



CITY OF DAHLONEGA
465 Riley Road
Dahlonega, Georgia 30533
Phone: 706-482-2725 • Fax: 706-864-4837

OCCUPATIONAL TAX CERTIFICATE (BUSINESS LICENSE) PROCEDURE

1. Complete the Occupational Tax Certificate documents listed below and submit the Document packet with the appropriate payment to: **Mary Csukas, Assistant City Clerk in the Finance Department at Dahlonega City Hall.** (Please contact Mary Csukas if you have questions about the forms):
 - Complete the Occupational Tax Certificate Application
 - Complete the Affidavit Verifying Status for City Public Benefit (SAVE Affidavit)
 - Complete the SAVE Affidavit, a copy of secure and verifiable documents is required;
 - Photo ID (ex. driver's license, passport, military identification)
 - If you are a resident alien you must provide documentation from Homeland Security (ex. Permanent Residence Card or Employment Authorization Card)
 - Complete the Private Employer E-Verify Affidavit
 - Complete the Georgia Department of Revenue Official Addendum to Business Occupancy License Application
 - Other documents (if applicable): State License, Food Service Permit (phone # 770-531-3973), Department of Agriculture Certificate (Phone # 770-535-5955), Health Department Permit.

Depending upon your type of business, you may be required to have certain other documentation prior to the issuance of a Business Occupational Tax Certificate:

- A. Federal Employer Identification Number (F.E.I. #)
Provide this number on your City of Dahlonega Business Occupational Tax Certificate Application.
 - B. Georgia Sales Tax Number
Provide this number to the City of Dahlonega on the Georgia Department of Revenue Official Addendum to Business Occupational License Application form at the time of application.
 - C. State Licenses and Certifications
Certain professions are required to obtain licenses/certifications from the State of Georgia. A few examples of these professions are: Plumbers, Electricians, Heating/Air Conditioning Contractors, Attorneys, Physicians, Cosmetologists and Salons.
2. Once the application documents are verified, a representative from the **Planning & Zoning Department** will be in contact to discuss the appropriate documents listed below for your business situation:
 1. Zoning Classification - (required for all Commercial Locations)
 2. Life and Safety Certificate Lumpkin County Fire Department (required for all Commercial Locations)
 3. Home Office Affidavit (required for operating an In-Home Office)

Documents (1 & 2) for Commercial Locations are required and must be obtained before the applicant can receive the Business Occupational Tax Certificate.

Document (3) for In-Home Office applicants is required before an applicant can receive a Home Occupational Tax Certificate.
 3. Once the Total application packet has been approved by the **Planning and Zoning Department**, your completed application packet will be returned to the **Finance Department** for the final step in the process. At that time, a Business Occupational Tax Certificate will be created and mailed to the address on your application.



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OCCUPATIONAL TAX CERTIFICATE
BUSINESS LICENSE APPLICATION

Owner of Building: _____ **Zoning District *** _____
(Attach evidence of ownership or a current lease between the applicant and owner of building)

Business is:

New** Existing w/ Address Change Existing w/Name Change Other Specify _____

**Proposed Opening Date if New Business: _____

Type of Ownership:

Sole Proprietorship Partnership Corporation Other Specify _____

Business Name (as listed on state/federal licenses): _____

Name and Title of Contact/Applicant: _____

Location Address: _____

Mailing Address (if different): _____

Business Phone Number: _____ Cell Phone Number: _____

Email Address: _____ Website: _____

Business Owner/Name and Address/Phone and Email (if different than applicant):

Name: _____ Address: _____

Cell Phone # _____ Email: _____

Describe your Type of Business: (if this business requires additional license attach a copy)

Federal Employer Identification (FEI) #: _____

Georgia Sales Tax #: _____

Check One:

Is this a home occupation? Yes No If this is a home occupation, it must conform to Ordinance 91-9 Section 713

Check One:

Is this business exempt from paying Occupation Tax based on Section 13 or 20 of the City of Dahlonega Tax Ordinance?

Yes No If yes, proof of exemption must be returned with this application

FEE REQUIREMENTS:

SECTION 3. Regulatory fee structure.

A regulatory fee will only be imposed as provided under OCGA § 48-13-9 on those applicable businesses..... Regulatory fees are payments as an aid to regulation of an occupation, profession or business.

SECTION 4. Occupation tax levied; restrictions.

An occupation tax shall be levied upon those businesses and practitioners of professions and occupations with one (1) or more locations or offices within the corporate limits of the City of Dahlonega and upon the applicable out-of-state businesses with no location or office in Georgia pursuant to OCGA § 48-13-7 based upon the following criteria:

- (a) Number of full time equivalent employees of the business or practitioner determined as follows:
(for calculating full time employees, all employees, including owners who perform work at the business shall be included)

<i>Number of Employees:</i>		<i>To calculate the number of equivalent full-time employees, multiply the total</i>
<i>Number of hourly employees of the business times the total number of hours worked by all hourly employees during a year, then</i>		
<i>Divide the total number of hours worked in a year by 2080 to determine the total number of equivalent full-time hourly employees</i>		
<i>Of the business. Owners(s), salaried employees, and full-time employees should be counted at 40 hours per week.</i>		

- (b) The occupation tax levied shall be based upon the following table:

TAX TABLE	
Number of Full-Time Equivalent Employees	Tax Amount (prorated after July 1)
0-9	\$ 150.00
10-19	\$ 150.00 + \$6.00 per employee over 10
20-99	\$ 210.00 + \$4.00 per employee over 20
100 or more	\$ 530.00 + \$2.00 per employee over 100

SECTION 8. Professionals as classified in OCGA § 48-13-9 (c), paragraphs 1 through 18.

- (a) The occupation tax based on number of employees
- (b) A fee of one hundred fifty dollars (\$150.00) per practitioner who is licensed to provide service.

I have read and understand the Occupation Tax Ordinance and the information on this application is true and correct.

Contract/Applicant's Signature

Date



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PRIVATE EMPLOYER E-VERIFY AFFIDAVIT

Under Georgia Law, employers must register and utilize the FEDERAL WORK AUTHORIZATION PROGRAM in accordance with the applicable provisions and deadlines established in OCGA § 36-60-6(a). For more information please visit www.uscis.gov/everify. The City of Dahlonega will not issue initial licenses, certificates, or renewals without a completed Private Employer Affidavit on file.

By executing this affidavit under oath, as an applicant for a business occupation tax certificate as referenced in O.C.G.A. § 36-60-6(d), from the City of Dahlonega, the undersigned applicant representing the private employer known as _____ [printed name of private employer – individual, firm or corporation] verifies one of the following with respect to my application for a business occupation tax certificate:

- (A) _____ **11 or more employees**
You must provide the Federal Work Authorization number. This document must be completed, notarized and returned with the business occupation tax application/renewal.

PLEASE PROVIDE THE BELOW INFORMATION:

Employment Verification (E-Verify) Number (4 - 6 digits)	Date of Authorization

- (B) _____ **10 or fewer employees – automatically exempt from participation in E-Verify program.**
This document must be notarized and returned with the business occupation tax application/renewal.

Furthermore, I, as the applicant, affirmatively state that (unless exempt) 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. § 13-10-90.

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 allowed by such statute. Executed on the ____ day of _____, 20__ in _____ (city), _____ (state).

Signature of Authorized Officer or Agent

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

Printed Name of and Title of Authorized Officer or Agent

NOTARY PUBLIC
My Commission Expires: _____



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PUBLIC BENEFIT AFFIDAVIT

By executing this affidavit under oath, as an applicant for a City of Dahlonega, Georgia Business License or Occupational Tax Certificate, Alcohol License, or other public benefits as referenced on O.C.G.A. Section 50-36-1, from City of Dahlonega, 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 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:

Alien Number

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. Section 50-36-1 (e)(l), with this affidavit. The secure and verifiable document provided with this affidavit can be classified as:

Name of Verifiable Document

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 a affidavit shall be guilty of a violation of O.C.G.A. Section 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed in Dahlonega, Georgia on this _____ day of _____ 20 _____.

Subscribed and sworn before me on this day of

Signature of Applicant:

_____, 20 _____

Notary Public:

Printed Name:

My Commission Expires _____

*Note: O.C.G.A. 50-36-1 (e) (2) requires that aliens under the Federal Immigration and Nationality Act, Title 8 U.S.C. as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:

Document Number



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Zoning Requirements

ZONING AND PLANNING REQUIREMENTS

Zoning Classification:

Owner of Building: _____
(Attach evidence of ownership or a current lease between the applicant and owner of building)

Owner or Realty(land), if different from the owner of the building: _____

Tax Map and parcel Number of Realty: _____

Present Zoning Certification: _____

Number of Off-Street Parking Spaces at proposed location: _____

Life and Safety Certificate Lumpkin County Fire Department:

Fire Marshal will inspect property and give an Occupancy certificate to Zoning or property owner. We must have a copy of this certificate for the Business file.

Occupancy Certificate # _____

Home Office Affidavit:

The Zoning inspector must attach the approved In-Home Office Affidavit form

I certify the above requirements have been satisfied and approved to best of my Knowledge.

Zoning Inspector Signature

Date