

B. Business Tax Receipt – Code of Ordinances Section 86-221 thru 86-233

Incomplete Applications will NOT be accepted

If you are moving your business into an existing commercial business location, and your business type is different from the prior occupant, this could be deemed a “Change of Use” for purposes of the Florida Building Code. Compliance with Americans with Disabilities Act, Florida Building Code and Fire Prevention Code requirements as well as payment of Impact Fees may apply. Please contact the Building Department at (352) 483-5462 before entering into a lease/purchase agreement and/or occupying the space.

For All Applicants:

- _____ Copy of Fictitious Name Registration and/or Corporation Documents (850) 245-6058 www.sunbiz.org. Division of Corporations, P.O. Box 6327, Tallahassee, FL 32314.
- _____ Copy of State License (if applicable) (Ex. Agency for Health Care Admin., Dept. Agriculture & Consumer Services, Dept. Business & Professional Regulation, Florida Health Dept., etc.)
- _____ Application Form – Complete and Signed with required Documents.
- _____ Application Fee \$10* (Business Tax is additional and ranges from \$25 to \$80 based on business type. See Schedule Below.)

For Mobile Food Vendors/Produce Stands Add:

- _____ Letter of Permission from Property Owner.
- _____ Site Plan Layout Sketch showing location of buildings, access drives, parking and proposed location of Food Truck/Produce Stand.

For Solicitor, Peddler, Canvasser Add:

- _____ Home Solicitation Sale Permit through Lake County Clerk of Circuit Court.

For House Movers Add:

- _____ Copy of \$5,000 (minimum) Bond.

For Rental Properties:

- _____ Business Tax Receipt for each location with 3 or more units.
- _____ Business Tax Receipt for office location (\$40 in City limits/\$80 outside of Eustis city limits)

***NOTE: Payment accepted by cash, check or credit/debit card (convenience fee applies).**

Payment of Application Fee by credit/debit card will involve wait time for customer setup in computer system.

Tax Schedule:

Exempt	\$ 0.00
Home Occupation	\$25.00
All Other Businesses, Occupations & Professions with a Permanent Business Location in the City Limits of Eustis	\$40.00
Mobile Vendors (participating in events only; no established permanent location)	\$40.00
Out of City Businesses (Businesses without a Permanent Business Location in the City Limits, i.e.: contractors, insurance companies, service businesses), Mobile Vendors, Roadside Vendors, Solicitors, Canvassers & Peddlers	\$80.00
Game Machines, Trade Machines, Vending Machines (each)	\$25.00

April 1st through June 30th – BTRs are 1/2 Price

Fire Inspection required for most businesses (fee is \$25.00) paid when BTR is issued.

See reverse side for process information.

Business Tax Receipt Process

1. Home Occupations: (Planning Review Only)

- Submit application to Development Services, 4 North Grove Street, Eustis (352) 483-5460 with required attachments and \$10 application fee.
- Development Services will strive to provide while you wait service. If possible, the BTR will be issued across the counter.
- If staff is not available to issue the BTR while you wait, Development Services will call the applicant when the BTR is ready to be issued. The applicant will then have the option to go to Customer Service at 10 South Eustis Street to pay the business tax and receive printed BTR or if payment was made when BTR was dropped off we can mail the BTR to the applicant.
- Note that the Fire Department reserves the right to inspect home occupation locations if it is deemed that flammable or hazardous materials are stored or used as part of business operations.

2. All Others: (Building and Planning Review & Fire Inspection)

- Submit application to Development Services, 4 North Grove Street, Eustis (352) 483-5460 with required attachments and \$10 application fee.
- If additional information is required, Planning will contact the applicant.
- Planning will contact applicant following their review and if approved, direct the applicant to schedule a fire inspection (352) 357-6585. Fire inspection fee is \$25 to be paid when BTR is issued.
- **It is your responsibility to schedule the fire inspection before your business opens (352) 357-6585.** The business establishment must be set-up like it is ready to open for the inspection to be completed. Information regarding the inspection can be found on the Pre-Inspection Checklist at http://www.eustis.org/forms/fire_preinspection.pdf
- If there are active building permits, the BTR will not have final approval until final inspections are completed.
- Planning/Development Services will call the applicant when the BTR is approved by all departments.
- Applicant will go to Development Services at 4 North Grove Street to pay the business tax, fire inspection fee and receive printed BTR.



City of Eustis
Business Tax Receipt Application
 4 North Grove Street
 Eustis, FL 32726
 Phone: (352) 483-5460

Office Use Only		AK #	
Date		By	
Customer #			
BTR #			
BTR Code			
Invoice #1		\$	
Balance	Tax	FIF	\$
Invoice #2		\$	

Business Information **Home-Based Business? (See Pages 3-4 for restrictions)**

Business Name (DBA)			
Business Address (Physical Location) including suite number if applicable			
Mailing Address (if different from physical location)		City	State
			Zip Code
Business Telephone Number		Business Fax Number	
Email Address		Previous Business Location (if applicable)	

Ownership Information (Corporation/Corporate Officers/Individuals/Partners)

Business Owner Name (Corporation Name or Sole Proprietor)			
Federal Employer Identification Number (FEIN)		State License Number	
Corporate Officer or Individual - First Name	Middle Initial	Last Name	Suffix (Jr, Sr, III)
Title	N/A		Birth Date
N/A	N/A		N/A
Residence Address	City	State	Zip Code
			Residence Phone Number
Corporate Officer or Individual - First Name	Middle Initial	Last Name	Suffix (Jr, Sr, III)
Title	N/A		Birth Date
N/A	N/A		N/A
Residence Address	City	State	Zip Code
			Residence Phone Number

Office Use Only							
Planning		Building		Fire		Copy to PD	

Business Activity (Detailed Description is Mandatory)

Describe Primary Business Activity in Detail

Describe Additional Business Activity in Detail

Number of Game Machines, Trade Machines (i.e. washer/dryer) and/or Vending Machines

No. of Employees

Date Business will Begin at this Location

Alcoholic Beverages

State Alcoholic Bev. License #

Sold

Served

Name of Business Previously Occupying this Location

Type of Business Previously Occupying this Location

BUSINESS TAX RECEIPT REQUIREMENTS (Excerpts from Chapter 86, Eustis Code of Ordinances)

- (a) No person shall engage in any business, profession, occupation, trade, or industry within the City without first having procured a BTR from the Finance Director, or designee, except that Special Events need only meet the requirements Article IV., Chapter 18 of the City of Eustis Code of Ordinances.
- (b) Any sign, advertisement, building occupancy of non-residential property, directory listing or activity, including storage of equipment, indicating that a business, calling, profession or occupation is operating at a location within the City shall be prima facie evidence that the person is liable for a BTR. Any sign, advertisement, directory listing of activity, storage of commercial equipment indicating a home occupation is operating at a residential location within the City shall be prima facie evidence that the person is liable for a BTR.
- (c) All City-franchised operations shall be required to maintain a BTR even if the office is not located within the City limits.
- (d) Businesses/organizations/persons providing evidence of exemption in accordance with Chapter 205 of the Florida Statutes shall not be subject to the business tax as outlined in Section 86- 233. However, they shall be subject to the requirements of Section 86-223, including application filing, application fee, approval of business location and building permit and/or life safety inspections and associated fees as applicable. One of the following must be submitted to support a request for an exempt status: a) A copy of the letter from the Internal Revenue Service, which specifies the exempt status of the organization; b) A copy of the nonprofit charter certificate issued by the state; c) A copy of the state sales tax exemption certificate; d) Certification by reputable physician that the applicant is disabled; e) Proof that applicant is 65 years of age or older; f) Proof of widowhood and existence of minor dependents; g) Proof of veteran 's status or widow/widower of veteran status, such as a certificate of honorable discharge

Each BTR shall be issued for, and apply to, only one place of business within the City. If a person operates a business at more than one location, a separate receipt shall be required for each business location. Any person operating two or more unrelated businesses at a single location shall be required to have a separate BTR for each individual business. **The application fee for each BTR is \$10.00 paid at time of application. The business tax is additional, based on the business type. A fire inspection fee of \$25.00 applies to all non-residential locations (may apply to home business-fire inspector discretion).**

Home Occupations: A BTR shall not be issued until the Development Services Director, or designee, approves the business type proposed as a home occupation. Home Occupation BTRs shall not be issued for businesses that are not permitted by Section 109-4.2(g)(8) of the City of Eustis Land Development Regulations. The applicant must acknowledge and provide his/her signature on an agreement to comply with the special conditions for home occupations contained in Section 109-4.2(g) of the City of Eustis Land Development Regulations. If the proposed home occupation involves potentially combustible or harmful materials, an inspection and approval by the Fire Department may be required (\$25.00 inspection fee applies).

All Other Businesses, Occupations, and Professions: A BTR shall not be issued for any business until the Development Services Director, or designee, has approved the business type in the location thereof and verified compliance with the City of Eustis Land Development Regulations. The Eustis Fire Department must inspect and approve each proposed business location/site for life safety compliance prior to issuance of a BTR. Payment of the \$25.00 fire inspection fee is required prior to issuance of the BTR. A BTR shall not be issued for any business location/site until final inspections on any outstanding or required building permits are performed and approved by the Building Official, or designee.

Display Business Tax Receipt: It shall be the duty of all persons carrying on any business, profession, or occupation to keep

their Business Tax Receipts required by this article conspicuously displayed in their respective places of business. If the business is of a mobile nature, the tax receipt should be kept on their person.

REQUIRED REVIEWS & INSPECTIONS

The City performs inspections and reviews to ensure that you, your staff, and your customers will have and continue to have a safe environment in which to conduct business. The inspection process includes the following:

Development Services (352) 483-5460 4 N. Grove Street, Eustis FL 32726

Applicants submit applications for new and relocating businesses to Development Services. This department reviews the location to ensure the proposed business activity is permitted in the land use district assigned to the physical business location, parking availability, and accessibility to roads. A conditional use permit, including City Commission approval, may be required depending on the business activity or land use designation of the property. A home business is a conditional use and must meet specific criteria (See Page 4) in order to receive administrative approval.

Building Department (352) 483-5462 111 E. Orange Avenue, Eustis FL 32726

The Building Department reviews applications based on the type of business and the construction type of the proposed location. Building Department staff may require an inspection to ensure compliance with the Florida Building Code. Indicating the type of business that previously occupied the location (on Page 2) may help expedite the review process.

Will improvements or remodeling be completed at this location? (check all that apply): Mechanical Plumbing Electrical
Demolition Non-Structural Walls Structural Walls Remodeling or Other _____

Fire Department (352) 357-6585 100 W. Norton Avenue, Eustis FL 32726

The Fire Department must inspect and approve each proposed business location/site for life safety compliance prior to issuance of a Business Tax Receipt. Payment of the fire inspection fee of \$25 (and re-inspection fees, if necessary) is payable at the time of BTR issuance. Businesses that are exempt from the business tax are still required to have the life/safety inspection prior to opening. Home occupations generally do not require inspection; however, the Fire Department reserves the right to require an inspection if the business type, storage of materials, etc. warrants.

It is your responsibility to schedule the fire inspection before your business opens. The business establishment must be set-up like it is ready to open for the inspection to be completed. Information regarding the inspection can be found on the Pre-Inspection Checklist at http://www.eustis.org/forms/fire_preinspection.pdf

Police Department (352) 483-5400 51 E. Norton Avenue, Eustis FL 32726

The Police Department requires emergency contact information and alarm system information (if applicable), which the applicant provides on Page 5 of this application form.

Please Note: City Code Sec. 78-57 requires all occupants or owners of improved real property in the City to have solid waste collection and disposal services as provided by the City through its designated franchise. Owners/occupants of commercial property must contact Waste Management (352) 787-4416 directly to obtain solid waste collection and disposal information and services.

HOME OCCUPATION REGULATIONS

The City permits Home Occupations in residential districts under certain conditions. All Home Occupations must be in accordance with Chapter 109, Eustis Land Development Regulations, as follows:

A Home Occupation: Is clearly incidental and subordinate to the use of the dwelling unit as a residence; is conducted only by members of the family residing in the dwelling unit and entirely within the principal structure; does not offer products for sale from the premises; does not alter or change the residential character or exterior appearance of the dwelling unit and no evidence of the use is visible or audible from the exterior of the residential property; does not generate traffic in excess of that customary at residences and where no commercial vehicles are kept on the premises or parked overnight on the premises unless otherwise permitted by these regulations.

- 1) The use of the residence for a home occupation shall be clearly incidental and subordinate to its use as a residential structure by the occupants and shall under no circumstances change the residential character of the structure.
- 2) There shall be no change in the outside appearance of the building or premises, or other visible evidence of the conduct of such home occupation, other than one sign not exceeding one square foot in area, non-illuminated, mounted flat against the wall of the principal structure, at a position no more than two feet from the main entrance of the residence.
- 3) No home occupation shall occupy more than 35 percent of the total floor area of the dwelling unit.

- 4) No traffic shall be generated by such home occupation in greater volumes than would normally be expected in a residential neighborhood.
- 5) No equipment, tools, or process shall be used in such a home occupation that creates interference with neighboring properties due to noise, vibration, glare, fumes, odors, or electrical interference.
- 6) Fabrication of articles commonly classified under the terms arts and handicrafts shall be deemed a home occupation provided no retail sales are made at the home.
- 7) Outdoor storage of materials and/or equipment shall not be permitted.
- 8) The following shall not be considered home occupations: Beauty shops, barber shops, studio for group instruction, public dining facility or tea room, photographic studio, fortune telling or similar activity which would rely on impulse buying, outdoor repair, food processing, retail sales, nursery school, or kindergarten.
- 9) The giving of individual instruction to one person at a time, such as an art or music teacher, shall be deemed a home occupation; individual instruction as a home occupation for those activities listed in paragraph 8 shall be prohibited.
- 10) A home occupation shall be subject to all applicable city/county occupational licensing requirements, fees, and other business taxes.

Other: Section 115-5(c)(16) Off Street Parking and Loading: Work and other trailers, both open and enclosed, including but not limited to lawn care and U-Haul types, etc., shall be parked behind the street building setback line.

I, _____ the applicant/owner of this Home Occupation BTR, acknowledge the above home business restrictions and will comply.

Signature: _____ Date: _____

I understand that submitting this application does not allow me to operate or engage in any business within the City of Eustis until the Finance Director, or designee, issues a Business Tax Receipt. I further understand that anyone who operates a business without having obtained a Business Tax Receipt shall be subject to a penalty of 25% of the tax due plus a surcharge of \$100. This shall be in addition to any court costs, attorney fees, etc. and general penalties per the Florida Statutes and Sec. 1-14 and Chapter 2, Article III of the Eustis Code of Ordinances. (Sec. 86-227).

I acknowledge that the issuance of a Business Tax Receipt is contingent upon compliance with all ordinances, regulations, and provisions of the City of Eustis. Should any structure or conditions be found in conflict with the building codes and fire safety requirements, that department shall set forth its objections and requirements for corrections. It is then my responsibility to correct the deficiency and request a re-inspection within 20 days. The City of Eustis will not issue the Business Tax Receipt until those corrections are made in compliance of all City codes and all applicable fees are paid.

I certify that all information contained herein is true and correct to the best of my knowledge and belief. I understand that I must comply with all City of Eustis codes; failure to correct any conditions in violation is punishable under the code.

Signature: _____
 Print Name: _____
 Witness Signature: _____
 Print Witness Name: _____
 Date: _____

Emergency Contact Information on Page 5 is required by Law as stated in the City of Eustis Code of Ordinances, Chapter 26, Section 26-29

**City of Eustis – Confidential Form
Emergency Contact Business or Residence Alarm Information for Police & Fire Departments**

Business Owner Name (Corporation Name or Sole Proprietor)

Business Address (Physical Location) including suite number if applicable

Business Telephone Number

Mailing Address (if different from physical location)

City

State

Zip Code

Owner (Corporate Officer or Individual)

Telephone Number

Types of Alarm(s) (Check All that Apply)

Fire	Yes	No	Burglar	Yes	No
Smoke Detectors	Manual Pull Stations	Lockbox		Local Only	Monitored
Kitchen Hood System	Standpipe System	Heat Detectors			
Sprinkler System	Other:				

Annunciator Panel Location

Burglar/Fire Alarm Panel Location

Fire Alarm Co.

Burglar Alarm Co.

Address

Address

Phone Number

Phone Number

Monitoring Company/Local Only

Monitoring Company/Local Only

Phone Number

Phone Number

Additional Information or Comments

Person(s) on Call with Authority to Enter Premises - LIST AT LEAST 2 CONTACT PERSONS

Name Telephone Number

Name Telephone Number

Name Telephone Number

Name Telephone Number

Signature of Business Owner/Applicant _____ Date _____