



**CITY OF NEW SMYRNA BEACH
BUILDING DEPARTMENT**

2650 N Dixie Frwy, New Smyrna Beach, FL 32168
386-410-2800
www.cityofnsb.com

BUSINESS TAX RECEIPT APPLICATION INFORMATION SHEET

Florida Statute CH 205 / City Ordinance Article V Sec. 74-146 – 74-170

*****Pursuant to the provisions of Florida Statute Chapter 205 there is imposed a local business tax*****

The following procedures must be followed to obtain a Business Tax Receipt with the City of New Smyrna Beach. These requirements may vary depending upon the type of business, location, state regulation, etc. It is provided for your assistance in completing the application, however, it is not intended to be all inclusive. Questions can be directed to the Building Department, Business Tax Specialist at 386-410-2865. Staff members are available weekdays from 7:00 am to 4:00 pm.

As a prerequisite to obtaining a local business tax receipt from the city, the applicant must obtain a Certificate of Use from the Building Department. A Certificate of Use will only be issued when the use and the property is found to be in compliance with all applicable Land Development Regulations of the City of New Smyrna Beach, the Florida Building Code and State and local Fire Codes (Sec 74-148 (c)). A Business Tax Receipt shall not be issued by the Building Department without a valid Certificate of Use.

The Certificate of Use will be issued by the Building Department to all businesses upon:

- Approval of the application by the Zoning Technician and/or Planning Department for the location and the type of use
- Receipts of all applicable licenses, documents, insurance, certificates and corporate filings with the appropriate State of Florida agency. (FS 205.194)
- A passing result of all fire and safety inspections.
- All fees paid at time of submittal

Certificates of Use shall remain valid for an unlimited time unless revoked for cause. The Building Official may revoke a Certificate of Use permit or approval in cases where there has been any false statement or misrepresentation as to a material fact in the application or plans on which the permit or approval was based.

The Certificate of Use is valid for the specific address, business owner, business name and type of business for which it was issued. A new COU is required for any changes in; use, name, ownership, expansion of square footage occupied, the inclusion of additional uses, or when changes to the structure have been approved by final building inspection. No annual renewal fee is required for the COU.

Complete the Application in its entirety and submit it to the Building Department along with all required documents and fees. Application fees are non-refundable. Register and apply online. permits.cityofnsb.com

*****THE ANNUAL BUSINESS TAX WILL BE DUE AT THE TIME THE INSPECTION PASSES. YOU WILL RECEIVE A BILL FOR THE AMOUNT DUE. IT IS DUE UPON RECEIPT. THIS FEE IS SEPARATE FROM THE APPLICATION FEES. *****

APPLICATION FEES - Building Department Inspection Fee - \$56.04
- Certificate of Use Fee - \$26.16

In addition to the fees listed above, a Change of Use Fee and/or Transportation Impact Fees may apply

INSPECTIONS- Inspections are required for all business locations including home based businesses.
(See inspection checklists)

A REINSPECTION FEE OF \$56.04 WILL BE APPLIED FOR THE FIRST FAILED INSPECTION AND/OR INSPECTIONS CANCELLED WITH LESS THAN 24 HOURS NOTICE. SUBSEQUENT REINSPECTIONS WILL BE CHARGED \$224.15 PER THE CITY ORDINANCE.

*****THE OPERATION OF A BUSINESS IS NOT PERMITTED UNTIL A CERTIFICATE OF USE AND A CITY BUSINESS TAX RECEIPT HAS BEEN ISSUED. IF YOU ARE FOUND TO BE IN VIOLATION, PENALTIES WILL APPLY. *****

Florida Statute 205.053 Business tax receipts; dates due and delinquent; penalties.—

(1) All business tax receipts shall be sold by the appropriate tax collector beginning July 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Provisions for partial receipts may be made in the resolution or ordinance authorizing such receipts. Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment.

(2) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.

(3) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required business tax within 150 days after the initial notice of tax due, and who does not obtain the required receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.

History.—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 40, ch. 83-204; s. 7, ch. 93-180; s. 10, ch. 2006-152; s. 1, ch. 2007-97.

City Ordinance Sec. 74-154 – Penalty

- (a) Any person violating any portion or section of this article or operating under a local business tax receipt issued under a false statement shall be subject to prosecution and upon conviction shall be punished as provided by section 1-14, City Code or Chapter 162 Florida Statutes.
- (b) In any prosecution under this article, the fact that any person is open for business or advertises the business shall be prima facie evidence of engaging in such trade, business, profession or occupation.
- (c) If a principal, master or employer has not complied with this article when required to do so, each agent, servant or employee shall be subject to prosecution to the same extent as such principal, master or employer.

VOLUSIA COUNTY requires all businesses to obtain a County Business Tax Receipt. Your City BTR must be obtained first. You can apply online at www.volusia.org/btr. For more information, call 386-736-5938.

CHECKLIST AND REQUIREMENTS – COMMERCIAL

1. State License from the Department of Business & Professional Regulation (DBPR), or appropriate State Agency.
2. A copy of the Fictitious Name, LLC, and/or Articles of Incorporation.
3. If property is rented or leased, you must submit the Property Owner Affidavit.
4. Parking layout indicating handicap spaces.
5. Restaurants must provide seating layout.
6. Non-Profit Organizations must provide 501(c) (3) Certificate.
7. Restaurants must list number of seats.
8. Beauty Salons/Barber Shops must list number of chairs.
9. Gasoline/Service Stations must list number of nozzles.
10. Retail sales must list inventory dollar amount.
11. Automotive Repair Shops must list number of employees.
12. Private Schools/Daycare must list the number of students.
13. Coin operated machines or devises must list number of machines.
14. Hospitals/Assisted Living Facilities/Nursing Homes must list number of beds.
15. Parking lots must list number of spaces.
16. If a sign is needed, a Building permit is required to be applied for by a Licensed Sign Contractor.

This list, which may not be all inclusive, is designed to assist you in completing the application. There may be other requirements requested depending on the type of business that you are applying for.

CHECKLIST AND REQUIREMENTS – RENTAL PROPERTY

1. State License from the Department of Business & Professional Regulation (DBPR), Division of Hotels & Restaurants, if applicable.
2. A copy of the Fictitious Name, LLC, and/or Articles of Incorporation.
3. Federal Tax ID number or Social Security Number
4. Copy of Contract if a Property Management Company is managing the rental.
5. Florida Department of Revenue Sales & Use Tax Certificate (renting 6 months or less)
6. Volusia County Tourist Development Tax (renting 6 months or less)

The Florida Department of Business & Professional Regulation (DBPR), Division of Hotels and Restaurants, licenses, inspects and regulates public lodging and food service establishments in Florida under Chapter 509, Florida Statutes (FS).

Do I need a State License from DBPR for my rental?

If renting rooms: No, renting a single room or rooms other than the whole unit is not classified as a public lodging and would not require a license from DBPR, Division of Hotels and Restaurants. Please be advised your business may still be subject to city, county or other local authority jurisdiction.

If renting the entire unit: Yes, if you are renting an entire unit more than three times in a calendar year for periods of less than 30 days or 1 calendar month, whichever is less, or if it's advertised or held out to the public as a place regularly rented to guests.

Vacation Rental – Condo

- You have a single unit or group of units that you rent transiently (temporary – not the sole residence).
- The unit or group of units is located in a condominium or cooperative (a building where the units are individually owned).

Vacation Rental – Dwelling

- You have a single unit or group of units that you rent transiently (temporary – not the sole residence).
- The unit or group of units are single-family homes, townhouses, duplexes, triplexes or quadruplexes.

Apartments – Non-Transient

- Five or more units in a building or complex.
- The rental periods are for at least 30 days or 1 calendar month (whichever is less) – OR – the rental unit is advertised or held out to the public as a place regularly rented to guests.
- 75% or more of the units in the apartment building or complex are available for rent as non-transient occupancy – meaning the rental unit is considered to be the renter's sole residence and the stay is not temporary.

Apartments – Transient

- One or more units in a single complex of buildings.
- The unit is rented more than 3 times in a calendar year and the rental periods are less than 30 days or 1 calendar month (whichever is less) – OR – the rental unit is advertised or held out to the public as a place regularly rented to guests.
- More than 25% of the units in the apartment building or complex are available for rent as transient occupancy-meaning the rental unit is not considered to be the renter's sole residence and the stay is only temporary.

Bed and Breakfast Inn

- No more than 15 sleeping rooms (bedrooms).
- The sleeping rooms are attached to a family home structure (e.g., home, house, or dwelling occupied by a family) that is recognized by the community as a bed and breakfast.
- You provide meal services along with the lodging accommodations.
- Please note that by definition Bed and Breakfast Inns also require a food service license (Permanent Food Service (Seating)).

Hotel

- Rents transiently (temporary – not the sole residence).
- Has sleeping room accommodations for 25 or more guests.
- Provides the services generally provided by a hotel and is recognized by the community as a hotel.

Motel

- Rents at least six units transiently (temporary – not the sole residence).
- Has exits from each unit that exit outside the building (not into an inside hallway).
- Offers daily and weekly rates.
- Provides off-street parking for each unit.
- Has a central office on the property with specific hours of operation.
- Provides a bathroom or connecting bathroom for each unit.
- Is recognized by the community as a motel.

Timeshare Project

- You have a time-share property (an arrangement where several joint owners have the right to use a property as a vacation home for an allotted period of time).
- You rent to guests outside the timeshare owners for temporary stay occupancy.

CHECKLIST AND REQUIREMENTS – HOME BASED

1. If you rent or lease you must submit the Property Owner Affidavit giving you permission to operate a business from the residence.
2. If you are a contractor/subcontractor/handyman, you must submit the Statement of Fact in reference to Liability Insurance and Workers Compensation.
3. Businesses requiring a State License must attach a copy of the current license.
4. A copy of the Fictitious Name, LLC, and/or Articles of Incorporation.

801.06 HOME OCCUPATIONS

A home occupation shall be permitted as an accessory use in all residential districts, provided that:

- (1) Such occupation shall be conducted entirely within the dwelling unit used as the residence and shall not more than twenty (20) percent of the cumulative floor area;
- (2) No persons other than members of the household shall be engaged in such occupation;
- (3) the use of the dwelling unit for the home occupation shall be clearly incidental and secondary to the use of the dwelling for residential purposes, and such use shall not change the residential character thereof;
- (4) There shall be no structural additions, enlargements or exterior alterations to the residence or premises;
- (5) No additional and separate entrance incongruent with the residential structural design shall be constructed for the purpose of conducting the home occupation;
- (6) No advertisement directs consumers to the home or is located at the home;
- (7) The home occupation shall not generate the visitation by clients, customers, salesman, suppliers, or any other persons to the premises which results in vehicular traffic generation of more than one vehicle at any one time, or of more than a total of 12 vehicles per day;
- (8) No provision for off-street parking or loading facilities, other than the requirements of the residential district in which the use is located, shall be permitted; no part of a required yard shall be used for such off-street parking or loading purposes; and no additional driveways to serve such home occupation shall be permitted;
- (9) No equipment or process shall be used in such home occupation which creates noise, vibration, glare, fumes, odors, or electrical interference outside the dwelling. In case of electrical interference, no equipment or process shall be used which creates visual or audible interference in any radio or television receivers off the premises;
- (10) No home occupation shall interfere with the residential uses of adjoining property;
- (11) A home occupation shall be required to have a city business tax receipt;
- (12) One sign not to exceed three square feet attached only to a window or on a door is permitted per parcel.



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COMMERCIAL PROPERTY INSPECTION CHECKLIST

Welcome to the City of New Smyrna Beach. We are excited that you have chosen our City to locate your business. In order to provide guidance on your upcoming Business Tax Receipt (BTR) inspection, we have listed some of the common violations our inspectors have found while performing inspections. This checklist, while not intended to be all inclusive, was developed to assist you with achieving timely compliance with the process of obtaining approvals for your BTR. By reviewing this checklist, you can help expedite the inspection by making sure the property meets these minimum requirements before the inspector is scheduled to visit.

-Please note that enforcement of fire and life safety codes must meet the provisions as established by the current edition of the Florida Fire Prevention Code as mandated under Florida State Statute §633.202, the City of New Smyrna Beach Code of Ordinance, and the Land Development Regulations. Fire life safety codes are not "grandfathered in" by law and must meet the intent of the "existing business occupancy" when you lease or purchase the business.

-Exit signs must be in operational order and illuminated with a battery backup. If you do not have this, a certified electrician will need to install and test them prior to the inspection. Permits are needed for installation.

-Emergency lighting is required for all commercial occupancies. If your business has an emergency light, it must be maintained in operational order prior to the inspection. Combination Emergency Lights/Exit Signs are acceptable.

- Fire Alarm Systems: If your building or tenant space is equipped with a fire alarm system, it must be inspected annually with a current annual inspection tag from a certified fire alarm company and technician. The owner or prior tenant should pass fire alarm certification and inspection records to the property owner or to you directly. All Fire Alarms shall be placed in complete service.

-Hood Suppression Systems or UL300: Fire protection systems such as kitchen hood suppression systems must be inspected and tagged annually by a licensed fire and safety equipment company. The hood and plenum shall be cleaned semi-annually and free from grease build-up. In addition, a K-Class extinguisher must be mounted in the kitchen with an affixed tag if you have a hood suppression system.

-Automatic Fire Sprinklers: If your occupancy or building is equipped with an automatic fire sprinkler system, such system must be maintained annually and in operational order and tagged by a licensed fire sprinkler company technician. If the sprinkler system is disabled, you as the occupant cannot move in until the system is repaired, tested, and inspected by the fire inspector to assure that the system is in working order.

-Per FS §633.222 and Fire Marshal Rule 69A-60.0081 from the 2010 Florida Fire Prevention Code, all roofs and floors that are of lightweight roof truss construction must post an 8x8 inch sign marked with either an "R" for lightweight roof truss only, or "RF" indicating a lightweight roof & floor truss design. The sign must be fastened 24 inches to the left of the exterior exit door mounted between 4-6 feet from the ground. Contact the Building Department if you have any problems or concerns regarding placement.

-Remove all extension cords! Extension cords by code cannot be used as permanent wiring. Approved Power Strips are approved by fire code provided they are plugged directly in an outlet and do not power major appliances such as a microwave, refrigerator, or freezer unless the power strip is approved for heavy appliances. Under no circumstances can a power strip be plugged into another power strip nor is an extension cord allowed to be plugged into a power strip. Power taps come in 6, 8, 10, 12, and 14 feet.

-Door locks must be to code. Double dead bolt locks, slide bars, slide locks, combination type, and double locks are not permitted and you will be instructed to remove those locks. If it is a double lock system such as a thumb turn lock coupled with a door lock, one of them must be deactivated. A key in a double dead bolt will NOT be accepted since code does not allow locks to be opened by a tool, key, or special knowledge.

-Fire extinguishers must be 3A40BC rated (5 lb.) and must be tagged by a licensed fire safety equipment company. If you purchase your fire extinguisher at Lowes or Home Depot et al, you must take it to a fire safety equipment company for them to tag it. Fire extinguishers must be inspected and tagged annually by the licensed fire equipment company of contract. The Fire Department is not certified to tag extinguishers. In addition, fire extinguishers shall be mounted with the top of the extinguisher 5 feet from the floor. Code requires one fire extinguisher every 75 feet (the maximum travel distance between fire extinguishers) pursuant to NFPA IO Standard Requirement for Fire Extinguishers.

-Permanent (Romex Type) Electrical wiring must be in conduit and compliant to the National Electric Code. Frayed or exposed electrical wiring cited by the building/fire inspector shall be cause to withhold approval for a business tax receipt until permits, repairs, and final inspections are made for compliance and approval for business.

-Mezzanines must be permitted for continued approval for storage loading. This includes any offices that may have been built prior to your occupancy. Please check with the Building Department if permits were pulled prior to your desire to rent such a building with built-in offices. All too often inspectors from Neighborhood Improvement encounter substandard tenant spaces with offices built without permits. If you purchase or rent the tenant space with non-permitted offices, you will be responsible for correcting the deficiencies unless you have made prior arrangements with your lesser in your lease agreement. The City of New Smyrna Beach will not intervene as to who corrects the violations cited. Check your lease Agreement. Inquire with Property Management, Owner or Registered Agent as to responsibility.

-Do NOT Block Exits: Blocked exits cited by this office shall be cause for immediate removal of blockage or approval for permit will be withheld until compliance is achieved.

-There shall be a clear space of 36" in front of electrical panels.

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RENTAL PROPERTY INSPECTION CHECKLIST

OUTSIDE THE DWELLING

- Is the property properly identified with street numbers that are at least 4 inches tall and easily visible from the street?
- Are the premises free from weeds or excessive plant growth? Is grass maintained at a height of less than 6 inches?
- Is all rubbish and garbage properly stored and removed on regular basis?
- Is the exterior (siding, brick and/or paint) in good condition?
- Are all accessory structures (sheds, garages, fences, etc.) in good condition?
- Is the roof in good repair with no leaks?
- Are the gutters and/or downspouts in a good state of repair and directing rainwater away from the structure?
- Are the steps, decks, landings and fire escapes functional and in good condition?
- Do all stairs with more than 4 risers have a handrail on one side?
- Do all balconies, porches, or landings 30 inches or more above grade have guardrails?
- Is the yard and porch free of junk, trash, or debris?
- Are there items being used or stored outside that belong indoors (includes stuffed indoor furniture)?
- Is the property free of inoperable, junk or unlicensed vehicles?

INSIDE THE DWELLING – FIRE SAFETY

- Is there a full fire extinguisher located inside the house?
- Are all smoke detectors hardwired with a battery backup or have a 10-year lithium, sealed tamper proof battery?
- Are smoke detectors located one in every sleeping area (not including kitchen and bathroom)?
- Are all combustible materials stored at least 3 feet away from sources of ignition?
- Are all liquid fuels properly stored outside of habitable spaces?

DOORS AND WINDOWS

- Do the exterior doors have deadbolt locks designed to be readily operable without the need for a key?
- Are all exterior doors weather tight and in good working order?
- Are there any broken or badly cracked windows?
- Are all windows lockable, weather tight and in good working condition (capable of remaining open without a means of support)?
- Do the required operable windows have screens without rips, tears or holes?
- Does every habitable space have an operable window?

WALLS, CEILINGS AND FLOORS

- Are the walls and ceilings properly sealed, free from peeling paint and capable of being maintained in a sanitary condition?
- Are the floors structurally sound?
- Do overhead lights have proper globe covers in place?

ELECTRICAL SYSTEM

- Does every habitable room have at least 2 separate working outlets?
- Do the bathrooms, kitchen, laundry, garage and exterior areas have ground fault circuit interrupter (GFCI) outlets?
- Are all cover plates for outlets, switches and junction boxes in place?
- Are all switches, outlets and electrical fixtures in good working order?
- Are electrical panel/circuits properly labeled?

MECHANICAL

- Does each room including bathrooms have adequate heat?
- Are all combustion gases vented to the outside?
- Are clothes dryers properly vented?

PLUMBING

- Do plumbing fixtures have adequate water pressure and do they operate properly?
- Are supply and drain lines free of leaks?
- Do all fixtures have proper traps to prevent the infiltration of harmful sewer gases?

BATHROOMS

- Are all bathroom fixtures working properly?
- Is the floor easily maintained in a clean, dry condition?
- Is there an operable window or adequate mechanical ventilation?

MISCELLANEOUS

- Are all structures free from insect and rodent infestation?
- Are all interior and exterior premises free from any accumulation of rubbish or garbage?
- Are all interior and exterior spaces kept in clean and sanitary condition?
- Is there adequate sleeping space for the number of occupants?
- Has the owner properly registered all the units in the building?
- Is a Residential Rental Occupancy License posted inside each unit?
- Has out-of-county property owner designated a local responsible agent?

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HOME BASED INSPECTION CHECKLIST

SEE APPLICATION INFORMATION SHEET - 801.06 Home Occupations

INSIDE THE DWELLING - Fire Safety

- Is there a full fire extinguisher located inside the house?
- Are all smoke detectors hardwired with a battery backup or have a 10-year lithium, sealed tamper proof battery?
- Are smoke detectors located one in every sleeping area (not including kitchen and bathroom)?
- Are all combustible materials stored at least 3 feet away from sources of ignition?
- Are all liquid fuels properly stored outside of habitable spaces?

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**PROPERTY OWNER AFFIDAVIT
CITY OF NEW SMYRNA BEACH – BUILDING DEPARTMENT**

This form is required if the applicant is not the owner of record of the property listed on the Business Tax Receipt Application.

Applicants Name: _____

Business Name: _____

Nature of Business: _____

Parcel Number: _____

Property Address: _____

Property Owners Name: _____

Property Owners Phone Number: _____

I, _____, as the property owner of record of the above described property, and having the authority of the same, do authorize the aforementioned applicant and business to utilize this property location to operate said business.

Property Owner Signature

State of Florida
County of _____

Sworn to and subscribed before me this _____ day of _____, 20____,

By _____

Personally Known _____ OR Produced Identification _____

Signature of Notary Public

Notary Seal