



**DEPARTMENT OF FINANCE & INTERNAL SERVICES
BUSINESS TAX OFFICE**

2345 Providence Boulevard, Deltona, Florida 32725

Phone (386) 878-8560 • Fax (386) 878-8651

Webpage: www.deltonafl.gov

**CITY OF DELTONA
TO ALL APPLICANTS (Residential)**

The following is important information regarding your local business tax application. Please read it carefully before completing and feel free to call us if you have any questions. You may wish to keep this information in a safe place for future reference.

The following are **Exempt** from payment of the City of Deltona's local business tax:

- A disabled person physically incapable of manual labor, proof shall include certification by a licensed physician.
- A disabled veteran of any war or their unmarried spouses who meet the requirement of F.S. 205.171.
- A widow with minor dependent(s), proof of the right to the exemption shall be made.
- A person 65 years of age or older, with no more than one employee or helper and who use their own capital not in excess of \$1,000, proof of the right to the exemption shall be made.
- State tax-supported or parochial, church and nonprofit schools, colleges or universities conducting regular classes and courses of study required for accreditation by a membership in the Southern Association of Colleges and Secondary Schools, Department of Education or the Florida Council of Independent Schools.
- Nonprofit libraries, art galleries and museums open to the public.
- Charitable nonprofit corporation at which there are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.
- A duly licensed mobile home dealer, manufacturer, or employee of such dealer or manufacture, who performs setup operations as defined by F.S. 320.822.
- Any natural person engaging in the selling of farm, aquaculture, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products.
- A person entitled to an exemption by state law.

If your business qualifies for **exemption from local business tax** please:

- Check the Exempt Classification box on the application form.
- Provide supporting documentation for exemption.
- Complete the first page of the application form to provide contact information.

If you have any questions please contact the Business Office at (386) 878-8560.

Business subject to local business tax:

- Please ensure that all of the forms in your application packet are filled out completely. The following documentation should be attached to the application when it is returned:
 - A copy of any required state license for yourself, your business, or your employees, if applicable.
 - A copy of your fictitious name registration from the Department of State and/or proof of registration of your occupation.

Unfortunately, we cannot accept applications without all of the required information. Fees are due upon submitting application.

What to expect:

- Once your application has been received in the Business Tax Office, it will be reviewed by building, zoning, and the fire department personnel. For commercial businesses a fire and building inspection will be required. For an in-home business a fire inspection will be required.
- If you need information regarding a Business Sign, please contact Building and Zoning Services Department. Please call (386) 878-8650 for more information.
- All city business taxes are due on or before September 30th of each year. Any new business taxes assessed between April 1st and September 30th will be issued at one-half the annual fee due.
- Please note that it is a violation of City Code to operate a business in the City of Deltona without first paying your local business taxes and obtaining a business tax receipt. Failure to obtain your business tax receipt prior to the commencement of business may result in a penalty equal to 25% of the taxes due, plus a surcharge of two hundred fifty dollars (\$250.00).

After fire and building inspections are complete your City of Deltona Local Business Tax Receipt will be mailed to the mailing address provided to us on your application. You will also be required to contact The County of Volusia to apply for their Local Business Tax Receipt at (386) 736-5938 or at <http://www.volusia.org/services/financial-and-administrative-services/revenue-services/local-business-tax/>.

HOME OFFICE REGULATIONS: Sec. 110-807

- 807.01. The home occupation shall have no employees. Only immediate family members residing on the premises may conduct the home occupation.
- 807.02. The home occupation shall be clearly incidental and subordinate to the residential use and shall under no circumstances change the residential character of the dwelling.
- 807.03. The floor area devoted to the home occupation shall not exceed 25 percent of the floor area of the dwelling. However, up to 500 square feet in an attached or detached garage of a dwelling, or in any accessory building in an agricultural classification, may be used for a home occupation in lieu of floor space within the dwelling.
- 807.04. There shall be no change in the outside appearance of the premises other than one unlighted nameplate no more than one square foot in area. Any sign shall be mounted flat against the wall of the building. There shall be no display that will indicate from the exterior that the building is being utilized in part for any purpose other than a dwelling.
- 807.05. No stock in trade or commodity shall be kept or sold upon the premises. Storage of materials or supplies used in the home occupation shall be done in enclosed buildings and within the space limitations in section 110-807.04. No products shall be displayed on the premises.
- 807.06. No mechanical equipment shall be used except such as is permissible for purely domestic and household uses. Further, no equipment shall be used in the home occupation which creates fire hazards, electrical interference, noise, vibration, glare, fumes or odors detectable to the normal senses off the lot if the occupation is conducted in a single-family dwelling or mobile home dwelling, or outside the dwelling if conducted in other than a single-family dwelling or mobile home dwelling. In the 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, or causes fluctuations in line voltage off the premises.
- 807.07. No vehicular traffic shall be generated by the home occupation in greater volumes than would normally be generated by the dwelling unit. For the purposes of this section the typical trip generation rates for each type of residential use are those specified in Trip Generation, 6th Edition, published by the Institute of Traffic Engineers (ITE). In an instance where two or more trip generation rates may apply to a particular land use the enforcement official shall determine the appropriate rate. In an instance where the Trip Generation Manual does not specify a rate for a particular proposed land use, the enforcement official shall determine a rate using a professionally acceptable source of information, or using the results of a professionally acceptable study that meets all of the requirements for such studies as outlined in Trip Generation and in other ITE publications.
- 807.08. The home occupation shall not adversely affect the habitability or value of the surrounding properties nor alter the essentially residential character of the neighborhood.
- 807.09. Any violation of these regulations may result in the revocation of any home occupation permit, in addition to any other remedy for such violation provided in this chapter or by law.
- 807.10. The issuance of a permit to engage in a home occupation in accordance with this chapter shall not be deemed to be a change of zoning nor an official expression of opinion as to the proper zoning for the particular property.
- 807.11. Agricultural home occupations shall be permitted as conditional uses in the A-1, Prime Agriculture classification. Agricultural home occupations include commercial land uses, as well as office uses and arts and handicrafts. Agricultural home occupations are permitted to have customers visit the premises, have employees on the premises, and have deliveries to the premises, subject to the conditions of their approval. Those agricultural home occupations that are covered by section 110-817, conditional uses, are subject to the requirements of both section 110-817 and section 110-1104. All other agricultural home occupations shall be approved in accordance with the requirements of section 110-1104.00 that provides the procedures and standards for approval of conditional uses.

Fiscal Year 10/1 – 9/30

BN # _____

Expires 9/30 each year

BUSINESS TAX RECEIPT APPLICATION

Fire Inspect _____

RESIDENTIAL

Mon _____ Wed _____ Fri _____

2345 Providence Blvd, Deltona, FL 32725

8:30 am – 12:00 n.

Ph. 386-878-8560; Fax 386-878-8651

18 years and over

A receipt may not be issued unless the Federal Employer Identification Number or Social Security Number is obtained from the person to be taxed. Florida Statute 205.0535(5)

CHECK ALL WHICH APPLY

SPECIAL CARE FACILITY _____

UPDATE

ADD CLASSIFICATION

CHANGE CLASSIFICATION

NEW COMMERCIAL

EXEMPT CLASSIFICATION

NEW HOME OFFICE

TRANSFER

NEW NAME

NEW LOCATION

NEW OWNERSHIP

TRANSFERRED FROM _____

BUSINESS NAME: _____

BUSINESS ADDRESS: _____

CITY: **DELTONA**

STATE: **FLORIDA**

ZIP CODE: _____

BUSINESS TELEPHONE: _____

BUSINESS FAX: _____

PARCEL NUMBER: _____

LOCAL BUSINESS TAX FEE: _____

FIRE INSPECTION FEE: _____

MAILING ADDRESS IF DIFFERENT FROM BUSINESS ADDRESS:

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

I CERTIFY THAT ALL OF THE INFORMATION CONTAINED HEREIN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I ACKNOWLEDGE THAT A LOCAL BUSINESS TAX RECEIPT ISSUED PURSUANT TO THIS APPLICATION DOES NOT WAIVE REQUIREMENTS OF ANY CITY, COUNTY, STATE, OR FEDERAL ORDINANCE, STATUTE OR REGULATION THAT I MUST MEET PRIOR TO ENTERING INTO THE BUSINESS, PROFESSION, OR OCCUPATION FOR WHICH THE LOCAL BUSINESS TAX RECEIPT IS SOUGHT. I WILL COMPLY WITH ALL SUCH REQUIREMENTS, AND UNDERSTAND THAT FAILURE TO DO SO IS PUNISHABLE IN ACCORDANCE WITH CITY CODE UNDER PENALTIES OF PERJURY. I DECLARE I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

APPLICANT'S PRINT NAME _____ TITLE _____

APPLICANT'S SIGNATURE _____ DATE _____

APPROVALS

PARCEL # _____

ZONING CLASSIFICATION _____

Zoning

Signature _____

Date _____

Fire Department

Signature _____

Date _____

Building & Zoning

Signature _____

Date _____

OWNERSHIP INFORMATION

- SOLE PROPRIETOR
- PARTNERSHIP
- CORPORATION
- LIMITED LIABILITY CORPORATION

LLC/CORPORATION/OWNER NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE NUMBER: _____ E-MAIL ADDRESS: _____

PARTNERSHIP/CORPORATE OFFICERS (Use additional sheets if necessary)

- PARTNER
- CORPORATE OFFICER

NAME: _____

ADDRESS: _____ TELEPHONE NUMBER: _____

CITY: _____ STATE: _____ ZIP: _____

INFO 1

TYPE OF BUSINESS: _____

TYPE OF OWNERSHIP: _____

CLASSIFICATION: _____ FEE CODE: _____

FEDERAL EMPLOYER IDENTIFICATION NUMBER: (if applicable) _____ OR

SOCIAL SECURITY #: (last 4 digits) _____ AND DRIVER'S LICENSE #: (last 4 digits) _____

STATE LICENSE NUMBER: _____ DATE ISSUED: _____

(Copy of State License required)

EXPIRATION DATE: _____

INFO 2

CHECK ALL WHICH APPLY

- NEW LICENSE
 - BUSINESS PROMOTION
 - STATE LICENSE REQUIRED
 - RESIDENTIAL
 - VEND FROM VEHICLE
 - COMMERCIAL
 - HOME BUSINESS
 - RENTAL HOUSING
- Home Based - # of Employees: _____**

FEES If the business falls under these categories, complete appropriate section.

- ACCOMMODATIONS AND FOOD SERVICES
- ARTS, ENTERTAINMENT, AND RECREATION
- BARBER SHOP, BEAUTY SHOP, COSMETOLOGY
- MANICURIST
- MASSEURS
- PARKING LOT
- BILLBOARDS
- REAL ESTATE, RENTAL AND LEASING
- RETAIL TRADE
- TRANSPORTATION AND WAREHOUSING
- WHOLESALE TRADE

ACCOMMODATIONS and FOOD SERVICES

Including: Restaurant, Café, Dining Room, Buffet, Tearoom, Coffee Shop, or other food or beverage sales for consumption on premises

NUMBER OF SEATS PROVIDED: _____	FEE: _____
<u>RATE</u>	
1 TO 25	\$25.00
26 OR MORE	\$50.00
DRIVE IN / TAKE OUT	\$50.00

ARTS, ENTERTAINMENT, and RECREATION

<u>Billiards/Pool Room</u>	
NUMBER OF TABLES: _____	FEE: _____
<u>RATE</u>	
FIRST TABLE	\$20.00
EACH ADDITIONAL TABLE	\$12.00

<u>Golf Course</u>	
FEE: _____	
MINIATURE GOLF	\$50.00
DRIVING RANGE PUBLIC	\$75.00
MEMBERSHIP	\$40.00
PRIVATE MEMBERSHIP	\$40.00

<u>Coin Operated Vending Machines</u>	
NUMBER OF GAME/MUSIC MACHINES: _____	FEE: _____
RATE PER MACHINE	\$15.00
NUMBER OF VENDING MACHINES: _____	FEE: _____
RATE PER MACHINE	\$8.00
TOTAL: _____	

OTHER SERVICES

<u>Manicurist</u> not connected with a licensed business	
NUMBER OF OPERATORS: _____	FEE: _____
<u>RATE</u>	
FIRST OPERATOR	\$45.00
EACH ADDITIONAL OPERATOR	\$10.00

<u>Masseurs</u> not connected with a licensed business	
NUMBER OF OPERATORS: _____	FEE: _____
<u>RATE</u>	
FIRST OPERATOR	\$45.00
EACH ADDITIONAL OPERATOR	\$10.00

<u>Barber Shop, Beauty Shop, Cosmetology</u>	
NUMBER OF CHAIRS: _____	FEE: _____
<u>RATE</u>	
FIRST CHAIR	\$25.00
EACH ADDITIONAL CHAIR	\$10.00

PROFESSIONAL, SCIENTIFIC, & TECHNICAL

Billboards

SIZE IN SQUARE FEET: _____ FEE: _____

RATE

LESS THAN 250 SQUARE FEET	\$25.00
MORE THAN 250 SQUARE FEET	\$50.00
FEET SMALL NEON	\$25.00
LARGE NEON	\$40.00

REAL ESTATE, RENTAL, & LEASING

(FOR COMMERCIAL AND/OR RESIDENTAL RENTALS, PLEASE REFER TO THE COMMERCIAL OR RESIDENTIAL RENTAL REGISTRATION FORMS)

Hotel/Motel

NUMBER OF UNITS: _____ FEE: _____

RATE

HOTEL/MOTEL	\$50.00
PLUS PER UNIT	\$ 1.00

RETAIL TRADE

Merchants, General

TOTAL SQUARE FOOTAGE: _____

FEE: _____

RATE

UP TO 5000 SF (BASE FEE)	\$65.00
ADDITIONAL 5000 TO 60,000 SF	\$.06/sf
ADDITIONAL SF OVER 60,000	\$.04/sf

Retail Merchant (not otherwise classified)

TOTAL SQUARE FOOTAGE: _____

FEE: _____

RATE

UP TO 5000 SF (BASE FEE)	\$65.00
ADDITIONAL 5000 TO 60,000 SF	\$.06/sf
ADDITIONAL SF OVER 60,000	\$.04/sf

Grocer/Supermarket

TOTAL SQUARE FOOTAGE: _____ FEE: _____

RATE

UP TO 5000 SF (BASE FEE)	\$65.00
ADDITIONAL 5000 TO 60,000 SF	\$.06/sf
ADDITIONAL SF OVER 60,000	\$.04/sf

Exemption from Fictitious Name Registration

I, _____, do not need to comply with the Fictitious Name

Act for my business _____ for the reason below:

Business Name (Please Print)

_____ I am using my **full name (first and last) in my business name.**

_____ I am a **Corporation** filed and in good standing with the Division of Corporations.

_____ I am a **Limited Liability Company** filed and in good standing with the Division of Corporations.

_____ I am registered as a **Partnership** filed and in good standing with the Division of Corporations.

_____ I am **Registered or Licensed with the Department of Business & Professional Regulation.**

_____ I am **Registered or Licensed with the Department of Health.**

_____ I am a licensed **Attorney forming a business for the practice of Law.**

Signature

Date

ADDITIONAL INFORMATION

Fire Extinguisher: “*Florida certified*” means Inspected and Tagged by a Florida Certified Fire Equipment Company. There are a number of companies listed in the telephone directory, under the listing of “Fire Extinguishers”.

Fire extinguishers **DO NOT** come from the factory certified.

Fire extinguishers may be purchased from any retail store and taken to one of the Florida Certified Fire Equipment Companies for certification. Or, you may also purchase a “*Florida certified*” extinguisher from one of the Florida Certified Fire Equipment Companies.

*****NOTE *****

The Fire Department **DOES NOT** certify fire extinguishers.

Approved Safety Can: This refers to “*Steel Safety cans*” used for the storage and/or transport of flammable liquids – gasoline, kerosene, diesel fuel, and weed eater mix fuels. Check with your local equipment dealer for further information.

INFORMATION

The following programs are available by contacting the **Deltona Fire Department**, at (386) 575-6901

- Burn Prevention class
- Fire Extinguisher Class
- CPR Classes
- Fire Station Tours
- Speakers for clubs and groups
- Babysitting Classes

The following programs are available by contacting the **Building & Enforcement Services, Fire Safety Division** at (386) 878-8655 or (386) 878-8656

- Juvenile Fire Setter program
- Hydrant locations
- Statistics and reports
- Fire Code information

**City of Deltona
Building & Enforcement Services
Fire Safety Division**

**“Be Proactive, not reactive towards
Fire Safety”**



Help us protect your business

BEFORE A FIRE STARTS

Fire Safety Requirements for

RESIDENTIAL LOCAL BUSINESS TAX RECEIPT

The **City of Deltona Building & Enforcement Services Department, Fire Safety Division** will be conducting a Fire Safety Inspection at your residential business on

MONDAY, WEDNESDAY OR FRIDAY

Between 8:30 AM & 12:00 NOON

To schedule an inspection, please contact the **Business Tax Department** at (386) 878-8560

To reschedule or cancel appointments only, please contact:

The **Building & Enforcement Services** office at (386) 878-8656 Monday thru Friday 7:30 AM TO 4:30 PM

Residential Local Business Tax Receipt Self-Inspection Checklist

Reference Codes used – Florida Fire Prevention Code 2010 edition and City Ordinance
Business Occupancies – are those used for the transaction of business,
keeping of accounts and records, and similar purposes.



CITY ORDINANCE 110-807c – The floor area devoted to the home occupation **SHALL NOT** exceed 25 percent of the floor area of the dwelling. However, up to 500 square feet in an

attached or detached garage of a dwelling, or in any accessory building in an agricultural classification, may be used for a home occupation in lieu of floor space within the dwelling.

STREET NUMBERS – The building (address) number **SHALL BE** affixed to the front of the building, or to a separate structure in front of the building (such as a mailbox, post, wall, fence, etc.), in such a manner so as to be

clearly visible and legible from the public or private way on which the building fronts. Numerals **SHALL BE** Arabic and **SHALL NOT** be less than three inches in height and one-half in width. of the building or structure on which such numerals are affixed.



Street Numbers (cont'd) - The numerals **SHALL BE** of a contrasting color with the immediate background of the building or structure on which such numerals are affixed. (City Ordinance, Sec. 18-265)



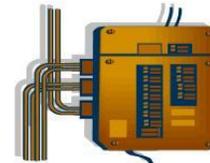
FIRE EXTINGUISHER(S) – There **SHALL BE** an ABC type fire extinguisher (minimum of a **3A-40BC**), “Florida Certified”, located in the residence. There **SHALL BE** a fire extinguisher located on all work trailers

(minimum of a **3A-40BC** and “Florida Certified”).



SMOKE ALARM EQUIPMENT – There **SHALL BE** an approved single-station or multiple station smoke alarm(s) installed and operational within the residence. It is recommended at least 1 battery or dual powered alarm be installed in the event of a power failure.

er alarm be installed in the event of a power failure.



ELECTRICAL CIRCUIT PANEL BOX – All circuits **SHALL BE** identified, blanks in all unused circuits. Face plates **SHALL BE** on all outlets with **NO EXPOSED WIRING**. There **SHALL BE**

a 36-inch clearance in front of the circuit breaker panel, **NO** obstruction **SHALL BE** allowed.



PROTECTION from HAZARDS – Hazardous areas including but not limited to areas used for general storage, wood-working, and painting areas are recommended to be

separated from other parts of the residence in an outside structure not attached to the main residence, with a 10-foot separation. A maximum of **25 gallons** of flammable or combustible liquids can be stored.

All Flammable or Combustible liquids shall be stored in an **APPROVED SAFETY CAN**. No plastic or glass containers shall be used.



Volusia County Government
Revenue Division

West Volusia (386) 736-5938
Daytona Beach (386) 254-4635
New Smyrna (386) 423-3325

**The Volusia County Business Tax Receipt Application
/ Transfer Process has Gone Green!**

To apply for a new Business Tax Receipt, or make changes to an existing account, please visit:

<http://www.volusia.org/services/financial-and-administrative-services/revenue-services/local-business-tax/>

- If your business is located in City Limits, please have your City Account / Receipt / Approval # ready. _____
- Your Fictitious Name registration number will be required unless you are exempt (authorized exemptions are listed on our website). _____
- If your business is regulated by the State, please have your state license ready. _____
- Please be prepared to list your Sewer Provider (if applicable) _____

Your application will be processed electronically, and you will be emailed when your business has been approved and your account is ready for payment.

AGENCY CONTACT INFORMATION
CITY OF DELTONA

2345 Providence Blvd
Deltona, FL 32725

(386) 878-8100 / 8560 Business Tax Office
(www.deltonafl.gov)

<u>Agency</u>	<u>Phone</u>	<u>Website</u>
Better Business Bureau	800-275-6514	http://centralflorida.bbb.org/
Chamber of Commerce	386-490-4606	http://deltonachamber.org/
Dept. of Alcohol & Tobacco	850-487-1395	http://www.myfloridalicense.com/dbpr/abt/index.html
Dept. of Business & Profess.	850-487-1395	http://www.myflorida.com/agency/14/
Dept. of Children & Families	386-238-4755	http://www.state.fl.us/cf_web/
Dept. of Environmental Health	850-245-4250	http://www.doh.state.fl.us/environment/index.html
Dept. of Health	386-274-0614	http://www.doh.state.fl.us/
Dept. of Hotel & Restaurants	820-487-1395	http://www.myfloridalicense.com/dbpr/hr/index.html
Dept. of Revenue	386-274-6600	http://dor.myflorida.com/dor/gta.html
Dept. of State	850-245-6500	http://www.dos.state.fl.us/
Division of Corporations	850-245-6050	http://www.sunbiz.org/
Fictitious Name Department	850-245-6058	http://www.sunbiz.org/
Internal Revenue Service	800-829-1040	http://www.irs.gov/
Workers' Compensation	850-413-1600	http://www.myfloridacfo.com/WC/

COUNTY OFFICES

Forms and applications can be obtained at the Volusia County Admin. Offices.

Website: <http://www.volusia.org/services/financial-and-administrative-services/revenue-services/local-business-tax/>

HOURS: M-F / 8:00 A.M. – 5:00 P.M.

<u>Office</u>	<u>Address</u>	<u>Phone</u>
DeLand	123 W. Indiana Ave.	386-736-5938
Daytona Bch.	250 N. Beach Street	386-254-4635
NSB	111 Canal Street	386-423-3325
Orange City	2744 Enterprise Rd.	386-736-5938

Business Owner Acknowledgement of Information

I, _____, owner of _____, located at
Personal Name (Please Print) Business Name (Please Print)

Physical Location (Please Print);

acknowledge that I have received, read, and understand all relevant information in the City of Deltona Residential and/or Commercial Business Tax application package.

I also understand that it is my responsibility to determine and understand all requirements needed to comply with all local, state, and federal requirements and to provide the city with all the proper documentation/information required in order to obtain a valid Business Tax Receipt.

I further understand that the City of Deltona does not assume any responsibility for assuring my current or continued compliance with any local, state, or federal requirements nor does it assume any responsibility of assuring that I understand these requirements beyond providing this application package.

Signature

Date