



**City of McDonough –Occupational Tax Division**  
**136 Keys Ferry Street, 2<sup>ND</sup> Floor, McDonough, GA 30253**  
**OFFICE HOURS 9AM – 4PM** **CLOSED FOR LUNCH 12PM-1PM**  
**Phone Number: 678.782.6225**  
Website: [www.mcdonoughga.org](http://www.mcdonoughga.org) Email: [taxclerk@mcdonoughga.org](mailto: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](http://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**



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For Office use only:

Today's Date: \_\_\_\_\_

Occupational Tax Account No: \_\_\_\_\_

## New Occupational Application

**CERTIFICATES WILL EXPIRE ON DECEMBER 31<sup>ST</sup> 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: \_\_\_\_\_

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### **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: \_\_\_\_\_



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

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



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Website: [www.mcdonoughqa.org](http://www.mcdonoughqa.org) Email: [taxclerk@mcdonoughqa.org](mailto:taxclerk@mcdonoughqa.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:

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/them 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

**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**



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**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 1<sup>st</sup> of the below signed year the individual, firm or corporation employed more than ten (10) employees.

[b] \_\_\_\_\_ On January 1<sup>st</sup> 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, 3<sup>rd</sup> Floor  
McDonough, GA 30253  
Phone 678-782-6221  
Email: [ttebo@mcdonoughga.org](mailto: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, 3<sup>rd</sup> Floor  
McDonough, Georgia 30253

Correspondence may be directed to the attention of:

Tina Tebo  
Community Development Secretary  
[ttebo@mcdonoughga.org](mailto: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 - 3<sup>rd</sup> Floor  
Website: [www.mcdonoughga.org](http://www.mcdonoughga.org) / Email: [ttebo@mcdonoughga.org](mailto:ttebo@mcdonoughga.org)

# ZONING and LAND USE VERIFICATION FORM

**Reason for Request (circle all that apply)**

## New Business

## **Ownership Change (existing business)**

## Building Permit

## Alcohol License

## Address Change

## 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 3<sup>rd</sup> 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.**

**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).  
  
Contact: Kelsey Liddick    Direct: (470)878-1114    Email: [kliddick@mcdonoughga.org](mailto:kliddick@mcdonoughga.org)
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](mailto: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](mailto: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](mailto: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 1<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup>**.
- 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		IF ASSESSMENT NEEDED CALL		ACCOUNT NUMBER	
THIS RETURN IS FOR BUSINESS USE INFORMATION		DUE DATE		MAP AND PARCEL ID NO.		MAILING ADDRESS	
NAME OF COMPANY FOR ASSESSMENT PURPOSES		NAME		NAME		NAME	
CITY, STATE AND RETURN ADDRESS		CITY, STATE AND RETURN ADDRESS		CITY, STATE AND RETURN ADDRESS		CITY, STATE AND RETURN ADDRESS	
BUSINESS PHYSICAL LOCATION							
IF MAILING 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 total values. If these values are not the same, attach a statement explaining the difference. For your estimate of value, use the column headed Taxpayer's Return Value.							
1. PERSONAL PROPERTY STRATA							
DAMPER RETURNED VALUED AT \$0.00 DEDUCTED VALUE FROM VALUED AT \$0.00 FOR TAX VALUED AT \$0.00 TAXES							
A. Furniture/Furniture/Equipment — includes all fixtures, furniture, office equipment, computer hardware, fixtures, tools and implements of manual labor, trade, construction, fixtures, tools and implements of manual labor, trade and construction in progress personal property of nature.							
B. Inventory — includes all raw materials, goods in process, finished goods, livestock and agricultural products, all supplies, materials, tools, fixtures, equipment, machinery, including, storing or merchandising of goods and services.							
C. Does not include Firearm Exemption unless granted under Occupational Tax Act.							
D. Freeport Inventory — includes property exemption amount							
E. Other Personal — includes all personal property not otherwise defined above.							
TOTALS <b>→</b>							
I, the owner of the property listed on this return, do solemnly swear that I have carefully read (or have had read) and fully understood the questions propounded in the foregoing list, and that the value placed on my property, as shown by the list, is the true market value thereof and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or in my interest, and that I have not concealed or omitted any property from this return, and that I have not sold or given away any property I have listed, I have not attempted either by transferring my property to another or by any other means to evade the taxes given in this return, and 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 herein.							
TAXPAYER'S DECLARATION							
I do solemnly swear that I have carefully read (or have had read) and fully understood the questions propounded in the foregoing list, and that the value placed on my property, as shown by the list, is the true market value thereof and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or in my interest, and that I have not concealed or omitted any property from this return, and that I have not sold or given away any property I have listed, I have not attempted either by transferring my property to another or by any other means to evade the taxes given in this return, and 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 herein.							
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: \_\_\_\_\_