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*Board of Assessors, Chairman*



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## **PERSONAL PROPERTY GUIDE FOR BUSINESS OWNERS**

As a business owner in Georgia you are required to report business personal property assets including furniture, fixtures, equipment, machinery and inventory used in the normal course of your business. Leased and rented equipment must also be reported but separately from owned assets.

All businesses in Gilmer County should report business personal property assets regardless of value.

Assets owned as of January 1 of each year must be returned on or before April 1 of each year.

Businesses who obtain a license for the first time will receive a Business Personal Property Return (PT-50P) as well as an audit notification for verification of assets being reported.

Please watch for the return to arrive in the mail sometime in early January. All returns must be filed by April 1 to be considered on time. We cannot accept the return by email or fax and it must be postmarked by April 1. Metered mail will not be accepted as proof of on time filing.

A 10% penalty will be applied to all taxable assets unreturned or returned after April 1.

Any questions regarding the return or audit information can be directed to the contact information listed on the return and/or audit notification.

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## **PERSONAL PROPERTY GUIDE FOR CABIN RENTAL OWNERS**

As a cabin rental owner in Georgia you are required to report personal property assets including furniture, appliances, bedding, outside furniture etcetera.

All cabin rental owners in Gilmer County should report their assets regardless of value. All assets need to be reported at original cost new or replacement cost new.

Assets owned as of January 1 of each year must be returned on or before April 1 of each year.

Owners of rental property who start renting for the first time will receive a Business Personal Property Return (PT-50P) as well as an audit notification for verification of assets being reported.

Please watch for the return to arrive in the mail sometime in early January. All returns must be filed by April 1 to be considered on time. We cannot accept the return by email or fax and it must be postmarked by April 1. Metered mail will not be accepted as proof of on time filing.

A 10% penalty will be applied to all taxable assets unreturned or returned after April 1.

Any questions regarding the return or audit information can be directed to the contact information listed on the return and/or audit notification.

## **Check List for New Businesses in Ellijay**

- 1. Consult with the Ellijay Code Enforcement Officer to make sure the type of business you plan to open is allowed in your zoning district
- 2. Complete City of Ellijay Business License application
- 3. Provide a copy of your driver's license
  - 4. If you are a retail business, provide a copy of your Sales and Use Tax Certificate
- 5. Provide a copy of any state and federal licenses required for your type of business (for example, cosmetology, restaurant, used car sales, etc.)
- 6. Complete a sign permit application to be approved by the code enforcement officer prior to installing any signage (this includes any lettering on the windows and doors) being placed at the business location.
- 7. Review requirements and complete a Certificate of Appropriateness application if the business address is within the Historic Preservation District
- 8. Review instructions and complete federal work authorization Affidavit Verifying Status and the Private Employer Affidavit required by Georgia law (O.C.G.A. 36-60-6(d))
- 9. Return to City Clerk at City Hall

### **General Business License Fees**

Occupational Tax based on number of employees:

0-10	\$75.00
11-50	\$100.00
51-75	\$125.00
76-150	\$175.00
Over 150	\$225.00

Replacement of Lost Packets: \$10.00

All business licenses expire on December 31<sup>st</sup>

Late renewal penalty \$25.00

Moving your business, changing location, or changing business name requires written notice on a replacement application form Change fee \$15.00

**If you close your business the City must be notified in writing.**

Additional license applications are required for the sale of beer, wine and alcohol. See the City Clerk or call 706.635.4711 ext. 3

*Forms available online at <http://www.ellijay-ga.gov/working-with-the-city-of-ellijay/>*

## **Suggestions for New Businesses in Ellijay**

Read the part of the City of Ellijay city code that may affect your business: (alcoholic beverages, parking, building regulations, civic emergencies, health and sanitation, solid waste, traffic and vehicles. Available online at <http://library.municode.com/index.aspx?clientId=14984>

Contact the Chamber of Commerce (706.635.7400 [info@gilmerchamber.org](mailto:info@gilmerchamber.org)) to learn about business plan and financing help and to find out how community involvement can help your business.



# CITY OF ELLIJAY BUSINESS LICENSE APPLICATION

Tax Collector's Office ∞ 197 North Main Street ∞ Ellijay GA 30540  
(706) 635-4711 X3 ∞ cityclerk@ellijay.com

New Business     Change of Ownership     Business Relocation     Business Name Change

Note: Copies of ALL licenses are required to be submitted with this application    E-Verify # \_\_\_\_\_

Name of Business \_\_\_\_\_ DBA-Doing Business As \_\_\_\_\_

Business Location(No P.O. Box) \_\_\_\_\_

Business Mailing Address \_\_\_\_\_

Business Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_ Website Address \_\_\_\_\_ Email Address \_\_\_\_\_

Owner/Manager Name \_\_\_\_\_ Owner/Manager Contact Phone \_\_\_\_\_ Owner/Manager Home Address(No P.O. Box) \_\_\_\_\_

Nature of Business \_\_\_\_\_ Drivers License No. \_\_\_\_\_

Federal ID or Social Security No. \_\_\_\_\_ GA Sales Tax ID No. \_\_\_\_\_ Professional License No. (if applicable) \_\_\_\_\_

Corporation     Partnership     Sole Proprietor     Limited Liability Company     Trust

Have you had a business license in the City of Ellijay before? \_\_\_\_\_ If yes, business name \_\_\_\_\_

Number of Employees \_\_\_\_\_ (occupational tax amount is based on this number. Failure to provide truthful and accurate information shall be subject to fine and/or imprisonment as defined in City Charter)

Number of Employees	Fee	Number of Employees	Fee
0 - 4	\$ 100.00	101 - 200	\$1,500.00
5 - 10	\$ 150.00	201 - 300	\$3,000.00
11 - 30	\$ 250.00	Over 300	\$3,000.00 plus \$10.00 for each additional full-time employee
31 - 50	\$ 500.00		
51 - 100	\$ 750.00		

*Under penalty of perjury, I declare I am authorized to make this application and that to the best of my knowledge and belief it is a true, correct and complete statement made in good faith for the period stated, in compliance with the provisions of the Ellijay Business License Ordinance. I also understand that my license will expire on December 31st each year and I will be in violation of City Ordinance and subject to the penalties provided should I allow my license to lapse. I further understand that it is MY responsibility to notify the City of Ellijay IN WRITING upon closure of my business and that failure to do so will make me responsible for any and all taxes associated with this business.*

Signature/Title \_\_\_\_\_ Date: \_\_\_\_\_

Approval(Code Enforcement Officer) \_\_\_\_\_ Approval City Clerk \_\_\_\_\_

City of Ellijay  
**SIGN PERMIT  
APPLICATION**

Permit # \_\_\_\_\_

**BUSINESS OR PERSON REQUESTING PERMIT:**

NAME \_\_\_\_\_ PHONE # \_\_\_\_\_

ADDRESS \_\_\_\_\_

**OWNER OR DULY AUTHORIZED LESSEE OF THE PREMISES ON WHICH SIGN WILL  
BE PLACED:**

NAME \_\_\_\_\_ PHONE # \_\_\_\_\_

ADDRESS \_\_\_\_\_

SIGNATURE \_\_\_\_\_

**SIGN CONTRACTOR:**

NAME \_\_\_\_\_ PHONE # \_\_\_\_\_

ADDRESS \_\_\_\_\_

**CITY OF ELLIJAY BUSINESS LICENSE NO.** \_\_\_\_\_

LEGAL DESCRIPTION AND /OR STREET ADDRESS UPON WHICH SIGN WILL BE  
LOCATED: (YOU MAY ATTACH A COPY OF THE DEED)

**TYPE OF SIGN FOR WHICH PERMIT IS BEING SOUGHT:**

WINDOW \_\_\_\_\_ BLDG. SURFACE \_\_\_\_\_ POLE \_\_\_\_\_ GROUND \_\_\_\_\_ AWNING \_\_\_\_\_

BILLBOARD \_\_\_\_\_ ROOF \_\_\_\_\_ OTHER: (DESCRIBE) \_\_\_\_\_

**Please provide a drawing or rendering of the proposed sign. Include dimensions and if it will be  
free-standing (not attached to a building) then also include a plat or drawing of the property and  
where the sign will be located on the property.**

APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_

\_\_\_\_\_  
Code Enforcement Officer

\_\_\_\_\_  
Date

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

HOW PAID \_\_\_\_\_

RECEIPT # \_\_\_\_\_

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

By executing this affidavit, the undersigned private employer verifies that it is exempt from compliance with O.C.G.A. § 36-60-6, stating affirmatively that the individual, firm, or corporation employs ten (10) or fewer employees and is not required to register with and/or utilize the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6.

\_\_\_\_\_  
Signature of Exempt Private Employer

\_\_\_\_\_  
Printed Name of Exempt Private Employer

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

Executed on \_\_\_\_\_, \_\_\_\_\_, 201\_\_ 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 THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_.

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

My Commission Expires:

\_\_\_\_\_

\* This affidavit is for submissions made on or after to July 1, 2013.

O.C.G.A. § 50-36-1(e)(2) Affidavit

By executing this affidavit under oath, as an applicant for a(n) \_\_\_\_\_  
[type of public benefit], as referenced in O.C.G.A. § 50-36-1, from  
\_\_\_\_\_ [name of government entity], the undersigned applicant  
verifies one of the following with respect to my application for a public benefit:

- 1) \_\_\_\_\_ I am a United States citizen.
- 2) \_\_\_\_\_ I am a legal permanent resident of the United States.
- 3) \_\_\_\_\_ I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency.

My alien number issued by the Department of Homeland Security or other federal immigration agency is: \_\_\_\_\_

The undersigned applicant also hereby verifies that he or she is 18 years of age or older and has provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit.

The secure and verifiable document provided with this affidavit can best be classified as:  
\_\_\_\_\_

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 O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed in \_\_\_\_\_ (city), \_\_\_\_\_ (state).

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Printed Name of Applicant

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE  
\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_

\_\_\_\_\_  
NOTARY PUBLIC  
My Commission Expires:

- A Certificate of Naturalization issued by the United States Department of Citizenship and Immigration Services (USCIS) (Form N-550 or Form N-570) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Certification of Report of Birth issued by the United States Department of State (Form DS-1350) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Certification of Birth Abroad issued by the United States Department of State (Form FS-545) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- Consular Report of Birth Abroad issued by the United States Department of State (Form FS-240) [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- An original or certified copy of a birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal [O.C.G.A. § 50-36-2(b)(3); 6 CFR § 37.11]
- When applying for any public benefit with the Department of Driver Services, an applicant may submit either an expired or unexpired document that is listed above as a secure and verifiable document. [O.C.G.A. §§ 50-36-1(g) & 50-36-2(b)(3)]
- When applying for a voter identification card pursuant to O.C.G.A. § 21-2-417.1, an individual may submit the aggregate forms of identification authorized by O.C.G.A. § 21-2-417.1(e).
- In addition to the documents listed herein, if, in administering a public benefit or program, an agency is required by federal law to accept a document or other form of identification for proof of or documentation of identity, that document or other form of identification will be deemed a secure and verifiable document solely for that particular program or administration of that particular public benefit. [O.C.G.A. § 50-36-2(c)]