

## Occupational Tax Team



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## CHATHAM COUNTY

DEPARTMENT OF BUILDING SAFETY  
AND REGULATORY SERVICES

P.O. Box 8161

Savannah, GA 31412-8161

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<http://buildingsafety.chathamcounty.org>

DEPARTMENT OF  
BUILDING SAFETY  
AND REGULATORY  
SERVICES

## Occupational Tax



"TEAM BUILDING SAFETY"

1117 Eisenhower Drive, Suite D  
Savannah, GA 31406

Occupational Tax  
License Information



## Guideline

**Business:** Any person, corporation, partnership, or other legal entity, which exerts substantial efforts within the unincorporated limits of Chatham County, engages in, causes to be engaged in, and/or represents or holds out to the public to be engaged in any occupation or activity with the object of gain or benefit, either directly or indirectly. Requires a Business Tax Certificate within 30 days of commencing business activity.

Fees are determined using the North American Industry Classification System (NAICS): <http://www.census.gov/cgi-bin/sssd/naics/naicsrch> Class Codes. Clerk will assist in finding the correct Business Code Class.

For new businesses, applicants estimate their gross receipt bracket using the Business Tax Schedule. The Bracket and Class will determine the fee.

New Tax Certificates issued between July 1 and December 31 are prorated to one-half (½) of the yearly rate.

Administrative fees, Regulatory fees, and businesses designated as seasonal are NOT pro-ratable.

**Flat Fee:** Certain Practitioners of the Professions may elect to pay \$400 per practitioner in lieu of reporting and paying a tax on profitability ratio. See back of application form for list.

Checks, cash, credit cards or money orders accepted. Checks payable to Chatham County. Cashier closes at 4pm.

## New License Procedures

1. All Applicants must complete a Business Tax Application.
2. All applications must be fully completed and returned with supporting documents; **INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED.**
3. Submit the following documentation and information to the Occupational Tax Division located at 1117 Eisenhower Drive, Suite D, Savannah, GA 31406 (Attn. Business License):
  - Completed application
  - Copy of Driver's License or State ID
  - Incorporation Certificate (required if business is incorporated or LLC)
  - Notarized Affidavit Verifying Status (If required copy of citizenship card, front & back)
  - Notarized Homeowner's Affidavit (Home base businesses only)
  - Food Service Permit (restaurants, etc contact Health Dept 912-356-2160)
  - Proof of Location (utility bill, lease, etc)
  - Property Identification Number P.I.N. (call Tax Assessors Office: 912-652-7287)
  - Copy of State License (contractors, daycare, electrician, physicians, etc)
  - Notarized Private Employee Affidavit (E-Verify)
  - All applicable fees
4. Applications subject to all necessary approvals by Zoning, Fire Inspector, Police Chief and etc. (handled by staff).
5. Applications may take up to 10 business days for approval.

## License Renewal

- Renewal Notices are mailed by the 3<sup>rd</sup> week in December. *All Licenses expire on 31 December.*
  - Fees are determined on previous year's gross receipts.
  - If your renewal is paid or postmarked after March 1, add a *late payment penalty of the greater of \$25 or 10% of the amount due.*
  - Failure to renew or close business (in writing) shall be subject to a violation notice and/or subpoena to the Chatham County Recorder's Court.
- ## Business Name Change
- Provide new Incorporation Certificate (if applicable).
  - Surrender the current tax certificate/license and a new one will be issued (\$25 fee).
- ## Business Address Change
- Provide Proof of Location of new address and surrender current tax certificate/license.
  - Complete new Homeowners Affidavit (if required). Provide new PIN
  - Complete Business Location Change Form (see Clerk).
  - Must process Zoning and Fire Inspection for commercial location businesses (\$25 fee). Allow 10 business days for processing.

**Chatham County Department of Building Safety and Regulatory Services Mission Statement:**

*"To safeguard the general welfare of the citizens of Chatham County through the timely issuance of permits, inspections, tax certificates and animal tags; and the professional administration of State and County laws and ordinances."*