



5047 Union Street
Union City, GA 30291
Phone (770) 515-7951
Email: water@unioncityga.org
Website: www.unioncityga.org

Home Occupational Tax Certificate Checklist

Business Name: _____

- Zoning verification from Community Development
- Completed Occupational Tax Certificate Application
- Completed Affidavits
- Copy of business owner(s) photo id
- Proof of State license registration (if applicable)
- Proof of business name registration i.e. LLC, Inc., etc. (if applicable)
- Proof of DBA name registration (if applicable)
- Proof of Fulton County food permits (if applicable)
- Lease Agreement/Settlement Statement/Closing Disclosure
- Safety Inspection Payment (if applicable)
- Fire Marshall Passing Report (if applicable)
- Utility Account/Parcel: _____



Community Development Department
5041 Union Street ~Union City, GA 30291
Phone (770) 515-7950 * Fax (770) 306-6861
<https://www.unioncityga.org/departments/community-development>

Occupational Tax Certificate Zoning Verification

Instructions: Please fill out the form completely.

Date _____ Parcel ID #: _____

Name of the Business: _____

Business Address: _____

Business Owner Name: _____

Business Owner Mailing Address: _____

Phone Number: _____ Email: _____

Property Owner Name: _____

Property Owner Address: _____

Phone Number: _____ Email: _____

Business Description (Please list details of day-to-day functions of your business):

FOR OFFICE USE ONLY

Permit #: _____ Date Permit Issued: _____ Zoning

District: _____ Processed By: _____ Is property
zoned for the requested use? Y/ N

Comments: _____

HOME OCCUPATIONAL TAX CERTIFICATE

- 1.** If you live in a house, apartment, or condo that does not belong to you, then we need a letter from the owner or management granting you permission to have a home based business. This letter must be on the apartment's or condo association's letterhead and must be signed and notarized.

- 2.** A list of the rules and regulations for a home occupation that must be signed and submitted with your application can be obtained at City Hall.

- 3.** The fee for your certificate is based on your dominant business activity & your estimated gross revenue from the day you apply thru December 31st. There is a \$ 100.00 minimum fee based on gross receipts and fee class.

- 4.** All Occupational Tax Certificates expire on December 31st no matter when you get it. Renewal applications are sent out mid-December and must renew by March 31st to avoid being delinquent.

- 5.** If you go out of business or move you need to notify our office immediately and closed the account.

In order to qualify for a Home Occupation Occupational Tax Certificate, the following conditions must be met.

1. Only residents of the property may be engaged in the home occupation.
2. The home occupation shall be clearly incidental to the residential use of the property and shall not change the essential residential character of the building;
3. No display of products shall be clearly visible from the street, and only products produced on the premises may be sold on the premises, except that bonafide agricultural products grown on the premises may be displayed;
4. Use of the building for this purpose shall not exceed 25% of the principal building;
5. No internal or external alterations inconsistent with the residential use of the building shall be permitted;
6. The occupation shall not constitute a nuisance in the neighborhood;
7. No accessory buildings or outside storage shall be used in connection with the occupation except as otherwise provided in this ordinance;
8. Instruction of music and similar subjects shall be limited to two (2) students at a time;
9. Only vehicles used primarily as passenger vehicles shall be permitted in connection with the operation of a customary home occupation;
10. Only family day care homes as defined in this Ordinance are permitted as a customary home occupation. They shall have at least 35 square feet of usable indoor floor space provided for each child and the outdoor play area shall be enclosed on all sides to a height of at least four (4) feet by a fence;
11. The following and similar uses shall not be considered home occupations: Service station; ambulance service, rescue squad; taxi services; amusement or recreational activities (commercial); animal hospital; kennel, veterinarian clinic, or animal boarding place, automobile and related machine sales, repair or maintenance, pawn shop, acid storage and manufacturing, heavy manufacturing, fortune teller and palm reader.

I have read, understand and will comply with the above conditions.

Signature of Applicant

Date



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Application for Occupational Tax Certificate

Every business in this city, including any business located outside the city but engaged in business within the city, is hereby required to have an occupational tax certificate from the city for the privilege of engaging in a business, profession or occupation within the corporate limits, unless city licensing is prohibited under state law or the activity is exempted by this article.

The granting of an occupational tax certificate under any provision of this chapter shall be deemed a privilege only and nothing contained in this chapter shall be construed as granting any person whose business is subject to municipal regulation any legal right to engage in that business.

Failure to complete this form in its entirety or provide all required information will result in rejection of the application

Section 1: General Business Information (Required for All Applicants)

Business Name: _____

DBA (if applicable): _____
If registering as a DBA, the applicant must provide a notarized copy of the Registration of a Business under a Trade Name as issued by the Clerk of Fulton County Superior Court

Business Mailing Address: _____

City: _____ **State:** _____ **Zip:** _____

Ownership Structure: _____
Sole Proprietor, S-Corp, LLC etc..

Detailed explanation of business activity _____

***NAICS Code:** _____
If you are uncertain as to the appropriate NAICS category for your business, please visit www.naics.com

Section 2: Local Physical Location Information (Required for All Applicants)

Street #: _____ **Street Name:** _____ **Suite:** _____

City: _____ **State:** _____ **Zip:** _____

Section 3: Owner Information (Required for All Applicants)

Owner Name: _____ Driver's License #: _____

Owner's Address: _____

City: _____ State: _____ Zip: _____

Owners Telephone: _____ Owner's Fax: _____

Is the owner a United States citizen? Yes No If the owner is a legal permanent resident, qualified alien or nonimmigrant under the federal Immigration and Nationality Act 18 years of age or older lawfully present in the United States provide your alien number as well as a copy of one of the following documents: I-551 Permanent Resident Card I-688 Temporary Resident Card I-688A Employment Authorization Card I-688B Employment Authorization Document I-766 Employment Authorization Card Certificate of Citizenship Naturalization Certificate Immigrant Visa Temporary I-551 Stamp I-94 Unexpired foreign passport

Alien Number: _____ Date of Birth: _____

Section 4: Local Business Contact Information (Required for All Applicants)

Contact Name: _____ Title: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____ Email: _____

Section 5: Home Occupation Information (Required only for Home Occupations)

Property Owner's Name: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

If the applicant is not the property owner, is an authorization letter from property owner attached?
 Yes No

Section 6: Calculation of Annual Occupation Tax (Required for All Applicants)

Your Union City Occupational Tax is calculated based upon the gross receipts of the business or practitioner in combination with the profitability ratio for the type of business, profession, or occupation as measured by nationwide averages derived from the Statistics of Income Bulletin as published by the United States Internal Revenue Service or successor agencies of the United States. Each type of business shall be assigned to a profit class based on the profitability ratio for that business type. The maximum annual occupation tax shall be thirty-five thousand dollars (\$35,000.00)

Application Date: _____

***Gross Receipts from Application Date until December 31:** \$ _____

Number of Full and Part time employees: _____

Section 7: Licensed Professionals

Practitioners of certain professions are subject to licensure by the Professional Licensure Division of the Office of the Georgia Secretary of State. To determine if your business is subject to such license, please visit the Secretary of State’s website at www.sos.state.ga.us or contact the Professional Licensure Division at 478-207-2440.

Practitioners of professions as described in O.C.G.A section 48-13-9(c) (1) through (18) shall elect as their entire occupation tax one of the following:

- (1) The occupation tax based on gross receipts in combination with the profitability ratios as provided; or
- (2) A fee of four hundred dollars (\$400.00) per practitioner who is licensed to provide the service, such tax to be paid at the practitioner's office or location; provided, however, that a practitioner electing to pay four hundred dollars (\$400.00) per practitioner shall not be required to provide information to the city relating to the gross receipts of the practitioner.

If the business for which the application is being submitted is subject to licensure by the State of Georgia, a copy of the current state license for the business must be provided and attached to your application at the time of submittal in order for your application to be processed.

Section 8: Swear and Attest (Required for All Applicants)

By completing and submitting this Application for Occupational Tax Certificate I, as a duly authorized agent of the applicant, do hereby swear and attest that all information provided herein is complete and accurate to the best of my knowledge. I and the applicant business agree to abide by all ordinances, rules, and regulations of the City of Union City and acknowledge that City of Union City personnel may enter my commercial property for purposes of inspection and to verify compliance with all applicable ordinances, rules, and regulations. I understand that any false statements on this application shall void the Occupational Tax Certificate.

Authorized Agent Name: _____

Please Print

Signature _____ **Date** _____



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Occupational Tax Certificate Affidavits

Please note that in order to complete the Occupation Tax Certificate for a new business, the attached affidavit forms must be completed, signed and notarized. Copies of all required forms are included.

S.A.V.E AFFIDAVIT VERIFYING PUBLIC BENEFIT

As required by Office Code of Georgia § 50-36-1 (e), any applicant for the City of Union City Occupational Tax Certificate must execute an affidavit certifying legal presence in the United States. For United Citizens, a copy of your official government issued identification is required. For legal permanent residents, qualified aliens, and non-immigrants, verification of your affidavit will be made through the "Systematic Alien Verification for Entitlements" (S.A.V.E) program operated by the United States Homeland Security. Therefore, a **FRONT AND BACK** copy of one of the following documents must be attached to the affidavit.

1. Valid unexpired Foreign Passport with 1-94
2. Permanent Resident Alien Card (I-551)
3. Employment Authorization Card (I-76 or I-688A)
4. Employment Authorization Document (I-6888)
5. Refugee Travel Document (I-571)

PRIVATE EMPLOYER AFFIDAVIT OR PRIVATE EMPLOYER EXEMPTION AFFIDAVIT

As required by Office Code of Georgia § 36-60-6, any applicant for the City of Union City Occupational Tax Certificate must execute an affidavit certifying compliance with the Federal E-Verify program. If you are an employer (including any individual, firm, or corporation) employing more than ten (10) employees, you must complete the private employer affidavit. If you are an employer (including any individual, firm, or corporation) employing less than ten (10) employees, you must complete the private employer exemption affidavit.

O.C.G.A. § 50-36-1 (e) (2) Affidavit

By executing this affidavit under oath, as an applicant for an Occupational Tax Certificate, as referenced in O.C.G.A. § 50-36-1, from The City of Union City, the undersigned applicant verifies one of the following with respect to my application for a public benefit:

- 1) _____ I am a United States citizen.
- 2) _____ I am a legal permanent resident of the United States.
- 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: _____

The undersigned applicant also hereby verifies that he or she is 18 years of age 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 best be classified as:

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

Printed Name of Applicant

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
____ DAY OF _____, 20____

NOTARY PUBLIC
My Commission Expires:

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 employees and has registered with and utilizes the federal work authorization program commonly known as E-Verify, or any 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:

Federal Work Authorization User Identification Number

Date of Authorization

Name of Private Employer

I hereby declare under penalty of perjury that the foregoing is true and correct. Executed on, _____, 202__ 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 THE _____ DAY OF _____, 202__

NOTARY PUBLIC

My Commission Expires:

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

By executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm, or corporation employs ten (10) or fewer employees and is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6.

I hereby declare under penalty of perjury that the foregoing is true and correct.
Executed on _____, 202__ in _____ (city), _____(state).

Printed Name of Exempt Private Employer

Signature of Exempt Private Employer or
Authorized Officer or Agent

Printed Name and Title of Person Executing Affidavit

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, 202__.

NOTARY PUBLIC

My Commission Expires:

* This affidavit is for submissions made on or after to July 1, 2013.