

# **CITY OF NEPTUNE BEACH**

## **HOME LOCAL BUSINESS TAX RECEIPT FORM**

Sec. 27-332. Home occupations.

**Intent:** It is the intent of this section to acknowledge the need for people to conduct a small-scale home occupation, which is secondary to the primary use of the residence, while preserving the character of the residential neighborhoods.

- (a) **A home occupation that is used for the purpose of receiving phone calls and keeping records in connection with any profession or occupation or any business activity, as listed in (12) below, shall be permitted in all residential districts, shall require a "home occupation license," and shall meet all other conditions provided herein. All other business activities shall be restricted to the commercial districts.**
- (b) Home occupations shall not be permitted in areas which are restricted by deed when such documents are recorded in the public records of Duval County and on file with the city clerk of the City of Neptune Beach.
- (c) A home occupation shall be allowed in a bonafide dwelling unit, subject to the following:
  - (1) No persons other than the occupants residing on the premises shall be engaged in such occupation. There shall be a limit of one (1) license per person, and no more than two (2) licenses per household. The home occupation shall be nontransferable. If the occupants wishing to engage in the home occupation are not the property owners, a notarized statement from the property owner shall be submitted acknowledging and granting the occupant permission to operate such home occupation.
  - (2) The use of the dwelling unit for the home occupation shall be clearly incidental and subordinate to its use for residential purposes by its occupants, and shall under no circumstances change the residential character of the structure.
  - (3) There shall be no change in the outside appearance of the building or premises, no external sign or other visible evidence that the dwelling is being used for a home occupation.
  - (4) No home occupation shall occupy more than twenty (20) percent of the first floor area of the residence. No accessory building, freestanding or attached shall be used for a home occupation.
  - (5) No pedestrian or vehicular traffic shall be generated by such occupation in greater volumes than would normally be expected in a residential neighborhood, and any need for parking generated by the conduct of such home occupation shall be met off the street and other than in a front yard required pursuant to this Code.
  - (6) No equipment, tools, or process shall be used in such a home occupation which creates interference to neighboring properties due to noise, vibration, glare, fumes, odors, or electrical interference. In the case of electrical interference, no equipment or process shall be used which creates visual or audible interference in any radio, telephone, or television receivers off the premises or causes fluctuations in line voltage off the premises.
  - (7) Fabrication of articles commonly classified under the terms arts and handicrafts may be deemed a home occupation, subject to the other terms and conditions of this definition and providing no retail sales are made at the home.
  - (8) All business activity conducted on the licensed premises shall be conducted entirely within the dwelling. Outdoor storage or outdoor use of equipment or materials shall not be permitted.
  - (9) The following shall not be considered to be home occupations: escort/introduction service, massage therapist, automobile repair, boat repair, small engine repair, welding, manufacturing such as cabinet making, or reupholstering, furniture refinishing or repairs, beauty shops, barbershops, band instrument or dance

instructors, studio for group instruction with more than three (3) pupils, public dining facility or tea room, antique or gift shops, photographic studio, fortune telling or similar activity, outdoor repair, food processing, retail sales, nursery school, or kindergarten, lingerie modeling or real estate brokers or other similar uses not listed.

- (10) The giving of instruction to a group of three (3) or less at a time, such as an art or piano teacher, shall be deemed a home occupation, provided that instruction as a home occupation for those activities listed in section 27-332(c)(9) above shall be prohibited.
- (11) A home occupation shall be subject to all applicable occupational licensing requirements, fees, and other business taxes.
- (12) The following typical occupations that are acceptable as home occupations include, but are not limited to: Accountant, architect, artist, attorney, auctioneer, bookkeeper, carpenters, cosmetic sales, minor contractors doing remodeling or home repairs, consultant, hobby/crafts (not involving heavy equipment), insurance agent, maid/janitorial or lawn services, music instructor, painters, photographer, piano tuner, repairmen (household appliances), seamstress or tailor, secretarial services, telephone answering service, travel agents, and window cleaners.
- (13) If at any time there is a complaint of noncompliance of the above which is sustained, the home occupation license shall be revoked per code enforcement board action.
- (14) Home occupations existing at the time this section is adopted will comply substantially with the standards of this section on or before October 1, 1992.

I, \_\_\_\_\_ do hereby affirm that in applying for a home occupation (local business tax receipt) at \_\_\_\_\_,

I am aware of the limitations of my work as outlined above and understand if found in violation my license will be revoked.

Print Name: \_\_\_\_\_

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

STATE OF FLORIDA  
COUNTY OF DUVAL

This document was acknowledged before me this \_\_\_\_\_ by \_\_\_\_\_ (date)

\_\_\_\_\_ who is personally know to me or who has \_\_\_\_\_ (name)

produced \_\_\_\_\_, as Identification. \_\_\_\_\_ (type of identification)

Signature \_\_\_\_\_

Commission No: \_\_\_\_\_

Name of Notary: \_\_\_\_\_  
(printed)

SEAL