



**CITY OF CANTON
BUSINESS LICENSE APPLICATION GUIDELINES**

City of Canton
Community Development Department
110 Academy Street
Canton, Georgia 30114
770-704-0100
www.cantonga.gov

Attached is the City of Canton Business License/Occupational Tax License application package. Please follow the directions and guidelines as specified below to ensure that your application is processed correctly. A Business License/Occupational Tax License must be purchased before operating a business in the City of Canton.

ALL new businesses must obtain their License within 30 days of the commencement of business

1. Complete the application. Fill in all blanks; use N/A if the question does not apply to your business. The application must be completed in detail, signed and dated.
2. Attach all items listed below which may apply to your application:
 - A. Provide proof that your business name is either registered with the Secretary of State or with Cherokee County as a Trade Name
 - B. Copy of state and/or federal license (if applicable)(required for professional licenses)
 - C. Completed Home Occupation Application Permit (if Home Occupation)
 - D. Proof of Certificate of Occupancy (Applies to new and existing buildings with occupational use changes; Food Establishments; Alcohol Establishments; and square footage changes.)
 - E. Food Service Permits.
 - F. Completed and Notarized Private employer Affidavit
 - G. Completed and Notarized Status of Citizenship Compliance Affidavit with a copy of the applicants photo identification.
 - H. A copy of your lease (for businesses in a Co-working establishment)
3. Acceptable forms of payment are cash, check, Visa, MasterCard, and Discover. Make checks payable to the City of Canton.
4. Your business may need additional approvals, inspections and/or a Certificate of Occupancy if it is a new business location, a change of business use or if renovations have been made at the new business location. These approvals must be completed before your business license can be issued.
5. Approval signatures may include the Planning & Zoning Department, Building & Safety Services Department and/or Engineering Department.

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The City of Canton Community Development Department office is located at City Hall, 110 Academy Street, Canton, GA 30114. Steve Green will provide assistance for Planning and Zoning approval. The contact number for Planning and Zoning is 770-704-1530. The Planning and Zoning staff will direct you to all other agencies for their approval.

Building & Safety Services is also located at Canton City Hall, 110 Academy Street. You may reach them at 770-704-0100.

Food Service Permits can be obtained by contacting:

Cherokee County Environmental Health	770-479-0444
Georgia Department of Agriculture	770-535-5955 (Local Office)
	404-656-3600 (Atlanta Office)

Business License/Occupational Tax License is valid from April 1st to March 31st of each year. Renewal notices are emailed to the email address on record the first week of January. Renewals not received by 5:00 p.m. on March 31st are subject to penalties and interest of ten percent . Postmarks are not accepted for compliance with March 31st deadline date.



CITY OF CANTON OCCUPATIONAL TAX APPLICATION
110 ACADEMY STREET, CANTON, GA 30114

GENERAL BUSINESS INFORMATION

Business/ Professional's Name

DBA Name

Business Street Address

Square Footage of Space:

Business Mailing Address
(if different from above)

Business Phone Number

Business Fax Number

Business E-mail Address

Business Website Information

OWNERS INFORMATION

(1) Owners Name

(1) Owner's Home Address

Phone Number

E-mail Address

(2) Owners Name

(2) Owner's Home Address

Phone Number

E-mail Address

BUSINESS TAX INFORMATION

Total Number of Employees
(Includes Owner)

Part Time

Full Time

NAICS (North American
Industry Classification) Code

Tax Class

E-Verify Number

Federal EIN:

You can apply for your **Federal Employer Identification Number**
(Federal EIN) by visiting the Internal Revenue Service Website
www.irs.gov Contact Number 1-800-829-4933

State STN:

State TIN:

You can apply for your **State Sales Tax Number** (State STN) and your
State Tax Identification Number (State TIN) by visiting The Georgia
Department of Revenue Website www.dor.georgia.gov
Contact Number: 1-877-423-6711

BUSINESS INFORMATION

Date Business Opened or Plans to Open: _____

Detailed Description of Business: _____

Name of Garbage Company: _____	Home Based Business: <input type="checkbox"/> YES <input type="checkbox"/> NO
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OCCUPATION TAX FEES

Directions to Calculate Occupational Taxes by Gross Receipts:

- Determine Yearly Gross Receipts (January thru December)
- Estimate Yearly Gross Receipts if New Business
- Determine NAICS Code and Corresponding Tax Class
- Determine Tax Class Variable (See Chart to Right)
- Multiply Gross Receipts by Tax Class Variable
- Add \$35.00 Administrative Fee
- Calculate Taxes Due

Tax Class Variable	
Tax Class 1	0.0005
Tax Class 2	0.0006
Tax Class 3	0.0007
Tax Class 4	0.0008
Tax Class 5	0.0009
Tax Class 6	0.0010

	X		+	\$35.00	
Gross Receipts	(Multiplied By)	Tax Class Variable		Administrative Fee	

= Occupational Taxes Due
 * Minimum Fee \$135.00
 * Late Fee = 10% + 1%

Professional Occupation Tax

= \$300.00 *Flat Fee
 * Late Fee = 10% + 1%

Disclaimer and Signature

I certify information provided is correct to the best of my knowledge and records shall be available for inspection as specified in the City of Canton Occupational Tax Ordinances.

Businesses and practitioners which do not commence operation by January 1 of any year shall pay the amount of administrative fees and occupation taxes set forth in this article based on anticipated revenue for the balance of the calendar year. Such payments shall be due and payable 30 days following the commencement of the business.

Signature _____

Date _____

(E-Verify)
Private Employer Affidavit for Public Benefit Applicants
Pursuant to O.C.G.A. § 36-60-6(d)

Public Benefit Applied For: Occupation Tax Certificate

The undersigned applicant as the duly authorized representative of the below-named private employer verifies one of the following with respect to my application for the public benefit indicated above mentioned:

<p>Section 1: <i>Applicant must select either "a" or "b" in Section 1.</i></p>
<p>Section 2: <i>Complete the fields in section 2 if you selected "a" under Section 1 above. Skip to next section if you selected "b".</i></p> <p><i>The Federal Work Authorization User ID # is a 4 to 7 digit number assigned by the e-Verify Program. It is not the same as FEIN, Federal Employer ID Number or tax ID.</i></p> <p><i>Include the date the number was assigned in the second field.</i></p>
<p>Section 3: <i>Wait to complete this section when you are in front of a Notary Public. Please be sure to complete all fields in this section at that time.</i></p>
<p>Section 4: <i>The Notary Public must witness your signature and complete this section.</i></p>

- a) On January 1st of the below signed year the individual, firm, or corporation employed **more than ten (10) employees**.
- b) On January 1st of the below signed year the individual, firm, or corporation employed **ten (10) or fewer employees**.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. §36-60-6(a). The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as listed below:

Federal Work Authorization User Identification #	Date of Authorization

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 Official Code of Georgia §16-10-20.

Executed in _____, _____
City State

Signature of Applicant	Date	Printed Name of Applicant

Name of Business	Title of Applicant

SUBSCRIBED AND SWORN BEFORE ME THIS _____ DAY OF _____, 20_____

Signature of Notary Public: _____ (SEAL)

My Commission Expires: _____

To determine the number of Employees for the purpose of this affidavit. A business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.



CITY OF CANTON COMMUNITY DEVELOPMENT HOME OCCUPATION PERMIT

ACKNOWLEDGEMENT

By affixing my signature below, I _____ hereby Acknowledge and affirm that I have been provided a copy of the City of Canton's Unified Development Code standards as they apply to home occupation permits. I hereby agree to fully comply with said standards (as established in Section 4.02.03, Home Occupations), and if found in violation, understand that my business license may be revoked immediately in addition to other penalties under law.

Name of Business

Address of Business

Signature

Date

HOME OCCUPATION STANDARDS

4.02.03

A. Generally

- 1) A home occupation is permissible in a lawfully established dwelling unit in any zoning district where residential uses are permissible. All home occupations shall meet the standards set for in Section 4.02.03C.
- 2) The following and similar uses shall be considered home occupations:
 - a. Office for professionals, such as attorneys, drafters, realtors, insurance agents, engineers, architects, appraisal services, and other similar professions for consultations;
 - b. Instruction or teaching, such as, but not limited to, academic tutoring, performing arts, fine arts, or culinary arts, provided that no more than 2 students are instructed at any one time;
 - c. Administrative or clerical support services, such as transcription, court reporters, stenographers, notary public, or addressing services;
 - d. Personal services, such as beauty or barber shop, nail technician, dress-making or tailoring, provided that the service is limited to 1 station;
 - e. Pet grooming;
 - f. Day care for 6 or fewer children (Family Day Care Home);
 - g. Licensed medical practitioner (excluding veterinarians);
 - h. Manufacturers' or sales' representative office;
 - i. Studios for artists, photographers, or artisans; and
 - j. Outdoor instructional services for swimming.
 - k. Short-term rental units allowed under chapter 18, article XV of the Code of the City of Canton, Georgia.
- 3) An interpretation by the Community Development Director that a use not listed in Section 4.02.03A.2 is similar shall be based on the tasks and activities normally associated with the proposed use and the similarity of those tasks and activities with the tasks and activities normally associated with a listed use.
- 4) Under no event shall the permitted uses under this Section be deemed to circumvent any of the regulations of the State of Georgia, nor be deemed to allow a use by any individual who has not first been approved by the appropriate department having authority over the same for the

State of Georgia.

5) In no event shall the uses as permitted under this Section require the City of Canton, its departments or employees to be responsible for enforcement of any requirements placed on an individual by the State of Georgia, or have any responsibility to anyone, where someone is maintaining a facility as would otherwise be allowed under this Section without first meeting all State of Georgia requirements and regulations.

B. Prohibited Uses. The following uses shall not be considered home occupations and are prohibited:

- 1) Towing truck business;
- 2) Auto detailing;
- 3) Private club;
- 4) Auto repair;
- 5) Veterinarian;
- 6) Restaurants and taverns; and
- 7) Taxi services.

C. Standards for all Home Occupations

- 1) Location. Except for permitted outdoor instructional services, the use shall be carried on wholly within the principal building. The attachment of an accessory building by breezeway, roof, or similar structure shall not be deemed as sufficient for the accessory building to be considered as a portion of the primary building.
- 2) Size. Not more than 25 percent of the floor area, not to exceed 500 square feet, of the principal building shall be used for the conduct of the home occupation.
- 3) Displays. No merchandise or articles shall be displayed for advertising purpose, nor be displayed in such a way as to be visible from outside the dwelling.
- 4) Business Equipment and Vehicles. No equipment or business vehicle may be stored or parked on the premises except that one business vehicle (the carrying capacity of which shall not exceed 1 ½ tons) used exclusively by the resident may be parked in a carport or garage.
- 5) Residential Character Maintained. There shall be no alteration of the residential character of the building or premises, and the conduct of the home occupation shall not increase the normal flow of traffic or on-street or off-street parking.
- 6) Inhabitants. The number of persons working for the home occupation who are not residents living on the premises shall not exceed one.
- 7) Parking. One off-street paved parking space shall be provided in addition to the required parking for residential use of the building.
- 8) No motor power, other than electrically operated motors, shall be used and the total horsepower of such motors shall not exceed three horsepower or one horsepower for any single motor.
- 9) Nuisance Factors. The home occupation shall not constitute a nuisance to the surrounding neighborhood. The use of machinery or equipment, the instruction or teaching of performing arts such as voice or music, or any other objectionable condition that produces noise, smoke, odor, vibration, or electrical interference beyond the property line of the lot on which the home occupation is located shall be prohibited.
- 10) Signage. See the Permanent Signs section in Chapter 3.
- 11) Business License Required. All home occupations shall have a business license from the City of Canton.
- 12) Outside Storage. Outside storage of materials used in connection with a home occupation is prohibited; however, storage of materials in an accessory building is permissible.
- 13) Business Hours. No business involving on-site visits by customers shall be conducted between the hours of 9:00 p.m. and 8:00 a.m., Monday through Saturday, nor shall business involving on-site visits by customers be conducted on Sunday.