

**BUSINESS TAX RETURN  
CITY OF MORROW  
1500 MORROW RD  
MORROW, GA 30260  
(770) 961-4002**

CITY OF MORROW USE	
ACCOUNT NUMBER	RECEIPT NUMBER
TAX CLASS	NAICS
BILL MAILED	RECEIPT MAILED

**MUST BE COMPLETED & RETURNED PRIOR TO:**

**1. MAILING NAME AND ADDRESS**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

PLEASE TYPE OR PRINT WITH BALL POINT PEN

**2 CHECK ONE**

- Renewal
- Amended
- New \_\_\_\_\_ (date)
- Closed \_\_\_\_\_ (date)

**CHECK ONE**

- Corporation
- Sole Ownership
- Partnership
- Home Occupation
- Professional

**3 GROSS RECEIPTS** Complete applicable section

Renewals: enter gross receipts for year just ending (Jan-Dec). This amount is considered an estimate for upcoming year. An adjustment for previous year will be made on your bill

\$ \_\_\_\_\_

Practitioners of Professions: (doctors, attorneys, dentists, etc.) may elect to pay \$400 (+administrative fee) per practitioner in lieu of reporting gross receipts. Check here if taking this flat fee option

\_\_\_\_\_

Business which opened this year: (or seasonal bus.), enter actual gross receipts for year just ending

\$ \_\_\_\_\_

Renewal of business which opened this year: enter estimate of gross for upcoming year

\$ \_\_\_\_\_

Now business: estimate gross from opening date through Dec. 31

\$ \_\_\_\_\_

Number of employees: (see enclosed definition) \_\_\_\_\_

**4. DOMINANT LINE OF BUSINESS:**

OTHER LINES OF BUSINESS AT THIS LOCATION

\_\_\_\_\_

\_\_\_\_\_

**5 I (name) \_\_\_\_\_**

being the (title) \_\_\_\_\_ of the business firm named, do hereby register and apply for an occupation tax certificate, and furthermore, do hereby certify that the information provided is true, correct, and complete

SIGNATURE \_\_\_\_\_

PHONE # \_\_\_\_\_

**6. BUSINESS NAME AND LOCATION**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**7. PHONE NUMBER OF THIS LOCATION** (Please enter number if this section is blank)

\_\_\_\_\_

**8 OWNERS, PARTNERS, OFFICERS, ETC** (use separate sheet if needed)

No Change

Name \_\_\_\_\_

Home Address \_\_\_\_\_

Home Phone \_\_\_\_\_

Drivers Lic. # \_\_\_\_\_

Title \_\_\_\_\_

Name \_\_\_\_\_

Home Address \_\_\_\_\_

Home Phone \_\_\_\_\_

Drivers Lic. # \_\_\_\_\_

Title \_\_\_\_\_

**9. BUSINESS NAME & ADDRESS CORRECTION**

No Change

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**10 MAILING NAME & ADDRESS CORRECTION**

No Change

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**CITY OF MORROW**  
**Home Occupation Permit Application**

I, \_\_\_\_\_ of \_\_\_\_\_  
(name) (address)

do hereby apply for a Home Occupation Business Certificate (License) for the purpose of

\_\_\_\_\_ (type of business)  
to be operated under the name of \_\_\_\_\_

Describe in detail how business will be conducted (use separate sheet if necessary).

\_\_\_\_\_  
\_\_\_\_\_

I certify that I have read and understand the City Code of Ordinances, Sec 9-5-1 through 9-5-18,  
and if my application is approved I will comply with these sections and pay a fee in accordance  
with the Occupation Tax Ordinance. \_\_\_\_\_

(signature)

\_\_\_\_\_ (date) \_\_\_\_\_ (phone) \_\_\_\_\_ (rent) \_\_\_\_\_ (own)

**CALL CITY HALL THE FOLLOWING DAY AFTER FIRE MARSHALL INSPECTION**  
**770-961-4002**

\*\*\*\*\*  
\_\_\_\_\_ \$80.00 inspection fee paid \_\_\_\_\_ If renting, approval letter from owner attached  
\*\*\*\*\*

\_\_\_\_\_ Home occupation area inspected (no more than 25% of total dwelling)

\_\_\_\_\_ HVAC system inspected? 30" clearance around the Unit: YES \_\_, NO \_\_.  
Clean Filters YES \_\_, NO \_\_.

\_\_\_\_\_ Water heater inspected? 30" clearance around the WH: YES \_\_, NO \_\_.

Is there a slight rise of the vent connector (1/4":1') YES \_\_ NO \_\_.

\_\_\_\_\_ Electrical service areas inspected? Outlets Overload: YES \_\_, NO \_\_. UL listed  
Surge Strips (power strip) YES \_\_, NO \_\_.  
Labeling each circuit correctly: YES \_\_, NO \_\_.

Comments: \_\_\_\_\_

I have conducted an inspection of the above address in accordance with Sec. 9-5-15 on \_\_\_\_\_  
(date)

\_\_\_\_\_ Approved

\_\_\_\_\_ Denied \_\_\_\_\_  
(reason)

\_\_\_\_\_  
(signature)

**CHAPTER 5  
HOME OCCUPATIONS**

- 9-5-1 Purpose**
- 9-5-2 Definitions**
- 9-5-3 Home Occupation Permit**
- 9-5-4 Permitted Uses**
- 9-5-5 Prohibited Uses**
- 9-5-6 Accessory Buildings**
- 9-5-7 External Alterations Prohibited**
- 9-5-8 Floor Space devoted to Home Occupations**
- 9-5-9 Certain Vehicles Prohibited**
- 9-5-10 Limitation on Equipment Use**
- 9-5-11 Occupation limited to dwellers therein, landlord permission for tenants**
- 9-5-12 Group Instructions Prohibited**
- 9-5-13 Creation of Nuisance Prohibited**
- 9-5-14 Posting required for Permit Application**
- 9-5-15 Application consideration**
- 9-5-16 Terms of Expiration**
- 9-5-17 Procedure for Revocation**
- 9-5-18 Penalty**

**Sec. 9-5-1. Purpose.**

It is the purpose of this chapter to provide for the orderly conduct of a limited commercial activity on property otherwise zoned residential. Such activity must be of a nature not to impose any disruption to the quality of life, safety, character, health, welfare, or appearance of a residential neighborhood.

(Ord. No. 90-07, 8-28-90)

**Sec. 9-5-2. Definitions.**

[For the purposes of this chapter, the following words and terms shall have the meaning ascribed thereto:]

*Accessory use or building.* A use, building, or structure on the same lot with, and of a nature customarily subordinate to the principal use or building.

*Home occupation.* Any occupation or activity conducted by a member of the family residing on the premises, in connection with which there is:

- (1) No group instruction, assembly or activity and no signage is used to indicate from the exterior that the building is being utilized in any part for any purpose other than that of a dwelling;
- (2) There is no commodity sold upon the premises;
- (3) No person is employed other than a member of the immediate family residing on the premises;

(4) No mechanical equipment is used except that which is normally used for purely domestic purposes; and the same activity complies with all regulatory provisions contained in this chapter.

*Interior floor space.* That area of a residential building that is designed, used and heated and/or cooled in a manner so as to comply with all applicable codes concerning living quarters. Attached garages for vehicles which share a common roof with the living quarters of the residential structures shall not be included and/or defined as interior floor space. For purposes of this chapter, attached garages shall be treated in the same manner as an accessory use or building.

*Residential building or dwelling.* A building designed or used for permanent living quarters for one or more families.

(Ord. No. 90-07, 8-28-90)

#### **Sec. 9-5-3. Home occupation permits.**

Application for a home occupation permit shall be made in the office of permits and licensing on forms specially provided therefor. Such a permit does not operate as a business certificate. When granted, the home occupation permit would entitle the holder to obtain a business certificate for a fee in accordance with Title 3, Chapter 2.

Renewal of the business certificate will be required annually, no later than April 1st.

(Ord. No. 90-07, 8-28-90; Ord. No. 94-15, § 1.1, 12-13-94)

#### **Sec. 9-5-4. Permitted uses.**

Those uses permitted as home occupations would include, but not be limited to, those types of occupations such as:

- (1) Typing services;
- (2) Manufacturer's representative;
- (3) Bookkeeping;
- (4) Accounting;
- (5) Computer software;
- (6) Development offices;
- (7) Clergymen.
- (8) Contractor's office (administrative only).

Generally, such home occupations as may be permitted are those which are conducted solely indoors, do not generate significant levels of pedestrian or vehicular traffic, and give no indication outwardly of the conduct of a commercial activity.

(Ord. No. 90-07, 8-28-90; Ord. No. 95-05, § 1(A), 5-9-95)

#### **Sec. 9-5-5. Prohibited uses.**

Specifically prohibited as a home occupation would be:

- (1) Mechanical or body repair of vehicular equipment;
- (2) Contractors, specifically where there is storage of material, equipment, inventory or vehicle(s) advertising or indicating such business is located on the premises;
- (3) Activity requiring persons travelling to and from the permitted location;
- (4) Any activity where a commodity and/or product is sold on the premises. (Reference: Section 9-5-12.)

(Ord. No. 90-07, 8-28-90; Ord. No. 95-05, § 1(B), 5-9-95)

**Cross references:** Group instruction prohibited, § 9-5-12.

**Sec. 9-5-6. Accessory buildings.**

No home occupation permit will be issued to any premises where any accessory building or outside storage unit is involved in the storage of materials and/or equipment for use in connection with the home occupation.

(Ord. No. 90-07, 8-28-90)

**Sec. 9-5-7. External alterations prohibited.**

No home occupation will be permitted involving the external alteration of the residential building in order to accommodate the home occupation.

(Ord. No. 90-07, 8-28-90)

**Sec. 9-5-8. Floor space devoted to home occupation.**

No more than 25 percent of the total interior floor space of the dwelling shall be available for use as a home occupation.

(Ord. No. 90-07, 8-28-90)

**Sec. 9-5-9. Certain vehicles prohibited.**

Those persons involved in the home occupation shall be limited to the use of passenger vehicles only being parked on the premises wherein the home occupation is being practiced. These vehicles shall not display any symbols, letters, numbers, words, phrases, codes or markings of any kind which would indicate in any manner that a home occupation was being practiced.

(Ord. No. 90-07, 8-28-90)

**Sec. 9-5-10. Limitation on equipment use.**

Only that equipment customarily used in the practice of any business or profession may be installed or used, and all such equipment must be located completely within the premises. In no event shall such equipment, or the use thereof, cause any intrusion in any form upon adjoining properties.

(Ord. No. 90-07, 8-28-90)

**Sec. 9-5-11. Occupation limited to dwellers therein; landlord permission for tenants.**

The home occupation shall be conducted entirely within the dwelling unit and shall be supervised by one or more persons living within the premises.

The written consent of the owner of the property is required in all cases and is to be submitted along with the application for a home occupation permit.

(Ord. No. 90-07, 8-28-90; Ord. No. 95-05, § 1(C), 5-9-95)

**Sec. 9-5-12. Group instruction prohibited.**

No home occupation shall be permitted wherein group instructions or group assembly or activity is involved. To that end, dance instructions, exercise classes, group sales presentations, and similar activities would not be permitted as a home occupation.

(Ord. No. 90-07, 8-28-90)

**Sec. 9-5-13. Creation of nuisance prohibited.**

No home occupation shall be permitted to generate or produce obnoxious odors, glare, noise, vibration, electrical or electronic disturbances, or generate radioactivity or other emanations detrimental to the health, welfare and/or environment of the adjoining premises or affecting the character of the area in which the home occupation is located. (Ord. No. 90-07, 8-28-90)

**Sec. 9-5-14. Reserved.**

**Editor's note:** Ord. No. 95-05, § 1(D), adopted May 9, 1995, repealed § 9-5-14, which required posting of permit application. Such section derived from Ord. No. 90-07, adopted Aug. 28, 1990.

**Sec. 9-5-15. Application and permit conditions.**

(a) A home occupation permit will be issued subject to inspection of the premises by the fire marshal or other city representative. The fire marshal or other city representative will be allowed to inspect the specific home occupation area and the HVAC system, water heater and electrical service areas for fire and safety hazards prior to the issuance of any home occupation permit. If the fire marshal or other city representative determines that such home occupation will be a fire or safety hazard to the home in which such occupation will be carried on and/or to adjoining homes and/or buildings, such home occupation will not be authorized. An inspection fee of \$25.00 will be required for each application for a home occupation permit.

After the issuance of a home occupation permit, an inspection by the fire marshal or other city representative will be conducted at least annually to verify compliance with all provisions of this chapter.

(b) As a condition for the granting of a home occupation permit, the permittee agrees that the city shall be authorized to conduct an inspection during normal business hours for the purpose of determining whether or not the provisions of this Code are being complied with.

(Ord. No. 90-07, 8-28-90; Ord. No. 95-05, § 1(E), 5-9-95)

**Sec. 9-5-16. Terms of expiration.**

A home occupation permit shall automatically expire and terminate upon the occurrence of any one or more of the following events:

(1) Upon the termination of the original applicant to occupy the premises for which the permit was issued. Any subsequent occupant must apply for any further home occupation permit;

(2) Upon the failure of the holder of the permit to operate the home occupation for a period of six consecutive months;

(3) Upon the failure of the permit holder or anyone living on the premises to conduct business in accordance with the provisions of this chapter.

(Ord. No. 90-07, 8-28-90)

**Sec. 9-5-17. Procedure for revocation.**

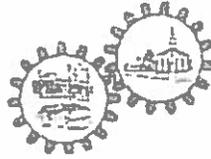
A home occupation permit may be revoked by use of the provisions set forth in section 3-2-83 of this Code.

(Ord. No. 90-07, 8-28-90; Ord. No. 95-05, § 1(F), 5-9-95)

**Sec. 9-5-18. Penalty.**

Any person(s) found to be engaged in a home occupation of any description without having first obtained a home occupation permit shall be in violation of this chapter of the Code, and shall be punished as provided in section 1-1-8 of this Code.

(Ord. No. 90-07, 8-28-90; Ord. No. 95-05, § 1(G), 5-9-95)



## E-Verify Affidavit City of Morrow Occupational Tax

By executing this affidavit under oath, as an applicant for a(n) \_\_\_\_\_ (business license, occupational tax certificate or other document required to operate a business) as referenced in O.C.G.A. §36-60-6 (d), from the City of Morrow, the undersigned application representing the private employer known as \_\_\_\_\_ (printed name of private employer) verifies one of the following with respect to my application for the above mentioned document:

1. Fill out this section between January 1, 2012, and June 30, 2012.
  - a) \_\_\_\_\_ On January 1<sup>st</sup>, of the below signed year the individual, firm, or corporation employed five hundred (500) or more employees.
  - b) \_\_\_\_\_ On January 1<sup>st</sup> of the below signed year the individual, firm, or corporation Employed less than five hundred (500) employees.

If the employer selected 1(a) please fill out section 4 below.
  
2. Fill out this section between July 1, 2012, and June 30, 2013.
  - a) \_\_\_\_\_ On January 1<sup>st</sup> of the below signed year the individual, firm, or corporation employed one hundred (100) or more employees.
  - b) \_\_\_\_\_ On January 1<sup>st</sup> of the below signed year the individual, firm, or corporation employed less than one hundred (100) employees.

If the employer selected 2(a) please fill out Section 4 below.
  
3. Fill out this section on or after July 1, 2013
  - a) \_\_\_\_\_ On January 1<sup>st</sup> of the below signed year the individual, firm or corporation employed more than ten (10) employees.
  - b) \_\_\_\_\_ On January 1<sup>st</sup> of the below signed year the individual, firm, or corporation employed less than ten (10) employees.

If the employer selected 3(a) please fill out Section 4 below.
  
4. The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provision and deadlines established in O.C.G.A. §36-60-6. The undersigned private employer attests that its federal work authorization user identification number and date of authorization are listed below:

\_\_\_\_\_ Federal Work Authorization User Identification Number

\_\_\_\_\_ Date of Authorization

In making the above representation under oath, I understand that any person who knowingly and willfully make a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties allowed by such statute.

Executed on the \_\_\_ date of \_\_\_\_\_, 201\_\_ in \_\_\_\_\_ (city), \_\_\_\_\_ (state)

\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name of and Title of Authorized Officer of Agent

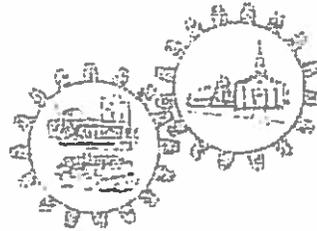
SUBSCRIBED AND SWORN BEFORE ME  
ON THIS THE \_\_\_ DAY OF \_\_\_\_\_, 201\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

*City of Morrow*

Geared for Quality Growth



## *Affidavit Verifying Status for Public Benefit*

By executing this affidavit under oath, as an applicant for a(n) \_\_\_\_\_ (type of public benefit) as referenced in O.C.G.A. 50-36-1, from the City of Morrow, Georgia, the undersigned applicant verifies one of the following with respect to my application for this public benefit:

- 1) \_\_\_\_\_ I am a United States citizen.
- 2) \_\_\_\_\_ I am a legal permanent resident of the United States\*.
- 3) \_\_\_\_\_ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other Federal immigration agency is: \_\_\_\_\_

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. 50-26-1 (e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:

\_\_\_\_\_

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. 16-10-20, and face criminal penalties as allowed by such criminal statute.

Signature of Applicant

Date

\_\_\_\_\_

Printed Name:

\_\_\_\_\_

Subscribed and sworn before

Me on this the \_\_\_\_\_ day of

\_\_\_\_\_, 20\_\_\_\_

Notary Public

My Commission Expires:

*\*Note: O.C.G.A. 50-36-1 (e)(2) requires that aliens under the Federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below:*