



City of McDonough –Occupational Tax Division
136 Keys Ferry Street, 2ND Floor, McDonough, GA 30253
OFFICE HOURS 9AM – 4PM **CLOSED FOR LUNCH 12PM-1PM**
Phone Number: 678.782.6225

Website: www.mcdonoughga.org Email: taxclerk@mcdonoughga.org

NEW OCCUPATIONAL TAX REQUIREMENTS

The following documentation is required and must accompany the NEW OCCUPATIONAL TAX Application in order for your application to be processed.

- ☐ Valid government issued photo identification
- ☐ Proof of Citizenship for **US citizens** (Birth Certificate or Valid Passport)
For **Non-US citizens** (Permanent Resident Card front & back)
- ☐ Federal Tax Identification Number **OR** Social Security Number
- ☐ Sales and Use Tax Number for retail businesses
- ☐ Copy of Georgia Secretary of State Articles and Professional License **if applicable**
- ☐ Food Permit, if applicable for restaurants or eating establishments ~to schedule an appointment: Call the Henry County Health Department at 470-661-0044
- ☐ Non-profit Status ~ 501C (3) Letter for Non-Profit Businesses
- ☐ Veterans ~ Certificate of Exemption for Disabled Veterans

For home based business, contact Community Development Secretary at 678-432-4622 for any questions regarding the types of businesses allowed in the home.

A separate application is required for **pawn shops and dealers of precious metals and gems** – contact the Occupational Tax clerk at 678-782-6225 for further information.

The occupation tax is calculated based on annual **gross receipts**. Tax on gross receipts is based on the associated tax class for each business description. This tax class is determined depending on the type of business, profession, or occupation as measured by nationwide averages derived from the classification, or other information published by the U.S. Census Bureau in its North American Industry classification system: www.census.gov/eos/www/naics

Gross Receipts ~ total revenue of the business or practitioner for the period, including without being limited to the following:

- Total income without deduction for the cost of goods sold or expense incurred
- Gain from trading stocks, bonds, capital assets, or instruments or indebtedness
- Proceeds from commissions on the sale of property, goods, or services
- Proceeds from fees charges for service rendered
- Proceeds from rent, interest, royalty or dividends income

***Practitioners of Professions:** - listed are professionals that qualify to select the \$ 400.00 fee in lieu of gross receipts:

- ❖ Lawyer ❖ Optometrist ❖ Public accountant ❖ Physician ❖ Psychologist ❖ Embalmer ❖ Osteopaths
- ❖ Veterinarian ❖ Funeral Director ❖ Chiropractor ❖ Landscape architect ❖ Social Workers ❖ Podiatrist
- ❖ Land surveyor ❖ Architects ❖ Practitioner of physiotherapy ❖ Marriage/ Family Counselors /Professional Counselors
- ❖ Engineers, Civil, Mechanical, Hydraulic or Electrical ❖ Dentist

**NOTICE: ALL WASTE PICK-UP MUST BE
CONTRACTED THROUGH THE CITY OF
MCDONOUGH**



City of McDonough –Occupational Tax Division
136 Keys Ferry Street, 2ND Floor, McDonough, GA 30253
OFFICE HOURS 9AM – 4PM **CLOSED FOR LUNCH 12PM-1PM**
Phone Number: 678.782.6225

Website: www.mcdonoughga.org

Email: taxclerk@mcdonoughga.org

For Office use only:

Today's Date: _____

Occupational Tax Account No: _____

New Occupational Application

CERTIFICATES WILL EXPIRE ON DECEMBER 31ST OF THE CURRENT YEAR ISSUED

Type of Business: (check all that may apply)

- ☐ New/Commercial ☐ New/Home Occupation ☐ New/Change of Ownership ☐ Non-Profit
☐ Sole Proprietor ☐ Corporation ☐ Limited Liability Corp ☐ Partnership ☐ Other: _____

FEIN: _____ Sales/Use No.: _____ E-Verify: _____

Corporation Name: _____

Business DBA, if applicable: _____

Business Address: _____ City: _____ State: _____ Zip: _____

Business Telephone: _____ Contact Telephone: _____

Mailing Address, if applicable: _____ City: _____ State: _____ Zip: _____

Business Email Address: _____ Contact Email Address: _____

Business Owner or Officer Name: _____

Address: _____ City: _____ State: _____ Zip: _____

Home Telephone: _____ Contact Telephone: _____

Description of Business Activity: _____

Computation of Fees:

- I. Estimated Gross Receipts for 12 months of operation: \$ _____
- II. You may elect to pay \$400.00 per practitioner in lieu of reporting and paying a tax on gross receipts only if you fall under the Professional Practitioner Classification listed on page 1. Submit your payment of \$400.00 per practitioner and an administrative fee of \$50.00 with this return for this year. Also submit a copy of your state licensure and driver's license.
- III. ☐ I elect to pay a flat fee of \$400.00 tax in lieu on reporting gross receipts ~ Selected Professional: _____
- Number of Practitioner(s) X (\$400.00): _____ + Administrative Fee (\$50.00) Total: _____

I hereby register the herein name business to operate within the City of McDonough, and certify that I am the person authorized by this business to file this return, including any accompanying schedules and statements. I further certify all statements and other information provided on and with this return is true, correct, and complete.

Signature: _____ Date: _____ Title: _____



City of McDonough –Occupational Tax Division
136 Keys Ferry Street, 2ND Floor, McDonough, GA 30253
OFFICE HOURS 9AM – 4PM **CLOSED FOR LUNCH 12PM-1PM**
Phone Number: 678.782.6225

Website: www.mcdonoughga.org

Email: taxclerk@mcdonoughga.org

REGULATORY BUSINESSES

A regulatory fee will be imposed as permitted under O.C.G.A. § 48-13-9 on applicable businesses for which regulations under the City's police power are adopted. The regulatory fee in addition to the Occupational Tax Fee associated with this application.

The regulatory fee schedule for persons in such occupations and professions is as follows:

- ☐ Scrap Metal Processes ~ \$100.00
- ☐ Parking Lots ~ 150.00
- ☐ Newspaper vending boxes ~\$150.00
- ☐ Stables ~ \$150.00
- ☐ Modeling ~ \$200.00
- ☐ Boarding Houses ~ \$200.00
- ☐ Burglar and Fire Alarm Installers ~ \$200.00
- ☐ Locksmith ~ \$200.00
- ☐ Taxicab/Limousine Operator ~ \$200.00
- ☐ Businesses which provide appearance bonds ~ \$250.00
- ☐ Carnivals ~ \$250.00
- ☐ Tattoo Artists ~ \$250.00
- ☐ Massage Parlors ~ \$250.00
- ☐ Auto and Motorcycle racing ~ \$250.00
- ☐ None of the following regulatory business types are associated with my business; continue to the next page.
- ☐ Boxing/Wrestling promoters ~ \$250.00
- ☐ Game rooms/Arcades ~ \$250.00
- ☐ Flea Markets ~ \$250.00
- ☐ Dancing Establishments/Night Clubs~ \$250.00
- ☐ Fortunetellers~ \$250.00
- ☐ Handwriting Analysts~ \$250.00
- ☐ Hypnotists~ \$250.00
- ☐ Health Clubs/Gyms/Spa ~ \$250.00
- ☐ Wrecker Services ~ \$250.00
- ☐ Shooting Galleries/Firearm Ranges ~ \$250.00
- ☐ Landfills~ \$350.00
- ☐ Pawnshops/Precious Metals/Guns ~ \$1,500.00
- ☐ Escort Bureau ~ \$2,500.00
- ☐ Adult Entertainment Business ~ \$5,000.00

The above fee will be assessed to your invoice every filing year, unless otherwise stated in the renewal application.



City of McDonough –Occupational Tax Division
136 Keys Ferry Street, 2ND Floor, McDonough, GA 30253
OFFICE HOURS 9AM – 4PM **CLOSED FOR LUNCH 12PM-1PM**
Phone Number: 678.782.6225

Website: www.mcdonoughga.org Email: taxclerk@mcdonoughga.org

Affidavit Verifying Status for City Public Benefit Application
Verification of Lawful Presence with the United States

By executing this affidavit under oath, as an applicant for a City of McDonough, Georgia, Occupation Tax Certificate/Alcohol License, or other public benefit as referenced in O.C.G.A. § 50-36-1; I am stating the following with respect to my application for a City of McDonough Occupational Tax Certificate, or other public benefits on behalf of

NAME OF BUSINESS: _____

I, (print name) _____ do hereby certify that:

_____ I am a United States Citizen
(Initial here)

_____ I am a legal permanent resident of the United States
(Initial here)

_____ 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.
(Initial here)

My Alien Number issued by the Department of Homeland Security or other Federal immigration agency is:

The undersigned applicant also hereby verifies that he/she/they 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(f)(1), with this affidavit.

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 Code Section 16-10-20, and face criminal penalties as allowed by such criminal statute.

Signature of Applicant: _____

Date: _____ Title: _____

Subscribed and sworn before me

This _____ day of _____, 20____

Signature of Notary Public

My Commission expires: _____

Georgia requires a legible ink seal for notarized documents.

If an embossed seal is used, a foil overlay or shading should be applied to make the seal legible when digitized.

NOTARY SEAL



City of McDonough –Occupational Tax Division
136 Keys Ferry Street, 2ND Floor, McDonough, GA 30253
OFFICE HOURS 9AM – 4PM **CLOSED FOR LUNCH 12PM-1PM**
Phone Number: 678.782.6225

Website: www.mcdonoughga.org Email: taxclerk@mcdonoughga.org

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

By executing this affidavit under oath, as an applicant for a(n) **OCCUPATIONAL TAX CERTIFICATE OR ALCOHOL LICENSE** (CIRCLE ONE) as referenced on O.C.G.A. § 36-60-6(d), from **THE CITY OF MCDONOUGH**, the undersigned applicant representing the private employer known as:

_____ [Print name of business] verifies one of the following with respect to my application for the above mentioned document:

Choose one and print initial:

[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 less than ten (10) 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 Number

_____ 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 O.C.G.A. § 16-10-20, and face criminal penalties allowed by such statute.

Executed on the _____ date of _____, 20_____

_____ 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 _____, 20_____.

_____ NOTARY PUBLIC

My Commission Expires: _____

Georgia requires a legible ink seal for notarized documents. If an embossed seal is used, a foil overlay or shading should be applied to make the seal legible when digitized.

NOTARY SEAL



City of McDonough
Community Development Dept., Planning & Zoning Division
136 Keys Ferry Street, 3rd Floor
McDonough, GA 30253
Phone 678-782-6221
Email: ttebo@mcdonoughga.org Phone: 678-782-6221

DETERMINATION OF ZONING COMPLIANCE

Individuals and corporations wishing to operate a business within the city limits of McDonough must first request a determination of zoning compliance from the Community Development Department. A determination of zoning compliance verified that the type of business is allowable in the proposed business location.

Those wishing to operate a Home Occupation, or home base business, must also file a determination of zoning compliance. A Home Occupation is further defined in Chapter 17.08.020, City of McDonough Zoning Ordinance, as follows:

"Home occupation means any use, occupation or activity conducted entirely within a dwelling by the residents thereof, which is clearly incidental and secondary to the use of the dwelling for residential purposes and does not change the character thereof, and in connection with which there is no display, no stock-in-trade nor commodity sold or stored in the premises, and no person not a resident on the premises is employed specifically in connection with the home occupation. Provided further, that no mechanical equipment is installed or used except such as is normally used for domestic purposes, and that not more than fifteen (15) percent of the total floor space of any dwelling is used for such home occupation. Home occupation shall include the use of premises by a physician, dentist, lawyer, clergyman, or other professional person for consultation or emergency treatment, but not for the general practice of the professional."

Please direct any questions regarding the Home Occupation Ordinance to:

City of McDonough
Department of Community Development
136 Keys Ferry Street, 3rd Floor
McDonough, Georgia 30253

Correspondence may be directed to the attention of:

Tina Tebo
Community Development Secretary
ttebo@mcdonoughga.org

To arrange an appointment contact:

Tina Tebo (678) 782-6221



City of McDonough /Community & Economic Development Department

136 Keys Ferry Street, McDonough GA 3025 - 3rd Floor

Website: www.mcdonoughga.org / Email: ttebo@mcdonoughga.org

ZONING and LAND USE VERIFICATION FORM

Reason for Request (circle all that apply)

New Business

Ownership Change (existing business)

Address Change

Building Permit

Alcohol License

Name Change Only

Property or Business Owner - **PRINT LEGIBLY**

First _____ Last _____

24 Hour Contact Number _____

Email Address _____

Property Address Street # _____ Street Name _____ Suite _____

Name of Business _____

Shopping Center or Subdivision Name _____

Type of Business _____

Describe the operations of the Business _____

Note: All signage requires a permit. Any signage placed on property without proper permits will incur double fees. Please contact the Planning and Zoning Department on the 3rd floor to obtain an application and processing guidelines. Initials _____

Note: The determination of zoning compliance does not constitute approval of occupancy or approval of a business license; nor does it release the applicant from having to obtain a business license, building permit, Certificate of Occupancy, sign permit, and /or all other necessary permits required by local, state, or federal jurisdiction. The Business must also be in compliance will all other City Codes. Initials _____

DO NOT WRITE BELOW THIS LINE

Parcel Tax ID # _____

Present Zoning _____

with conditions/variances. Refer to Code Chapter(s) _____ via Municode.com, and/or Ordinance(s) # _____

via Open Records Request for permitted operation of proposed business.

NOTE: Home Occupational Code (17.100.070, see attached) for permitted operation of proposed business. {Home based Businesses are for Administrative Office Use Only}

Official Staff Signature _____ Date _____



Community Development Department

Building and Inspections Division

136 Keys Ferry Street, 3rd Floor McDonough, GA 30253

Phone (678) 432-4622 Fax (678) 432-4665

To: New Occupational Tax Applicant

Re: New Tenant / Business

I am sending you this letter because the Building and Inspections Division has been notified of your submittal for a New Occupational Tax Certificate. To assist you in opening your new business promptly, the following is a rough checklist of items to address and some contact information.

1. You must have a **"Certificate of Occupancy" (C/O)** issued by the City of McDonough Building Official and Fire Marshall to occupy the building or tenant space. This **C/O** shall be displayed beside your Occupational Tax License (i.e., Business License).
2. **If you plan to do any remodeling** - a building permit must be secured from The City of McDonough Building and Inspections Division. This would include any added walls, partitions, storage or office spaces, counters, etc. A separate permit must also be secured for any electrical, plumbing, or mechanical upgrades and/or repairs.
Contact: Kelsey Liddick Direct: (470)878-1114 Email: kliddick@mcdonoughga.org
3. **If the water and sewer at your location is provided by the Henry County Water Authority (HCWA):** The City of McDonough must have a release from the HCWA before we can issue your C/O. We ask that the owner / landlord contact HCWA for the required documentation in order for them to send us a release.
Contact: Niki Jarrard Direct: (678) 583-2438 Email: susan.jarrard@hcwa.com
4. **If the water and sewer at your location is provided by the City of McDonough** - the Building and Inspections Division will need proof from the owner of the building that an approved water backflow device is installed, and a current annual test certificate is on file with the City of McDonough Water Department.
5. Per McDonough Code, trash/dumpster pickup must be contracted through the City of McDonough Water Department.
Contact: Customer Service Direct: (770) 957-3915 Select Option 1, then Option 3
6. You must pull a sign permit on any and all signage (temporary or permanent) through the Community Development Department. A permit sticker will be issued that must be attached to the signage.
Contact: Tina Tebo Direct: (678) 782-6221 Email: ttebo@mcdonoughga.org
7. To obtain an Occupational Tax C/O inspection by the Fire Marshall and Building Official, call our automated inspection line **(678) 782-6217 before 4 pm the day before you wish to have the inspection.** Leave your **NAME, PHONE NUMBER, BUSINESS NAME, ADDRESS,** and the type of inspection (**C/O INSPECTION**). It is an automatic line, and no one will contact you back. We will contact you once your C/O is ready for payment/pick-up.

Thank you,
Mark Dobson
City of McDonough
Building Official Cell: (404) 427-7670

Henry County Personal Property Guide

Business Owners

Did you know...

- All businesses located in Georgia as of January 1st of any given year are subject to personal property ad valorem taxation.
- **All businesses are required by law to file the Business Personal Property Tax Return (PT-50P) to the Tax Assessor's Office by April 1st of each year.**
- Personal property includes machinery, equipment, furniture, fixtures, inventory, supplies, and construction in progress.
- The most recent inventory schedule and asset list indicating the date of acquisition, original cost, and description of each asset should be submitted with Business Personal Property Tax Return by **April 1st**.
- Returns may be submitted by mail or in person to the Tax Assessors office. If mailing, metered mail will not be accepted as proof of timely filing.
- If the business moves, is sold, or closes the business owner must notify both the Occupational Tax Office (Tax Commissioner) **AND ALSO** the Personal Property Office (Tax Assessor) by completing the annual Business Personal property Tax Return.
- Non-profit businesses must apply for exempt status.
- Late filings will incur a penalty for all new assets or inventory.

Business Personal Property Tax Return

BUSINESS PERSONAL PROPERTY TAX RETURN		TAX YEAR	P. ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
THE TAXPAYER IS REQUIRED TO FILE THIS RETURN		DATE	MAP AND PARCEL ID NO.	PARCEL NO.
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
BUSINESS PHYSICAL LOCATION				
To avoid a 10% penalty on items not previously returned, the return must be filed on or before the date stated above. This return is subject to audit by the Board of Tax Assessors under O.C.G.A. §§ 48-5-209 and 48-5-303. The return and supporting schedule must be completed and returned in case of property to be properly returned. Department of Revenue Rule 500-11-50-09 (3) (C).				
IF BUSINESS ADDRESS OR NAME IS INCORRECT PLEASE CORRECT IN THE SPACE PROVIDED BELOW				
NAME:				
ADDRESS:				
CITY, STATE, ZIP:				
The values from Schedules A, B, and C should be listed below. If these values, in your opinion, do not reflect the true market value then indicate your estimate of value under the column headed Taxpayer Estimated Value.				
PERSONAL PROPERTY STRATA		TAXPAYER ESTIMATED VALUE AS OF JAN 1	RECORDED VALUE FROM SCHEDULES A, B, & C	FOR TAX OFFICE USE
1. Furniture/Fixtures/Machinery/Equipment — Includes all fixtures, furniture, office equipment, computer hardware, production machinery, off-road vehicles, boats and equipment and implements, tools and implements of manual laborers, boats, seasonal recreational property in nature and construction in progress personal property in nature.				
2. Inventory — Includes all raw materials, goods in process, finished goods, inventory and agricultural products, all consumable supplies used in the process of manufacturing, assembling, storing or merchandising of goods and services. Non-perishable inventory and spare parts.				
3. Other Personal — Includes all personal property not otherwise defined above.				
4. Exempt Personal — Includes inventory exemption amount under O.C.G.A. §§ 48-5-42 and 48-5-46.				
5. Other Personal — Includes all personal property not otherwise defined above.				
TOTALS				
It shall be the duty of the county Board of Tax Assessors to investigate and to require the proper return of the property for the purpose of ascertaining what property is subject to taxation and to require the proper return of the property for taxation.				
TAXPAYER'S DECLARATION "I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof and I further swear that I intend, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator or otherwise, and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."				
TAXPAYER OR AGENT X _____				
PLEASE PRINT OR TYPE NAME _____				
TITLE _____		DATE _____	PHONE NUMBER _____	PAGE 1

the

Tax

Business Personal Property Timeline

January 1 – Date of Assessment

April 1 – Business Personal Property Tax Return

May – Notice of Assessments are mailed (this is not a bill)

August/September – Tax bills are mailed by Tax Commissioners Office

October/ November – Tax bills are due to Tax Commissioners Office

Visit <http://www.henrytc.org> for online payment and balances.

Questions?

Instructions on how to complete the Business Personal Property Return can be found at:

<https://www.qpublic.net/ga/henry/forms.html>

For questions contact the Henry County Tax Assessor Office, Personal Property Department at

770-288-7999, option 1,

140 Henry Parkway, McDonough, GA 30253

Business Name: _____

Signature: _____ Date: _____

Address/Parcel ID: _____