



City of DeBary

Department of Planning, Zoning & Development
16 Colomba Road, DeBary, Florida 32713
Phone: (386) 601 - 0238

Business Tax Receipt Application Packet

Welcome to the City of DeBary! Starting July 1st, 2022, the City of DeBary has switched to an online portal, Citizenserve, for all Business Tax Receipt Applications and Renewals. Citizenserve allows you to make payments and access your Business Tax Receipts online. You will also be able to update any information about your business through Citizenserve.

The following is important information regarding your local business tax application. Please read it carefully before completing the attached Citizenserve application instructions and please contact us if you have any questions.

- There is a tax due to the City based on your type of business.
- If a fire inspection is required, an applicable fire inspection fee will also be collected based on building square footage. The City of DeBary contracts with the City of Orange City for fire services.
- **Business tax receipts are payable on October 1st of each year.** Reminder notices are sent out in August and payment must be received by September 30th to avoid penalties. Any new business tax receipt processed after April 1st will be issued at one-half the annual fee due. Local business tax receipts not renewed by October 1st of any year shall be considered delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each month of delinquency thereafter until paid. However, the total delinquency penalty charged pursuant to Sec. 18-7 in the Land Development Code shall not exceed 25 percent of the local business tax for the delinquent establishment.
- **If you close your business,** you must notify the City.
- **Please ensure that all forms in the online application packet are filled out completely as well as any supporting information/documents.** The supporting information/documents should be attached as a PDF to your online application. We cannot accept any application without all of the required information. **These documents will have to be scanned separately and uploaded to the Citizenserve portal.**
 1. A copy of **any required state license** for yourself, your business, or your employees.

2. A copy of your **fictitious name registration, LLC, and/or Article of Incorporation** from the Department of State and/or proof of registration of your corporation.
3. If property is rented or leased, you must submit the **Property Owner Affidavit**, attached at the end of this packet.
4. **Federal Tax ID** number or **Social Security Number** required on application.
5. Commercial Buildings - **Parking layout** indicating handicap spaces.
6. If a **sign** is needed, a Building permit is required to be applied for.
7. Restaurants must provide seating layout and number of seats.
8. Non-Profit Organizations must provide 501(c) (3) Certificate.
9. Beauty Salons/Barber Shops must list number of chairs.
10. Gasoline/Service Stations must list number of gas nozzles.
11. Retail sales must list inventory dollar amount.
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. Accommodation/Rental Property must indicate number of units for rent.

Application Process

- It is strongly advised that businesses verify zoning regulations based upon type of business selected prior to applying for a business tax receipt. You can verify zoning regulations with the Planning & Development Services Department at 386-601-0210.
- Submit application and all necessary documents on the Citizenserve portal (see below for instructions on how to access the portal).
- Your application may require further review by the **Orange City Fire Department**. The Orange City Fire Inspector conducts inspections of all **commercial facilities** when a business tax receipt is issued. You do not need to schedule an appointment. They conduct inspections Monday-Friday during normal business hours. If they cannot get into the building, they will contact you directly.
- Once the results from the fire inspections are completed, the Zoning Department will finish processing the application. Processing may take 7-10 business days, but may require additional processing time depending on the type of review needed. You will be notified via email when processing is completed and the BTR is ready for payment. Once payment has been processed, you will get an additional email letting you know your BTR is available on the portal where you can print and post the BTR document. **Please note that it is a violation of City code to operate a business in the City of DeBary without first paying your local business taxes and obtaining a business tax receipt.**
- The printed BTR will need to be posted in a conspicuous place inside the establishment.

Accessing the Citizenserve Portal

1. Visit the City of DeBary website at www.debary.org
2. From the Home Page, click on the Business Tax Receipt icon (the scale). This will take you to the Business Tax Receipt page.
3. “Click here for online portal” link will transport you to the Citizenserve portal
4. Click on the “Apply for BTR” link
5. From here, you will be able to make an account and apply for your BTR. Please have all necessary documents scanned separately beforehand to make application process go smoothly.

Other Helpful Information

- For Worker's Compensation Information, call the Department of Financial Services customer service line (850-413-1609) (www.myfloridacfo.com/wc).
- Federal Employer ID numbers are issued by the Internal Revenue Service. Contact www.irs.gov or 1.800.829.1040.
- The Florida Department of Revenue issues State Sales Tax numbers. The local office is located at 1180 N. Williamson Blvd. Suite 160, Daytona Beach, FL 32114 (386-274-6600).
- Online information and filing is available at www.sunbiz.org for the following required state registrations.
 - Fictitious Name Registration (per Florida Statute Section 865.09)- Anyone conducting business and using a business name that does not fall under the State of Florida exempt guideline must register their business name. (850-245-6058). All corporate registrations (850-245-6052)

Small Business Information

- The Small Business Development Center (SBDC) at Daytona State College offers workforce and continuing education programs such as business workshops and seminars as well as provides business owners with access to valuable research tools and individual management assistance. The SBDC help businesses start, grow and succeed. The SBDC can be found on line at <http://sbdcdaytona.com> and contacted by phone at 386-506-4723. Seminole State College in Sanford (407-475-1200) (<http://sbdc.seminolestate.edu>) also provides small business development seminars.

State Licensing Requirements for:

- Daycares, Preschools, and Adoption agencies can be obtained through the Florida Department of Children and Families (407-846-5148). (www.myflfamilies.com)
- Restaurants, alcohol sales, and mobile/perishable food carts can be obtained through the Division of Hotel & Restaurant Commission (850-487-1395) (www.myfloridalicense.com/dbpr)
- Convenience/grocery stores, charitable organizations, health clubs, automotive repair businesses, telemarketing, pawnbrokers, travel agencies, moving companies, bakeries, delicatessens or agriculture products can be obtained through the Department of Agriculture and Consumer Services (1-800-435-7352) (www.freshfromflorida.com)
- Salons, accounting, real estate or construction industry professions can be obtained by calling the Department of Business and Professional Regulations (850-487-1395) (www.myfloridalicense.com/dbpr).
- Finance, investment, mortgage, and banking professions can be obtained by calling the office of Financial Regulations (850-487-9687) (www.flofr.com).

Home Businesses

Home Office by definition is the use of a portion of a residential dwelling as an office for contractors, subcontractors, consultants, computer repair, desktop publishing, professional and business office activities and the like that **do not involve clients, customers, or employee visits to the premises**, or a business that provides off-site services to homeowners or businesses that **do not involve the use of tools and machinery in size or numbers beyond that customarily found in a residential dwelling unit.**

Section 3-127. Home Occupations

The following regulations shall apply to home occupations:

1. Home occupations shall be categorized as follows:
 - a. Class A. *Class A* home occupation shall be limited to office use or arts and handicrafts only on the premises of the home occupation where there are no supplier or client business visits to the premises permitted. The only supplies and equipment accessory to the home occupation that are permitted on the premises is those common to a small business office. No stock-in-trade or commodities shall be delivered or sold upon the premises. No business activities, other than office use by the occupants of the premises, shall take place on the premises. The home occupation shall not adversely affect nearby dwellings or properties through noise, vibrations, odors, fumes, fire hazards, light glare, electrical or radio wave interference, or the like. *Class A* home occupations shall be allowed as permitted uses in all resource corridor, residential, mobile home and agricultural classifications.
 - b. Class B. Home occupations not included in *Class A*. *Class B* home occupations shall be allowed in agricultural classifications, when approved as a special exception. Some examples of *Class B* home occupations are beauty shops and barbershops, music lessons, art, handicraft, ceramics classes, lawn mower repair services and dog grooming.
2. Only persons who reside in the dwelling unit shall be employed or act as an independent contractor in said dwelling unit permitted as a *Class A* home occupation. Other employees or independent contractors of the *Class A* home occupation may be permitted; provided that said persons do not assemble upon the premises for any purpose relating to the business. For *Class B* home occupations, the City Council may allow, as a condition of the requisite special exception, one or more employees or independent contractors who are not residents of the dwelling unit.
3. 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.
4. The floor area devoted to the home occupation shall not exceed 25 percent of the floor area of the dwelling. For *Class B* home occupations, not more than 500 square feet in an attached or detached garage of a dwelling, or not more than 500 square feet in any accessory building in an agricultural classification, may be used for a home occupation in lieu of floor space within the dwelling.
5. There shall be no change in the outside appearance of the premises. No on-premises signs identifying the home occupation are permitted in conjunction with a *Class A* home occupation. *Class B* home occupations may have one non-illuminated on-premises sign,

not to exceed 1 1/2 square feet in area. Any sign shall be mounted flat against the wall of the building.

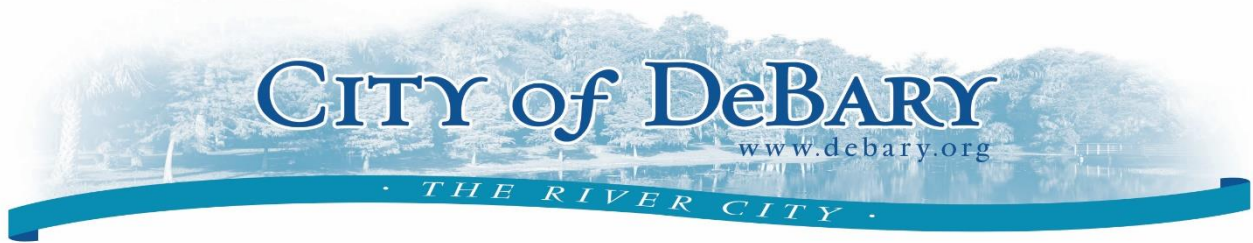
6. All office equipment used in the home occupation on the premises shall be inside the dwelling or in enclosed structures and within the space limitations in subsection (4) of this section. No products shall be displayed on the premises.
7. No equipment shall be used in the home occupation which creates fire hazards, electrical interference, noise, vibration, glare, fumes or odors detectable to the normal senses off the premises. 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.
8. No vehicular traffic shall be generated by the home occupation in greater volumes than would normally be generated by the dwelling unit. Notwithstanding the provisions of section 3-130(a), no more than one vehicle associated with the home occupation may be kept on the premises. Any need for parking generated by the conduct of the home occupation shall be met off the street and on the premises, but other than in the front yard.
9. The home occupation shall not adversely affect the habitability or value of the surrounding properties nor alter the essentially residential character of the neighborhood.
10. 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 Code or by law.
11. The issuance of a permit to engage in a home occupation in accordance with this Code 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.

FOR COMMERCIAL/INDUSTRIAL BUSINESSES ONLY FIRE DEPARTMENT INSPECTION REQUIREMENTS

PLEASE READ THE FOLLOWING INFORMATION CAREFULLY. IF THESE REQUIREMENTS ARE NOT MET, THE ISSUANCE OF YOUR LOCAL BUSINESS TAX RECEIPT MAY BE DELAYED. ADDITIONAL FEES MAY BE CHARGED IF THE FIRE MARSHAL HAS TO MAKE MORE THAN ONE INSPECTION.

- Inspections for new businesses are not conducted on vacant units. Furnishings, machinery, etc., should be in place. Electric power should be on at the unit to check the operation of exit and emergency lighting.
- State Statutes require that all buildings have address numbers posted visible from the roadway. If necessary, post address on a sign. Numbers shall be a minimum of 3" and in contrasting colors.
- Certified portable fire extinguishers must be available at the time of inspection, or the inspection will be discontinued. A home business requires a 1A10-BC; all other businesses require a 3A-40-BC. These must be certified by a licensed technician (the Fire Department does not perform this) and mounted a minimum of 4" from the ground, and a maximum height of 5'. The average travel distance for these is 75' unimpeded, accessible and visible.

- All electric breakers shall be identified and panels shall have a minimum of 36" clearance in front and 10' around. Extension cords are prohibited as a substitute for permanent wiring. Surge protectors are allowed for small accessories, not heavy appliances (refrigerators, microwaves, etc.). Multi-plug adapters are prohibited.
- Exit lights shall be illuminated (all bulbs). Emergency lights shall be tested monthly by the business for not less than 30 seconds and a record kept for the Fire Department's review.
- Exit doors shall have no more than 2 simple means of unlocking (no burglar bars). A minimum of 36" clearance is required between isles. A clear path shall be maintained concurring with the width of the exit. Stock, temporary or otherwise, shall not encroach upon egress and exits. Stock shall have a minimum 18" clearance from sprinkler heads. Fire doors shall not be "propped" open.
- A minimum one-hour separation wall shall divide occupancies. If vehicles or other hazards are stored, then a two-hour separation or more may be required.
- A qualified person shall maintain fire suppression systems. Systems shall be certified annually or more if required. These systems include, but are not limited to: spray booths, commercial cooking, and sprinklers.
- Fire alarm systems shall be maintained and certified by a qualified person. A copy of the fire alarm plan shall be kept on site. The Fire Department shall be notified if the system is out of service immediately. Alarm company service providers shall forward a copy of all maintenance, test, and inspections to the Fire Department.
- Hazardous materials shall be used and stored in accordance with manufacturer recommendations, state and local laws/ordinances. MSDS shall be provided.
- No spraying of flammable/combustible liquids without a spray room or spray booth in accordance with NFPA 33. This includes auto body products and flammable/combustible cabinet glues for woodworking shops.
- Housekeeping shall be maintained.
- Fire lanes shall be maintained and are not for receiving. Rear doors should be used for this purpose when applicable. These lanes are for fire, medical and other uses.



Property Ownership Affidavit

Date: _____

City of DeBary
Planning and Zoning Department
16 Colomba Rd
DeBary, FL 32713

Re: Property Owner Affidavit for the following site location:

To Whom It May Concern:

I _____ hereby certify that I am the Owner of the property described in connection with filing application(s) for Business Tax Receipt submitted to the DeBary Planning and Zoning Department.

If Owner is Individual:

If Owner is Corporate Entity: *

Print Corporate Name:

By: _____

By: _____

Print Name: _____

Print Name: _____

Its: _____

STATE OF FLORIDA
COUNTY OF VOLUSIA

The foregoing instrument was acknowledged before me by means of ____ physical presence or ____ online notarization this _____ day of _____, 20 ____, by _____ and who is personally known to me or who has produced _____ as identification.

(Signature of NOTARY PUBLIC)

(Printed name of NOTARY PUBLIC)

State of Florida at Large:

My commission expires: _____