



**TOWN OF LELAND  
PRIVILEGE LICENSE  
102 TOWN HALL DRIVE, LELAND, NC 28451  
PHONE (910)371-0148 FAX (910)371-1073**

Application Date:		Start Date of your Business Activity:	
<b>Business Ownership Type:</b>			
Corporation (Including LLC's & S Corps):		Sole Proprietorship:	Partnership:
Corporation Name or Business Owner's Name:			
DBA (Doing Business As) Name:			
Physical Address of Business Location:			
Federal Tax Information:		NC State Occupation/Board License Number:	
Phone Number:	Cellular Number:	Fax Number:	
Provide a detail description of your business activities:			
<b>Primary Contact Information</b>			
Contact's Full Name:		Relationship to Business:	
Mailing Address:			
Phone Number:	Cellular Number:	Fax Number:	
<b>Business Zoning Requirements</b>			
Is your business home based in the Town of Leland?      Yes      No			
Each business must have a principal location. A business is considered to be Home based if the principle location of the business is a residence. This includes businesses of a mobile nature such as construction companies, mobile car repair, power washing, repair services, etc.			
If you answered "Yes" to your business is based in the Town of Leland. Our policy requires that you obtain a Home Occupation Use Permit from the Zoning Division of the Town of Leland Planning Department (910)371-3390.			
<b>Report Your Schedule "A" Taxes Due Here</b>			
ID #	Business Activity	Gross Receipts	License Tax Due
134	Retail Merchants	\$	\$
	Wholesale Merchants	\$	\$
184	Service Establishment	\$	\$
	Manufacturer	\$	\$
**The gross receipts reported in this section are for the period:    /    /    to    /    /			
<b>Report Your Schedule "B" Taxes Due Here</b>			
ID #	Business Activity	No. Rooms/Seats/Lanes/Etc.	License Tax Due
(Refer to the Schedule "B" Tax Schedule and report your applicable business activity)			

Any business that begins or continues to engage in a business taxed under the Privilege License Tax Ordinance of the Town of Leland, without payment of such tax, is liable for an additional five percent (5%) of the original tax due for each month that the tax is delinquent. The minimum penalty is five dollars (\$5.00) to a maximum of twenty-five percent (25%) per each license year due. The license year begins on July 1st and ends on June 30th.

I affirm, under penalties prescribed by law, that I have examined this application and statement; and that to the best of my knowledge and belief, it is true, complete, and made in good faith for the taxable period stated pursuant to the Town of Leland Privilege Tax Ordinance.

Signature of person making application: \_\_\_\_\_

Relationship to Business: \_\_\_\_\_

Print name of person making application: \_\_\_\_\_

**Privilege License Tax Schedule**

**Schedule "A" Privilege License Tax Based on Gross Receipts**

**Tax Table for Schedule "A"**

\$20,000 or Less	\$30.00	\$150,001 to \$200,000	\$180.00
\$20,001 to \$40,000	\$40.00	\$200,001 to \$250,000	\$220.00
\$40,001 to \$60,000	\$60.00	\$250,001 to \$300,000	\$260.00
\$60,001 to \$80,000	\$80.00	\$300,001 to \$350,000	\$300.00
\$80,001 to \$100,000	\$100.00	\$350,001 to \$400,000	\$340.00
\$100,000 to \$150,000	\$140.00	\$400,001 to \$450,000	\$360.00

For each additional \$50,000 or fraction thereof over \$450,000 tax is \$20.00

ID #	Business Activity
134	Retail Merchant
184	Service Establishment

ID #	Business Activity
	Wholesale Merchant
	Manufacturer

**Schedule "B" Privilege License Tax Based on North Carolina General Statute G.S. 160A-211**

**Tax Table for Schedule "B"**

ID #	Business Activity	Flat Rate	ID #	Business Activity	Flat Rate
43	Amusements - Circuses	\$25.00	48	General Contractor	\$10.00
158	Pawnbrokers	\$275.00	106	Hotel/Motel (\$1.00 Per Room)(Minimum \$25.00 Tax)	
160	Peddler - Foot	\$10.00	35	Resturant (0 to 5 Chairs)	\$25.00
160.1	Peddler - Truck	\$25.00	35.1	Resturant (5 + Chairs)	\$42.50
115	Itinerant Merchant	\$100.00	182	Security Dealers (Per Individual)	\$50.00
196	Specialty Markets	\$200.00	93	Heating/Illumination Oil Distributor	\$50.00
67	Elevators & Sprinklers System Installers	\$100.00	64	Dry Cleaners	\$50.00
38	Fortune Tellers	\$200.00	16.1	Barbershops & Beauty Salon (Per Chair)	\$2.50
143	Music Machines	\$5.00	210	Tobacco Warehouse	\$50.00
220	Electronic Video Games (Per Machine)	\$5.00	120	Laundries (Operated inside City Limits)	\$50.00
76	Firearms Dealers	\$50.00	2.1	Advertising	\$35.00
118	Dealers in Other Weapons	\$200.00	167	Plumbing Contractor	\$50.00
119.3	Laundries (Operated Outside City Limits)	\$12.50	66	Electrical Contractor	\$50.00
122	Loan Agencies/Check-Cashing	\$100.00	104	Heat/Air Contractor	\$50.00
9.1	Service Stations	\$12.50	110.2	Ice Cream-Retail	\$2.50
9.3	Wholesale Auto Supply	\$37.50	110.1	Ice Cream Manufacturers-Wholesale	\$12.50
9.4	Auto Dealers	\$25.00	110.3	Ice Cream Truck	\$25.00
9.2	Motorcycle Dealers	\$25.00	41	Branches or Chain Stores	\$50.00
3.3	Employment Agencies	\$100.00	220	Vending Machines (Per Machine)	\$4.00
22	Pool Table (Per Location)	\$25.00	20	Bike Dealer	\$25.00
28	Bowling Alleys (Per Alley)	\$10.00	194	Sundries	\$4.00
135	Riding Devices/Swimming Pools	\$25.00	175	Radios/TV: Retail/Repair	\$5.00
207	Outdoor Theaters	\$100.00	219	Electric Companies	\$1,500.00
207	Movie Pictures (Per Screen)	\$200.00	219	Gas Power Companies	\$1,000.00
43	Amusements (Not Otherwise Taxed)	\$25.00	221	Video Rentals/Sales	\$25.00
3.1	Collection Agencies	\$50.00	217	Undertakers & Coffin	\$50.00

**Exemptions: Occupations and Professions Subject to State Licensing Board**

Accountants	Dentists	Landscape Architects	Physicians
Architects	Embalmers	Massage Therapists	Private Detectives
Attorneys	Engineers	Morticians	Real Estate Agents
Auctioneers	Healers/Professionals	Opticians	Real Estate Appraisers
Banks	Insurance Companies	Pest Control Applicators	Surgeons
Chiropractors	Land Surveyors	Photographers	Veterinarians