

Martin County, Florida  
Growth Management Department  
Development Review Division

# **BUSINESS TAX RECEIPT**

**(Formerly known as Business Occupational License)**

## **Instructions and Application Process**

### **How to use this form**

A Business Tax Receipt is required for any business that operates in unincorporated Martin County. You must receive zoning approval from the Martin County Growth Management Department for any business that is operating in unincorporated Martin County. **This application is only for businesses located in unincorporated Martin County.** If your business site is located in the City of Stuart, Town of Sewall's Point, Town of Ocean Breeze, or the Village of Indiantown, you must receive your zoning approval from that municipality. Once you meet the requirements of the municipality, you must go to the Martin County Tax Collector's office, located at 3485 SE Willoughby Blvd., Stuart.

The **new business owner/tenant** should complete **Sections A and B**. The **property owner, representative of the property owner, or landlord** should complete **Section E**. It is the property owner's signature or their representative's signature that **must be notarized**. Submission instructions can be found on the following page.

### **When do I need a new Business Tax Receipt?**

If any of the below apply to you, then you will need to complete the Zoning Use Compliance application and receive a Business Tax Receipt.<sup>1</sup>

- If you are a new business
- Changing the business name
- Have a name change in ownership
- Have moved to a new location

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<sup>1</sup> Unless your business changes in one of the ways listed on this page, annual renewal of your Business Tax Receipt will be handled through the Martin County Tax Collector. Any further information other than zoning compliance should be directed to the Tax Collector's office at (772) 288-5600.

## **Application process overview**

This is a three-step process:

1. **Growth Management Department:** The Business Tax Receipt process begins at the Growth Management Department located at 2401 SE Monterey Rd, Stuart. The hours of operation for the application review are Monday – Friday, 9:00am – 4:00pm.
  - **Who can submit the application:** Any owner, employee, or someone actively involved in the new business must hand carry OR mail the application to the Growth Management Department.
  - **What to bring:** Bring a completed, signed, and notarized Zoning Use Permit Application, along with proof of business name as it appears on sunbiz.org and the \$180.00 fee. The fee covers the zoning review and the fire prevention inspection. Only cash or checks are accepted, no credit or debit cards. Checks must be made out to Martin County Board of County Commissioners (BOCC).
  - **How long it takes:** The Growth Management zoning review process takes approximately 20 minutes. Please be aware that our walk-in customers are taken in the order they come in. No appointments can be made, and the application cannot be dropped off at the front counter.
  - **What is being reviewed:** Staff will review the location and proposed use to ensure that the use is permitted at that location. If the use complies with the Land Development Regulations, staff will approve the application.
  - **What is needed for the next step:** A copy of the Zoning Review and Compliance Determination will be provided for the applicant to sign. The signed certificate is needed to schedule the fire prevention inspection in Step 2. A fire prevention inspection guideline sheet will be given to the applicant to help you prepare for the fire inspection.
2. **Fire Prevention Inspection:** This cannot be scheduled until you have your copy of the signed Zoning Review and Compliance Determination referred to in Step 1. Fire Prevention will inspect the property to ensure compliance with all applicable fire codes (a guideline sheet, also referred to in Step 1, will be supplied to you at the time your proposed use is reviewed and approved by staff).
3. **Tax Collector's Office:** This step completes the process. You will need to hand carry the Zoning Review and Compliance Determination and the Fire Prevention Inspection Certificate to the Martin County Tax Collector. There is an additional fee which the Tax Collector's Office will collect at the time, and they issue your Business Tax Receipt (i.e., Occupational License). Please check with the Tax Collector to confirm the amount required.

# Zoning Use Permit Application

## A. Identification of the property owner, lessee, and business

**Business name** \_\_\_\_\_

**Business owner (tenant)** \_\_\_\_\_

New business address \_\_\_\_\_

City \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

E-mail address \_\_\_\_\_

**Sub-lease tenant** \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

E-mail address \_\_\_\_\_

**Property owner (lessor)** \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

E-mail address \_\_\_\_\_

**Parcel control number(s)** \_\_\_\_\_

**Legal description** (when parcel control number is unknown)

## **B. Property information and proposed use(s)**

Zoning approval is necessary to obtain a Zoning Review and Compliance Determination to open a business for the first time at a location in unincorporated Martin County. After obtaining the Zoning Review and Compliance Determination, the applicant must schedule an inspection of the premises for safety to obtain the Fire Prevention permit before occupying the building.

The applicant must provide documentation that the proposed business is consistent with the Martin County Land Development Regulations, the Code, and the Comprehensive Growth Management Plan. Sometimes, a change in tenant may result in a change in use. Depending on the zoning designation for the property, the new use can affect fire protection, lot setbacks, parking space demand, lot drainage, internal and external traffic, potable water, and sewer service (or septic tank and drain field), landscaping, and the amount of generated noise or another potential nuisance. Payment of impact fees associated with a use change may be necessary before the Zoning Review and Compliance Determination can be obtained.

Please answer the following five questions.

1. What is the use(s) you intend for this space in the building?
2. What is the type of proposed business?  
☐ Office   ☐ Retail   ☐ Industrial   ☐ Institutional
3. What is the proposed number of employees? \_\_\_\_\_
4. What is the number of seats for any restaurant, theater, or bar? \_\_\_\_\_

5. If there will be special uses (e.g., hazardous substances, noisy or vibrating tools or machines), describe them.

I have read this application, and I have answered all items fully and accurately, to the best of my knowledge.

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Applicant's or agent's signature

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Date

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Printed name

**As the prospective tenant, you have completed your portion of this application.**

Sections C and D are for your information. Section E is a questionnaire and certification that must be completed by the **property owner**.

### **C. Fees**

Payment for the zoning review and fire inspection permit in the amount of \$180.00 is to be included, payable in cash or a check made out to the **Martin County Board of Commissioners**. Any impact fees determined to be due must be paid before the Zoning Review and Compliance Determination for the Business Tax Receipt is issued.

### **D. Inquiries and comments**

If you have any question or comment regarding this application, please contact us at (772) 288-5495. We appreciate suggestions of how to improve our services.

## E. Property owner questionnaire and certification

As the property owner, please answer the following questions about this lease.

1. Regarding the space that is being leased to this business, what are the most recent use(s) in the same space in the building?
  
  
  
  
  
  
  
  
  
  
2. What is the use(s) that is intended for the same space in the building?
  
  
  
  
  
  
  
  
  
  
3. What is the type of proposed business?  
☐ Office   ☐ Retail   ☐ Industrial   ☐ Institutional
4. What is the floor area of all proposed use(s) (e.g., office, retail sales, dining, food preparation, storage, shipping, etc.) in sq. ft? \_\_\_\_\_
5. How many off-street parking spaces are assigned to this use? \_\_\_\_\_
6. What is the anticipated number of employees? \_\_\_\_\_
7. If the use is a restaurant, theater, or a bar, what will be the number of seats? \_\_\_\_\_
8. Will there be any special uses that involve hazardous substances, noisy or vibrating tools or machines, or generate smoke, dust, or glare? ☐ Yes ☐ No  
If yes, describe.

I have read this application, and I have answered all items fully and accurately, to the best of my knowledge. If the proposed use of my property by this lessee is determined to be a change in use, I understand that I may be required to pay impact fees for any increased density or intensity related to the use change.

\_\_\_\_\_  
Property owner's signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed name

**Property owner or representative:**

**Print this form and sign in the presence of a notary.**

**Then follow the steps on page ii to submit the form.**

## Notary Acknowledgment

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

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

The foregoing instrument was:

☐ sworn to, ☐ affirmed, or ☐ acknowledged before me by means of

☐ physical presence or ☐ online notarization this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

by \_\_\_\_\_ who is ☐ **personally known to me, or**

☐ **produced the following type of identification:** \_\_\_\_\_

NOTARY PUBLIC SEAL

\_\_\_\_\_  
**Notary Public, State of Florida**  
**(Printed, Typed or Stamped Name of Notary Public)**