



Brookhaven Fee Schedule



All questions regarding your Occupational License should be directed to Avenu Insights – as administering agent.

We will be glad to assist you.

Mail To: Brookhaven Occupational License
c/o Avenu Insights
PO Box 830900
Birmingham, Alabama 35283-0900

Email: businesslicensesupport@avenuinsights.com
Toll Free Phone: (800) 556-7274

ONLINE FILING COMING SOON!

Occupational Tax General Information

This information is provided as a public service to assist those persons interested in establishing and conducting a business in the City of Brookhaven. It is not deemed to be all-inclusive. Any error or omissions herein will not relieve the business owner of responsibility, obligation or liability in fulfilling all legal requirements.

Presented here is general information that applies to all business and some that applies to only specific activities. You will also find a directory of governmental and non-governmental agencies that you may be required to comply with or who can offer businesses assistance.

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Authority to License

The State of Georgia permits cities to license for both revenue and regulation (Official Code of Georgia, Chapter 13 of Title 48). Municipalities license businesses for revenue to broaden the tax base because a business uses, or causes to be used, more municipal services than a residence. Brookhaven's business tax ordinance is detailed in Chapter 15 of the Brookhaven City Code.

When the occupational tax is paid, an Occupational Tax Certificate is issued. This is commonly called a business license and the terms "business license", "business certificate" and "business regulation" are used interchangeably. If you have any questions concerning your registration or other requirements, Avenu will gladly assist you.

Who Needs an Occupational Tax Certificate

A separate license/certificate is required for each branch or separate location of business. Any person, including but not limited to an individual, partnership, corporation or limited liability company, who wishes to conduct either directly or indirectly, any business within City of Brookhaven must secure an Occupational Tax Certificate. City law states that no person shall engage in business or transact and carry on a business activity, show, or exhibition, without complying with any and all applicable provisions of Chapter 10 of the City Code.

All businesses require our Zoning Department's approval, while regulated businesses require some additional approvals prior to obtaining an Occupational Tax Certificate.

Home-Based Business

Home-based businesses are allowed if it 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 our Home Occupation form (HOP). For information or questions regarding Home-Based Business and Zoning, please contact the Planning/Development Department at (404) 637-0500.

The following provisions apply to home occupations:

- A. There shall be no exterior evidence of the home occupation.
- B. No use shall create noise, dust, vibration, odor, smoke, glare or electrical interference that would be detectable beyond the dwelling unit.
- C. The use shall be conducted entirely within the dwelling unit and only persons living in the dwelling unit shall be employed at the location of the home occupation.
- D. No more than 25% of the dwelling unit and in no case more than 500sq. ft., whichever is less may be used for the conduct of the home occupation.
- E. No use shall involve public contact on the property and no article, product, or service shall be sold on the premises other than by telephone. (Note: A special Land Use Permit may be applied for the customer (public) contact, which must be approved by the City Council at a public hearing. Contact the Community Development Department for information (404-637-0500).
- F. No materials or equipment shall be stored on the premises upon which the home occupation is located, except where such materials and equipment are stored entirely within the residence.
- G. No vehicle other than a passenger automobile, passenger van, or passenger truck shall be used in the conduct of a home occupation, and no other vehicle shall be parked or stored on the premises.
- H. No home occupation shall be operated so as to create a nuisance.
- I. Home occupation shall not include the use of a dwelling unit for the purpose of operating any automobile repair establishment, taxi service, van service, limousine service, wrecker service, car wash, or ammunition or firearms sales establishment.

Owners of Residential or Commercial Property

Owners of residential and/or commercial rental properties must have an Occupational Tax Certificate.

Independent Contractors

Independent Contractors are in business for themselves and must obtain an Occupational Tax Certificate prior to commencing work. Generally, if payroll taxes are not deducted from your pay, you are an Independent Contractor.

Business Basics for the New Business Owner

Planning/Zoning & Sign Approvals

The Zoning Department reviews all new applications and change of addresses to ensure compliance with zoning regulations for that business location. They must approve the business activity to be conducted at that location prior to issuance of an Occupational Tax Certificate.

Signs are strictly regulated. For information about Zoning and Signs, contact the Community Development Department at (404) 637-0500.

Ownership Types

Business ownership is classified into one of the following types of ownership entities (legal business structures): Sole Proprietor, Partnership, Limited Partnership, Limited Liability Company/Corporation. To determine which type of organization best suits your needs contact your legal or tax professional.

How to Obtain an Occupational Tax Certificate

Obtaining the Application

The initial steps to register a business begins with the submission of the Occupational Tax Certificate Application. Applications may be submitted online at <https://rds.bizlicenseonline.com> or print an application from www.avenuinsights.com. All new businesses located in Brookhaven will require zoning approval. Avenu will present your application on your behalf to the city for approval.

If you are a new business in the City of Brookhaven you are required to have a current occupational tax certificate in order to conduct business within city limits. Below are some items we recommend each new business should look into to ensure your business is in compliance with City Ordinances.

Step 1: Before signing a lease we recommend that you make sure your business location is in the proper zoning district for your type of business. Please email your business address and dominant business activity to the Zoning Department for confirmation at planning@brookhavenga.gov. This will help mitigate the risk of applications denied due to improper zoning.

Step 2: If you are not a home-based business, we recommend that you verify whether or not your business will need a Certificate of Occupancy from the Community Development Department. They can be reached by calling 404.637.0500.

Step 3: Complete and submit all required forms and documentation to Avenu to obtain your Occupational Tax Certificate. Please review the Occupational Tax Certificate General Information and Frequently Asked Questions to determine if additional documentation is required for your business. To acquire an occupational tax certificate please follow the instructions below. The items listed below are needed for a complete occupational tax certificate application:

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Required for all applicants:

- ✓ **New Occupational Tax Certificate Application**
 - Must be completed, signed and notarized
- ✓ **SAVE Affidavit Form with appropriate identification**
 - #1 U.S. Citizens: Passport, Georgia Driver's License, or Military ID
 - #2 Legal Permanent Residents: Georgia Driver's License and either Permanent Resident Card or Employment Authorization Card
- ✓ **E-Verify Affidavit**
- ✓ **Copy of applicant's identification**
 - Either Passport, Georgia Driver's License or Military ID
- ✓ **Payment for the correct fee amount**
 - Checks made payable to Tax Trust Account and remitted to:

Brookhaven Occupational License
c/o Avenu Insights
PO Box 830900
Birmingham, Alabama 35283-0900

Optional depending on business type:

- ✓ **Home Occupational Supplemental Form**
 - Only needed if business will be operated from home
- ✓ **Copy of the first page of the Certificate of Incorporation**
 - Only needed if business is a Corporation or LLC
- ✓ **Copy of Professional State License**
 - Only if applicable: Attorney's, Physicians, CPA's, Engineering, Architects, Surveyors, Cosmetology, etc.
- ✓ **Copy of health inspection report with the grade and/or fire inspection report**
 - Restaurants Only
- ✓ **Copy of FOG (Fats, Oils, Greases) Compliance Inspection from DeKalb County Dept. of Watershed**
 - Restaurants Only
- ✓ **Massage Regulatory Permit and Massage Work Permit**
 - For those establishments performing massage services pursuant to the Chapter 15 Ordinance
- ✓ **Additional Requirements for Pain Management Clinics Form**
- ✓ **Background Check Consent Form for Pain Management Clinics**
 - \$50 fee

Post Office Boxes and mail handling facilities can be used for the mailing address, but cannot be used for a business location. The applicant's residence address must be used if there is no other place of business.

If more than one person is an owner, all owners must be listed. In the case of a corporation, all corporate officers must be listed.

Occupational Tax Rates

Occupational taxes consist of three (3) parts: (1) a \$125.00 base fee, (2) a per owner/employee fee, and (3) a gross receipt tax based on an estimated gross receipts figure.

Listed below are general occupational tax fees only. These fees will not necessarily apply to all business types. Additional, there may also be other permit, inspection, or background fees depending on your business activity. Your tax class is determined by your NAICS Code. If you do not know your NAICS Code, please call Avenu for assistance. NAICS Codes can also be found at www.naics.com/search.

Gross receipts

The term "gross receipts means total revenue of the business or practitioner for the period, including without being limited to the following:

- a) Total income without deduction for the cost of goods sold or expenses incurred
- b) Gain from trading stocks, bonds, capital assets, or instruments of indebtedness.
- c) Proceeds from commissions on the sale of property, goods or services
- d) Proceeds from fees charged for services rendered
- e) Proceeds from rent, interest, royalty or dividend income and
- f) From all other income whatsoever arising from or growing out of the conduct of the business, trade, profession or occupation without any deduction whatsoever.

Calculating your fee for your Yearly Occupational Tax

- Yearly projected Gross Receipts - \$20,000 = \$Adjusted Gross Receipts multiplied by appropriate Tax Rate listed below based on your NAICS code.
- Number of Employees multiplied by the appropriate per employee fee listed below
- \$125.00 Base Fee

Total Occupational Tax Fee Due

Penalties

The City of Brookhaven shall assess a penalty in the amount of ten percent (10%) of the amount owed for each calendar year or portion thereof for:

1. Failure to pay occupation taxes and administrative fees when due;
2. Failure to file an application no later than April 30th of any calendar year, when the business or practitioner was in operation the preceding calendar year.

Delinquent taxes and fees are subject to interest at a rate of 1% percent per month.

Issuance of a business occupational tax certificate is not to be considered as an approval of said business use and in no way confirms that said business meets the requirements of the City of Brookhaven Zoning Resolution of the conditions of zoning approval.

Any incidence of "nonconformity" relating to the above zoning requirements will subject the certificate holder to possible revocation of the certificate.

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Current Tax Rate -- General

Tax Class*	Base Fee	Per Employee Fee	Rate per Dollar Gross Receipts over \$20,000
Class 1	\$125.00	\$4.00	.00027
Class 2	\$125.00	\$6.00	.00045
Class 3	\$125.00	\$8.00	.00063
Class 4	\$125.00	\$10.00	.00081
Class 5	\$125.00	\$12.00	.00099
Class 6	\$125.00	\$14.00	.00117

*Tax Class is determined by your NAICS Code. These can be found at www.naics.com/search.

Current Tax Rate -- NAICS Based

INDUSTRY TITLE	NAICS CODE (First 2 digits)	TAX CLASS	GROSS RECEIPTS RATE	EMPLOYEE RATE
Agriculture, Forest, Fishing and Hunting	11	3	.00063	\$8.00
Mining	21	6	.00117	\$14.00
Utilities	22	2	.00045	\$6.00
Construction	23	3	.00063	\$8.00
Manufacturing	31-33	4	.00081	\$10.00
Wholesale and Trade	42-45	3	.00063	\$8.00
Transportation and Warehousing	48-49	3	.00063	\$8.00
Information	51	6	.00117	\$14.00
Finance and Insurance	52	6	.00117	\$14.00
Real Estate Rental and Leasing	53	6	.00117	\$14.00
Professional, Scientific, and Technical Services	54	6	.00117	\$14.00
Management of Companies and Enterprises	55	5	.00099	\$12.00
Administrative and Support and Waste Management and Remediation Services	56	6	.00117	\$14.00
Educational Services	61	6	.00117	\$14.00
Health Care and Social Assistance	62	6	.00117	\$14.00
Arts, Entertainment and Recreation	71	5	.00099	\$12.00
Accommodation, Food Services and Drinking Places	72	3	.00063	\$8.00
Other Services	81	6	.00117	\$14.00

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Certification Requirement/Other Regulated Businesses

If you wish to operate any of the following types of businesses, additional documentation may be required. All business types listed below will require additional review, approval or a permit. Businesses are subject to review and approval by any or all of the following: Business Licensing, City Council, Fire Department, Police Department, Planning and Zoning. Certain businesses will also be required to submit to a Law Department review.

1. Automobile Sales State License
2. Amusement Games Arcade
3. Bakery Agriculture Department Letter
4. Barber Shop State License
5. Braiding Salon..... State License
6. Burglar Alarm State License, Police Background Clearance
7. Butcher Agriculture Department Letter
8. Catering..... Fire and/or Health Inspection
9. Child Care DHR State License
10. Chiropractors..... State License
11. Circus/Carnival..... Special Event Permit
12. Dances/Dance Hall
13. Doctor/Dentist State License
14. Firearm Dealers/Sales Police Background Clearance, Federal Firearms License
15. Fortune Teller..... Police Background Clearance
16. Heating & Air Conditioning..... State License
17. Hotel/Motel Business
18. Ice Cream Shops Fire and/or Health Inspection
19. Limousines Regulatory Enforcement App./Proof of Insurance
20. Massage Establishment/Parlor State License, Police Background Clearance
21. Massage Therapist..... State License, Police Background Clearance
22. Non-Profit Business IRS 501C3 Letter
23. Pawn Broker/Shop Police Background Clearance
24. Peddler/Door to Door Sales/Solicitor
25. Personal Care Home..... Fire and/or Health Inspection, DHR State License
26. Pest Control State License
27. Physical Therapy..... State License
28. Plumbing Business..... State License
29. Pools & Billiards Room.....
30. Precious Metals and Gems..... Police Background Clearance
31. Private Patrol/Security Guards..... State License, Police Background Clearance
32. Produce Stand Agriculture Department Letter
33. Real Estate Agents State License
34. Restaurants/Night Club Fire and/or Health Inspection, FOG compliance
..... Inspection from DeKalb Watershed Dept.
35. Seafood: Retail/Wholesale..... Agriculture Department Letter
36. Specialized Contractors State License
37. Taxi/Vehicle for Hire..... Police Background Clearance, Proof of Insurance
38. Welding Shop.....

Completed applications should be delivered or mailed to our mailing address. The application becomes effective when all necessary approvals have been received. The business license certificate will be mailed normally within 2 to 5 business days after approvals and processing has completed.

Important Information about Occupational Tax Certificates

Change of Business Activity, Business Location or Ownership

An occupational tax certificate is nontransferable. The certificate is terminated when business ownership changes. Changes in location or business activity/description require zoning approval. Advise Avenu immediately of any changes to your business registration application, especially if the business has ceased to operate. Applicable forms are located on our website at www.avenuinsights.com.

Posting of Occupational Tax Certificate

All occupational tax certificates must be displayed on the premise of the place of business. It must be posted in a conspicuous place and open to public viewing.

Occupational Tax is Payable in Advance

Payment must be made on or before 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 and number of employees for the rest of the year. The estimate will be changed to actual figures when renewed for the following year.

Occupational Tax Renewals

Once your business has obtained an occupational tax certificate, a courtesy renewal notice will automatically be mailed to you at the beginning of each year, generally the first week in January. Renewal Forms should be completed and returned prior to the date on the renewal form. If you do not receive a renewal notice, please contact Avenu.

Failure to receive a renewal notice does not relieve the business ownership of responsibility to renew the business registration.

Occupational Tax Certificate renewal payments are due by April 30th of each year and the tax must be paid by April 30th to avoid late penalties and interest. See penalty information under Occupational Tax Rates for more information.

Regulated Businesses & Privilege Licenses

Alcoholic Beverages

All New applicants must apply at City Hall.

Sunday Sales Permits must be approved by the city.

Renewals should be direct to Avenu for processing.

If licenses are not renewed by December 31st, the application will be considered a new occupational license and be required to undergo the formal approvals required.

The business licensing section processes all alcohol beverage licenses and annual renewals. In addition to zoning approval and other requirements, alcohol related business must have an occupational tax certificate. The applicant/licensee and all owners with ten percent (10%) or more must pass a background investigation as conducted by the City of Brookhaven. All information must be provided in duplicate. Other documentation required includes: 1) drivers' license, and 2) two original pictures. Public Safety and the Finance Department enforce the alcohol rules and regulation, and the Finance Department issues permits for employees to work in alcohol related businesses. If your business plans to sell or serve alcohol beverages, please contact the Finance Department at (404) 637-0500.

Please see the Alcohol Beverage ordinance and the Significant Changes to Alcoholic Beverage Ordinance for more information.

Adult Establishment License

In addition to zoning approval requirements, all applications for sexually oriented businesses, as defined by Brookhaven City Code, will be reviewed by the Finance Department. For additional information, please contact the Finance Department at (404) 637-0500.

Special Permits (Temporary/Special Event Licensing)

All special permits such as the list below must apply directly at City Hall for their occupational license.

- Boxing and wrestling matches
- Carnivals
- Dances
- Farmers Markets
- Merry-go-rounds
- Portable skating rinks
- Bankruptcy selling
- Traveling exhibitions
- Traveling promotional enterprises
- Traveling theatrical promoters