



**COMMUNITY DEVELOPMENT DEPARTMENT**  
**1369 4TH AVE, AUBURN, GA 30011**  
**770-963-4002**

### **WELCOME TO AUBURN!**

The City of Auburn welcomes your business to our community. This information is provided as a public service to assist persons interested in establishing and conducting a business in the City. It is not deemed to be all-inclusive and any error or omissions herein will not relieve the business owner of responsibility, obligation, or liability in fulfilling all legal requirements. **Thank you for choosing Auburn as the home for your business!**

### **VERIFY BUSINESS LOCATION IS INSIDE MUNICIPAL CITY LIMITS**

Prior to applying for a license, verify that the physical address of your business is within Auburn city limits. Although your address may have an Auburn postal code (30011), it may not necessarily be located inside the City. Post office boxes can be used for mailing addresses but NOT for business locations. For verification, please contact Community Development at 770-963-4002 ext. 206 to have your location confirmed. You only need one occupation tax certificate to conduct business; if you are within city limits, you do NOT need to get a certificate from Barrow or Gwinnett County.

### **ZONING VERIFICATION & CERTIFICATION**

Zoning verification for a specific property confirms its zoning classification and determines if a proposed use is allowed by the City of Auburn Code of Ordinances. Such verification is required prior to applying for an Occupational Tax Certificate (business license). Please ensure that your business activity is an allowed use prior to signing lease agreements or commencing any other type of business establishment activity. Any such zoning approval is based on current regulations as of the certification date and is subject to change.

### **OCCUPATIONAL TAX CERTIFICATE**

The current method of taxation on businesses located within Auburn city limits is our occupational tax, also referred to as a "business license." Municipalities are authorized by the State of Georgia to collect a tax on businesses both for revenue and regulation. City law states that all persons, sole proprietors, firms, corporations, partnerships, non-profits, or any other form of business organization engaged in or operating any business, trade, profession or occupation in the City of Auburn are required to register their business or office with the City, pay the tax or fee, and obtain an Occupational Tax and/or Regulatory Fee. We will answer any questions you may have about the category of your activity. A separate certificate is required for each branch or separate location of business. When the tax or regulatory fee is paid and the application approved by Community Development Department, the proper certificate is issued.

### **HOME BUSINESSES**

Home-based businesses are allowed in City limits if the home merely serves as the base of operations and the activity does not create any traffic or noise, does not involve customers at the home, and there are no identifying signs. The use of residential property for business purposes requires the completion of the home occupation affidavit. Please review the customary home occupation affidavit for additional

restrictions on home businesses and note that some residential properties may have further restrictions under homeowner association covenants or apartment leases.

### **ALCOHOL LICENSE**

Any business that sells or serves beer, wine, distilled spirits, and/or other alcoholic beverages is required to obtain an occupational tax certificate and a City of Auburn alcohol license as well as a license from the State of Georgia. Licenses are required to be renewed annually. For more information, please contact the Community Development Department at 770-963-4002.

### **REGULATED OCCUPATIONS**

In addition to an occupation tax certificate, these businesses may be required to obtain a regulatory permit from the City. The City currently regulates the following occupations: firearm dealers, tattoo parlors, massage establishments, pawnshops, bonding companies, adult entertainment establishments, peddlers, and door-to-door salespersons. Most regulated businesses require completion of activity-specific applications rather than standard application forms. In addition to obtaining a business license, tattoo and body piercing studios are not regulated, but must be inspected and receive certification from the health department. Fees for Regulated businesses vary. Please see individual sections of the Auburn Code for special requirements and fees.

### **INDEPENDENT CONTRACTORS**

Generally, all persons in business for themselves must obtain an occupational tax certificate unless revenue/compensation is paid through a payroll process and reported on a W-2 form for Internal Revenue Service filing.

### **PROFESSIONAL LICENSES: O.C.G.A §36-60-6(c)**

Before the City of Auburn issues an occupational tax certificate to any person engaged in a profession or business required to be licensed by the state under Georgia Code Title 43, the person shall provide evidence of such licensure. Examples of such required licenses are accountants, architects, cosmetologists, general contractors, electricians, medical professionals, and used car dealers. For more information or a complete list of occupations subject to professional licensure, please visit the Secretary of State website at <http://www.sos.ga.gov/>.

### **FEDERAL WORK AUTHORIZATION PROGRAM: (E-VERIFY) O.C.G.A §36-60-6(d)**

Based on the number of employees that your business has, you may be required to provide evidence that you are using the federal work authorization program, E-Verify, or evidence that this code section does not apply to your business. Employers with over 10 employees must participate in the E-Verify program and receive an E-Verify number. This form must be signed in the presence of a Notary Public.

### **SYSTEMATIC ALIEN VERIFICATION FOR ENTITLEMENTS (SAVE): O.C.G.A § 50-36-1**

All persons applying for or renewing an occupational tax or regulatory fee certificate in the City limits shall be required by law to complete and submit to SAVE verification. This form must be signed in the presence of a Notary Public.

### **FEES**

The fee for a new occupational tax certificate is based on the number of employees, including the owner. The minimum amount of occupational tax due for any single company is \$50 and the maximum is \$3,500. Refer to fee schedule chart to determine your occupational tax fee.

Certain professionals are eligible to pay a flat fee of \$400 fee rather than a fee based on gross receipts. Examples of eligible practitioners of professions, as defined by O.C.G.A § 48-13-9, are listed on the occupational tax certificate application.

See table below for rates:

<b>Number of Employees</b>	<b>Fee</b>
1 (Employee or Business Owner)	\$50
2 (Employees, including Owner)	\$55
3	\$75
4	\$95
5	\$115
6	\$135
7	\$155
8	\$175
9	\$195
10	\$215
11	\$225
12	\$235
13	\$245
14	\$255
15	\$265
16	\$275
17	\$285
18	\$295
19	\$305
20	\$315
20+	Add \$10 per each employee

### **TAX EXEMPT CERTIFICATE**

Auburn bases Occupation Tax amounts due by gross receipts of a business location. If you believe that your business is exempt from paying occupational taxes, please obtain and complete the application for an occupational tax exemption certificate. A \$50 administrative fee is required (unless the exemption is due to non-profit status).

### **ACCEPTABLE FORMS OF PAYMENT**

The City of Auburn accepts cash, checks, personal checks, and cashier checks made payable to City of Auburn as well as most major credit cards. Credit card payments cannot be made over the phone.

### **POSTING OF LICENSE**

Once received, all occupational tax, regulatory fee, or alcohol licenses are to be displayed at the business location. Kindly post your licenses or certificates in a conspicuous place on the business premises which is open to public viewing. Please note that all Businesses found to be operating within the City limits without a current certificate shall be subject to penalties and interest as allowed by state and local law, as well as subject to receiving a citation, which requires appearance in the municipal court.

### **RENEWALS**

Once you receive an occupational tax certificate or regulatory, a courtesy renewal notice will be mailed to you by November 30th. each year. Renewal fees are based on current employees. Most renewals are due

with full payment by January 30th and are considered delinquent after January 31st. Failure to receive a renewal notice does not relieve the business of responsibility to renew the occupation tax certificate.

### **CHANGE REQUEST**

Any business wishing to close, move, change ownership, or change name should complete and submit an amended occupational tax form. Occupational tax, regulatory fee certificates and alcohol licenses are nontransferable. Any business changing ownership shall be required to reapply and obtain a new occupational tax certificate and, if applicable, an alcohol license. Any business moving to a new location within the City shall amend their application, receive zoning approval, and obtain a new occupational tax certificate.

### **SIGNAGE**

In order to preserve the aesthetic beauty of the City and protect the safety of our residents, the City has adopted and maintains sign regulations, which is Chapter 17.120 of the City's Code of Ordinances. Businesses interested in posting any signs, whether temporary, wall/window, or monument, shall apply for a sign permit with the department. If you have any questions, please call 770-963-4002 ext. 206.

### **TRASH/RECYCLING SERVICE**

The City of Auburn has an exclusive contract for waste services with Republic Services. Please visit [www.republicservices.com](http://www.republicservices.com) to establish commercial service. All dumpsters must be screened in accordance with the city's regulations.

### **OBTAINING AN OCCUPATION TAX CERTIFICATE**

To obtain an occupational tax certificate, an occupational tax application must be completed in full and submitted to the Community Development/Planning Dept. of Auburn City Hall. Applications for commercial and home-based businesses are available in person or on the website. All business activities require zoning approval through our department. Please note that additional approvals may be required from various State or County agencies depending on the type of business.

## CHECKLIST FOR OCCUPATIONAL TAX CERTIFICATE APPLICATION

The following checklist is an important part of your application. Please use this checklist to ensure that you submit a COMPLETE application. We recommend you make a copy of your application for your records. Zoning Verification for a commercial business location must be obtained from the Planning Department and approved before submitting the application.

### FOR OWNERS:

- Signed, completed application. Incomplete applications will be returned.
- Photo identification
- Completed SAVE Affidavit
- Completed E-Verify Affidavit
- If you are not an American citizen, attach a copy of legal Permanent Resident Card or Employment Authorization Card, or other authorizing documentation to be verified by Homeland Security.
- If you are required by the State to hold a professional license, attach the license to your application.
- Payment based on the amount listed in the fee table.

### FOR COMMERCIAL BUSINESS LOCATIONS:

- Zoning Verification approval.
- Copy of the City's Certificate of Occupancy.
- Copy of the Fire Marshal's Certificate of Occupancy.
- Lease agreement if you are renting space for the business.
- Copy of the health report from Environmental Health Services (if applicable).
- If there are renovations, remodeling, change in use, or other circumstances, a building permit may be required. Please contact the Community Development Department to determine proper procedure.
- Ensure that the street address, including suite number, is visible on the exterior door of the business and is visible from the street.

### HOME OCCUPATIONS:

- Customary Home Occupation Affidavit.
- Approval from landlord/leasing office if renting a home or apartment.
- Document (i.e., utility bill) that provides proof of residency at the selected location

**OPENING YOUR BUSINESS:**

- Receive occupation tax certificate prior to opening your business.
- Post occupation tax certificate in prominent location at your business.

**STATE AND LOCAL CONTACT INFORMATION**

**BUILDING PERMITS/ZONING/SIGN APPROVALS**

City of Auburn  
Community Development Department  
1369 4<sup>th</sup> Ave, Auburn, GA 30011  
(770) 963-4002 ext. 206

**ENVIRONMENTAL HEALTH SERVICES**

Barrow County Environmental Health  
10 W. Williams St.  
Winder, GA 30680  
(770) 307-3502  
Fax: (770) 307-3835

**BARROW COUNTY FIRE MARSHAL**

Barrow County Emergency Services  
222 Pleasant Hill Church Rd, NE  
Winder, GA 30680  
(770) 307-2987

**HEALTH INSPECTION/FOOD**

Department of Agriculture  
(404) 656-3600  
<http://www.agr.georgia.gov/foodsafety.aspx>

**SANITATION/WASTE SERVICES**

Republicservices.com  
(678) 963-2800

**CORPORATIONS SET-UP/PROFESSIONAL LICENSING**

Georgia Secretary of State  
2 MLK Jr. Drive, Suite 315  
Floyd West Tower  
Atlanta, GA 30334  
(404) 959- 2817 [www.sos.ga.gov](http://www.sos.ga.gov)

**STATE TAXPAYER**

Georgia Department of Revenue  
<https://dor.georgia.gov/>

**TRADE NAME REGISTRATION**

Barrow County Superior Court  
652 Barrow Park Dr, Suite B  
Winder, GA 30680