

CHATHAM COUNTY OCCUPATIONAL TAX APPLICATION

1117 Eisenhower Drive, Suite D, Savannah, Georgia 31406
P.O. Box 8161, Savannah, Georgia 31412
Phone: 912.201.4302 Fax: 912.201.4301



OCCUPATIONAL TAX NUMBER: _____

ACCEPTANCE OF PAYMENT BY THE COUNTY DOES NOT CONSTITUTE FINAL APPROVAL OF THE BUSINESS TAX APPLICATION. THIS APPLICATION IS SUBJECT TO ALL NECESSARY APPROVALS. SAID BUSINESS TAX FEE SHALL BE REFUNDED IN THE EVENT THAT FINAL APPROVAL IS NOT GRANTED. (S75 ADMIN. FEE IS NON-REFUNDABLE.) ***ALL RENEWALS ARE DUE ANNUALLY, ON OR BEFORE MARCH 1ST**

THIS APPLICATION IS FOR: NEW BUSINESS AMENDED

BUSINESS IS LOCATED IN: EXISTING BUILDING NEW BUILDING MOBILE HOME PARK
 HOME (Complete Homeowner's Affidavit) OTHER (No Local Office) WOMAN OWNED MINORITY OWNED

DATE: _____

1. BUSINESS NAME _____
(AS ADVERTISED)
2. BUSINESS LOCATION _____ CITY _____ ST _____ ZIP _____
(PHYSICAL STREET ADDRESS)
3. PIN# OF ADDRESS _____ EMAIL _____
4. MAILING ADDRESS _____ CITY _____ ST _____ ZIP _____
5. BUSINESS PHONE _____ CELL PHONE _____ FAX # _____
6. TYPE OF BUSINESS:
DOMINANT ACTIVITY _____ SECONDARY ACTIVITY _____
BUSINESS IS: INDIVIDUAL CORPORATION (INC., LLC) PARTNERSHIP
7. CORPORATE NAME _____ ADDRESS _____
8. BUSINESS OWNER / AUTHORIZED PERSON NAME _____
9. DATE OF BIRTH _____ DRIVER'S LICENSE # _____ STATE _____
10. SOCIAL SECURITY# _____ OR FEDERAL ID# _____
11. GA SALES TAX # _____ E-VERIFY# _____ OR EXEMPT

Certain **PRACTITIONERS OF THE PROFESSIONS** may elect to pay \$400 per practitioner in lieu of reporting and paying a tax on profitability ratio. Check the list of professions on the back of this form to determine eligibility for this option. If you are eligible, and if you and all members of your firm elect to pay the flat per-PRACTITIONER tax this year, check below submit your payment of \$400 with this return. (Attorney, Physician, Osteopath, Chiropractor, Dentist, Podiatrist, Optometrist, Psychologist, Veterinarian, Landscape Architect, Marriage & Family Therapist, Social Worker and Professional Counselor.)

I ELECT TO PAY A \$400.00 FLAT TAX IN LIEU OF REPORTING PROFITABILITY RATIO BRACKET AND PAYING A TAX BASED ON PROFITABILITY RATIO.

14. (SEE TAX SCHEDULE)	BUSINESS TAX FROM SCHEDULE	\$ _____
BRACKET #	REGULATORY FEE	\$ _____
(1 - 15)	* LATE FEE	\$ _____
	*	\$ _____
	TOTAL AMOUNT DUE:	\$ _____

***Note: Renewal Tax Returns for next year must be paid by March 1st to avoid 10% or \$25 late penalty (which ever is greater)**

I, THE UNDERSIGNED APPLICANT, HEREBY REGISTER SAID BUSINESS TO OPERATE WITHIN UNINCORPORATED CHATHAM COUNTY LIMITS, AND CERTIFY I AM THE PERSON AUTHORIZED BY THE BUSINESS HEREIN NAMED TO FILE THIS APPLICATION, INCLUDING ANY ACCOMPANYING DOCUMENTS. I FURTHER CERTIFY THAT ALL STATEMENTS AND INFORMATION PROVIDED ON AND WITH THIS APPLICATION ARE TRUE, CORRECT, AND COMPLETE.

SIGNATURE _____ **TITLE** _____

***** OFFICE USE ONLY *****

NAICS CODE # _____ CLASSIFICATION _____ CLASS CODE _____

CASH CREDIT CARD CHECK/M.O. # _____ RECEIPT # _____ DATE PAID _____

ZONING
THIS AREA IS IS NOT PROPERLY ZONED FOR THE PROPOSED BUSINESS. _____ ZONING DISTRICT

ZONING ADMINISTRATOR _____ DATE _____

FIRE PREVENTION
THIS PROPOSED BUSINESS & LOCATION DOES DOES NOT MEET LOCAL FIRE CODES. OCCUPANCY LOAD _____

FIRE INSPECTOR _____ DATE _____

POLICE APPROVAL: THIS BUSINESS AND/OR APPLICANT IS IS NOT APPROVED BY SCMPD

POLICE OFFICER _____ DATE _____

FOR 1995 AND SUCCEEDING YEARS, EACH PERSON ENGAGED IN ANY BUSINESS, OCCUPATION, OR PROFESSION IN CHATHAM COUNTY, GEORGIA, WHETHER FROM A FIXED LOCATION IN THE COUNTY OR AS AN OUT-OF-STATE BUSINESS WITH NO LOCATION IN GEORGIA BUT WHICH EXERTS SUBSTANTIAL EFFORTS WITHIN THE STATE, AND CHATHAM COUNTY, SHALL PAY TO CHATHAM COUNTY A BUSINESS TAX ACCORDING TO THE PROVISIONS OF GEORGIA LAW (O.C.G.A. § 48-13-5 THROUGH 48-12-26). THE BUSINESS TAX IS IN LIEU OF THE BUSINESS LICENSE LEVIED BY THE COUNTY IN PAST YEARS. THIS BUSINESS TAX IS FOR REVENUE PURPOSES AND IS BASED ON GROSS RECEIPTS IN CONJUNCTION WITH NATIONAL AVERAGES OF PROFITABILITY BY BUSINESS CLASS.

INSTRUCTION FOR COMPLETING THIS BUSINESS TAX APPLICATION

This is a multi-purpose form, to be used for applying for a new business tax certificate or amend a previously-filled business tax application in Chatham County. Check the appropriate box at the top of the form. (Business Tax Renewals for the next year must be paid by **March 1** to avoid a penalty. It is the responsibility of the business owner to ensure business tax is paid regardless of the US Postal System.)

3. Enter the street address where your business is **physically located**. The definition of business location does not include a temporary work site which serves a single customer of project.
4. Lot number and name of subdivision of business location and Parcel Identification Number (PIN) is entered here. This can be obtained from a tax bill, or call the Tax Assessors Office and provide the address.
7. Enter the dominant activity of your business. The dominant business activity is defined as the activity which is the major source of income of the business that conducts multiple activities. Such dominant business activity represents the largest percentage of business revenue but may not represent a majority of revenues. Your business will be classified according to the dominant activity. Enter all secondary activities of your business that are not considered in the dominant business activity.
12. E-Verify: Georgia law, O.C.G.A. § 36-60-6, requires all businesses with more than 10 employees, that are seeking an occupational tax certificate/business license or other document required to operate a business with a county or city to sign an affidavit attesting that they are registered for and use E-Verify. To register for E-Verify, please visit the U.S. Citizens and Immigration website at <https://e-verify.uscis.gov/enroll/StartPage.aspx?JS=YES>. If you need assistance in completing the registration process or need additional information relating to E-Verify, call their customer service number at 1-888-464-4218, email them at E-Verify@dhs.gov or visit their website at <http://www.dhs.gov/e-verify>.

FEES

13. Under State law, each person engaged in the practice of a profession as described in O.C.G.A. § 48-13-9(c)(1) through (18) may elect to pay a flat fee per practitioner in lieu of reporting and paying a tax on gross receipts. Such professional practitioners are as follows: attorney; physician; osteopath; chiropractor; podiatrist; dentist; optometrist; psychologist; veterinarian; landscape architect; marriage and family therapist, social worker, and professional counselor. If you are a professional practitioner who is eligible for this option, and if you and all members of your firm elect to pay the flat per-practitioner tax this year, check the block on this line and submit your \$400 tax payment. If this option is taken, each practicing professional in your firm must also submit a business tax return and pay the per-practitioner fee OR your firm may file one return, attach a list of practicing professionals, and pay a tax totaling \$400 per professional. If you and your firm elect to pay a business tax based on gross receipts, your firm must list all practitioners and attach the list to a single business tax return for the firm.

14. Your estimated gross receipts will determine the initial year's business tax due. Enter in this block the Bracket number from the enclosed Business Tax Schedule which represents the estimated gross receipts for this year. If your business will only be in operation for a portion of this year, annualize your actual gross receipts by dividing the estimated gross receipts by the number of months left in this year.

INCLUSIONS: Gross receipts mean the total revenue of your business or practice for the period, including but not limited to the following:

- a. Total Income, whether produced from inside or outside Chatham County, unless the business or practitioner has already paid a business tax on the income produced outside Chatham County;
- b. Total income without deduction for cost of goods or expenses incurred;
- c. Gain from trading the stocks, bonds, or capital assets or instruments of indebtedness;
- d. Proceeds from commissions on the sale of property, goods, or services;
- e. Proceeds from fees for services rendered; and
- f. Proceeds from rent, interest, royalty, or dividend income.

EXCLUSIONS: Gross receipts shall not include the following:

- a. Sales, use, or excise tax;
- b. Payments made to a subcontractor or an independent agent;
- c. Gross Income on alcoholic beverage sales covered by an alcohol license;
- d. Inter-organizational sales of transfers between or among the units of a parent-subsidiary controlled group of corporations as defined by 26 U.S.C. 1563 (a)(1), or between or among the units of a brother-sister controlled group of corporations as defined by 26 U.S.C. 1563 (a)(2);
- e. Governmental and foundation grants, charitable contribution, or interest income derived from such funds received by a nonprofit organization which employs salaried practitioners otherwise covered, if such funds constitute 80% or more of the organization's receipts.

Refer to the Business Tax Schedule for your Business Tax by Profitability Class and enter the tax amount for the gross receipts Bracket identified on 14 above. Obtain the Profitability Class from the Occupational Tax Clerk for your Dominant Business Activity. (For renewal tax returns, if the renewal fee is paid or postmarked after March 1, add a late payment penalty of the greater of \$25 or 10% of the tax amount due.)

Regulatory Fees: Any business of the type listed below operating within the unincorporated limits of Chatham County shall pay a regulatory fee in lieu of a business tax to Chatham County or other jurisdiction: Auctioneer, Drug Paraphernalia, Escort Service, Fortune Teller, Massage Therapist, Massage Parlor, and Mobile Home Park. See Clerk for Regulatory fee.

Prorated Business Tax: New tax certificates issued between July 1 and December 31, shall have Business Tax prorated to one-half (1/2) of the yearly rate. Regulatory fees and businesses designated as seasonal are not proratable.

15. **Signature Block:** The person who is authorized by your business to submit this return form must sign the form and enter his/her title.

Seasonal Business: Certain type businesses that are normally conducted for only a portion of the year. Businesses that are recognized as seasonal will not be required to renew their tax certificate by the yearly deadline; will have no proration of fees, and no late penalty. These include, but not limited to: Firewood sales, Ice Cream trucks, Fruit & Vegetables (from stand or vehicle), Tax Preparation services, Chimney Sweeping or Cleaning, Cut Flowers & House Plants (from cart or stand), and Christmas Tree & Pumpkin sales.

NOTICE: YOUR FINANCIAL RECORDS ARE SUBJECT TO AUDIT, AND MUST BE MADE AVAILABLE IN CHATHAM COUNTY IF REQUESTED BY THE FINANCE OR BUILDING SAFETY AND REGULATORY SERVICES DEPARTMENTS. APPLICATIONS ARE SUBJECT TO REVIEW FOR ZONING COMPLIANCE, AND TO REVIEW FOR COMPLIANCE WITH OTHER REQUIREMENTS OF STATE LAW AND COUNTY ORDINANCE.

**CHATHAM COUNTY
BUSINESS TAX APPLICATION REQUIREMENTS**

The following documentation, if checked, will be required before your application can be approved and processed.

BUSINESS ACTIVITY _____

DOCUMENTATION / INFORMATION:

- } **P.I.N. [Property Identification Number]** Found on your business location property tax bill or call the Tax Assessors Office: (912) 652-7271
<http://boa.chathamcounty.org/Home/SearchPropertyRecordCards.aspx>
- } **State License** If required, see list below
- } **Homeowner's Affidavit** Required if business location is in the home (notarized)
- } **Food Service Permit** Contact Health Department (912) 356-2160 (prepared food)
- } **Incorporation Certificate** Required if business is Incorporated or LLC (certificate page only)
- } **Department of Agriculture** If required, contact (912) 963-2500 (seafood, meat, fruit & vegetables, live plants, pet dealer)
- } **Change of Ownership** Required for business ownership change. Completed by former owner.
- } **Proof of Location** Signed lease, utility bill, mortgage note, letter of authorization, etc.
- } **Copy of Driver's License / State ID/ Passport**
- } **Affidavit Verifying Status for County Public Benefit Application** (Notarized)
- } **Private Employer Affidavit** More than ten employees: fill out entire form/Ten or less: write "Exempt" and sign. (Notarized)

GA sales tax or LLC information: Department of Revenue (912) 356-2394 or <https://etax.dor.ga.gov/>

Corporation Information: GA Secretary of State (404) 656-2817 <http://www.sos.georgia.gov/>

Police Department: Approval required before business tax certificate may be issued for certain business classifications, including, but not limited to: Alcoholic beverages, Sunday sales, Escort or dating service, Gun sales, Pawn brokers, Loan or Mortgage brokers, Detective agency or security guard service, All transient merchant & peddlers, gold and precious metal dealers

State License Requirement: Auctioneer, Automobile Dealer, Used Automotive Parts Dealer, Barber, Beautician (Cosmetologist), Contractors: Electrical, Electric Signs Contractor, Low Voltage Alarm Systems Contractor, Low Voltage Communications Systems Contractor, Low Voltage Electrical, Unrestricted Contractor, Fire Protection Sprinkler Systems Contractor, Heating, Refrigeration, Air Conditioning Contractor, Plumbing Contractor - Prefabricated Building Erection/Installation Counseling Service, Personal, Counselor, Marriage and Family, Day Care Center Exterminator, Pest Control Service, Funeral Director, Hearing Aid Dealer, Motor Vehicle Dealer, New Polygraph Examiner Private Detective Security Agency Professionals, Real Estate Agent (Broker), Warehouse

CHATHAM COUNTY
DEPARTMENT OF BUILDING SAFETY AND REGULATORY SERVICES
OCCUPATIONAL TAX DIVISION

PRORATED BUSINESS TAX SCHEDULE

EFFECTIVE JULY 1ST - DECEMBER 31ST (one-half of yearly rate)

The business tax amounts (which include a \$75 base tax) for the various brackets or ranges of gross receipts in each profitability class are shown below:

Gross Receipt Brackets		Business Tax by Profitability Class					
Bracket	Base Rates Range in Dollars	A .00047	B .00057	C .00067	D .00077	E .00087	F .00097
1	\$1 - \$30,000	\$41	\$42	\$42.50	\$43	\$44	\$44.50
2	\$30,001 - \$100,000	52.50	56	59	62.50	65.50	69
3	\$100,001 - \$200,000	72.50	80	87.50	95	102.50	110
4	\$200,001 - \$300,000	96	108.50	121	133.50	146	158
5	\$300,001 - \$500,000	131.50	151.50	171.50	191.50	211.50	231.50
6	\$500,001 - \$750,000	184	215.5	246.50	278	309	340.50
7	\$750,001 - \$1,000,000	243	287	330.50	374	418	437.50
8	\$1,000,001 - \$2,000,000	390	465	540	615	690	765
9	\$2,000,001 - \$3,000,000	625	750	862.50	1,000	1,125	1,250
10	\$3,000,001 - \$4,000,000	860	1,035	1,210	1,385	1,560	1,735
11	\$4,000,001 - \$5,000,000	1,095	1,320	1,545	1,770	1,995	2,220
12	\$5,000,001 - \$6,000,000	1,330	1,605	1,880	2,155	2,430	2,705
13	\$6,000,001 - \$8,000,000	1,682.50	2,032.50	2,382.50	2,732.50	3,082.50	3,432.50
14	\$8,000,001 - \$10,000,000	2,152.50	2,602.50	3,052.50	3,502.50	3,952.50	4,402.50
15	\$10,000,001 and over	2,387.50	2,887.50	3,387.50	3,887.50	4,387.50	4,887.50

Calculating License Fees

1. Determine your gross receipt bracket by estimating the income for the Tax Year. The number to the left indicates the bracket number for line 14 on the Business Tax Application.
2. Match the Tax Profitability class (A-F) shown on the Business Tax Renewal Form with the gross receipt bracket selected.

Example: If your Business Tax Renewal Form indicates (upper right hand corner) the letter A as the tax class, and you estimate approximately \$25,000 gross income, the cost of your business license would be \$41.00 for the year.

ALL licenses expire December 31st of the year issued. Renewals made after March 1st will be penalized by adding the greater of \$25 or 10% of amount due. Renewals must include current state license copies (where required) to be fully processed. Applications will be returned if copies of State licenses are not received. Payments are *ONLY* received in office on: Monday - Friday from 8:00AM until 4:00PM in the form of Cash, Check, Credit Card or Money Order made payable to Chatham County. Business Tax returns can also be mailed with payment to Chatham County Building Safety and Regulatory Services, P.O. Box 8161, Savannah, GA 31412. www.buildingsafety.chathamcounty.org click Licensing tab to print forms.

STATE LICENSE REQUIRED (A Few Examples)

Alarm Agency
Architect
Attorney
Auctioneer
Automobile Dealer, Used
Automotive Parts Dealer, Used
Barber
Beautician (Cosmetologist)
Chiropractor
Contractor - Electrical, Electric Signs
Contractor - Low Voltage Alarm Systems
Contractor - Low Voltage Communications Systems
Contractor - Low Voltage Electrical, Unrestricted
Contractor - Fire Protection Sprinkler Systems
Contractor - Heating, Refrigeration, Air Conditioning
Contractor - Plumbing
Contractor - Prefabricated Building Erection/Installation
Counseling Service – (Personal)
Counselor, Marriage and Family
Day Care Center (SIC 8351, 8352, 8353, 8354)
Dentist
Exterminator, Pest Control Service
Funeral Director
Hearing Aid Dealer
Landscape Architect
Nail Salon
Motor Vehicle Dealer
Polygraph Examiner
Physician
Practitioners
Private Detective
Psychologist
Professionals, *as defined by State law*
Real Estate Agent (Broker)
Security Agency
Therapist
Veterinarian
Warehouse (O.C.G.A. 10-4-10)
Etc.

***ALL agencies and individuals who are REQUIRED BY LAW to obtain a State License will NOT be issued a local license without first submitting a copy of their current State License, upon applying or Renewing for a Chatham County Business Tax License.**



CHATHAM COUNTY

DEPARTMENT OF BUILDING SAFETY
AND REGULATORY SERVICES
P.O. Box 8161, Savannah, GA 31412-8161
1117 Eisenhower Drive, Suite D, Savannah GA 31406
912-201-4300 | Fax 912-201-4301
<http://buildingsafety.chathamcountyga.gov>



Gregori S. Anderson, CBO
Director

Clifford Bascombe, CBO
Assistant Director

O.C.G.A. § 50-36-1(E)(2) Affidavit Verifying Status for County Public Benefit Application

By executing this affidavit under oath, as an applicant for a Chatham County Georgia Business/Occupational Tax Certificate, Alcohol License, and Special Event as referred in O.C.G.A. § 50-36-1, from the Department of Building Safety and Regulatory Services, the undersigned applicant verifies **ONLY** one of the following with respect to my application for public benefit:

- 1) _____ I am a United States citizen: **or**;
- 2) _____ I am a legal permanent resident of the United States. **or**;
- 3) _____ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency. ***My alien number issued by the Department of Homeland Security or other federal immigration agency is _____.**
**(A REQUIRED COPY OF ISSUED IDENTIFICATION NEEDED FOR APPROVAL, FRONT & BACK)*

The undersigned applicant also hereby verifies that he or she is 18 years or older and has provided at least one secure and verifiable document, as required by O.C.G.A. 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can be classified as _____
(such as: state issued driver's license, state issued identification, passport, etc.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. §16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed in _____ (City), _____ (State).

Signature of Applicant:

Date

Printed Name of Applicant

SUBSCRIBED AND SWORN
BEFORE ME ON THIS

_____ DAY OF _____, 20_____

My Commission Expires:

NOTARY PUBLIC

SEAL



CHATHAM COUNTY

DEPARTMENT OF BUILDING SAFETY AND REGULATORY SERVICES

1117 Eisenhower Dr., Suite D, Savannah, GA 31406
P.O. Box 8161, Savannah, GA 31412-8161
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Gregori S. Anderson, CBO
Director

Clifford Bascombe, CBO
Assistant Director

Private Employer Affidavit of Compliance Pursuant To O.C.G.A. § 36-60-6(d)

By executing this affidavit, the undersigned private employer verifies its compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm or corporation employs **more than ten (10)** and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any approved subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-90. Furthermore, the undersigned private employer hereby attests that its federal work authorization user identification number and date of authorization are as follows:

10 or less circle "Exempt" (circle if exempt and complete form)

(E-Verify No.)

Federal Work Authorization User Identification Number
THIS IS NOT YOUR FEDERAL TAX IDENTIFICATION NUMBER

Date of Authorization

Name of Private Employer (NAME OF BUSINESS)

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____, 20____ in _____ (City), _____ (State)

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS

____ DAY OF _____, 20____

My Commission Expires:

NOTARY PUBLIC

SEAL



HOMEOWNER'S AFFIDAVIT
OCCUPATIONAL TAX DIVISION

STATE OF GEORGIA }
 }
COUNTY OF CHATHAM }

On this _____ day of _____, 20____, first being duly sworn, I,

_____, agree with this affidavit, relating to the business of:
(Print Applicant's Name)

_____, P.I.N: _____
(Business Name)

Business Location: _____ City: _____ ST: _____ Zip: _____
(Physical Street Address)

The above named business will be conducted according to Chatham County Zoning Ordinance, Section 2-28, Home Occupation, which states "an occupation carried on within a dwelling, occupying no more than 25% of the gross livable area of the dwelling, employing only family members residing in the home, using only such equipment as is customarily found in the home, involving no display of articles or products or signs, and, having no on-site storage of related supplies, materials, machinery or vehicles larger than a 3/4 ton truck kept or stored at the above location."

Only Home Occupation activities identified in Section 2-28 of the County Zoning Ordinance shall be allowed. The business will be conducted without customers or employees coming and going from the above referenced location. Deviation from the perimeters of a permitted home occupation or home business office will result in the revocation of all business tax certificates associated with the use and its operation.

NO MATERIALS FOR THIS BUSINESS WILL BE STORED AT THIS LOCATION.

Signature

SUBSCRIBED AND SWORN BEFORE ME ON THIS

_____ DAY OF _____ 20_____

My Commission Expires:

NOTARY PUBLIC

SEAL