



Welcome to the City of Palmetto! The attached pages are designed to assist businesses in applying for the Local Business Tax as well as answer some frequently asked questions. Please feel free to contact our Customer Service Department at (941) 723-4570 should you need additional information. We welcome your comments and look forward to hearing from you.

### **FREQUENTLY ASKED QUESTIONS**

#### **What is the Local Business Tax?**

Formerly known as "Occupational License", the Local Business tax is a tax for the privilege of engaging in business within the jurisdiction of the local governing authority.

#### **Who is required to pay the Local Business Tax?**

As outlined in Article II, Section 19-26, of the City of Palmetto's Code of Ordinances, a business tax is hereby levied on any person who maintains a permanent business location or branch office within the City for the privilege of engaging in or managing any business within the City.

#### **Am I exempt from paying the local business tax?**

Certain types of businesses are exempt from paying the local business tax. These include farm, aqua cultural, grove, horticultural, floricultural, tropical piscicultural, tropical fish farm products, nonresident persons regulated by the Department of Business and Professional Regulation, disabled persons, the aged, and widows with minor dependents, disabled veterans of any war or their un-remarried spouses, religious tenets, charitable organizations, occasional sales, fund raising, and mobile home setup operations. Please refer to Florida Statutes, Title XIV, Chapter 205 for a complete description of these exemptions. The website is [www.leg.state.fl.us](http://www.leg.state.fl.us).

#### **What type of Local Business Tax(es) am I required to pay?**

Classifications are determined by the business being conducted. In some cases more than one tax will be required for a single location. Contact our Customer Service Department at (941) 723-4570 to find out the classification of your business.

#### **How do I apply for the Local Business Tax?**

Applications are available at City Hall, 516 8<sup>th</sup> Avenue West, Palmetto, or on the City's website, [www.palmettofl.org](http://www.palmettofl.org). ALL REQUIRED DOCUMENTATION AND FEES ARE DUE WHEN THE APPLICATION IS SUBMITTED.

#### **Does the Local Business Tax require renewal?**

YES. Local Business Taxes are renewed annually based on a fiscal calendar beginning October 1st and ending on September 30th. Renewal notices are mailed to businesses beginning in July

and renewal fees must be received no later than September 30th to avoid penalties.

**I am starting a business on April 1st. Do I have to pay the full year's tax?**

Any business obtaining a new license from April 1<sup>st</sup> through September 30th shall only pay one half (50%) the full tax for the year. You will be required to renew by October 1st of that year paying the full annual amount every year after.

**When will I receive my Local Business Tax Receipt?**

Once your application has been received, processing usually takes less than ten (10) business days. The business tax receipts are mailed directly to the business address or you can arrange to pick up the business tax receipt at City Hall.

**I am selling my business/transferring ownership. Is my license transferable?**

YES. There is a form you and the new owners will need to complete in addition to a \$5.00 transfer fee. You may obtain this form online at [www.palmettofl.org](http://www.palmettofl.org) or at City Hall located at 516 8<sup>th</sup> Avenue West.

**I am moving my business to another location. Will I need a new local business tax receipt?**

YES. You will be required to fill out a new application, complete the transfer of location form, and have an inspection of the new site. There is a \$40.00 fee for the inspection and a \$5.00 fee for the transfer of the new business license tax. Forms are available online at [www.palmettofl.org](http://www.palmettofl.org) or at City Hall located at 516 8<sup>th</sup> Avenue West.

## **LOCAL BUSINESS TAX RECEIPT PROCESS**

City of Palmetto -516 8th Avenue West

- 1 In order to obtain a Local Business Tax Receipt and to open a business within the incorporated areas of the City, applicants may pick up an application online at [www.palmettofl.org](http://www.palmettofl.org) or at City Hall or Public Works.
- 2 Once the application is complete and all the fees are paid at City Hall, the application is forwarded to the Planning & Zoning department for their approval and signature.
- 3 The application is then submitted to the Building department to schedule needed inspections. The Building department will complete the inspections in conjunction with North River Fire department and sign off on the application.
- 4 Once the application has received approvals from the Planning department, Building department, and Fire department, the application will be forwarded to the City Clerk at City Hall for a final approval and signature.
- 5 The final application will then be scanned into the official record and marked as "Complete". The completed application will then be available to all involved departments.

**APPLICATION FOR LOCAL BUSINESS TAX - HOME BASED**

516 8TH AVENUE WEST, PALMETTO, FL 34221

**TO BE COMPLETED BY APPLICANT: PLEASE PRINT CLEARLY**

|   |                |                 |
|---|----------------|-----------------|
| 1. Business Name:   |                |                 |
| 2. Business Owner's Name:   |                | Phone #:        |
| 3. Business Address:  |                |                 |
| 4. Business Phone:  |                | Fax:            |
| 5. Mailing Address (if different): _____  |                |                 |
| City:   | State:         | Zip:            |
| 6. Contact Person: _____  |                | Title: _____    |
| Phone #:  | Alternate #:   |                 |
| 7. Email:   |                | Website:        |
| 8. Emergency Contact(s)   |                |                 |
| Name: _____   | Phone #: _____ |                 |
| Name: _____   | Phone #: _____ |                 |
| Name: _____   | Phone #: _____ |                 |
| 9. Property Owner<br>(if different than above):   |                | Phone #:        |
| 10. Driver's License # or ID information of applicant   |                |                 |
| Type:   | DL/ID #:       |                 |
| 11. Business Type: Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> ID #: _____  |                |                 |
| If a partnership or corporation, list all names and addresses of all officers and directors<br>(Attach additional pages of necessary).  |                |                 |
| Name: _____   | Address: _____ | Position: _____ |
| Name: _____   | Address: _____ | Position: _____ |
| 12. Tax ID #:   |                |                 |
| 13. Fictitious Name Registration Date:  |                |                 |
| 14. Nature of Business -Provide a detailed explanation of the activities that will be conducted.<br>Attach additional pages of necessary. I acknowledge that my business will be limited to the<br>activities described herein. |                |                 |
| _____   |                |                 |
| _____   |                |                 |

**PLEASE INCLUDE THE FOLLOWING IF APPLICABLE TO YOUR BUSINESS:**

15. Professional License Type (Please include copy with application)

16. HRS Report (Applicable to daycare, preschool, etc. Please include copy with application)

**SIGNATURES & CERTIFICATIONS**

I (print full name here) \_\_\_\_\_ own, rent/lease, the property listed above, for the purpose of operating the above listed business. I certify that all information supplied to the City of Palmetto on my application for Local Business Tax is true and correct. I acknowledge the City of Palmetto's right to revoke my tax receipt and take any other legal means necessary in accordance with Chapter 19, Article II of the Code of Ordinances, City of Palmetto, Florida. I understand the issuance of a business license tax receipt does not constitute proof of compliance with other City, County, State, and Federal regulations.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

State of \_\_\_\_\_ County of \_\_\_\_\_

Subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_,  
by \_\_\_\_\_,  personally known to me or  produced  
identification and did not take an oath.

Notary Public: \_\_\_\_\_ Seal

## **RESIDENTIAL AFFIDAVIT**

I (print full name here) \_\_\_\_\_ own, rent/lease, the property listed above, for the purpose of operating the above listed business. I certify that all information supplied to the City of Palmetto on my application for Local Business Tax is true and correct. I acknowledge the City of Palmetto's right to revoke my tax receipt and take any other legal means necessary in accordance with Chapter 19, Article II of the Code of Ordinances, City of Palmetto, Florida.

- 1 No person shall be employed other than members of the immediate family residing on the premises.
- 2 The use of the dwelling unit for the home occupation shall be clearly incidental and secondary to its use for residential purposes. Not more than twenty-five (25) percent (%) of the floor area of the dwelling unit shall be used in the conduct of the home occupation; and no outside display, storage, or use of land is permitted.
- 3 There shall be no change in the outside appearance of the building or premises as a result of such occupation with the exception of an unlighted sign or nameplate, not more than one (1) square foot in area, attached to and not projecting from the building.
- 4 No home occupation shall be conducted in any accessory building.
- 5 No mechanical equipment shall be used on the premises except such that is normally used for purely domestic or household purposes, nor shall it create levels of noise, vibration, glare, fumes, odors, or electrical interference detectable to the normal senses outside the dwelling unit in excess of that normally associated with household use. In the case of electrical interference, no equipment or process shall be used which creates visual or audible interference in any radio or television sets off the premises or causes fluctuations in line voltage in excess of that normally associated with household use.
- 6 No traffic shall be generated by such home occupation in greater volume than would normally be expected from the principal use. Any need for off-street parking shall be met in an area other than in the required front yard.
- 7 Comply with other applicable laws and ordinances, including but not limited to, the business tax ordinance of the city.

**AFFIDAVIT CONTINUED ON THE NEXT PAGE**

**SIGNATURES & CERTIFICATIONS**

Signature \_\_\_\_\_ Date: \_\_\_\_\_

State of \_\_\_\_\_ County of \_\_\_\_\_

Subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_,  
by \_\_\_\_\_,  personally known to me or  produced  
identification and did not take an oath.

Notary Public \_\_\_\_\_ Seal

**EMERGENCY AFTER-HOURS CONTACTS FOR CITY OF PALMETTO**  
**POLICE DEPARTMENT**

1115 10th St W, Palmetto, FL 34221 (941) 721-2000

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_

Business Phone: \_\_\_\_\_

Business Email: \_\_\_\_\_

Emergency Contact(s):

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Name: \_\_\_\_\_ Phone: \_\_\_\_\_



**APPLICATION FOR LOCAL BUSINESS TAX – HOME BASED**

516 8th Avenue West, Palmetto, FL 34221

**TO BE COMPLETED BY THE CITY OF PALMETTO**

|                          |                 |               |
|--------------------------|-----------------|---------------|
| License #:               | Location Code : | License Type: |
| Business Name:           |                 | Date:         |
| Application received by: |                 |               |
| Location Address:        |                 |               |
| Mailing Address:         |                 |               |

Fee Due (Application + Inspection Fee): \$ \_\_\_\_\_ Date Paid: \_\_\_\_\_

Inspection Dates / Notes: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**APPROVALS:**

|                                     |       |
|-------------------------------------|-------|
| <b>Building Dept.:</b> Received by: | Date: |
| Building Approval:                  | Date: |
| Electrical Approval:                | Date: |
| Mechanical Approval:                | Date: |
| Plumbing Approval:                  | Date: |
| Final Inspection Completed:         | Date: |

|  |                       |
|--|-----------------------|
| <b>Planning &amp; Zoning:</b> Received by: | Date:                 |
| Approval:                                  | Date:                 |
| Zoning:                                    | Future Land Use Code: |

|                                      |       |
|--------------------------------------|-------|
| <b>Fire Department:</b> Received by: | Date: |
| Approval:                            | Date: |

|  |       |
|--|-------|
| <b>City Clerk's Office:</b> Received by: | Date: |
| Approval:                                | Date: |

**INSPECTOR'S COMMENTS**

516 8th Avenue West, Palmetto, FL 34221

**TO BE COMPLETED BY THE CITY OF PALMETTO**

BUSINESS NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

PLANNING & ZONING: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

BUILDING DEPARTMENT: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

FIRE DEPARTMENT: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_