



LEE COUNTY
Life works well here.

BOARD OF COUNTY COMMISSIONERS

T. PAGE THARP GOVERNMENTAL BUILDING
102 STARKSVILLE AVENUE NORTH, LEESBURG, GEORGIA 31763

**LEE COUNTY BUILDING INSPECTION
BUILDING INSPECTION
BUILDING PERMITS
BUSINESS LICENSE
ALCOHOL LICENSE**

Joey Davenport
Chief Building Official

Carol Lee
License Administrator

Lee County, Georgia
102 Starksville Ave. N.
Leesburg, GA 31763
(229) 759-6000
Fax: (229) 759-2346
Web: www.lee.ga.us

One of the first
original counties of
Georgia

Established
June 9, 1825

Renewal Instructions for 2025 Business Licenses

“On behalf of your Lee County Commissioners, Thank You for Your Investment in Lee County.” Please find enclosed an application for your 2025 Lee County Business License Renewal. Please fill out all required information and return to this office with the appropriate fees enclosed.

If your primary license is in another county then you MUST send a copy of that license with the application for renewal, the fee will be \$37.50. If you are licensed by the state you MUST send a copy of your state license along with your primary license. FOR THOSE STATE LICENSEES THAT HOLD THEIR PRIMARY LICENSE IN OTHER THAN LEE COUNTY THERE WILL BE NO FEE, FOR THOSE STATE LICENSEES THAT HOLD THEIR PRIMARY LICENSE IN LEE COUNTY THE ONLY FEE REQUIRED IS THE OCCUPATIONAL TAX

A penalty of \$50.00 is imposed on each business that fails to renew by January 15, 2025. When fees remain unpaid beyond thirty (30) days from the due date the penalty shall be \$100.00.

If you do not plan to resume business within Lee County in 2025, it is your responsibility to notify this office in writing so that we can remove your business from our list of active businesses. Please do not hesitate to do this as it could result in other penalties that may be applicable in conjunction with your business license renewal.

When reviewed and approved, your business license will be mailed to you.

- Please fill out the business license application completely and return it with the appropriate fees.
- *If your primary license is in other than Lee County then you must send a copy of that primary license with the completed application and the fee will be \$37.50, unless you are licensed by the state in which case there would be no fee.*
- *If you are licensed by the state you must send a copy of your state license along with a copy of your primary license and completed application. Licensees that hold*



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their primary license in Lee County will be required to pay the occupation tax only.

- If you do not plan to resume business within Lee County in 2025, it is your responsibility to notify this office in writing so we may remove your business from our list of active businesses.
- A penalty of \$50.00 is imposed on each business that fails to renew by January 15th, 2025.
- A penalty of \$100.00 shall be imposed on each business that fails to renew by January 31st, 2025.
- Penalties shall be in addition to any other penalties that may be applicable in conjunction with non-renewal of your business license.
- Failure to renew your Lee County License or notify this office of non renewal may result in legal action per code section 62-191 of the Lee County Code of Ordinances.
- All Lee County Business Licenses will expire December 31, 2024.

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Lee County is a thriving vibrant community celebrated for its value of tradition encompassing a safe family oriented community, schools of excellence, and life long opportunities for prosperity without sacrificing the rural agricultural tapestry.

**OCCUPATIONAL, ADMINISTRATION & REGULATORY FEES
LEE COUNTY, GA**

Name of business _____ **County** _____

Mailing address _____

City _____ **State** _____ **Zip** _____

Business Location _____

Phone number _____ **Email** _____

Name of person (s) , or principal (s), or corporate officer empowered to make binding agreements on behalf of said firm _____

Door-to-door sales - (circle one) Yes No

Major line of business _____

Average number of employees _____

Chemicals stored on location (circle one) Yes No

If chemicals are stored on location, please list products & quantity _____

Is there already a business operating out of this home? _____

Home occupation - (circle one) Yes No

Any renovations or construction to business location - (circle one) Yes No

Any person or corporation interested directly or indirectly in profits or losses in proposed business _____

Will your business be engaged in the provisions of any adult entertainment or service to include, but not limited to, partially clad dress, topless or nude entertainment?

(circle one) Yes No

If yes, please explain: _____

Will your business sell any adult novelties or any items that would not be appropriate to individuals under the age of majority? (circle one) Yes No

If yes, please explain: _____

A FALSE STATEMENT ON ANY PART OF THIS APPLICATION MAY BE GROUNDS FOR REVOKING SAID FEE INSTANTER OR SUSPENDING THE FEE AFTER IT HAS BEEN ISSUED. I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL OF MY STATEMENTS ARE TRUE, CORRECT, COMPLETE, AND MADE IN GOOD FAITH.

SIGNATURE _____

DATE _____

OCCUPATIONAL TAX, ADMINISTRATIVE FEE AND REGULATORY FEES

Directions: Check all listing which apply to your business. Add the tax and/or fee for each item marked. Remit to the Lee County Revenue Collection Agent the sum total of all items checked.

1. Occupation Tax:

For the calendar year beginning January 1, 1995, and succeeding years thereafter, if you are engaged in any business, trade profession, or occupation in Lee County, Georgia, whether with a location in the unincorporated areas of Lee County or in the case of an out-of-state business with no location in Georgia exerting substantial efforts within the state pursuant of O.C.G.A. 48-19-7, you must pay an occupation tax for said business, trade, profession, or occupation. The tax is based upon your number of employees. (A separate return should be filled for each business location.)

It the occupation tax is applicable to your business, please check one of the following:

| Employees | Amount Due | Check One |
|------------|------------|------------------|
| 1-9 | \$100.00 | _____ |
| 10-19 | \$200.00 | _____ |
| 20-29 | \$300.00 | _____ |
| 30-39 | \$400.00 | _____ |
| 40-49 | \$500.00 | _____ |
| 50 or more | \$600.00 | _____ |

II. Administrative Fee

If you are required to pay an occupation tax, you must also pay an administrative fee. If you are not required to pay an occupation tax, proceed to Section III. Check below if applicable.

Administrative Fee \$15.00

III. Any person who shall operate or conduct any business, profession, trade, or occupation listed below must pay the annual regulatory fee as allowed under O.C.G.A. 48-13-9 on those applicable businesses. The regulatory fee shall be in addition to any occupation tax or administrative fee imposed upon such business, trade, or occupation.

The regulatory fee in the amount of **(\$37.50)** is hereby imposed as authorized under O.C.G.A. S48-13-9. **Such regulatory fee shall apply to each business listed as follows.**

- (1) Advertising Sign Companies
- (2) Air conditioning/Refrigeration Dealers
- (3) Auctioneers
- (4) Building and construction contractors, subcontractors and workers
- (5) Carnivals
- (6) Taxicabs and limousine services
- (7) Tattoo artists
- (8) Shooting galleries and firearm ranges
- (9) Scrap metal processors and salvage yards
- (10) Pawnbrokers
- (11) Food service establishments
- (12) Dealers in precious metals
- (13) Firearm dealers
- (14) Peddlers
- (15) Parking lots
- (16) Nursing and personal care homes
- (17) Modeling agencies
- (18) Massage parlors
- (19) Landfills
- (20) Auto and motorcycle racing
- (21) Boarding houses
- (22) Businesses which provide appearance bonds
- (23) Boxing and wrestling promoters
- (24) Hotels and motels
- (25) Hypnotists
- (26) Handwriting analysts
- (27) Health clubs, gyms and spas
- (28) Fortunetellers
- (29) Garbage collectors
- (30) Escort services
- (31) Burglar and fire alarm installers
- (32) Locksmith

The Inspection Department of Lee County shall continue to impose permit fees for construction and development in compliance with the regulations currently in place. It is the express intent of this ordinance that such regulations shall not be affected by this ordinance.

IV. The total sum due is the grand total of each item checked.

TOTAL AMOUNT DUE \$ _____

The undersigned makes this return based upon his or her personal knowledge and under oath affirms that the representative made herein are correct to the best of his knowledge.

Signature

Date

EMERGENCY CONTACT INFORMATION

In case of after hours emergency Lee County Officials may need to contact someone concerning your business.

Name of Business: _____

Business Address: _____

Business Phone: _____

Contact Name: _____

Contact Address: _____

Contact Phone: _____

PLEASE MAKE CHECKS PAYABLE TO LEE COUNTY

MAIL TO:

**LEE COUNTY INSPECTION DEPARTMENT
102 STARKSVILLE AVE. NORTH
LEESBURG, GEORGIA 31763**

PHONE: 229-759-3326

Private Employer Affidavit Pursuant to O.C.G.A. § 36-60-6(d)

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d).

SECTION 1. Please check only one:

(A). ____ On January 1st of the below-signed year, the individual, firm, or corporation employed more than ten (10) employees¹.

****If you select Selection 1(A), please fill out Section 2 and then execute below.*

(B). ____ On January 1st of the below-signed year, the individual, firm, or corporation employed ten (10) or fewer employees.

****If you select Selection 1(B), please skip Section 2 and go to Section 3.*

SECTION 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6, The undersigned private employer also attests that its federal work authorization user identification number and date of authorization areas listed below:

Name of Private Employer

Federal Work Authorization User Identification Number

Date of Authorization

SECTION 3.

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on the ____ day of _____, 20____ in _____ (city), ____ (state).

Signature of Authorized Officer or Agent

Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME

ON THIS ____ DAY OF _____, 20____.

NOTARY PUBLIC

My commission expires: _____.

¹To determine the number of employees for purposes of this affidavit, a business must count its total number of employees company-wide, regardless of the city, state, or country in which they are based, working at least 35 hours a week.

**Affidavit Verifying Status
For County Public Benefit Application**

By executing this affidavit under oath, as an applicant for a Lee County, Georgia Business Occupation Tax Certificate, Alcohol License, Taxi Permit or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application for a Lee County Business Occupation Tax Certificate, Alcohol License, Taxi Permit or other public benefit (**circle one**) for _____
_____. (*Name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity*)

CHECK #1 or #2

1) _____ I am a United States citizen

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States.*

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 Code Section 16-10-20 of the Official Code of Georgia.

Signature of Applicant

Date

Printed Name

* _____

Alien Registration number for non-citizens

SUBSCRIBED AND SWORN
SUBSCRIBED AND SWORN BEFORE ME
ON THIS ____ 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:



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BUSINESS LICENSE

ALCOHOL LICENSE

Dear Business Owner:

After many years of negotiation and after conducting a test program, the Georgia Department of Revenue has implemented a program to collect and exchange information with local governments in regard to sales and use tax identification numbers as assigned by the Georgia Department of Revenue. Use of these data will help assure that tax collections by the state are properly recorded and properly distributed to Lee County. Conversely, the municipality will be able to verify occupational tax data on file with the state.

In accordance with Georgia Code **48-13-20.1**, “each municipality or county must request the sales and use tax identification number assigned to such business...” For further information on this requirement, go to www.dor.ga.gov or call [877-423-6711](tel:877-423-6711)

In the past, Lee County has not asked for this information. However, in order to take advantage of this new program, it becomes necessary to collect the sales and use tax identification number that was issued to you by the state.

We now require that you provide the sales and use tax identification number, issued to you by the state, in the space provided below.

Thank you in advance,

Carol Lee
Occupational Tax Administrator

My Sales and Use Tax Identification Number is: _____

My business name: _____

My business address: _____

OCCUPATIONAL TAX CERTIFICATE
HOME OCCUPATION AFFIDAVIT

Article I – Lee County Code of Ordinances, Chapter 70 – Zoning, Sec. 70-6 Definitions

Home occupation: Any use conducted entirely within the dwelling and carried on by the inhabitants thereof, which use is incidental and secondary to the use of the dwelling for dwelling purposes and does not change the character thereof. Provided further, that no article or service is sold or offered for sale on the premises, except such as is produced, sold, or provided to customers in connection with such occupation; that such occupation shall not require internal or external alterations or construction, open storage or signs not customary in residential areas. One non-illuminated name plate, which is not more than two square feet in area, may be attached to the building which shall contain only the name and occupation of the resident of the premises. Clinics, hospitals, childcare centers, and day nurseries, among others, shall not be deemed to be home occupations.

Home occupation, residential:

- (1) The home occupation use shall only be allowed in residential zoning districts which allow home occupations.
- (2) The dwelling unit 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.
- (3) The use shall be conducted entirely within the dwelling unit and accessory structures with not more than 25 percent of the property's gross floor area devoted to the home occupation.
- (4) No more than one home occupation shall be authorized for any residential dwelling unit.
- (5) No business materials or equipment shall be stored at the premises of the home occupation unless such material or equipment is stored in an area within the residence. No business vehicles used in the home occupation shall be stored on the premises where the home occupation is undertaken.
- (6) The following businesses, uses, and activities shall be prohibited as home occupation uses: adult entertainment establishments; kennels; stables; veterinarian clinics; medical and dental clinics; restaurants, clubs, and drinking establishments; motor vehicle repair or small engine repair; funeral parlors; adult businesses; limousine service; taxi service; and wrecker service.
- (7) Motor vehicles of customers of the person conducting the home occupation may be parked at the premises of the home occupation during business hours while the customer is conducting business with the person operating the home occupation. No provision of this subsection shall be construed to authorize a violation of either restrictive covenants applicable to the premises where the home occupation is being conducted or to amend any provision of the County's Code of Ordinances with respect to the types of motor vehicles which may be parked in a residential subdivision.
- (8) Non-conforming home occupation uses: Non-conforming uses permitted as of October 1, 2005, shall be allowed to continue to operate under the following conditions:
 - a. No non-conforming use may be changed to another non-conforming use.
 - b. No non-conforming use shall be increased, extended or enlarged beyond the size or scope of the use as it existed on the date of issuance of the current occupation tax certificate.
 - c. The non-conforming use is specially designated to the current property and business owner. (The home occupational use is not transferable.)
 - d. Violation of these conditions will result in an immediate and permanent revocation of the right to continue the non-conforming use.

I, _____ (applicant's name), will operate a business from my residence at
(home address)_____.

I do attest that I have read and do fully understand the restrictions for home occupations listed above. I also attest that my home-based business will comply fully with all such restrictions. I understand that if, at any time, my business is found to be in violation of the restrictions, my business license may be revoked.

Please briefly describe the details of the home occupation. This information is required.

Applicant's Signature

Date

If you have a store front location, you must complete this page.

Emergency Contact & Business Information - Lee Co 911

Business Name _____

Business Address _____

Type of Business _____

Business Phone _____

Emergency Contact Name #1 _____

#1 Contact Number _____

Emergency Contact Name #2 _____

#2 Contact Number _____

Hazards or Special Problems _____

All information contained herein is confidential information for the Lee County 911.
119 Pinewood Rd Leesburg, GA 31763 • (229)759-6023 or fax (229)759-3339