leased property. Section 58.1-3518 Code of VA requires Lessees to report all tangible property leased from others. Attach a separate list if necessary.

**Leasing Firms Must File a Return In Their Own Name:**

To ensure proper assessments, use Schedule 1 for all Computer Equipment and Schedule 2 for All Other Personal Property owned by the Leasing Firm. Attach a separate list identifying the property, its full original cost, date purchased, and the name and address of the Lessee.

**Conditional Sales Contract:**

Property being paid for in installments will be assessed in the name of the person(s) possessing said property.

**If Business is Closed:**

If you are no longer in business, your lease has expired, your property has been disposed of, etc., please indicate in a letter to this office providing applicable dates.

**To Avoid Late Filing Penalty (10%):**

To avoid a 10% late filing penalty(\$10.00 minimum), this form must be postmarked or returned by May 2, 2016 to CHARLENE GRAY, Commissioner of the Revenue, P.O. Box 65, Eastville, VA 23347.

**Additional Information:**

If you require additional information, contact the Business Tax Team by phone (757) 678-0446 x1 or by email: cgray@co.northampton.va.us

**NORTHAMPTON COUNTY  
VIRGINIA  
TRANSIENT OCCUPANCY**

REGISTRATION OF VENDOR

**1. TYPE OF ENTITY:**

- A. SOLE PROPRIETOR \_\_\_\_\_  
(INDIVIDUALS FULL NAME)
- B. PARTNERSHIP \_\_\_\_\_  
(PARTNERSHIP NAME)
- C. CORPORATION \_\_\_\_\_  
(CORPORATION NAME)

**2. "TRADING AS"** \_\_\_\_\_

**3. DATE BUSINESS OPENED** \_\_\_\_\_

**4. PHYSICAL LOCATION** \_\_\_\_\_  
(BUILDING NUMBER AND STREET)

PHONE \_\_\_\_\_ FAX \_\_\_\_\_

E-mail \_\_\_\_\_ MOBILE \_\_\_\_\_

**5. STATE SALES AND USE TAX NUMBER** \_\_\_\_\_

**6. MAILING ADDRESS, COMPLETE ONLY IF MAILING ADDRESS IS DIFFERENT FROM  
PHYSICAL ADDRESS**

**7. RESPONSIBLE OFFICER (S)**

\_\_\_\_\_  
SOCIAL SECURITY NUMBER

\_\_\_\_\_  
SOCIAL SECURITY NUMBER

\_\_\_\_\_  
NAME

\_\_\_\_\_  
NAME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
HOME ADDRESS

\_\_\_\_\_  
HOME ADDRESS

\_\_\_\_\_  
CITY STATE ZIP

\_\_\_\_\_  
CITY STATE ZIP

HOME PHONE ( ) \_\_\_\_\_

HOME PHONE ( ) \_\_\_\_\_

**8. SIGNATURE**

**IMPORTANT – READ BEFORE SIGNING**

Sections 58.1-1814 and 1815 of the CODE OF VIRGINIA provide criminal penalties for a person who willfully fails to make a return, keep records or supply information required by law for the administration of state taxes, or who willfully fails to collect, account for and pay over any sales, use and withholding taxes.

An officer of the corporation, or member of the partnership, who is authorized to sign on behalf of the organization, must sign this registration form and returns for the taxes registered hereunder. The proprietor must sign for a sole proprietorship. Signatures of accounts, certified public accountants, or persons who are not authorized to sign on behalf of the organization are not acceptable.

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I have read and understand the above statement, and I am authorized to sign this form on behalf of this organization.

NAME (PRINT) \_\_\_\_\_ TITLE \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

MAIL FORM TO:

CHARLENE P. GRAY  
COMMISSIONER OF THE REVENUE  
P O BOX 65  
EASTVILLE, VA 23347

OR

FAX TO:

COMMISSIONER OF THE REVENUE  
(757) 678-0483

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**FOR OFFICE USE ONLY**

NORTHAMPTON COUNTY TRANSIENT OCCUPANCY TAX NUMBER \_\_\_\_\_

DATE PROCESSED \_\_\_\_\_ DEPUTY \_\_\_\_\_

**TRANSIENT OCCUPANCY  
LICENSE REQUEST  
GENERAL INFORMATION**

1. Is the rental property occupied by the applicant as a single family dwelling? \_\_\_\_\_

2. What is the expected average length of individual rentals?

Overnight \_\_\_\_\_

Weekend \_\_\_\_\_

Weekly \_\_\_\_\_

Monthly \_\_\_\_\_

3. Are you going to operate as a "Bed & Breakfast"? \_\_\_\_\_

4. How many guest rooms are available? \_\_\_\_\_

5. Will you be offering any meal other than breakfast for an additional charge? \_\_\_\_\_

6. If applicable, who will be handling the filing of your Transient Occupancy Tax Returns?

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address & Phone Number

## TRANSIENT OCCUPANCY INFORMATION & INSTRUCTIONS

### WHO MUST COLLECT THE TAX -

Any person engaged in the short-term rental (less than thirty consecutive days) shall collect the tax from the person renting such space.

### RATE OF TAXATION -

A person shall collect a tax of 5% on the charge made for any rental (except for the Town of Cape Charles where the rate is 2% of the charge made).

### TIME AND MANNER OF PAYMENT-

Remittance of taxes collected for each quarter of the year shall be made to; COMMISSIONER OF THE REVENUE, PO Box 65, Eastville VA 23347, on or before the last day of the month following the quarter covered by the return.

**PENALTIES** - A penalty of 10% of the tax plus interest on the tax and penalty at the rate of 10% per annum shall be added if the tax collected is not paid on or before the end of the following month. Penalty and interest shall commence from the date such taxes are due and payable.

**RECORDS** - Every person liable for the collection and payment of taxes shall keep and preserve for a period of five (5) years suitable records as may be necessary to determine such tax.

**NORTHAMPTON COUNTY  
VIRGINIA  
FOOD AND BEVERAGE TAX  
REGISTRATION OF SELLER**

1. TYPE OF ENTITY:

A. SOLE PROPRIETOR (INDIVIDUALS FULL NAME) \_\_\_\_\_

B. PARTNERSHIP (PARTNERSHIP NAME) \_\_\_\_\_

C. CORPORATION (CORPORATION NAME) \_\_\_\_\_

2. TRADE NAME \_\_\_\_\_  
Enter the "Trading-as" name

3. PHYSICAL LOCATION \_\_\_\_\_  
Enter the street address

4. VIRGINIA SALES & USE NUMBER \_\_\_\_\_

5. MAILING ADDRESS \_\_\_\_\_

6. TELEPHONE NUMBER OF BUSINESS \_\_\_\_\_

7. RESPONSIBLE OFFICER(S)

\_\_\_\_\_  
SOCIAL SECURITY NUMBER

\_\_\_\_\_  
NAME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
HOME ADDRESS

\_\_\_\_\_  
CITY STATE ZIP

\_\_\_\_\_  
HOME PHONE

\_\_\_\_\_  
SOCIAL SECURITY NUMBER

\_\_\_\_\_  
NAME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
HOME ADDRESS

\_\_\_\_\_  
CITY STATE ZIP

\_\_\_\_\_  
HOME PHONE

8. SIGNATURE

**IMPORTANT - READ BEFORE SIGNING**

Sections 58.1-1814 and 1815 of the CODE OF VIRGINIA provide criminal penalties for a person who willfully fails to make a return, keep records or supply information required by law for the administration of state taxes, or who willfully fails to collect, account for and pay over any sales, use and withholding taxes.

An officer of the corporation, or a member of the partnership, who is authorized to, must sign this registration form and returns for the taxes registered hereunder. The proprietor must sign for a sole proprietorship. Signatures of accountants, certified public accountants, or persons who are not authorized to sign on behalf of the organization are not acceptable.

\_\_\_\_\_

I have read and understand the above statement, and I am authorized to sign this form on behalf of this organization.

**NAME** (PRINT) \_\_\_\_\_ **TITLE** \_\_\_\_\_

**SIGNATURE** \_\_\_\_\_ **DATE** \_\_\_\_\_

**MAIL FORM TO:**

CHARLENE P. GRAY  
COMMISSIONER OF THE REVENUE  
P O BOX 65  
EASTVILLE VA 23347

OR

**FAX FORM TO:**

COMMISSIONER OF THE REVENUE  
757 678-0483

\_\_\_\_\_

**FOR OFFICE USE ONLY**

**NORTHAMPTON COUNTY FOOD & BEVERAGE TAX NUMBER** \_\_\_\_\_

**DATE PROCESSED** \_\_\_\_\_ **DEPUTY** \_\_\_\_\_

**CERTIFICATE OF ASSUMED OR FICTITIOUS NAME**

Commonwealth of Virginia

This is to certify that the below named person, partnership, limited liability company or corporation intends to conduct or transact business under an assumed or fictitious name in the [ ] City [ ] County of [ ]

- 1. The ASSUMED OR FICTITIOUS NAME of business [ ]
2. The above business is owned by the following entity type:
[ ] SOLE PROPRIETORSHIP (Complete A below) [ ] PARTNERSHIP (Complete B below)
[ ] LIMITED LIABILITY COMPANY (Complete C below) [ ] CORPORATION (Complete C below).
A. NAME OF OWNER [ ]
RESIDENCE ADDRESS [ ]
POST OFFICE ADDRESS [ ]
B. NAME OF PARTNERSHIP [ ]
OFFICE ADDRESS [ ]
POST OFFICE ADDRESS [ ]
(1) Is this a general partnership? [ ] NO [ ] YES. If YES, complete the Statement of Partners on Page Two of Two.
(2) Is this a domestic limited partnership? [ ] NO [ ] YES. If YES, a certified copy of this certificate must be filed with the State Corporation Commission. Va. Code § 59.1-70.
(3) Is this a foreign limited partnership? [ ] NO [ ] YES. If YES, indicate the date of the certificate of registration to transact business in the Commonwealth of Virginia issued by the State Corporation Commission: [ ]
A certified copy of this certificate must be filed with the State Corporation Commission. Va. Code § 59.1-70.

- C. NAME OF [ ] CORPORATION [ ] LIMITED LIABILITY COMPANY [ ]
OFFICE ADDRESS [ ]
POST OFFICE ADDRESS [ ]
(1) A corporation or limited liability company must file a certified copy of this certificate with the State Corporation Commission. Va. Code § 59.1-70.
(2) Is this a foreign corporation or a foreign limited liability company? [ ] NO [ ] YES. If YES, indicate the date of the certificate of authority/registration to transact business in the Commonwealth of Virginia issued by the State Corporation Commission: [ ]

**ACKNOWLEDGMENT**

I certify that the foregoing is true and correct to the best of my knowledge and belief.

Sole Proprietorship [ ] NAME OF OWNER [ ] SIGNATURE OF OWNER [ ]
Partnership [ ] NAME OF GENERAL PARTNER [ ] SIGNATURE OF GENERAL PARTNER [ ]
Corporation [ ] NAME OF PRESIDENT [ ] SIGNATURE OF PRESIDENT [ ]
Limited Liability Company [ ] NAME OF MEMBER/MANAGER [ ] SIGNATURE OF MEMBER/MANAGER [ ]

[ ] City [ ] County of [ ] State/Commonwealth of [ ]

Subscribed and acknowledged before me , this [ ] day of [ ] , 20 [ ]

by [ ] NAME [ ] TITLE [ ]

My commission expires [ ] [ ] CLERK/DEPUTY CLERK [ ] NOTARY PUBLIC
Registration No. [ ]

CLERK'S OFFICE
Filed in the Clerks' Office of the [ ] Circuit Court on [ ] DATE [ ]

[ ] , Clerk by [ ] , Deputy Clerk

STATEMENT OF PARTNERS

This is to certify that the below named persons intend to carry on business under an assumed or fictitious name as partners in the [ ] City of [ ] County of ..... and that the following is a list of every person owning the GENERAL PARTNERSHIP set forth on the front of this certificate.

[Redacted] PRINTED NAME (LAST, FIRST, MIDDLE) SIGNATURE

[Redacted] RESIDENCE ADDRESS

[ ] City [ ] County of ..... State/Commonwealth of .....

Subscribed and acknowledged before me this ..... day of ....., 20 .....

by ..... NAME TITLE

My commission expires ..... [ ] NOTARY PUBLIC [ ] CLERK/DEPUTY CLERK Registration No. ....

[Redacted] PRINTED NAME (LAST, FIRST, MIDDLE) SIGNATURE

[Redacted] RESIDENCE ADDRESS

[ ] City [ ] County of ..... State/Commonwealth of .....

Subscribed and acknowledged before me this ..... day of ....., 20 .....

by ..... NAME TITLE

My commission expires ..... [ ] NOTARY PUBLIC [ ] CLERK/DEPUTY CLERK Registration No. ....

[Redacted] PRINTED NAME (LAST, FIRST, MIDDLE) SIGNATURE

[Redacted] RESIDENCE ADDRESS

[ ] City [ ] County of ..... State/Commonwealth of .....

Subscribed and acknowledged before me this ..... day of ....., 20 .....

by ..... NAME TITLE

My commission expires ..... [ ] NOTARY PUBLIC [ ] CLERK/DEPUTY CLERK Registration No. ....

[Redacted] PRINTED NAME (LAST, FIRST, MIDDLE) SIGNATURE

[Redacted] RESIDENCE ADDRESS

[ ] City [ ] County of ..... State/Commonwealth of .....

Subscribed and acknowledged before me this ..... day of ....., 20 .....

by ..... NAME TITLE

My commission expires ..... [ ] NOTARY PUBLIC [ ] CLERK/DEPUTY CLERK Registration No. ....