

BUSINESS TAX RECEIPT APPLICATION

BUILDING & ZONING SERVICES

2345 Providence Blvd, Deltona, FL 32725

386-878-8650 Fax 386-878-8651

CITY OF DELTONA

TO ALL BUSINESS TAX RECEIPT APPLICANTS

The following is important information regarding your Local Business Tax application. Please read before completing you application.

The following are **EXEMPT** from payment of the City of Deltona's Local Business Tax:

- A disabled person physically incapable of manual labor. Proof shall include certification by a licensed physician.
- A disabled veteran of any war or their unmarried spouse who meet the requirements of F.S. 205.171.
- A widow with a minor dependent. Proof shall be required.
- A person 65 years of age, or older, with no more than one employee or helper and who use their own capital not in excess of \$1000.00. Proof shall be required.
- State tax supported or parochial, church, and nonprofit schools, colleges, or universities conducting regular classes and courses of study required for accreditation by a membership in the Southern Association of Colleges and Secondary Schools, Department of Education, or the Florida Council of Independent Schools.
- Nonprofit libraries, art galleries, and museums open to the public.
- Charitable nonprofit corporation providing charitable services, a reasonable percentage of which shall be without cost to those unable to pay.
- A duly licensed mobile home dealer, manufacturer, or employee of such dealer or manufacturer, who performs setup operations as defined by F.S. 320.822.
- Any natural person engaging in the selling of farm, aquaculture, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products.
- A person entitled to an exemption by state law.

If your business qualifies for an **Exemption from Local Business Tax** please:

- Check the **EXEMPT CLASSIFICATION** box on the application form.
- Provide the supporting documentation for the exemption.
- Complete the first page of the application form to provide contact information.

Please contact the Business Office at 386-878-8563 with any questions.

BUSINESSES SUBJECT TO LOCAL BUSINESS TAX

The application form packet must be completely filled out.

The following information should be attached to the application:

- A copy of any required state licenses for yourself, your business, or your employees, if applicable

- Proof of registration of your occupation

Applications without all required information will not be accepted.

WHAT TO EXPECT

- Once your application has been submitted to Building & Zoning Services, it will be reviewed by the Building Department, Zoning and Fire Loss Management. A fire inspector will visit your business location or home office to perform an inspection. This Process generally takes approximately one week.
- All city business taxes are due on or before October 1st of each year. Any new business taxes assessed after April 1st will be issued at one-half the annual fee.
- Any person engaging in or managing any business, occupation, or profession without first obtaining a local business tax receipt, if required in accordance with this ordinance, shall be subject to a penalty of twenty five percent (25%) of the license fee. Sec. 22-13(b)
- You will be notified when your Local Business Tax Receipt is ready for pick up. Payment of fees will be due at this time.

HOME OCCUPATIONS CITY CODE OF ORDINANCES SECTION 110-807

Sec. 110-807. Home occupations.

807.01. The home occupation shall have no employees. Only immediate family members residing on the premises may conduct the home occupation.

807.02. The home occupation shall be clearly incidental and subordinate to the residential use and shall under no circumstances change the residential character of the dwelling.

807.03. The floor area devoted to the home occupation shall not exceed 25 percent of the floor area of the dwelling. However, up to 500 square feet in an attached or detached garage of a dwelling, or in any accessory building in an agricultural classification, may be used for a home occupation in lieu of floor space within the dwelling.

807.04. There shall be no change in the outside appearance of the premises other than one unlighted nameplate no more than one square foot in area. Any sign shall be mounted flat against the wall of the building. There shall be no display that will indicate from the exterior that the building is being utilized in part for any purpose other than a dwelling.

807.05. No stock in trade or commodity shall be kept or sold upon the premises. Storage of materials or supplies used in the home occupation shall be done in enclosed buildings and within the space limitations in section 110-807.04. No products shall be displayed on the premises.

807.06. No mechanical equipment shall be used except such as is permissible for purely domestic and household uses. Further, no equipment shall be used in the home occupation which creates fire hazards, electrical interference, noise, vibration, glare, fumes or odors detectable to the normal senses off the lot if the occupation is conducted in a single-family dwelling or mobile home dwelling, or outside the dwelling if conducted in other than a single-family dwelling or mobile home dwelling. In the case of electrical interference, no equipment or process shall be used which creates visual or audible interference in any radio or television receivers off the premises, or causes fluctuations in line voltage off the premises.

807.07. No vehicular traffic shall be generated by the home occupation in greater volumes than would normally be generated by the dwelling unit. For the purposes of this section the typical trip generation rates for each type of residential use are those specified in Trip Generation, 6th Edition, published by the Institute of Traffic Engineers (ITE). In an instance where two or more trip generation rates may apply to a particular land use the enforcement official shall determine the appropriate rate. In an instance where the Trip Generation Manual does not specify a rate for a particular proposed land use, the enforcement official shall determine a rate using a professionally acceptable source of information, or using the results of a professionally acceptable study that meets all of the requirements for such studies as outlined in Trip Generation and in other ITE publications.

807.08. The home occupation shall not adversely affect the habitability or value of the surrounding properties nor alter the essentially residential character of the neighborhood.

807.09. Any violation of these regulations may result in the revocation of any home occupation permit, in addition to any other remedy for such violation provided in this chapter or by law.

807.10. The issuance of a permit to engage in a home occupation in accordance with this chapter shall not be deemed to be a change of zoning nor an official expression of opinion as to the proper zoning for the particular property.

807.11. Agricultural home occupations shall be permitted as conditional uses in the A-1, Prime Agriculture classification. Agricultural home occupations include commercial land uses, as well as office uses and arts and handicrafts. Agricultural home occupations are permitted to have customers visit the premises, have employees on the premises, and have deliveries to the premises, subject to the conditions of their approval. Those agricultural home occupations that are covered by section 110-817, conditional uses, are subject to the requirements of both section 110-817 and section 110-1104. All other agricultural home occupations shall be approved in accordance with the requirements of section 110-1104.00 that provides the procedures and standards for approval of conditional uses.

BUSINESS TAX RECEIPT APPLICATION

BUILDING & ZONING SERVICES

2345 Providence Blvd, Deltona, FL 32725

386-878-8650 Fax 386-878-8651

A receipt may not be issued unless the Federal Employer Identification Number or Social Security Number is obtained from the person to be taxed. Florida Statute 205.0535(5)

CHECK ALL WHICH APPLY

SPECIAL CARE FACILITY _____

UPDATE

ADD CLASSIFICATION

CHANGE CLASSIFICATION

NEW COMMERCIAL

EXEMPT CLASSIFICATION

NEW HOME OFFICE

TRANSFER

New Name

New Location

New Ownership

Transferred From _____

BUSINESS NAME _____

BUSINESS ADDRESS _____

CITY: **DELTONA** STATE: **FLORIDA** ZIP CODE: _____

BUSINESS TELEPHONE: _____ BUSINESS FAX: _____

PARCEL NUMBER: _____

LOCAL BUSINESS TAX FEE _____	FIRE INSPECTION FEE _____
-------------------------------------	----------------------------------

MAILING ADDRESS IF DIFFERENT FROM BUSINESS ADDRESS:

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

I CERTIFY THAT ALL OF THE INFORMATION CONTAINED HEREIN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I ACKNOWLEDGE THAT A LOCAL BUSINESS TAX RECEIPT ISSUED PURSUANT TO THIS APPLICATION DOES NOT WAIVE REQUIREMENTS OF ANY CITY, COUNTY, STATE, OR FEDERAL ORDINANCE, STATUTE OR REGULATION THAT I MUST MEET PRIOR TO ENTERING INTO THE BUSINESS, PROFESSION, OR OCCUPATION FOR WHICH THE LOCAL BUSINESS TAX RECEIPT IS SOUGHT. I WILL COMPLY WITH ALL SUCH REQUIREMENTS, AND UNDERSTAND THAT FAILURE TO DO SO IS PUNISHABLE IN ACCORDANCE WITH CITY CODE UNDER PENALTIES OF PERJURY. I DECLARE I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

Applicant's Print Name	Title
Applicant's Signature	Date

	<u>APPROVALS</u>
Parcel #	Zoning Classification
<u>Zoning</u>	
Signature	Date
<u>Fire Department</u>	
Signature	Date
<u>Building & Zoning</u>	
Signature	Date

OWNERSHIP INFORMATION

SOLE PROPRIETOR

LIMITED LIABILITY CORPORATION

CORPORATION

PARTNERSHIP

LLC/CORPORATION/OWNER NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE NUMBER: _____

E-MAIL ADDRESS: _____

PARTNERSHIP/CORPORATE OFFICERS (Use additional sheets if necessary)

PARTNER

CORPORATE OFFICER

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE NUMBER: _____

INFO 1

TYPE OF BUSINESS: _____

TYPE OF OWNERSHIP: _____

CLASSIFICATION: _____

FEE CODE: _____

SOCIAL SECURITY NUMBER: _____

FEDERAL EMPLOYER IDENTIFICATION NUMBER: _____

STATE LICENSE NUMBER: _____

Copy of State License required

DATE ISSUED: _____

EXPIRATION DATE: _____

INFO 2 CHECK ALL WHICH APPLY

_____	New License	_____	Business Promotion
_____	State License Required	_____	Residential
_____	Vend From Vehicle	_____	Commercial
_____	Home Business	_____	Rental Housing

FEES

If the business falls under these categories, complete appropriate section.

- | | |
|---------------------------------------|---------------------------------|
| Accommodations and Food Services | Parking Lot |
| Arts, Entertainment, and Recreation | Billboards |
| Barber Shop, Beauty Shop, Cosmetology | Real Estate, Rental and Leasing |
| Manicurist | Retail Trade |
| Masseurs | Transportation and Warehousing |
| | Wholesale Trade |

ACCOMMODATIONS and FOOD SERVICES

Including: Restaurant, Café, Dining Room, Buffet, Tearoom, Coffee Shop, or other food or beverage sales for consumption on premises

Number of seats provided: _____ FEE: _____

Rate

1 to 25	\$25.00
26 or more	\$50.00
Drive in/ Take out	\$50.00

ARTS, ENTERTAINMENT, and RECREATION

Athletic Event

Number of Days: _____ FEE: _____

Rate

Per Day	\$35.00
Per Year	\$150.00

Billiards/Pool Room

Number of Tables: _____ FEE: _____

Rate

First table:	\$20.00
Each additional table	\$12.00

Bowling Alley

Number of alleys: _____ FEE: _____

Rate

First two alleys \$25.00

Each additional alley \$8.00

Coin Operated Vending Machines

Number of game/music machines _____

Rate per machine \$15.00

FEE: _____

Number of vending machines _____

Rate per machine \$8.00

FEE: _____

Total: _____

Entertainment: Musicals, Concerts, Sports Shows, etc.

Number of Days _____

FEE: _____

Rate

Per Day \$60.00

Per Year \$270.00

Festivals on Public Property which include a combination of the following:

Itinerate merchandising, trade shows, and entertainment

Number of Merchants _____

FEE: _____

Number of Days _____

Rate

Per Day \$5.00

Number of Sponsors _____

FEE: _____

Number of Days _____

Rate

Per Day \$5.00

Golf Course

Public Membership \$50.00

FEE: _____

Private Membership \$75.00

Miniature Golf \$40.00

Driving Range \$40.00

Lecturer/Instructor

Number of Weeks _____

FEE: _____

Rate

Per Week \$200.00

OTHER SERVICES

Barber Shop, Beauty Shop, Cosmetology

Number of Chairs _____

FEE: _____

Rate

First Chair \$25.00

Each Additional Chair \$10.00

Manicurist

Number of Operators _____

FEE: _____

Rate

First Operator \$45.00

Each Additional Operator \$10.00

Masseurs not connected with a licensed business

Number of Operators _____

FEE: _____

Rate

First Operator \$45.00

Each Additional Operator \$10.00

Parking Lot where a fee is charged

Number of Spaces _____

FEE: _____

Rate

Capacity of 1 to 20 \$45.00

Capacity of 21 to 50 \$90.00

Capacity of 51 or more \$120.00

PROFESSIONAL, SCIENTIFIC, & TECHNICAL

Billboards

Size in Square Feet _____

FEE: _____

Rate

Less than 250 square feet \$25.00

More than 250 square feet \$50.00

Small neon \$25.00

Large neon \$40.00

REAL ESTATE, RENTAL, & LEASING

Apartment Complex

Number of Units _____ FEE: _____
Rate
Complex \$20.00
Plus per unit \$5.00

Boarding/Rooming House

Number of Units _____ FEE: _____
Rate
Boarding/Rooming House \$30.00
Plus per unit \$2.00

Hotel/Motel/

Number of Units _____ FEE: _____
Rate
Hotel/Motel \$50.00
Plus per unit \$1.00

Rental Property

Single Family Residence \$20.00 FEE: _____
Duplex per unit rented \$30.00

RETAIL TRADE

Grocer/Supermarket

Total Square Footage _____ FEE: _____
Rate
Up to 5000 sf (base fee) \$65.00
Additional 5000 to 60,000 sf \$.06/sf
Additional sf over 60,000 \$.04/sf

Itinerate (Traveling) Merchant

First 2 weeks or part of \$200.00 FEE: _____
Each additional 2 weeks \$100.00

Merchants, general

Total Square Footage _____

FEE: _____

Rate

Up to 5000 sf (base fee) \$65.00

Additional 5000 to 60,000 sf \$.06/sf

Additional sf over 60,000 \$.04/sf

Retail Merchant (not otherwise classified)

Total Square Footage _____

FEE: _____

Rate

Up to 5000 sf (base fee) \$65.00

Additional 5000 to 60,000 sf \$.06/sf

Additional sf over 60,000 \$.04/sf

Solicitors

How many Months _____

FEE: _____

Rate

6 months \$50.00

1 year \$175.00

TRANSPORTATION & WAREHOUSING

Bus Line

Office/Station \$75.00

FEE: _____

Mini Buses \$40.00

Full Size Buses \$75.00

WHOLESALE TRADE

Building Material/Supply

Wholesale with warehouse \$150.00

FEE: _____

Wholesale without warehouse \$75.00
