

An Ordinance to Amend Chapter 22 Licenses and Business Regulations

The ordinance is now after discussion and affirmative vote amended to state the following:

ARTICLE I. IN GENERAL

Sec. 22-1. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Business includes each trade, occupation, profession, business, and franchise or other activity engaged in by any person for gain, profit, benefit or advantage, taxed under this chapter.

Fiscal year means the period beginning with August 1 and ending on July 31.

Permittee means a person who has registered their business and paid any fees, if applicable, required by this chapter and obtained a business registration permit.

Person includes any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm, or other legal entity.

Seasonal business means a business which is conducted for profit six months out of the year or less.

Tax collector means the designated individual in the town who is charged with the responsibility of administering this chapter. The board of commissioners charges the tax collector to collect these taxes by all lawful means necessary as pursuant to G.S. 105-350.

(Code 2013, § 22-1; Ord. of 8-20-2015)

Sec. 22-2. Application of article.

The provisions of this article shall apply to all businesses within the Town of Sylva.

(Code 2013, § 22-2; Ord. of 8-20-2015)

Sec. 22-3. Application of other provisions.

All permits provided for by this article shall be granted subject to any other applicable town ordinances, or state or federal law.

(Code 2013, § 22-3; Ord. of 8-20-2015)

Sec. 22-4. Exemptions.

All businesses are required to submit an application in accordance with Section 22-7 of this article for zoning and inspection compliance. This article shall apply to all businesses operating in the Town of Sylva.

Sec. 22-5. Continuing authority of town board.

Nothing contained within this article shall be construed to prevent the town board from imposing from time to time any license taxes allowed by law as are not specifically herein defined or required, nor from prohibiting or regulating any business or acts licensed hereunder.

(Code 2013, § 22-5; Ord. of 8-20-2015)

Sec. 22-6. Permit prerequisite to conduct business.

It shall be unlawful for any person to engage in any business or profession without first having secured the required business registration permit and paid the zoning and inspection fee set forth in the fee schedule under New Business Permitting.

(Code 2013, § 22-6; Ord. of 8-20-2015)

Sec. 22-7. Application to be made.

Except as otherwise provided by this article, every business located within the city shall make application in writing to the tax collector, or designee, for the permit required by this article. The application shall be upon a form provided by the town and shall be filled out and signed by the applicant or an agent of the applicant. All information requested on the application shall be provided.

(Code 2013, § 22-7; Ord. of 8-20-2015)

Sec. 22-8. Standards for granting permit.

Before issuing any permit, the official charged with consideration of such applications shall be satisfied that the applicant has completed the necessary zoning certificate, occupancy use certificate, fire inspection, or other applicable inspections. No permit shall be issued if the applicant has failed or refused to complete the application form and all required parts thereof; failed to complete the required inspections including occupancy use, zoning, and fire inspections; or has failed to pay the required permit fee as set by the town board.

(Code 2013, § 22-8; Ord. of 8-20-2015)

Sec. 22-9. Issuance of permit.

Provided the applicant has duly completed the application form and paid the required inspection and permit fee and has met all the requirements of this article, the tax collector, or designee, shall issue to the applicant a permit prepared by the town. The permit shall show on its face the name of the licensee, the nature of the business, the location of the business (if it has a fixed location).

(Code 2013, § 22-9; Ord. of 8-20-2015)

Sec. 22-10. Assignment of permit.

A business registration permit shall not be reassigned or transferable. If a business is sold or changed, the new owner must report the change of ownership or business classification and a new permit will be issued upon completion of a new registration permit and payment of the fee. If any information on the form is changed during the year, the town must be notified within ten days.

(Code 2013, § 22-10; Ord. of 8-20-2015)

Sec. 22-11. Separate businesses; separate locations.

Every person engaged in more than one line of business, or having more than one place of business (even if the same type or line), shall secure a separate permit for each separate line of business or business location and shall pay a separate application fee for each permit.

(Code 2013, § 22-11; Ord. of 8-20-2015)

Sec. 22-12. Display of permit.

Every permit issued under this article shall be kept prominently displayed at the place of business of the permittee named therein; or, if such permittee has no fixed place of business, the permit shall be kept wherever such business is being operated and in a place where it can be seen by any town official desiring to inspect the same.

(Code 2013, § 22-12; Ord. of 8-20-2015)

Sec. 22-13. Enforcement.

- (a) *Criminal remedies.* Conducting business within the town without having paid the **inspection and permit fee** imposed by this article, or without a valid permit issued in accordance with this article, or without posting a permit in compliance with section 22-12 is a misdemeanor punishable as provided in G.S. 14-4. Each day that a person conducts business in violation of this article is a separate offense as provided in G.S. 105-235 and G.S. 160A-175(g). Payment of a fine imposed in criminal proceedings in accordance with this section does not relieve a person of the liability for taxes imposed under this article.
- (b) *Equitable remedies.* In addition to the criminal remedies set forth in subsection (a) of this section and in compliance with G.S. 160A-175(d), the town may seek an injunction against any person who conducts a business in violation of this article.

(Code 2013, § 22-13; Ord. of 8-20-2015)

Sec. 22-14. License and permit fee schedule.

The fee required of every applicant for any business conducted or engaged in within the city as required by section 22-6 shall be as set forth in and made a part of the schedule of fees and charges, **New Business Permitting**, adopted by the town board in connection with the town's annual budget, as amended from time to time.

(Code 2013, § 22-14; Ord. of 8-20-2015)

Sec. 22-15. Tax schedules.

- (a) *Schedule A: privilege tax statutory categories (G.S. 160A-211).* Privilege license taxes are limited under state law. Listed below are classifications of business activities governed within the state revenue laws, pursuant to G.S. 160A-211. Businesses conducting these activities are taxed under this schedule in addition to all other applicable taxes and fees:

- (1) Alcohol licenses, from May 1 to April 30, not prorated.

- a. On-premises beer\$15.00
- b. Off-premises beer\$5.00
- c. Wholesale beer\$37.50
- d. On-premises wine\$15.00
- e. Off-premises wine\$10.00
- f. Wholesale wine\$37.50

- (2) Itinerant merchant (payable only by cash, debit or credit card, or money order) \$100.00

An individual, other than an established retail merchant in county, who transports goods to a building, vacant lot, alley or other location and offers the goods for sale at retail, for less than six consecutive months.

- 1. Food trucks (general). See section section 5.5 of the town's zoning and subdivisions ordinance.

2. Food trucks (daily fee using town owned parking)\$25.00

(3) Peddlers\$25.00

Person who travels from place to place with inventory and offers for sale at retail the actual inventory, occupying no space for more than 30 minutes during any 24-hour period. Each peddler must comply with any restrictions of the town and state regulations.

1. Farmers selling their own produce (must apply for grower's certification)Exempt

2. Taxicabs (must comply with any restrictions of the town and state regulations)\$15.00

(b) *Schedule B: Privilege license taxes limited by town ordinance.* Business categories in this schedule are specifically taxed. Businesses conducting these activities are taxed under this schedule in addition to all other applicable taxes and fees:

(1) Precious metal dealers as defined in G.S. 66-165\$100.00

(c) *Schedule D.*

FOR OFFICIAL USE ONLY

DATE ISSUED: _____ FEE: _____

ZONING CERTIFICATE NUMBER: _____

SCHEDULE D

Tenant unit means that the persons living in the manufactured home are the owners of the manufactured home and rents or leases a manufactured home lot/site. Please list below all tenant unit owners name, address and lot number.

Lot #: _____

Name: _____

Address/Phone #: _____

Permit #: _____

(Code 2013, § 22-15; Ord. of 8-20-2015; Ord. of 7-13-2017(2); Ord. of 2-13-2020(1))

Secs. 22-16—22-33. Reserved.

Johnny Phillips, Mayor

ATTEST:

Approved as to form:

Amanda W. Murajda, Town Clerk

Town Attorney