



LENOIR CITY

T E N N E S S E E

1ST - CONTACT CODES OFFICE FOR AN OCCUPANCY CERTIFICATION ! SEE ATTACHED DOCUMENT !

To obtain a Business License in the City of Lenoir City, a completed application and a fifteen (\$15.00) fee must be submitted to the City Recorder/Treasurer's office. To renew a license, you will receive a report form from the State of Tennessee.

To close a license, please contact the State of Tennessee, Department of Revenue @ 1-800-342-1003. Simply closing the doors of a business does not officially close out that license.

Personal Property, is anything used or held for use in a business or profession including but not limited to furniture, fixtures, machinery, equipment, raw materials, and supplies. Items that have been fully depreciated in accounting records must be included on the schedule you receive from the Assessor's office. The full original cost and year acquired must be furnished. Depreciation factors are provided in order to manually calculate the appraised value.

The businesses are found by checking the business licenses issued monthly in the County Clerk's office. A form is provided for each new business license issued and the owner of the business is advised to come into the property assessor's office in order to properly locate the business property for taxing purposes.

Personal property schedules are mailed as close to January 1st (of each year) as possible with a schedule, instructions and cover letter stating that the schedules must be returned no later than March 1st (of each year) to the Property Assessor's office. In the event there is no response from the business, a forced assessment is determined by the Assessor's office using a guide of other similar businesses.

Personal property taxes become delinquent March 31st following the assessed year. The delinquent tax is turned over by the City of Lenoir City Recorder/Treasurer's office to the Loudon County Clerk & Master's office where a lawsuit is immediately filed. As a result of the lawsuit, court cost, clerk fees, attorney fees and officer cost are added to the base amount of the personal property tax. Ultimately the equipment which has been taxed may be sold to satisfy the taxes.

I HAVE READ AND UNDERSTAND THE ABOVE STATEMENTS:

SIGNATURE

DATE



LENOIR CITY
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DEPARTMENT OF CODES ENFORCEMENT AND PLANNING

FOR BUSINESSES LOCATED WITHIN THE CITY LIMITS OF LENOIR CITY

** Issuance of the business license does not relieve you of the requirements of all applicable City codes. The issuance of the business license DOES NOT ALLOW the business to open for business. A Certificate of Occupancy is necessary to open for the public.*

**Before Occupant/ Owners will be issued a Certificate of Occupancy you must.*

- *Occupant/ Owners are required to register with the Building Codes Official to set up necessary permits and building inspection.*
- *Occupant/ Owners are required to register with the Fire Inspection Office to set up fire safety inspection of the building, sprinkler system, hood system and life safety codes.*
- *Occupant/ Owners are required to meet all local utility requirements for electrical, gas and water.*

Lenoir City Building Codes

Leslie Johnson

ljohnson@lenoircitygov.com

(865) 986-7224

Lenoir City Fire Inspection

Deputy Chief Tony Brock

tbrock@lenoircityfd.com

(865) 986-9411

Fire Inspector, Greg Buckner, buckner217@lenoircityfd.com

Business Address: _____

Mailing Address if different: _____

Occupant/ Owner Name: _____

Business Name: _____

Type of Business: _____

Emergency Contact 1: _____

Emergency Contact 2: _____

Email Address 1: _____

Email Address 2: _____



TENNESSEE DEPARTMENT OF REVENUE TIPS FOR SMALL BUSINESSES

1. Check with each governing agency for registration requirements.
 - A. Federal Government (IRS)
 - B. State Government
 - C. County Government
 - D. City Government
2. Keep updated with any new law(s) changes that may apply to you business. Go to our web site or call toll free to www.tennessee.gov/revenue or 1-800-342-1003.
3. If required to make electronic or wire transfer payments, make sure transfers are done timely and that returns are sent in properly.
4. Keep all records, such as incoming invoices and outgoing receipts. Also keep all expense invoices as well. These will be helpful when you do the IRS return.
5. File returns timely. If an extension is needed, make sure it is done on the correct departments form and by the due date.
6. Keep all copies of returns and make sure checks have cleared the bank.



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7. Respond to any correspondence that arrives indicating a difference in monies owed and monies sent. Also respond to any correspondence where a credit is indicated.
8. Upon the closing of a business or any kind of change, such as name or address, contact each agency that required registration to inform them of any changes.
9. Utilize phone numbers and addresses of agencies that provide help with questions and problems.
10. Check with public libraries for any publications or books that may assist you with the operation of your business.
11. Keep track of your filing period and watch for your returns to come. If return is not received within 30 days prior to the due date, contact the State of Tn. to have a duplicate return sent to you.
12. Keep all registration certificates available in the event any taxing agency makes and on site visit.
13. Have your account numbers ready when phoning the State of Tn. with questions or problems.