

# TOWN OF HILLSBOROUGH

## SCHEDULE OF BUSINESS LICENSE TAX AND HOME BUSINESS PERMIT

| Category (as defined in Resolution) | Category Definition (per TOH Municipal Code)  | Business License Tax  | Processing Fee   | When Payable  |
|-------------------------------------|---|---|--|---|
| 1                                   | <b>Category B1.</b> Permit business (contractors, subcontractors or other businesses that must obtain building permits for specific work projects in the Town)<br><br><a href="#">Business License Application</a><br><a href="#">Use of Vehicle Permit</a>   | \$0.50 per \$100 of gross receipts and \$20 for <b><u>each additional</u></b> company vehicle utilized in the conduct of the business within Town limits                  | \$100 per year   | Processing and vehicle fees payable at Finance with BL application; Business tax collected with building permit |
| 2                                   | <b>Category A.</b> Private clubs<br><b>Category B2.</b> Non-permit businesses (contractors, subcontractors or businesses <b><u>that do not require the building permit issued in Category B1.</u></b><br><br><b>Category C.</b> Licensed professionals, agents, brokers and salespersons <b><u>other than licensed real estate salespersons or brokers.</u></b><br><b>Category D.</b> Auctions, bankruptcy sales and temporary sales<br><b>Category F.</b> Delivery service to homes, laundry and/or dry cleaning delivery, taxicab service.<br><b>Category G.</b> All others (NOTE: ALARM SECURITY, RENTAL OF PROPERTY AND HOME BUSINESS – PLEASE SEE SEPARATE SECTIONS.)<br><a href="#">Business License Application</a><br><a href="#">Use of Vehicle Permit</a> | \$0.50 per \$100 of gross receipts (\$100 minimum) and \$20 for <b><u>each additional</u></b> company vehicle utilized in the conduct of the business within Town limits. | \$100 per year   | Upon initial application and annually renewed every fiscal year thereafter                                      |
| 3                                   | <b>Category H.</b> Title insurance companies  | \$0.30 per \$1,000 face value of each title insurance policy  |  | Within 5 days of collection   |
|                                     | <b>Category E.</b> Licensed real estate brokerage firms and individual licensed real estate brokers<br><br><a href="#">Business License Application</a><br><a href="#">Annual Realtor Business Licensing Registration</a>   |   | \$100 per year for each office plus \$25 per year for each associate | Upon initial application and annually renewed every fiscal year thereafter                                      |
|                                     | <b>Category G.</b> Alarm Security<br><br><a href="#">Business License Application</a><br><a href="#">Use of Vehicle Permit</a>  | \$0.50 per \$100 of gross receipts (\$100 minimum) and \$20 for <b><u>each additional</u></b> company vehicle utilized in the conduct of the business within Town limits. | \$100 per year   | Upon initial application and annually renewed every fiscal year thereafter                                      |
|                                     | <b>Category G.</b> Rental of Property<br><br><a href="#">Business License Application</a>   | \$0.50 per \$100 of gross receipts (\$100 minimum)  | \$100 per year   | Upon initial application and annually renewed every fiscal year Thereafter                                      |
|                                     | <b>Sections 17.16.015 &amp; 5.06.</b> Home Business Permit<br><br><a href="#">Provisions for Home Businesses</a><br><a href="#">Home Business Permit Application</a>  |   | \$125 per year   | Upon initial application and annually renewed every fiscal year thereafter                                      |