

City of Asheville
Development Services Center
P.O. Box 7148
Asheville, NC 28802
Phone: (828)259-5846 ~ Fax: (828)259-5676

BUSINESS LICENSE INSTRUCTIONS AND ACKNOWLEDGEMENT

(Please read carefully)

I understand that being issued a privilege license does not by itself make my operation or business legal pursuant to the City Code. I understand that I may need to get additional permits and/or approvals from other City Department's prior to starting my business. I also acknowledge that the issuance of a privilege license does not allow me to engage in activity prohibited by the City of Asheville's Code of Ordinances.

Businesses that require other licenses include but are not limited to:

- Vending on public property in the Central Business District, Biltmore Historic District, office or business districts, a person must also have a pushcart permit, outdoor dining area permit or outdoor merchandise permit to do business (including performing services) on the public sidewalk or public property. The pushcart permits are issued in the Development Services Center, 161 S. Charlotte Street.
- Vending on private property will require a temporary use permit issued in the Development Services Center, 161 S. Charlotte Street.
- Doing business on private property may also require a zoning permit issued in the Development Services Center, 161 S. Charlotte Street.
- Your business or operation, depending on the equipment or upfits to the interior, may be required to comply with the state building and fire codes and be required to obtain a building or fire permit issued in the Development Services Center, 161 S. Charlotte Street.
- Persons buying precious metals are required to get a permit issued by the Asheville Police Department pursuant to N.C.G.S. § 66-164 et al.

Going out of business sales are required to get a closing permit in accordance with N.C.G.S. §66-76 et al., from the City Clerk, located on the 2nd floor of City Hall.

Who is Required to file for a business license - Any person who conducts business within the City, either by maintaining a business location within the City limits or, either personally or through agents, solicits business within the City, or picks up and/or delivers goods or services within the City limits, is liable for the City's Business License Fee unless specifically exempted by Federal or State law or local ordinance. If a company or individual is engaged in more than one type of business activity within the City, a separate license may be required for each type of business activity. A separate license is required for each business location in the City limits.

When License Fees are Due - The Business License Fee ***must be paid before a business may be located and or begin operating in the Asheville City Limits. ALL LICENSES EXPIRE ON JUNE 30, EXCLUDING BEER AND WINE.*** Renewal notices are sent annually to licensed businesses. If you do not receive a renewal notice by May 31, please contact the Business License office at the Development Services Center at (828) 259-5846.

To apply for a Business License - please complete all questions on the attached application. An application cannot be processed without the following information:

- Business name
- Physical location of business
- Business start date in Asheville
- Telephone number and fax number
- Zoning and Fire Department approval(if applicable)
- Description of business activity
- Signature of person making application
- Business Contact Information

Determining Amount of Fee – Examine the Fee Schedule attached to determine the type codes that apply to your business activity and determine the appropriate license fee. Multiple type codes may apply to businesses that have several business activities. Please follow the instructions for each of the fee schedules. Businesses that have operated within the Asheville City Limits without a Business License are subject to penalties and may be subject to back Business License Fees. PLEASE DO NOT HESITATE TO CALL (828) 259-5846 IF YOU NEED ASSISTANCE WITH CALCULATING THE BUSINESS LICENSE FEE FOR YOUR BUSINESS.

Payment - Once completed, please bring in or mail your application and appropriate payment to:

**City of Asheville
Development Services Center
P.O. Box 7148
Asheville, NC 28802**

Please make your check or money order payable to the “City of Asheville.” **DO NOT SEND CASH. We accept Visa or Mastercard on hand delivered applications.**

Display of License - Your license will be processed and mailed. Upon receipt, you must post the license at your business location.

Disclaimer - The issuance of a business license does not constitute acceptance or approval of the use of the above named location as having complied with existing building codes, fire prevention code, zoning code, City ordinance, or state law. A licensee shall remain fully liable and responsible for bringing the premises in conformity with all applicable City and State Codes.

No abatement of tax - If a licensee discontinues a business before the end of the period for which the license was issued, the license tax shall not be abated nor shall a refund of any part of the license tax be made

Collection of unpaid tax - Any person who begins or continues to engage in a business taxed under this article without payment of such tax is liable for an additional tax of five (5%) of the original tax due for each month or portion thereof that the tax is delinquent, provided the additional tax will be limited to 25% of the tax originally levied. Minimum penalty is \$5.00.

Change in place of business – In order for your business to receive renewal notices and other correspondence in a timely manner, PLEASE NOTIFY THE TAX OFFICE IF THE LOCATION OF YOUR BUSINESS, OR YOUR BUSINESS MAILING ADDRESS CHANGES. Upon proper notification and approval from the Fire Department and Zoning Department, an updated license will be mailed. Home based businesses must get zoning approval before license modification can be processed.

This acknowledges receipt of the City of Asheville Privilege License Application Instructions and Acknowledgement Form.

Applicant Printed Name

Applicant Signature

Date



City of Asheville
 PO Box 7148
 Asheville NC 28802
 (828)259-5846

Zoning Approval:	_____
Fire Approval:	_____
DSC Approval:	_____
Date Issued:	_____

PRIVILEGE (BUSINESS) LICENSE APPLICATION

Application Date: _____ Type (circle one): New Application Renewal
 Change in (circle one): Ownership Name Address

Privilege Licenses taxes are required to be paid before beginning operation of all types of businesses located within the Asheville City Limits, except for those businesses who have been exempted by federal, State, or Local authority. Those businesses located outside the City that are doing business within the City limits are also required to obtain a Privilege License.

Full Business Name: _____
 (Full legal name as listed on income tax return and include DBA name.)
 Business Type (circle one): Corporation Partnership Sole Proprietorship Other: _____

Business Location: _____ Mailing Address: _____

 Contact Name: _____
 Phone #: _____ Email Address: _____
 Fax #: _____ Website: _____
 Tax ID/ SS #: _____ Type of Business: _____
 Business Start Date: _____

Have you registered to become certified through the NC Office of Historically Underutilized Business as a woman or minority owned business? (American Indian, Hispanic American, Asian American, African American, or Female-**circle any that applies**)

_____ Yes _____ No _____ N/A _____ Please contact me

- Do any of the following apply to your business?
- | | |
|---|---|
| <input type="checkbox"/> Retail Sales | <input type="checkbox"/> Chain Store |
| <input type="checkbox"/> Service Business | <input type="checkbox"/> Auto Sales/ Repair |
| <input type="checkbox"/> Building Trade | <input type="checkbox"/> Restaurant # Seats _____ |
| o License type _____ | <input type="checkbox"/> Alcohol Sales |
| o NC Occupational Lic # _____ | <input type="checkbox"/> Mail Order/ Online Sales |

Is your business located in the city limits? _____ Number of Employees _____

Is your business home based? _____ If your business is home based and inside the city limits you must submit a Home Occupation Use Permit Application for approval prior to issuance of the license.

Is your business new to a commercial space? _____ If you are moving into a commercial space that is within the city limits, a proper Certificate of Occupancy for your business must be obtained before issuance of the license.

I certify that I have the appropriate authority to act on behalf of the business and that all representations made in these forms are true and correct. I further certify that I am familiar with the financial records of the business and that the gross receipts as shown in the application are consistent with the gross receipts of either (circle one if applicable):

1. The total gross receipts or portion thereof from bookkeeping records for business conducted inside city limits, as reported on the income tax return.
2. As reported to the NC Department of Revenue Sales & Use Tax Division for the previous 12 months
3. Estimate of gross receipts (An estimate will only be accepted if the business has been open less than 1 year)

All information regarding gross receipts is held in the strictest confidence and shall not be subject to public inspection.

Signature: _____ Date: _____ Print Name: _____

BUSINESS LICENSE FEE SCHEDULE 7/1/2012 – 6/30/2013

Business License Fees must be paid before beginning operation of all types of businesses located within the City limits of Asheville, except for those businesses that have been exempted by Federal, State or local authority. Those businesses located outside the City that conduct business within the City limits are also required to obtain a Business License. Listed below are three Fee Schedules "A", "B" and "C". Please review each section for the fees that may apply to your business activities.

Note: Some businesses with various types of activities may be required to pay a fee under more than one section of this fee schedule. You only need to report gross receipts for activities under Schedule A and only for business conducted inside the City limits of Asheville.

Schedule "A" – Gross Receipts-Business License Fees Based on Gross Sales/Receipts/Income
EXCLUDE ANY INCOME FROM BUSINESS ACTIVITIES TAXED UNDER SCHEDULE "B" and/or "C".

New Businesses: Estimate gross receipts from your start date until June 30, and apply the estimated amount to the tables below.

Renewals: List the exact gross receipts as reported on your most recently completed tax return and apply the amount to the tables below. *Note: Only give us the portion from your tax return that was gross receipts for business done in the City limits of Asheville.*

Types of Gross Receipts Businesses: Any Retail, Wholesale, Manufacturing and/or Service businesses, trades or professions, intended for profit or financial gain. **Service establishments may include, but are not limited to the following types of activities:**

Advertising Agency	Courier Service	Monuments	Repair Service (non-auto)	Telegraph Service
Ambulance Service	Delivery Service	Nightclubs	School of Instruction	Temp Employment Agency
Armored Car	Equipment Rental	Painting	Security Guard Service	Trades
Bars	Landscaping	Parking Lots	Sign Installation	Transfer/Warehouses
Catering	Lounge	Printing Service	Software Development	
Child Care Service	Mail Order Service	Property Management	Stockbroker	
Cleaning	Miscellaneous	Public Relations Firm	Storage	
Consulting	Modeling	Rental Agency	Tattoo/Body Piercing	

Service, Retail, Manufacturer	Wholesale
Gross receipts	Gross receipts
Subtract 15,000	Subtract 100,000
Divide by 1000	Divide by 1000
Multiply by .5	Multiply by .35
Add 25	Add 45
Total due is the amount on the bottom line. If amount is less than \$25 then submit the minimum of \$25.	Total due is the amount on the bottom line. If amount is less than \$45 then submit the minimum of \$45.

Total Due For Schedule "A" _____

Schedule "B" – Business License Fees Limited under General Statutes – Do not report Gross Receipts amount from this category (only pay the flat fee listed). Each activity is taxed separately under this law. Businesses conducting these activities are taxed under this schedule in addition to schedule "A" or "C" if applicable.

Advertising – Outdoor 35.00	Elevator Installation 100.00	Music Machines/Juke Box 5.00
Amusements – (riding devices, pinball, etc.) 25.00	Employment Agency 100.00	Outdoor Theater 100.00
Amusements – Admission charged 25.00	Firearms Dealers (Fed License Required) 50.00	Pawnbroker 275.00
Automatic Sprinkler Installation 100.00	Garage – Car Repair 12.50	Piano/Organ-Sales, Repair, Maintenance 5.00
Automobile Dealership 25.00	Heating/Mechanical Contractor 50.00	Plumbing Contractor 50.00
Automotive Equipment (Retail) 12.50	Hotel, Motel, Tourist Home per room (min \$25) 1.00	Pool Tables 25.00
Barber/Beauty Shop Each Operator 2.50	Ice Cream – Retail Sales 2.00	Precious Metal Managers/1st year employee 10.00
Bicycles – Sale/Accessories 25.00	Itinerant Merchant – 6 months max 100.00	Precious Metal each employee renewal 3.00
Bowling Alley – per alley 10.00	Knives/Daggers/Similar Weapons 200.00	Radio/TV/Accessories-Sales or Repairs 5.00
Campground/Travel Parks 12.50	Laundries 50.00	Restaurant, Café, Cafeteria, etc. 0-4 seats 25.00
Chain/Branch Store (Start 2nd location) 50.00	Loan Agency or Loan Broker 100.00	Restaurant, Café, Cafeteria, etc. > 4 seats 42.50
Collections Agency 50.00	Manicurist – Each Operator 2.50	Service Station/Fuel 12.50
Contractor (State Licensed) 10.00	Motorcycle Dealers 12.50	Specialty Market Operators 200.00
Contractor (not state licensed See "A")	Movie Theaters – per screen 200.00	Sundries (soft drinks, tobacco, vending) 4.00
Dry Cleaners 50.00	Movie Video/Rental/Retail 25.00	Tobacco Warehouse 50.00
Electrical Contractor 50.00		Undertakers 50.00

Activity:	Fee:	Activity:	Fee:	Activity:	Fee:
_____	_____	_____	_____	_____	_____
Activity:	Fee:	Activity:	Fee:	Activity:	Fee:
_____	_____	_____	_____	_____	_____

Total Due For Schedule "B" _____

Exemptions: The following business activities are exempt per State statute from the City Business License Fee. Exempt businesses engaging in other non-exempt business activities, ARE taxable. Example: Veterinarians are not taxable, however prescription and non prescription sales are taxable.

Accountants Alarm Dealer Alarm Monitoring Appliance Retail Appliance Rental Architects Attorneys Auctioneers	Bail Bondsmen Banks Breweries Bus Companies Chiropractors Chiropractors Computer Hardware Retail Computer Hardware Rental	Dentists Embalmers/Mortician Engineers Healers Home Inspectors Insurance Co/Agents Land Surveyors Landscape Architects	Massage Therapist Motor Fuel Distributor Motor Fuel Wholesale Non Profit/Charitable Oculists Office Equipment Retail Office Equipment Rental Ophthalmologist	Opticians Optometrists Osteopaths Pest Control Applicator Pharmacist Photographers Physicians/Surgeons Private Detectives	Railway Companies Real Estate Appraisers Savings & Loan Association Telephone Companies Trucking Companies Users of Newsprint Veterinarians Wineries
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Total Due For Schedule "A" _____
Total Due For Schedule "B" _____

Total fees due: _____

The City of Asheville Privilege License Application is not considered complete unless all information pertaining to your business is completed. Any applications received incomplete will be denied and returned for completion. Please include full payment and remit to:

**City of Asheville
 Development Services Center
 P.O. Box 7148
 Asheville, NC 28802**

Important Phone Numbers:

Development Service Center
 161 S. Charlotte St
 Asheville NC 28802
 (828) 259-5846
www.ashevillenc.gov

Buncombe County Register of Deeds
 35 Woodfin Street, Suite 226
 Asheville, NC 28801
 828.250.4303
www.buncombecounty.org

Sign Permitting
 161 S. Charlotte St
 Asheville NC 28802
 (828) 259-5846
 Sign Administrator:
 Janice Williams (828)259-5822
www.ashevillenc.gov

N.C. Department of Revenue
 501 N Wilmington St
 Raleigh NC 27604
 1-877-252-3052
www.dornrc.com

NC ABC Board
 5 Barbeta Drive
 Asheville, NC 28806
 (828)670-0659
<http://abc.nc.gov>

Fire Marshals Office
 161 S. Charlotte St
 Asheville NC 28802
 (828) 259-5846
 Fire Marshal: Jeff Payne
 (828)259-5441
www.ashevillenc.gov