

# PRIVILEGE TAX LICENSE REQUIREMENTS FOR HOME OCCUPATIONS

1. Zoning must approve all new business applications. Check with the **Community Development Department** regarding all requirements related to the City's Zoning and Sign Ordinances. This Department is located in the City Hall building, 304 Highway 51, Ridgeland, MS and can be reached by telephone at **(601) 856-3877**.
  
2. If the business will be collecting sales tax, you must apply to the MS Department of Revenue for a State Sales Tax identification number for *MADISON COUNTY*. You must furnish a copy of your Sales Tax ID certificate along with your completed Privilege License Application. Any questions regarding State Sales Tax must be directed to the **Department of Revenue** at **(601) 923-7700**.
  
3. **If moving or closing your business you must notify the City of Ridgeland Privilege Tax License Office (within the Administration Dept.) within 30 days by calling (601)856-7113.**

**NOTE:** *The appropriate City of Ridgeland officials must initial below before the privilege license will be issued. It is the responsibility of the applicant to obtain all signatures required for their business.*

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\_\_\_\_\_ INSPECTION, SIGN AND ZONING (COMMUNITY DEVELOPMENT)

\_\_\_\_\_ LICENSE APPLICATION (PAULA TIERCE, ADMINISTRATION DEPT.)

# STATEMENT OF UNDERSTANDING

Name of Owner

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Business Name

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Address of the Property in Question

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Use of the Property in Question

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**By signing this statement, I agree that I have read and understand all of the restrictions outlined in the attached copy of the City of Ridgeland Zoning Ordinance Section 35 - Home Occupations.**

Business Owner/Agent

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Witness

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# THE CITY OF RIDGELAND, MISSISSIPPI

## OFFICIAL ZONING ORDINANCE

### ARTICLE III, SECTION 35 - HOME OCCUPATIONS

*Home occupations, as defined under Article II of this Ordinance, are permitted in any district where residential uses are allowed if a building permit or change of use permit is issued, and therefore subject to the following limitations:*

**35.01 DISPLAY AND STORAGE:** No storage or display of materials, goods supplies, or equipment related to the operation shall be visible from the outside of any structure located on the premises.

**35.02 MAXIMUM AREA:** Not more than twenty-five percent (25%) of the floor area of the dwelling shall be used for the conduct of the home occupation.

**35.03 TRAFFIC AND PARKING RESTRICTIONS:** No traffic shall be generated by such home occupations in greater volumes than would normally be expected in a residential neighborhood (as determined by the Director of Community Development or his designee), and any need for parking generated by the conduct of such home occupations shall be met off the street and other than in a required yard. Furthermore, an ample amount of such off-street parking shall be provided as determined by the Director of Community Development or his designee at the time of the application for a building permit or change of use permit.

**35.04 EXTERIOR LIGHTING:** There shall be no exterior lighting or lighting visible to the exterior which would indicate that the dwelling and/or accessory building is being utilized in whole or in part of any purpose other than residential.

**35.05 SIGNS RELATING TO HOME OCCUPATIONS:** One name plate measuring no more than one (1) square feet in area shall be allowed for each home occupation.

**35.06 NON-RESIDENT EMPLOYEES:** No more than one (1) actively -engaged, non-resident employee (i.e., a person not residing on the same premises with the operator) shall be employed in connection with any home occupation.

**35.07 ADDRESS OF CONVENIENCE:** A home occupation that is solely used for the purpose of receiving phone calls, mail, and keeping business records in connection with any profession or occupation shall be known as an “address of convenience.”

**35.08 HOBBIES:** Such as boat building or repair, furniture making or repair, automobile repair and rebuilding, and other activities not normally carried on extensively in a residential district shall not be permitted to the extent that they are annoying or harmful to nearby residential occupants. Such uses that involve the use of power tools or the creation of noise not usual to a residential district shall not be permitted between the hours of 9:00 p.m. and 7:00 a.m.

# THE CITY OF RIDGELAND, MISSISSIPPI

## OFFICIAL ZONING ORDINANCE

**35.09 PERMITTED ACTIVITIES:** Primary sale of goods in connection with such home occupation shall be that which is prepared, produced, or grown on the premises. Home occupations may also provide services.

**35.10 PROHIBITED ACTIVITIES:** There shall be no retail, wholesale, or warehousing activity other than that which is clearly incidental to the direct provision of the service. Auto repair on vehicles other than the vehicles of the home owner or occupant of the home is prohibited. Also prohibited are: boat repair, animal hospitals, commercial kennels, funeral parlors or undertaking establishments, antiques shops, nurseries, restaurants, rooming houses, dancing schools, tea rooms, and embalming facilities.

**35.11 ON-PREMISE CLIENT CONTACT:** Customer and client contact shall be conducted primarily by telephone or mail, and not on the premises of the home occupation, except those home occupations, such as tutoring, music or swimming lessons, counseling or personal services, which cannot be conducted except by personal contact. Services or sales conducted on the premises shall be by appointment only, and shall not be oriented toward, or attract, off-the-street customer or client traffic. Barber shops and beauty shops shall be limited to one chair for clients.

**35.12 DELIVERIES:** Delivery of materials to and from the premises shall not involve the use of vehicles over two (2) ton capacity, except parcel post or other similar commercial delivery trucks.

**35.13 USES PER DWELLING UNIT:** There shall not be more than one use constituting a designated home occupation per dwelling unit.

**35.14 OTHER PROVISIONS:** No equipment or process shall be used in a home occupation which creates noise, vibration, glare, fumes, or odors detectable to the normal senses outside of the dwelling unit or accessory building in which the occupation is conducted. No equipment or process shall be used in any home occupation that creates visual or audible electrical interference in any radio or television receivers off the premises, or causes fluctuations in line voltage off the premises.

YOUR PRIVILEGE LICENSE  
EXPIRES ON \_\_\_\_\_

CITY OF

**RIDGELAND, MISSISSIPPI**

**PRIVILEGE LICENSE APPLICATION**

**THIS APPLICATION REQUIRED BY LAW  
FORM MUST BE COMPLETED & ALL  
QUESTIONS ANSWERED**

FOR USE BY TAX COLLECTOR

NEW \_\_\_\_\_ RENEWAL \_\_\_\_\_

CODE SEC. \_\_\_\_\_

DATE PAID \_\_\_\_\_

LICENSE NO. \_\_\_\_\_

NEXT DATE DUE \_\_\_\_\_

LICENSE MUST BE RENEWED AND PAYMENT RECEIVED BY THE LAST DAY OF THE MONTH TO AVOID PENALTY.  
BUSINESS NAME  
MAILING ADDRESS

**Business Name** \_\_\_\_\_

**Mailing Address** \_\_\_\_\_

PLEASE INDICATE TYPE OF BUSINESS

\* WHOLESALE \_\_\_\_\_ SELLING \_\_\_\_\_ CORPORATION \_\_\_\_\_  
RETAIL \_\_\_\_\_ MANUFACTURING \_\_\_\_\_ PARTNERSHIP \_\_\_\_\_  
SERVICE \_\_\_\_\_ LLC \_\_\_\_\_ INDIVIDUAL \_\_\_\_\_

\* WHEN WILL/DID YOU BEGIN OPERATION OF YOUR BUSINESS IN THE CITY \_\_\_\_\_

\* KIND OF BUSINESS (PLEASE BE SPECIFIC) \_\_\_\_\_

\* STATE SALES TAX ID NUMBER FOR MADISON COUNTY \_\_\_\_\_

APPLICANT MUST FILL IN THIS AREA

\* APPLICANT NAME (Individual Completing Form)

\* BUSINESS LOCATION (Physical Address of Business)

\* TELEPHONE NUMBER

\* LIST ALL PARTNERS

\* SSN \_\_\_\_\_

\* or EIN - - - - -

← All businesses selling a product must provide a State Sales Tax ID Number for Madison County.

DO YOU OWN OR OPERATE ANY TYPE OF AMUSEMENT MACHINES? \_\_\_\_\_ MACHINES?

**ONLY ONE CATEGORY BELOW WILL APPLY TO YOUR BUSINESS**

**WHOLESALE AND RETAIL STORES ONLY**

1. ASSESSED VALUED OF INVENTORY (TO THE NEAREST DOLLAR)\* \_\_\_\_\_ 1. \_\_\_\_\_  
(USE SCHEDULE A ON REVERSE SIDE TO DETERMINE AMOUNT OF FEE WRITE AMOUNT IN BLOCK 1)

\*ASSESSED VALUE = 15% OF TRUE VALUE

**SERVICE/BUSINESSES OTHER THAN WHOLESALE - RETAIL STORES ONLY**

2. TOTAL NUMBER OF FULL-TIME EMPLOYEES FOR THE PAST TWELVE (12) MONTHS  
(NOTE: The term "employee" means full-time employees and, with respect to a professional firm or clinic, also includes all partners; however, such term excludes seasonal employees. The term "full-time" means at least thirty (30) hours per seven day week.) 2. \_\_\_\_\_

FEE FOR SERVICE / BUSINESS OTHER THAN WHOLESALE - RETAIL STORES  
(USE SCHEDULE B TO DETERMINE AMOUNT OF FEE, WRITE AMOUNT IN BLOCK 2)

**MANUFACTURERS ONLY**

3. MANUFACTURERS FEE  
(USE SCHEDULE C TO DETERMINE AMOUNT OF FEE, WRITE IN BLOCK 3) 3. \_\_\_\_\_

4. TOTAL PRIVILEGE LICENSE FEE DUE (ADD BLOCKS 1 THRU 3) → 4. \_\_\_\_\_

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

**\* SIGNATURE MUST BE NOTARIZED \***

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for said county and state, on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, within my jurisdiction, the above and within named \_\_\_\_\_, who acknowledged that he/she executed the above foregoing instrument.

\_\_\_\_\_  
SIGNATURE

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

MY COMMISSION EXPIRES: \_\_\_\_\_

APPLICATION MUST BE ACCOMPANIED BY REMITTANCE PAYABLE TO CITY OF RIDGELAND, IF PAYMENT MADE BY MAIL, ADDRESS TO PRIVILEGE LICENSE, CITY OF RIDGELAND, P.O. BOX 217, RIDGELAND, MS 39158. FOR ADDITIONAL INFORMATION, WRITE OR PHONE 601-856-7113.

License issued for one year, with certain exceptions, dates from first day of month of issue, expires on LAST DAY of month covered, and must be renewed during following month; that is same month of original issue, if for one year. **MAILING PAYMENT ON THE LAST DAY OF MONTH IS NOT SUFFICIENT**, but must be received in time for license to be issued within the month due.

**SCHEDULE A - INVENTORY ASSESSMENT TABLE**

IF YOU ARE A WHOLESALE OR RETAIL STORE DEALING IN THE SALE OF GOODS, WARES AND/OR MERCHANDISE:

Assessed value is determined as it appears on the personal property assessment rolls. If you are a new business, add estimated assessed value inventory in No. 1 on front page of application, (estimated assessed value will be 15% of estimated true value).

Then determine the amount of tax you owe by applying assessed value of your inventory to schedule listed below.

<u>ASSESSED VALUE OF INVENTORY</u>	<u>PAY THIS AMOUNT</u>
\$0 - \$7,000 .....	\$20.00
\$7,001 - \$10,000 .....	\$25.00
\$10,001 - \$12,000 .....	\$32.50
\$12,001 - \$15,000 .....	\$40.00
\$15,001 - \$20,000 .....	\$50.00
\$20,001 - \$25,000 .....	\$62.50
\$25,001 - \$30,000 .....	\$75.00
\$30,001 - \$40,000 .....	\$92.50
\$40,001 - \$50,000 .....	\$150.00
\$50,001 - \$60,000 .....	\$200.00
\$60,001 - \$70,000 .....	\$250.00
\$70,001 - \$80,000 .....	\$300.00
\$80,001 - \$90,000 .....	\$340.00
\$90,001 - \$100,000 .....	\$380.00
\$100,001 - \$125,000 .....	\$440.00
\$125,001 - \$150,000 .....	\$560.00
\$150,001 - \$175,000 .....	\$680.00
\$175,001 - \$200,000 .....	\$800.00
\$200,001 - \$225,000 .....	\$920.00
\$225,001 - \$250,000 .....	\$1,040.00
\$250,001 - \$300,000 .....	\$1,200.00
\$300,001 - \$350,000 .....	\$1,360.00
\$350,001 - \$400,000 .....	\$1,520.00
\$400,001 - \$450,000 .....	\$1,680.00
\$450,001 and over .....	\$1,840.00

**SCHEDULE B - SERVICE/BUSINESSES OTHER THAN WHOLESALE - RETAIL STORES**

TOTAL NUMBER OF FULL-TIME EMPLOYEES	FEE
0 - 3	\$20.00
4 - 10	\$30.00
OVER 10	\$3.00 PER EMPLOYEE, NOT TO EXCEED \$150.00

**SCHEDULING C - MANUFACTURERS**

TOTAL NUMBER OF FULL-TIME EMPLOYEES	FEE
0 - 3	\$20.00
4 - 10	\$30.00
OVER 10	\$80.00