WALTON COUNTY, GEORGIA
OCCUPATION TAX RETURN

OFFICE USE ONLY

Map/Parcel#_____ Zoning_____ Occupation Tax Certificate #_____

This Occupation Tax Return has been _____approved _____denied because _____

_____.

Processed By:_____ Date:_____

1. **Type of Organization:**

☐ Sole Proprietorship ☐ Partnership ☐ Corporation ☐ Limited Liability Company

2. **Type of Business:**

☐ Home-Based** ☐ Commercial-Based ☐ Temporary

****If Home-Based, Please Review and Sign Home Occupation Guidelines Attached Hereto**

3. **Name, Contact Information, and Description of Business:**

Business Name: _____ New:_____ Renewal: _____

Location Address: _____ Suite: _____

City: _____ State: _____ Zip: _____

Mailing Address:_____ Suite:_____

City: _____ State: _____ Zip: _____

Phone Number:_____ Email Address: _____

Description of Business:

_____

_____

_____

_____

4. **Number of Employees:** _____

For occupation tax purposes, the number of employees is determined by adding the number of full-time employees together with the number of full-time position equivalents. A full-time employee is an employee who works 40 hours or more weekly. The number of full-time position equivalents is determined by adding the average weekly hours of employees who work less than 40 hours weekly together and dividing such sum by 40.

5. **Name and Contact Information of Individual Filing Return:**

Name:_____ Title:_____

Address:_____ Suite:_____

City: _____ State: _____ Zip: _____

Phone Number:_____ Email Address:_____

6. **Organizational Information:**

Date of Formation, Incorporation or Organization:_____

Name, Title and Ownership Interest of each Partner, Officer or Member:

1. _____
2. _____
3. _____
4. _____

I certify the above information is true and correct and contains no false or fraudulent information. I understand that the approval of this occupation tax return and the issuance of an occupation tax certificate does not authorize this business to engage in or carry on business or to perform any other activity in violation of federal, state or local law nor does it relieve this business from its obligation to ensure compliance with all federal, state and local laws, including but not limited to the Comprehensive Land Development Ordinance and Subdivision Regulations for Walton County, Georgia.

Signature:_____ Date:_____

OCCUPATION TAX CHECKLIST

☐ Completed Occupation Tax Return
☐ E-Verify Number: _____ (if applicable)
☐ SAVE Affidavit and Secure and Verifiable Documents (if applicable)
☐ Copy of State License (if applicable)
☐ Copy of Driver's License
☐ Copy of Lease Agreement (commercial-based business)
☐ Copy of Notarized Letter from Property owner if you do not own the Property (home based business)
☐ Tax Commissioner's Certification of Personal Property Ad Valorem Tax Payment (see below)
☐ Occupation Tax Due: __**SEE ATTACHED FEE SCHEDULE**_____

NOTE: FAILURE TO PAY OCCUPATION TAX BY RENEWAL DATE MAY SUBJECT YOU TO A CIVIL FINE OF NOT MORE THAN $500 IN MAGISTRATE COURT.

THIS SECTION MUST BE FILLED OUT AND SIGNED BY THE TAX COMMISSIONER'S OFFICE

TAX COMMISSIONER'S CERTIFICATION OF
PERSONAL PROPERTY AD VALOREM TAX PAYMENT

Before Walton County will issue an occupation tax certificate, the following must be completed by the Walton County Tax Commissioner's Office:

All personal property ad valorem taxes due and payable the county has been paid by _____ (Name of Business).

By:_____
Name:_____
Title:_____
Date:_____

HOME OCCUPATION GUIDELINES

HOME OCCUPATION – RESIDENTIAL (LESS THAN 5 ACRES)

- The dwelling must maintain a residential appearance and there shall be no outward evidence of the occupation or impacts in appearance, noise, light, odor, traffic and utilities that would be detectable beyond the dwelling unit.
- The use shall be conducted entirely within the dwelling unit with not more than 25% of its gross floor area devoted to home occupation.
- Only persons living in the dwelling unit shall be employed at the location of the home occupation.
- No customer contact on the property for home occupations are allowed unless approval through a Board of Appeals special exception has been authorized.
- No signs or advertising are permitted on the property to identify or advertise the existence of the home occupation.
- No materials, equipment or business vehicle shall be stored or parked on the premises of the home occupation unless they are confined entirely within the residence.
- No vehicle other than a passenger automobile, passenger van or passenger truck used by the resident shall be parked on the property.

HOME OCCUPATION – RURAL (5 ACRES OR MORE)

- The property must maintain a residential appearance and there shall be no outward evidence of the occupation or impacts in appearance, noise, light, traffic and utilities that would be detectible beyond the property line.
- A rural home occupation may be conducted within a dwelling unit and/or within an accessory building provided that not more than 25% of the gross floor area of the dwelling unit and cumulative floor area of accessory building does not exceed 800 square feet are devoted to home occupation. Any accessory building used in home occupation shall be a minimum of twenty (20) feet from all property lines.
- Only persons living in the dwelling shall be employed at the location of the home occupation and not more than two (2) outside employees may be employed on site in connection with the home occupation.
- Employee vehicles shall only be a passenger automobile, passenger van or passenger truck and shall be parked to the side or rear of the dwelling unit.
- No customer contact on the property for home occupation is allowed unless approval through a Board of Appeals special exception has been authorized.
- No signs or advertising are permitted on the property to identify or advertise the existence of the home occupation.
- No materials, equipment or business vehicle shall be stored or parked on the premises of the home occupation unless they are confined entirely within the residence or accessory building, except that one commercial vehicle used exclusively by the resident may be parked in a carport or rear or side yard.

I acknowledge receipt of these Home Occupation Guidelines which govern all home-based businesses in Walton County, Georgia. I understand that the approval of an occupation tax return and the issuance of an occupation tax certificate does not authorize a business to engage in or carry on business or to perform any other activity in violation of federal, state or local law nor does it relieve a business from its obligation to ensure compliance with all federal, state and local laws, including but not limited to the Comprehensive Land Development Ordinance and Subdivision Regulations for Walton County, Georgia.

Signature:_____ Date:_____

Occupational Tax and Registration Fees

Administrative Fee	$75.00
$ per full Time Employee	$10.00
Short Term Rental Registration	$75.00
Adult Entertainment Regulatory Fee	$750.00
Airstrip Registration	$75.00
Contractor Registration	$100.00