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## CITY OF NEW SMYRNA BEACH - BUILDING DEPARTMENT

214 Sams Ave  
New Smyrna Beach, FL 32168  
386-410-2800  
[www.cityofnsb.com](http://www.cityofnsb.com)

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### **BUSINESS TAX RECEIPT APPLICATION INFORMATION**

Pursuant to the provisions of Florida Statute Chapter 205 there is imposed a local business tax  
Florida Statute CH 205 / City Ordinance Article V Sec. 74-146 – 74-170

**\*\*\*\*\*APPLICATIONS FOR A BUSINESS TAX RECEIPT (BTR) ARE SUBMITTED ONLINE\*\*\*\*\***

To apply online, go to [www.cityofnsb.com](http://www.cityofnsb.com), select "BUSINESS" at the top of the home page, then select "Apply for a NEW Business Tax Receipt". This takes you to our Citizen Self Service page. You will have to register first by selecting "Guest" in the upper right hand corner of the page, then select "Register". Follow the prompts and create an account. You will then go back to "Guest" and select "Log In". Log in with the Username and Password that you created. Select APPLY, then LICENSES. A list of all categories will appear. Select the appropriate category and select APPLY. Complete all fields as they apply even if there is no required red asterisk (\*) next to the field.

\*\*If you do not own the property where the business is located, a Property Owner Affidavit form will need to be submitted with your application. You can find this by selecting "BUSINESS" at the top of the home page, then select "FORMS" on the left side. Business Tax Forms are at the bottom of the page.

#### **The application process is as follows....**

1. Once your application is submitted it will be reviewed for accuracy. If there are any discrepancies, documents or information missing, or fees not paid, an email will be sent to you requesting that information. You will respond back to that email with the required information. You will not be able to get back into your application once it is submitted. Please allow one to two weeks for your application to be reviewed.
2. When the application is accurate, it will be sent to zoning review for approval. Approval will be given when the use and the property are 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)).
3. When approval is given, you will receive a system generated email instructing you to contact us to schedule an inspection of the business location. An email and phone number will be provided. Inspection Checklists can be found on the FORMS page as referenced above. You must have a passing inspection to move forward with the completion of the application process and have the Business Tax Receipt issued and be allowed to open and operate your business.
4. When the inspection is scheduled, you will need to provide a name and contact phone number for the Inspector. We DO NOT set specific times for inspections, only a day/date. The inspector will call the morning of scheduled day and give an estimated time of arrival.
5. Please allow one week for inspection results to be received and processed. If you have a passing inspection, your application will be complete and we will issue the Business Tax Receipt and Certificate of Use via email. If the inspection fails, you will receive an email with the detailed items not in compliance and will need to correct them as soon as possible. Once items are corrected, it will be your responsibility to contact us to schedule another inspection.
6. The Business Tax Receipt will need to be printed and posted in a conspicuous place inside the establishment.

**The Business Tax Receipt is valid for one Fiscal Year.** The Fiscal Year is from October 1 through September 30 each year. The annual BTR is due to be paid each year by September 30. You will receive an email reminder that it is time to renew on or around July 1. You will log into your account to renew, pay and print online at our Citizen Self Service Website. Those licenses not renewed by Sept 30 shall be considered delinquent and subject to a delinquency penalty. As of Oct 1st, add 10%, Nov 1st 15%, Dec 1st 20%, and as of Jan 1st add 25% to the total due when making payment. Any delinquent BTR of 150 days or more will be assessed a penalty of \$250.00 in addition to the 25% penalty already assessed. Florida Statute 205.053.

**If you close your business,** you must contact us at the Building Department by email, phone, or in person to let us know your business is closed.

**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.

#### **Application Fees...**

**Building Department Inspection Fee** = \$59.56 (subject to increase each Fiscal Year)

**Certificate of Use Fee** = \$27.81 (subject to increase each Fiscal Year)

**Annual Tax** = various \$\$\$. The entire fee schedule can be found by searching our website under the City Code of Ordinances, Section 74-146 – Local Business Tax Imposed

**A REINSPECTION FEE OF \$59.56 WILL BE APPLIED FOR THE SECOND 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 CITY BUSINESS TAX RECEIPT AND A CERTIFICATE OF USE HAS BEEN ISSUED. IF YOU ARE FOUND TO BE IN VIOLATION, PENALTIES WILL APPLY. \*\*\***

#### **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](http://www.volusia.org/btr). For more information, call 386-943-7085

**Checklist and requirements...**

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.

Not all of these may apply to your specific business.

1. If property is rented or leased, you must submit the Property Owner Affidavit.
2. Federal Tax ID number or Social Security Number required on application.
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.
5. Commercial Buildings - Parking layout indicating handicap spaces.
6. Restaurants must provide seating layout and number of seats.
7. Non-Profit Organizations must provide 501(c) (3) Certificate.
8. Beauty Salons/Barber Shops must list number of chairs.
9. Gasoline/Service Stations must list number of gas 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 devices 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 you are a contractor/subcontractor/handyman, you must submit proof of General Liability Insurance and Workers Compensation/Exemption.
17. If a sign is needed, a Building permit is required to be applied for by a Licensed Sign Contractor.
18. Accommodation/Rental Property must indicate number of units for rent.