



# GARDEN CITY

## GEORGIA

### WELCOME!

We are glad that you chose our community as the home for your business. The following is designed to provide general information and assistance for those persons interested in establishing and conducting business in Garden City.

#### Who Needs an Occupational Tax Certificate

**An Occupational Tax Certificate is commonly referred to as a "business license".** Any individual, firm, corporation, partnership, non-profit, or independent contractor who wishes to conduct or engage in any business, trade, profession, or occupation in Garden City is required to obtain an Occupational Tax Certificate. This includes in home-based businesses. The Tax Certificate is valid for the calendar year in which it was obtained.

#### Occupational Tax is Payable in Advance

Payment must be made prior to commencement of business activity. Payment is for the privilege of conducting business in the periods ahead. Applicants shall provide an estimate of their gross receipts.

#### Posting of Occupational Tax Certificate

All certificates must be displayed in a conspicuous place and open to public viewing on the premises of the place of business. A separate certificate is required for each branch or location of business.

#### Obtaining an Occupation Tax Certificate

##### Required for All Applicants

- **Zoning and Fire Inspector Approval:** Home-based businesses also require zoning approval.
- **New Business Occupational Tax Form:** Only signed, completed applications will be accepted.
- **SAVE Affidavit:** Must be notarized. A secure and verifiable document must be provided.
  - **U.S. Citizens:** Passport, Driver's License, or Military ID
  - **Legal Permanent Residents:** Driver's License and either Permanent Resident Card or Employment Authorization Card
- **E-Verify Affidavit:** Must be notarized. If you employ 10 or more employees, you must have an E-Verify number per O.C.G.A. 36-60-6(d).
- **Property Documentation:** Property record card or lease agreement.

##### Optional Requirements Depending on Business Type

- **Copy of Certificate of Incorporation:** Only needed if business is a Corporation or LLC. Must be registered with the State of Georgia.
- **Copy of Professional State License:** Any person engaged in a profession or business that is required to be licensed by the state under Georgia Code Title 43.
- **Copy of Department of Agriculture License:** Grocery stores or convenience stores are required to have a license before an Occupational Tax Certificate can be issued.
- **Copy of Chatham County Health Department Permit:** Businesses serving food or drinks, tattoo and body piercing studios, tourist accommodations (hotel/motel or bed and breakfast), public swimming pools, and spas are also required to have a permit before an Occupational Tax Certificate can be issued.

#### Additional Information

If you have any questions regarding Occupational Tax Certificates, please contact the Occupational Tax Office at (912) 963-2755 or email [occtax@gardencity-ga.gov](mailto:occtax@gardencity-ga.gov). Official regulations can be found in Chapter 22 of the Garden City Code of Ordinances on our website at [www.gardencity-ga.gov](http://www.gardencity-ga.gov).





# NEW BUSINESS APPLICATION FOR OCCUPATIONAL TAX CERTIFICATE 20 \_\_\_\_\_

## GENERAL BUSINESS INFORMATION (Required for All Applicants)

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

D/B/A (if applicable): \_\_\_\_\_

Mailing Address, if different from Business Address: \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Ownership Type (please check one):  Sole Proprietor  Corporation  LLC  Partnership

Is this the first business in this location?  Yes  No (If not, previous tenant if known : \_\_\_\_\_)

Is this the only business in this location?  Yes  No (If not, list other tenant(s): \_\_\_\_\_  
\_\_\_\_\_)

Federal Tax ID Number (EIN): \_\_\_\_\_ Go to [www.irs.gov](http://www.irs.gov) (Internal Revenue Service) or call 1(800) 829-4933 to apply for your EIN.

Georgia Sales Tax # \_\_\_\_\_ (If your business is required to have by law.) Go to [www.etax.dor.ga.gov](http://www.etax.dor.ga.gov) Georgia Department of Revenue) or call (877) 423-6711 to register your business.

Total # of employees including owner(s): \_\_\_\_\_

Description of Business Activity (Please be as specific as possible, attach additional paper if needed): \_\_\_\_\_  
\_\_\_\_\_

Will this business serve or sell alcohol?  Yes  No

*\*To be sure that your business activity is an allowed use in the Zoning Classification for your business location prior to signing lease agreements or commencing any type of business establishment activity, call the Garden City Planning & Zoning office at (912) 963-2756.*

## LOCAL (GARDEN CITY) PHYSICAL LOCATION INFORMATION (Required for All Applicants)

Physical Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

*All applicants must provide the following information for an authorized representative who will be physically located at the above address.*

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

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

## OWNER INFORMATION

*Corporations and partnerships must provide the names of all officers or partners, their titles, mailing addresses, and telephone numbers on a separate of paper and attach to this application.*

Name of Business Owner: \_\_\_\_\_

Owner Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Owner's Phone: \_\_\_\_\_ Owner's Email \_\_\_\_\_

Owner's Driver's License No. / State: \_\_\_\_\_ / \_\_\_\_\_ Expiration Date: \_\_\_\_\_

United State Citizen?  Yes  No

**NOTE: Corporations and partnerships must provide the names of all officers or partners, their titles, and mailing addresses on a separate sheet of paper.**

## ESTIMATED GROSS RECEIPTS

*Information provided by a business or practitioner to the City of Garden City for the purpose of determining applicability and amount of the Occupation Tax or levying or collecting the Occupation Tax is confidential. Such information may be provided only to the governing authority of another local government for Occupation Tax purposes or pursuant court order for the purpose of collecting Occupation Tax prosecution for failure or refusal to pay Occupation Tax. Georgia Open Records Act prohibits public viewing of gross receipts but the public may view other information on this application.*

*Certain Practitioners of Professions may choose to pay a flat tax of \$400 (per practitioner) in lieu of paying a tax based on gross receipts. If your business is eligible, and all practitioners agree to pay the flat tax, please select "Option B" below.*

Per Garden City Code Chapter 22, Article II, maximum \$5000.00 per year, plus \$75.00 administrative fee

**OPTION A: Estimated gross receipts (estimated from business open date until December 31st of this year).**

**Estimated gross receipts for the year \$\_\_\_\_\_.**

**OPTION B: PRACTITIONERS OF PROFESSIONS STATE LICENSE NUMBER(S): \_\_\_\_\_**

**\_\_\_\_\_ I elect to pay a Flat Tax in lieu of paying a tax based on gross receipts.**

Examples of professions that are eligible to pay a flat tax in lieu of paying a tax on gross receipts Per O.C.G.A. 48-13-9 include, but are not limited to: Architect, Chiropractor, Dealers in precious metals, Dentist, Embalmer, Engineer, Funeral Director, Land Surveyor, Landscape Architect, Lawyer, Locksmiths, Optometrist, Osteopath, Physician, Physiotherapist, Podiatrist, Psychologist, Public Accountant, Social Worker, Therapist, Veterinarian.

(A) Profession	(B) Number of Practitioners	(C) Flat Tax	(D) SUBTOTAL (B x C)	(E) ADINISTRATIVE Fee	(F) Total Amount Due (D + E)
		\$400.00		\$75.00	

## CERTIFICATION

I hereby certify that I have provided complete and accurate information above. I acknowledge that failure to comply with the commercial occupation requirements may result in revocation of my Occupational Tax Certificate and/or zoning enforcement action under the City of Garden City Zoning Ordinance. Furthermore, I acknowledge that I have read and understand the rules and regulations for the operation of my business in the City of Garden City. I understand that any false information provided herein may void this application or become cause for revocation of my Occupational Tax Certificate.

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Print Name*

\_\_\_\_\_  
*Business Title*

For City Use	For City Use	For City Use
Use #: _____	NAICS Code: _____	Lease/Property Card: _____
District: _____	Tax Class: _____	Copy of Photo ID: _____
Certificate of Occupancy Date: _____	ACCT #: _____	SAVE Affidavit: _____
Planning Official _____	Amount Paid: _____	E-Verify Affidavit: _____
Health Inspection Report: _____	Cash, Credit, Check#: _____	State License: _____
	License #: _____	



THIS AFFIDAVIT MUST BE NOTARIZED

Instructions: As required by Georgia Security and Immigration Compliance Act of 2006, as amended, every agency administering or providing Public Benefits is responsible for requiring that applicants for public benefits execute a sworn affidavit verifying the applicant's lawful presence in the United States (Ga. Code 50-36-1 (e) (2)).

By executing this affidavit under oath, as an applicant for (circle one) an Occupational Tax Certificate or Alcohol License, referenced in O.C.G.A.§ 50-36-1, from the City of Garden City, Georgia, the undersigned applicant verifies one of the following with respect to my application for public benefit. (Please check one)

- 1. I am a United States citizen. (REQUIRES VERIFICATION AT SUBMISSION)
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 has also hereby verified that he or she is 18 years of age or older and has provided at least one secure and verifiable document.

REQUIRES VERIFICATION AT SUBMISSION: Which type secure and verifiable document was provided 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 O.C.G.A. §16-10-20, and face criminal penalties as allowed by such statute.

I hereby declare under penalty of perjury that the foregoing is true and correct.

I, (representative for)
(Printed name of individual) (Name of business, corporation, LLC, partnership, etc.)

Signature of Applicant Date

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

Executed in (City), (State)

NOTARY PUBLIC

MY COMMISSION EXPIRES



**E-Verify and Private Employer Affidavit**

PURSUANT TO O.C.G.A §36-60-6(d)

**THIS AFFIDAVIT MUST BE NOTARIZED**

The e-verify private employer affidavit must be collected when applying for occupational tax certificates and alcohol licenses. If you are a business with more than 10 employees, The City of Garden City will not issue your license unless you are registered with and use the E-Verify program. If you have not registered with E-Verify, you can find the information at [www.uscis.gov](http://www.uscis.gov).

By executing this affidavit under oath, as an applicant for (circle one) an **Occupational Tax Certificate** or **Alcohol License**, referenced in O.C.G.A.§ 36-60-6(d), from the **City of Garden City, Georgia**, the undersigned applicant representing the private employer indicated below verifies the following with respect to my application for the above mentioned document.

Printed Name of Private Employer (Business Name): \_\_\_\_\_

**Section 1:** Please select **ONE** of the following:

\_\_\_ Employs more than ten (10) employees (total employees for Individual, Firm or Corporation). **Please complete section 2 below and sign/notarize at the bottom.**

\_\_\_ Employs ten (10) or fewer employees (Individual, Firm or Corporation). **Do not complete Section 2. Please sign/notarize at the bottom.**

**Section 2: 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 as allowed by such statute.*

**I hereby declare under penalty of perjury that the foregoing is true and correct.**

Executed on \_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_ in \_\_\_\_\_(City) \_\_\_\_\_(State)

\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name of Authorized Officer or Agent

\_\_\_\_\_  
Printed Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
MY COMMISSION EXPIRES