

HOME OCCUPATION PERMIT APPLICATION

Town of Apex, North Carolina

Last updated February 2014



Submittal Date: _____	Application Number: _____
Fee Paid: _____	Check # _____

Hard Copy Submittal Requirements – Submit to Planning Department

- One (1) copy of completed Home Occupation Permit Application
- Home Occupation Permit Application fee \$25.00
- A business operations plan is required describing day to day business operations.

Project Information

Has your household had a previous home occupation? Yes No

Business Name: _____

Applicant Name: _____

Subdivision: _____

Mailing Address: _____

City: _____ State: _____ ZIP: _____

Telephone: _____ Email: _____

Is the Home Occupation required to comply with any County, State or Federal regulations or licenses?

Yes No If yes, please provide a copy of the approved license or regulations.

Applicant Signature: _____

Are you the property owner? Yes No

If no, then the property owner must fill out the section below:

Property Owner Name: _____

Mailing Address: _____

City: _____ State: _____ ZIP: _____

Telephone: _____ Email: _____

Property Owner Signature: _____

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PLANNING DETERMINATION

Approved Approved with Conditions Denied

Comments: _____

Staff Signature: _____ Date: _____

A Home Occupation is any business-related use carried on within a dwelling or accessory structure, by the inhabitants of the structure, which use is secondary to the residential use of the dwelling. The Home Occupation must not substantially or materially change the residential character of the surrounding neighborhood. According to [Section 4.5.5](#) of the UDO, the conduct of a Home Occupation shall be subject to the following conditions:

A) Incidental

The home occupation shall be clearly incidental and secondary to the residential use of the building and shall be confined to no more than 25 percent of the total floor area of the dwelling, or 500 square feet, whichever is less;

B) Specialized Services

1. No specialized service, such as but not limited to, dance instruction, crafts, or music lessons may be provided for a group larger than five persons;
2. Family Child Care Homes shall be consistent with NC General Statutes and the policies of the North Carolina Department of Health and Human Services. The number of children cared for in the home shall not exceed the number allowed by the North Carolina Division of Child Development and Early Education for licensing of Family Child Care Homes;
3. No goods, products, or commodities bought for the express purpose of resale shall be sold at retail or wholesale on the premises; homemade items, foodstuffs, and crafts made in the home may be offered for sale on the premises in the RA Rural Agricultural and RR Rural Residential districts only;

C) Enclosed Building

A home occupation shall be conducted within the principal dwelling or an enclosed accessory structure, and shall not be conducted within any open porch that is attached to and part of the principal structure;

D) Essential Character

The home occupation shall not change the essential residential character of the use;

E) Immediate Family

A home occupation use shall be conducted by a member of the immediate family residing in the dwelling unit;

F) Employees

Members of the immediate family residing in the dwelling unit may be employed to work for the home occupation. In addition, one employee who does not reside at the premises may be employed to work at the dwelling unit;

G) No External Evidence

Signs shall be limited to those permitted by [Section 8.7.1\(B\) Home Occupation Signs](#). No further external evidence or sign shall advertise, display, or otherwise indicate the presence of the home occupation, nor shall the street address of the home occupation be advertised through signs, billboards, television, radio, or newspapers;

H) Sales

A home occupation shall not involve the sale of any stock in trade, supplies, products or services on the premises;

I) No Displays

No equipment or materials used in the home occupation shall be stored or displayed outside of the dwelling;

J) Vehicle

Only one vehicle used in connection with the home occupation shall be stored on the premises. The vehicle shall fit in a standard 9' x 18' parking space and shall not be a commercial truck or vehicle, such as but not limited to a dump truck, a fuel oil truck, delivery truck, or a wrecker; and

K) No Mechanical, Electrical or Other Equipment Which Causes Nuisance

No home occupation shall involve the use of any mechanical, electrical or other equipment, materials or items which produce noise, electrical or magnetic interference, vibration, heat, glare, smoke, dust, odor or other nuisance outside the residential building. There shall be no storage of hazardous or noxious materials on the site of the home occupation.

Home Occupation Signs

Signs advertising home occupations shall be permitted where a home occupation has been approved per UDO Section 4.5.5 Home Occupation as follows:

1. A Home Occupation sign permit is required and must be obtained from the Planning Department;
2. In addition to meeting the requirements of [Section 8.7.4 Sign Design and Color](#), plastic and/or acrylic sign faces are prohibited;
3. A placard is permitted on the home where a Home Occupation has been approved, provided:
 - a. The sign shall be no larger than 12 inches by 12 inches;
 - b. The placard shall be placed no higher than 6' at the front door; and
 - c. The sign shall not be internally lit; external lighting shall be limited to traditional residential lighting fixtures.



Tax Information for Wake County Business Owners

All businesses must establish a property tax account with the Wake County Revenue Department for the purpose of annual taxation.

The completion of a business listing form is required of all individuals, partnerships, corporations and associations who, on January 1, own, control or possess any amount of leasehold improvements or tangible personal property used or held for a business purpose. The listing period is from January 1 through January 31 each year.

For more information regarding business accounts, please call the Revenue Department as **919-856-5400** or visit our web site at www.wakegov.com/tax/businessproperty.

In addition to establishing a property tax account with the County, you may be subject to the Gross Receipts tax or require a Beer & Wine License if your business provides any of the following:

Prepared Food and Beverages – This tax is applicable to all prepared food and beverages sold at retail for consumption, on or off the premises, by any retailer with sales in Wake County that are subject to sales tax imposed by the State under G.S. 105-64.4(a)(1). This tax is collected by the merchant, in addition to N.C. State Sales Tax, and is remitted to the County on a monthly basis.

Rental Vehicles – This refers to any rental vehicle that is offered at retail for short-term lease or rental and is owned or leased by an entity engaged in the business of leasing or renting vehicles to the general public.

Lodging – A Room Occupancy tax is incurred from the rental of any room, lodging or accommodation furnished by a hotel, motel, inn, tourist camp, or similar place within the County that is subject to the State sales tax imposed under Section 105-164.4(a)(3) of the North Carolina General Statutes.

Heavy Equipment Rental – This gross receipts tax is a substitute for the property tax on short-term leases or rentals of heavy equipment and is collected from any rental location situated within a Wake County municipality that has chosen to implement the tax.

Beer & Wine – A person holding a retail ABC permit for On or Off Premises Malt or Wine must obtain a county Beer & Wine license for that activity. In order to apply for a county license, state and city permits must first be issued.

For more information regarding Gross Receipts tax or Beer & Wine Licensing, please call **919-856-5999** or visit our web site at www.wakegov.com/tax/businessproperty/grossreceiptstax.

If your business is a sole proprietorship, partnership, corporation (doing business under an assumed name), or limited liability company doing business under an assumed name, you may be required to record your name with the Register of Deeds.

State law dictates that most types of businesses file with the Register of Deeds in the county where they will operate. The document that files or puts on record a business name of an individual, partnership, or corporation other than its own name is referred to as Doing Business As, DBA, or Assumed Name.

For more information, contact the Register of Deeds Office at **919-856-5460**.



Tax Information for Wake County Business Owners

If you need information on incorporation or initial filing of a limited partnership or LLC, call the North Carolina Secretary of State at **919-807-2225**.