

# LICENSE & PERMITS



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# BUSINESS LICENSE

## North Carolina

The state of North Carolina has no single business License that will ensure compliance with all state licensing requirements. Call the Business License Information Office (BLIO) to determine your state license requirements at (919) 715-2864 or (800) 228-8443 toll free within N.C.

## Cabarrus County

For locations in the county not located in Concord or Kannapolis, contact the North Carolina Business License Information Office.

## Concord

Currently, a business license is required in Concord. For more information contact the City of Concord at 704.920.5265.

## Kannapolis

Currently, a business license is required in Kannapolis. For more information contact the Business License Coordinator at 704.938.5919.

## Town of Harrisburg

Harrisburg has a \$10.00 privilege license requirement that can be obtained at the Harrisburg Town Hall at 704.455.5614.

## Town of Mt. Pleasant

The town of Mt. Pleasant has no business license requirement. However, it does require that new businesses confirm with Cabarrus County Planning and Zoning office that the proposed location has the proper zoning destination. Contact



# BUSINESS NAME REGISTRATION

Before any sole proprietorship or partnership engages in business in North Carolina under an assumed name, the business name must be properly registered. An assumed name is any name other than the real name of the owner(s) of the business. To register the business name, the person or partnership must file an Assumed Name Certificate with the Register of Deeds Office in the county or counties in which the business will be conducted. There is no statewide name registration for sole proprietorships or general partnerships.

Business names for limited partnerships, LLC's, LLP's and corporations are registered with the Secretary of State, Corporations Division, when the business is originally filed with the Division. These businesses must also file an Assumed Name Certificate with the Register of Deeds office for each county where business will be conducted under any name other than the name registered with the Secretary of State.

Assumed Name Certificated must be signed by the individual owner or by each partner in a partnership. If the owner is a corporation, the certificate must be signed in the name of the corporation and the signature must be duly acknowledged in accordance with the provisions of NC G.S. 47-41. The certificate must be filed in the Register of Deeds Office in each county in which the business is conducted under an assumed name.

## Fictitious Business Name (D-B-A)

Businesses that use a name other than the owner's must register the fictitious name with the county as required by the Trade Name Registration Act. This does not apply to corporations doing business under their corporate name or to those practicing any profession under a partnership name. Registering the business name protects the business from others who might be using the same within the jurisdiction of the registration and gives you grounds to prevent your competition from using the same name. For more information, contact your County Clerk or the North Carolina Department of State.



# TAX INFORMATION

Business owners are required by law to withhold the following from the wages paid to employees: federal income taxes and FICA (Social Security) Insurance. The federal and state governments will also levy income taxes on earnings of any business. For federal tax information, contact the IRS at 800-829-1040. For state tax information, contact North Carolina Department of Revenue Corporate Income and Franchise Tax Division at (919) 733-3166.

## Ad Valorem Taxes

Business owners are responsible for listing business personal property in the county assessor's office in the North Carolina County in which a business is located. Failure to list the property with the assessor within the time allowed by the law may result in sever penalties under the provisions of Article 16, Chapter 105 of the North Carolina General Statutes. For county or city tax information, contact the local Tax Assessor's Office.

## Tax Federal ID Numbers

If a business is planning to have sales, a Sales & Use Tax number is required. Businesses having employees are required to obtain a Federal Employer Identification number along with a North Carolina withholding tax number. The Business License Information Office can provide application forms to businesses for these numbers. For more information, call (919) 829-1040.

## Sales Tax Number

A sales tax number is required for each business before opening. The number, plus instructions for collection, reporting, and remitting the money to the state on a monthly basis, can be obtained from the NC DOR Sales and Use Tax Division.

## Federal Self-Employment Tax

Everyone must pay Social Security Tax. If you are self-employed, your Social Security contribution is made through the self-employment tax. You will need to calculate how best to report earnings and pay your business taxes. Contact the IRS at (800) 829-1040.



## Business Insurance

Like home insurance, business insurance protects the contents of your business against fire, theft, and other losses. Many small businesses must protect themselves from lawsuits and other situations for which they might be deemed liable. All businesses should research the advisability of appropriate liability insurance. Contact your insurance agent or broker.

## Unemployment Insurance Tax

Unemployment insurance must be reported and returns made to the state. Businesses are required by the state to pay unemployment insurance tax. To determine your liability, contact NC Employment Security Division at 919-733-3098.



# ZONING PERMITS

The first step in any project is to verify the zoning of the property, and to determine that the zoning is appropriate for the intended use. Zoning Permits are required before commencing the construction, erection, addition to, placement of any building or structure, or before installing a sign. Cabarrus County is responsible for zoning issues in Midland, Mt. Pleasant, Harrisburg, and outside the extra territorial zoning jurisdictions of the City of Concord and the City of Kannapolis.

Kannapolis  
City of Kannapolis Community Development Department  
704-933-5999

Concord  
Development Services Department  
704-920-5152  
[www.ci.concord.nc.us](http://www.ci.concord.nc.us)

Cabarrus County  
704-920-2137

## REZONING

The Planning Services Department handles rezoning cases for the unincorporated areas of Cabarrus County, the Town of Mt. Pleasant, and the Town of Harrisburg. The process begins by submitting the application and paying the necessary fee. Once submitted, the application will be reviewed and a staff recommendation will be made. This recommendation will be presented to the appropriate board for consideration. Normally the rezoning process takes one to three months; however, processing time varies by jurisdiction.

For more detailed information regarding fees, processes, or applications, please contact the Planning Services Department at (704) 920-2141.

For information regarding rezoning within the planning jurisdiction of the City of Concord, please contact the Development Services Department at 704-920-5152. In the City of Kannapolis, please contact 704-933-5999.



# **BUILDING PERMITS**

The Cabarrus County Building Inspections Department issues All Building Permits in Cabarrus County. The Cabarrus County Building Inspections Department can be reached at:

Cabarrus County Governmental Center  
65 Church Street SE  
Concord, NC 28025  
(Office) 704-920-2128  
(Fax) 704-920-2144

Permits for electrical, plumbing, and HVAC are obtained from the Cabarrus County Development Services located at the Government Center.

## Type of Permit & Cost

Electrical - Varies by amps or estimated cost

Plumbing - Based on number of fixtures

HVAC - Based on estimated cost

For commercial projects, a North Carolina Licensed Architect/Engineer must draw plans. Building inspectors need two sets. For plan Review questions, please contact Plan Review at 704-920-2235 and Chief Inspector at 704-920-2129.



# INSPECTIONS

## FIRE

In Concord and Kannapolis, a member of the fire prevention department examines the plans during the Zoning Permit process. A final inspection of the building is required before a Certificate of Occupancy can be issued. In Cabarrus County, Harrisburg, and Mt. Pleasant, a fire inspection occurs during the building plan review. The Fire Marshal makes periodic inspections for fire code compliance. For more information contact Kannapolis 704.933.8317, Concord 704.920.5527 or Cabarrus 704.920.2143.

## ENVIRONMENTAL

The Water and Sewer Authority of Cabarrus County (WSACC) charges a capital recovery fee based on the size of the water meter serving the building. The county collects the fee during the building permit process. For more information go to [www.wsacc.org](http://www.wsacc.org) or contact the WSACC at 704.786.1783. If your business is located in an area not served by municipal water and sewer, you will be required to have an approved means wastewater disposal and a safe and sanitary water supply. The most common type of permit for an onsite wastewater disposal system is a septic tank. For information concerning municipal water and sewer, contact:

City of Concord Engineering Dept 704.920.5408

Town of Mt. Pleasant 704.436.9803

City of Kannapolis Development Services 704.933.5999

Town of Harrisburg 704.455.5614

### Septic Tank Improvements Permit

There are no permits issued for the construction of a well, however there are specific standards that the well driller must follow. It is strongly suggested that a bacteriologic water sample be taken before the water supply is put into use to insure that the water is safe to use.

### Water Sampling

The Cabarrus Health Alliance offers water sampling for a fee. Water samples are collected by the department and shipped to the Public Health Laboratory for analysis. Types of samples taken include bacteriological, chemical, petroleum, volatile organic and fluoride.



### Soil Site Evaluation

A soil evaluation is required to determine if the site is suitable for any type of ground absorption wastewater disposal system. This type of site-specific evaluation of the soil is required when an existing structure is to be expanded, repaired, or a new structure is to be built. If the existing structure is to be expanded or the existing septic system is to be repaired, you may contact the Cabarrus Health alliance directly at 704-920-1207. If a new structure is to be built, an application **MUST** be filled out at the Cabarrus County Zoning Office. There is a fee for that application.

### Septic Tank Improvements Permits/ Authorization to Construct

If the soil has been determined to be suitable for some type of septic tank system, an Improvements Permit/Authorization to construct may be issued. An Improvement permit is valid 60 months from the day it is issued. There is a separate fee for the Authorization to Construct Permit. The authorization to construct must be purchased before any building permits are issued.

### Foodservice Establishments

Plans, drawn to scale, and specifications, including the proposed menu, of new food service establishments shall be submitted for review and approval to the local health agency prior to initiating construction. Plans, drawn to scale, and specifications, including the proposed menu, shall also be submitted prior to construction of changes in the dimension of food preparation areas, seating capacity, or the addition of rooms to existing food service establishments. These plans shall include changes related to the increase in dimension of food preparation areas, seating capacity or the addition of rooms. There is a fee for plan review. For more information or if you have any questions, please contact Cabarrus Health Alliance at 704.920.1207.

### Erosion and Sedimentation Control

An approved erosion and sedimentation plan is required for any land disturbing activity that uncovers one or more acres on a tract of land. The plan must be approved prior to the commencement of the land disturbing activity. For more information contact Cabarrus County Development Services at 704.920.2887.



## State Environmental Permits

The North Carolina Department of Environment and Natural Resources offers 1-STOP information and permit assistance through its Customer Service Center (CSC). The CSC provide businesses and citizens with a single entry point where they can seek assistance in identifying state and federal environmental requirements that may apply to a proposed project. For more information contact NC Dept of Environment and Natural Resources at 877.623.6748 or visit [www.envhelp.org](http://www.envhelp.org).



## **CERTIFICATE OF COMPLIANCE**

When new construction, renovation, or change of use of a structure occurs, a Certificate of Compliance or Certificate of Occupancy must be issued showing that the structure has met or exceeded all building and zoning requirements.

Permit & Cost

City of Concord Certificate of Compliance - \$100 plus fire inspection fees

City of Kannapolis - not applicable

## **CERTIFICATE OF OCCUPANCY**

The final step is the certificate of occupancy. A business license must be obtained before receiving a certificate of occupancy. All inspections, certificates of compliance and all applicable approval must be completed before a certificate of occupancy will be issued. The Cabarrus County Developmental Services issues all Certificates of Occupancy.

