



# City of Covington

## OCCUPATIONAL TAX APPLICATION SUBMITTAL PROCEDURES

### Purpose

This document explains the process and submittal requirements required for obtaining an Occupational Tax Certificate.

### Process

- A Zoning check is required to verify the address of the property for the type of business you will be operating. Commercial property has multiple zoning districts. Please confirm that the property is located within the city limits. To determine this, check on <http://qpublic7.net>. Make sure the tax district states "Covington" not "County Unincorporated". If the property is located in the County, please contact Newton County Planning & Zoning at 678-625-1659. For questions regarding zoning, please contact: 770-385-2179.
- Once zoning has been confirmed, a Compliance Inspection is required on all businesses unless you are applying for a Home Occupational Certificate. Businesses are required to have an inspection prior to issuing the Occupational Tax Certificate (also known as a business license.) This is a basic inspection conducted to ensure that the property is safe to open to the public. This includes verifying exit signs are placed appropriately and are in working order, fire extinguishers are current (must be tagged), ADA requirements are met, and may include other life safety code issues depending on the use of the building. It is recommended, but not required, that you have the compliance inspection *prior* to signing a lease agreement. This ensures the building will accommodate the intended use according to current building & fire codes. This averts the possibility of a tenant leasing a space that cannot be operated for the intended business use. There is no charge for this service and can typically be scheduled within a 24 hour period. A charge of \$100 is due upon the issuing of the license for the fire certificate of occupancy.
- After passing the Compliance Inspection, the original Occupational Tax Application will be submitted. This requires the property owner's (or representative) notarized signature. You may submit a copy of the lease agreement in lieu of the property owner signature. Signatures can be notarized free of charge with proper identification at time of submittal. Your certificate will be issued within a five business day period once the Compliance Inspection. Payment can be made by check, cash, or money order only. For questions regarding this process, please contact 770-385-2020.
- If you have not registered your business as a legal entity, you will need to do so before submitting an application for Occupational Tax Certificate. You will also need to submit additional licensing, if required by state law along with appropriate tax information. We require that you provide a copy of your Federal Identification number (EIN) as well as your GA sales and Use tax number if applicable. Copies of your legal documents that have been registered with the GA Secretary of State are also required.
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- Sign Permit Application: A permit is required for all permanent signs. One banner is allowed per business up to a total of 16 square ft. that does not require permitting. A sign application needs to be submitted and approved before signage can be placed at your new business. For questions regarding this process, please contact: 770-385-2021.



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## **OCCUPATIONAL TAX APPLICATION SUBMITTAL PROCEDURES**

- Occupational Tax Certificates must be renewed on an annual basis. You will receive your renewal notice during the first week of October. Penalties will be applied if payment is received after January 31<sup>st</sup>.
- If you are opening your business after July 1<sup>st</sup>, we will pro-rate your Occupational Tax by 50%. The fire certificate of occupancy will not be pro-rated.
- Any changes regarding your business, please contact us at 770-385-2020. If you should close your business or relocate out of the city limits, please let us know so we can process your license accordingly.