

## **HOME BUSINESS TAX RECEIPT - RULES AND REGULATIONS**

### **PLEASE READ CAREFULLY**

1. COMPLETE THE ATTACHED APPLICATION FORM. **PLEASE PRINT CLEARLY.**
2. IF YOU RENT OR LEASE, YOU MUST PROVIDE A SIGNED LETTER FROM THE BUILDING OWNER OR PROPERTY MANAGER - GIVING YOU PERMISSION TO OPERATE A BUSINESS OFFICE FROM THE RESIDENCE.
3. A **COPY** OF THE BUSINESS OWNER'S DRIVERS LICENSE OR OTHER PHOTO IDENTIFICATION IS REQUIRED.
4. A **COPY** OF ANY CERTIFICATIONS OR SPECIAL LICENSES REQUIRED FOR THIS TYPE OF BUSINESS MUST ATTACHED TO YOUR APPLICATION.
5. IF APPLICABLE, A **COPY** OF THE \*FICTITIOUS NAME REGISTRATION WITH THE STATE OF FLORIDA (BUSINESS NAME), OR A **COPY** OF YOUR ARTICLES OF INCORPORATION OR LLC MUST BE PROVIDED.

\*NOTE: A FICTITIOUS NAME IS REQUIRED WHEN YOU ARE **NOT** USING YOUR FULL NAME AS THE BUSINESS NAME:  
**REQUIRED:** JOSEPH'S LAWN SERVICE  
**NOT REQUIRED:** JOSEPH SMITH

REGISTRATION PACKETS ARE AVAILABLE BY CALLING:  
THE STATE OF FLORIDA AT (850) 476-6058. Website: [www.sunbiz.org](http://www.sunbiz.org)

6. A VOLUSIA COUNTY BUSINESS TAX RECEIPT WILL BE REQUIRED. PLEASE CONTACT VOLUSIA COUNTY, 250 N. BEACH ST., DAYTONA BEACH, FL, OR CALL (386) 254-4635 FOR MORE INFORMATION.
7. SALES TAX - CONTACT THE DEPARTMENT OF REVENUE, 1180 NORTH WILLIAMSON BLVD., #160, DAYTONA BEACH, FL, 32114, OR CALL (386) 274-6600.
8. APPLICATIONS WILL BE PROCESSED WITHIN THREE (3) TO FIVE (5) DAYS.  
THE BUSINESS TAX RECEIPT PAYMENT IS MADE AT THE TIME OF ISSUANCE.

THE ABOVE REQUIREMENTS ARE ONLY A MINIMUM; OTHER REQUIREMENTS MAY BE NECESSARY DEPENDING ON THE TYPE OF BUSINESS.

**(14) Home occupational licenses.**

- a. Occupational licenses shall be required for every home occupation authorized in accordance with the provisions of Chapter 16, section 16-11 of the City Code of Ordinances.
- b. The applicant for a home occupational license must complete and submit to the appropriate city department for processing a special city-provided form entitled "application for home occupational license". In connection therewith, a copy of the business owner's driver's license or other photo identification is required, along with a copy of any certifications or special licenses required for the type of business in question, plus, if applicable, a copy of the fictitious name registration with the State of Florida or a copy of the articles of incorporation. Also, if the home is rented or leased, the applicant must provide a signed letter from the building owner or property manager giving the applicant permission to operate a business office from the residence.
- c. Occupational license fees: The fees for home occupational licenses shall be as set forth in Appendix A, City of South Daytona Occupational License Codes and Fees, of the Consolidated Land Development Regulations of the city.
- d. Home occupations are permitted as an accessory use to a dwelling unit in any district where residential uses are permitted subject to certain restrictions. The primary purpose and element of the home occupation must be a "home office"; any related activities must be incidental and secondary to the home office function. Home occupational licenses shall be annotated with the term "office only" to emphasize the focus described herein.
- e. Home occupations are limited to professional, vocational, business, trade and personal services that do not involve clients, customers, or non-resident employee visiting the premises. They may include off-site sales of customary hobby crafts produced at hobbyist volumes in the home by family members.
- f. Prior to issuance of a home occupational license, any occupation that is deemed by staff to be questionable in nature or that is likely to involve more than telephone, computer, or mail business transactions may be referred to the land development regulation board (LDRB), which will conduct a public hearing according to its established rules. After the public hearing, the LDRB will forward its recommendation to the city council for a final determination.
- g. No home occupational license shall be issued for a taxi service.
- h. The home occupation shall be conducted only by persons who are residents of the dwelling.

- i. The home occupation shall be conducted only within the principal building, which may include an attached garage---however, the home office itself may not be located in an attached garage. No accessory structure shall be used as part of the home office.
- j. The home occupational shall not involve outdoor activity, except such incidental actions as coming and going of a vehicle or loading/unloading of same.
- k. A home occupation shall not occupy more than twenty (20) percent of the living area of the residence, not including the area of an attached garage.
- l. No articles, equipment, materials, or supplies used in conjunction with the home occupation shall be stored other than in the principal building so used, except that storage in an attached garage may be allowed if it does not exceed one-third (1/3) of the area of the garage. Storage in a detached garage may also be allowed if it does not exceed one-third ( 1/3) of the area of the garage and provided that space is left for the storage/parking of at least one (1) medium-sized automobile.
- m. The home occupation shall be clearly incidental and subordinate to the residential use of the property, and there shall be no evidence of nonresidential use reflected in the appearance of the dwelling or property.
- n. There shall be no outside storage of supplies associated with the home occupation.
- o. No office equipment or stored materials shall be visible to the public from the street.
- p. No equipment or process shall be used which creates visual or audible electrical interference in any radio or television receiver off the premises or causes fluctuations in line voltage off the premises.
- q. No equipment or process shall be used which creates excessive noise, vibration, glare, fumes, or odor detrimental to the health, safety, peace, morals, comfort, and general welfare of persons residing in the neighborhood.
- r. No home office shall generate traffic on a regular basis greater than that customarily generated by the type of residence involved.
- s. All vehicles, utility trailers, and equipment must be parked in compliance with Section 7.5, Traffic/Parking Management, at Part B.9, Miscellaneous Parking Regulations, of Article VII, Engineering/Environmental Standards, of the Consolidated Land Development Regulations of the city. Commercial vehicles such as trailers, beach wagons, ice cream trucks, and similar vehicles,

whose primary use is for the business shall not be stored at the residence unless they are kept in an enclosed garage or otherwise legally stored in accordance with the aforementioned section 7.5.

- t. No home occupation shall cause an increase in the use of any one (1) or more public utilities (water, sewer, electricity, garbage collection) to the point that the combined total usage for dwelling and home occupation purposes exceeds the customary average for similar type residences within the City of South Daytona.
- u. Any business that involves storage, processes, employees, equipment or any other activity not permitted by this section shall provide proof (notarized statement from property owner/manager, copy of lease, etc.) of a properly zoned and licensed business location (not the property for which the subject home occupational license is to be issued) for conducting such activities.
- v. Only if required by state statute, as in the case of a licensed real estate broker, for the purpose of identification, one (1) occupational sign per business location will be allowed, not to exceed two (2) square feet in size. Such a sign shall list only the name of the individual businessperson and the occupation. It must be unlighted and may only be installed on an exterior wall near the entrance of the residence where the occupation is conducted.
- w. No merchandise or articles for sale shall be displayed for advertising purposes and no sign device relative to the sale thereof shall be displayed on the premises.
- x. Generally, the home occupational license program shall adhere to the other provisions of Article II, Occupational License Taxes, of Chapter 16, Taxation, of the City Code of Ordinances, except that in the event of a conflict between those provisions and this paragraph (14), this section shall prevail.
- y. The status of any home occupation, as provided for in this paragraph, may, for good cause, be reviewed by the LDRB at any time following the approval of such use by the city, and the city council may, for good cause, revoke the home occupational license at any time after the LDRB review.

(Ord. No. 85-16, § 1, 7-23-85; Ord. No. 85-25, § 4, 12-10-85; Ord. No. 94-10, § 3, 8-23-94; Ord. No. 99-03, § 3, 3-23-99; Ord. No. 99-12, §§ 1, 2, 7-27-99; Ord. No. 02-05, § 3, 7-9-02)

# HOME BUSINESS TAX RECEIPT APPLICATION



CITY OF SOUTH DAYTONA  
COMMUNITY DEVELOPMENT DEPARTMENT  
1672 S. RIDGEWOOD AVENUE  
SOUTH DAYTONA , FL 32119

(386) 322-3020  
FAX (386) 322-3029  
www.southdaytona.org

## 1. BUSINESS

Business Name: \_\_\_\_\_  
Business Address: \_\_\_\_\_  
Business Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_

## 2. BUSINESS OWNER

Business Owner or Corporation Name: \_\_\_\_\_  
SS # or Federal ID #: \_\_\_\_\_ - Required per FL State Statute 205.0535  
Driver's License #: \_\_\_\_\_ State \_\_\_\_\_  
Home Phone: \_\_\_\_\_

## 3. PROPERTY OWNER - IF RENTING

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

## 4. BUSINESS

Type or Occupation: \_\_\_\_\_  
Address: \_\_\_\_\_  
Merchants, Wholesale & Retail - Estimated Value of Inventory: \$ \_\_\_\_\_  
Contractors - State Licensed Only - Need copy of:  
State License \* Proof of Liability Insurance \* Proof of Worker's Compensation or Exemption.  
State License #: \_\_\_\_\_

## 7. ACKNOWLEDGEMENT

I CERTIFY THAT THE INFORMATION GIVEN ABOVE IS TRUE AND TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ANY FALSE INFORMATION GIVEN IN THIS APPLICATION MAY BE SUFFICIENT CAUSE TO HAVE THIS LICENSE REVOKED. ISSUANCE OF THIS BUSINESS LICENSE TAX RECEIPT DOES NOT AFFECT THE STATE OF FLORIDA OR COUNTY OF VOLUSIA REQUIREMENTS FOR SEPARATE OR SPECIAL BUSINESS TAX RECEIPT.

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

### - OFFICE USE ONLY -

\_\_\_\_ Copy of Driver's License      \_\_\_\_ Vol. Co. Prop.      \_\_\_\_ Fictitious Name  
\_\_\_\_ State License      \_\_\_\_ Landlord Letter      \_\_\_\_ Articles of Incorporation  
\_\_\_\_ Insurance      \_\_\_\_\_  
B.T.R. Code

Approved by \_\_\_\_\_ Date \_\_\_\_\_ B.T.R. Fee \_\_\_\_\_