

Any person doing business in the City of Allentown (COA) is responsible for getting approval on all permits, licenses, plans, and contracts. The paperwork must be signed off and approved to start doing business in the City.

I. REVENUE & AUDIT (R&A) – All businesses must have their Business License processed and turned into R&A.

1. The Business Owner/Applicant (Owner) completes the Business Registration Application.
 - a. There are two applications, the In-City Business Application, and the Out-of-City Business Application.
 - i. In-City applications are for businesses with their physical location in the City limits.
 - ii. Out-of-City accounts are for businesses with their physical location out of the City limits; however, they are coming into the City to perform work (e.g., contractor).
 1. These businesses need a valid Business License (BL) to pull permits for jobs within the City.
 - iii. The applications can be found online on the COA website or in person at the counter of Room 215 and should be returned to the Bureau of Revenue and Audit (R&A).
 - iv. The Owner must provide a phone number and email address as contact information on the application form.
 - b. There is a \$35 BL application fee.
 - i. The application fee is non-refundable.
 - ii. It is payable by cash, check, or money order.
 - iii. The BL Application fee is credited to General Ledger Revenue Account #000-2913.
2. R&A processes the BL Application and accepts the application fee from the Owner.
 - a. R&A Clerk inputs application information into EDEN (Licensing Software).
 - b. R&A Clerk inputs application information into Admins (Business Privilege Tax Software).
 - c. A R&A Clerk will make a copy of the application for the taxpayer and upload a double-sided application into Microsoft Teams.
 - i. The application is saved as a .pdf using the EDEN generated license number as the file name.
 - d. The R&A Clerk then adds the business information to the pending tab of the “Business Application Vetting spreadsheet.”
 - i. If the Owner is at the counter, the Owner will be directed to speak with a Zoning Officer to discuss zoning requirements.
 - ii. If the application is for a childcare or food facility, and the applicant is in person, R&A will direct the taxpayer to speak to a Health clerk to get a Health application.
 1. Licenses for childcare or food facilities are not issued on the same day.
 - iii. Applications received by mail are scanned and uploaded into teams for Zoning and Health for follow-up.

3. When initially entering the BL application, the R&A Clerk lists City Hall as the mailing address in EDEN. The R&A Clerk lists the physical business address in the Team’s spreadsheet.
 - a. This ensures that businesses who are not in compliance with COA permits and approvals do not erroneously receive a BL before all requirements are met.
4. The R&A clerk lists the business as “pending” in the Microsoft Teams spreadsheet waiting approval from the required Bureaus.
5. R&A Clerks periodically review the Teams spreadsheet for any status updates or changes.
 - a. R&A Clerk will move the entry line to the appropriate sheet (approved, denied, cancelled).
 - i. If approved, the mailing address is updated in EDEN to the taxpayers requested mailing address and the license is issued.
 - ii. If denied, R&A clerk will notate “Denied” in EDEN. No license will be issued until Zoning approves a new location.
 - iii. If cancelled, R&A clerk will notate “Cancelled” and no license will be issued.
 - b. If business started in a prior year or the sole proprietor has other businesses that are not paid to date, no license is issued until all past due licenses and taxes are paid in full.

II. ZONING - All businesses are required to go through Zoning to approve the location they intend to operate.

1. The Owner provides the business location on their BL.
 - a. The Owner will define what type of business they are opening. (Restaurant, Daycare, Salon, etc.).
 - b. Depending on the type of business; different permits, plans, inspections, and other conditions may apply.
 - c. A plan is required for changes of use, signage, exterior alterations, site improvements, new buildings, structures, additions, etc.
2. A Zoning Officer reviews the information in the Microsoft Teams spreadsheets.
3. A Zoning Officer communicates with the Owner to get additional information on the business and review the business location briefly to provide information on the property and relay to the Owner what is allowed and if permits and plans are required.
4. If required, the Owner fills out the Zoning Permit Application for approval to operate at the proposed location.
 - a. Zoning Permit Application fee is \$100 and non-refundable.

- i. The fee is payable by cash, check, or money order.
 - ii. The funds are deposited into the General Ledger Revenue Account #000-2924.
 - b. Permitted areas are determined using the COA Zoning Ordinances.
 - i. If in a historical district or overlay, additional rules apply.
5. A Zoning Officer reviews the Zoning Permit Application.
 - a. Zoning uses the ordinance to review intended: use of facility, hours of operation, signage, parking, delivery time, etc.
6. A Zoning Officer makes a determination on the application. The Zoning Officer’s determination is based on compliance with all the requirements of the Zoning Ordinance.
 - a. APPROVED - If the Zoning Permit Application is approved, the Owner goes to Building Standards and Safety (BSS), Health and/or Fire as required.
 - i. If a BSS permit is required, the Zoning permit will be issued when the corresponding BSS permit is issued.
 - ii. The Zoning permit must be picked up and signed.
 - b. DENIED - If the Zoning Permit Application is denied, the Owner can either find a new location or appeal the decision with the Zoning Hearing Board.
 - i. The Zoning Hearing Board meets every Monday at 7 pm.
 - ii. There is a \$500 fee.
 - a. The fee is non-refundable.
 - b. The fee can be paid by check or money order and is payable to COA.
 - c. The funds are deposited into the General Ledger Revenue Account #000-2924.
 - i. Funds offset the costs of ads, court reporters and legal fees.
 - iii. If an Owner’s Zoning Hearing Board appeal is denied at the meeting, they can appeal to the Common Pleas Court.
 - iv. If the appeal is denied and the Owner finds a new location, the process would restart.
 - a. Zoning will not approve a business license application with a physical business location that was denied.
 - b. The Owner must amend or resubmit their application with the new proposed physical business location.

III. BUILDING STANDARDS & SAFETY (BSS) – All businesses need to obtain their required permits from BSS to obtain their CO.

1. BSS reviews the basics of the business (e.g., location and type of business) and lets the Owner know if they need to apply for other permits and submit plans.
 - a. The permits may include electrical, building, plumbing, mechanical/engineering, and if needed a signage permit.

- b. Plans are needed if the Owner is constructing a new building or is doing any renovations or alterations to an existing building.
2. The Owner submits all building plans to the Plan Examiner.
 - a. Plan Examiner will determine if 3rd Party Architectural plans are needed.
 - i. If plans trigger Land Development review, Planning starts the process.
 - b. 3 sets of plans are required, 4 if it is a Daycare/Food Establishment.
 - i. BSS review, Floodplain review, Engineering review, and Health review (if needed).
 - c. Communication to the Owner is made in 30 days for commercial and 15 days for residential.
 - i. This is a formal written policy according to the Pennsylvania Uniform Construction Code (PA UCC).
 - ii. Communication between the Owner and BSS does not have to be an approval. It can be any communication of any kind e.g., need of second revision.
 - d. If the Plan Examiner requires changes and the Owner makes the changes, the plans are approved.
 - e. If the Plan Examiner requires changes and the Owner does not make the changes, the plans are NOT approved, and the Owner cannot start any construction.
3. Once approved by the Plan Examiner, the Owner pulls all permits and submits them to BSS.
 - a. The permits include building, plumbing, electrical, mechanical, and signage.
 - b. The Permit Applications can be obtained at City Hall or on the COA website.
 - i. There are applications for each permit.
 - c. Initial application fees are \$100 for each commercial business/building permits and \$50 for each residential permit.
 - i. These fees are non-refundable.
 - ii. The funds are deposited into the General Ledger Revenue Account: Building Permits, #000-2916, Plumbing Permits #000-2918, Electrical Permits #000-2920, and Sign Permits #000-2922.
 - d. After plan approval, there is a 7–10-day turnaround on permits for commercial locations and 4–7-day turnaround for residential locations.
 - i. This is an informal policy. There is no written standard.
4. Once all permits are pulled, the Owner schedules the inspections.
 - a. Each permit lists who the Owner should contact to set up the inspection.
 - i. The Owner must call to set up the inspections.
 1. If an Owner operates before they have pulled their permits a “stop work order” is issued on the building and the permit fees double.
5. BSS conducts the business location’s “rough” inspection.

- a. The rough inspection is done before the walls of the building are closed.
 - b. A rough inspection is always held for a new construction building.
 - c. A rough inspection is only held for change of ownership if issues are found that require a permit to fix.
 - d. If there are any violations or problems identified during the inspection, they are required to be resolved by the Owner.
 - i. The Owner must continue to make corrections and continue to have inspections conducted until the inspector issues a pass for the building.
 - ii. Once all issues are resolved, the Owner will close all the walls. The Owner must get the business in condition to operate prior to the final inspection.
6. BSS performs the final inspection.
- a. Plumbing, electrical, and building inspectors approve the final inspection.
 - b. APPROVED - BSS approves the building's final inspection.
 - i. The Owner is given the Certificate of Occupancy (CO).
 1. Once the CO is obtained the Owner can start operating their business.
 - a. Health Bureau regulated facilities must also acquire Health approval before operating.
 2. The CO can be issued before the Fire inspection and Recycling and Solid Waste review.
 - ii. If the Owner is moving into a building that already has a CO and the business is still operating and no remodeling or changes are made, they can fill out a \$50 application for a CO and transfer the previous CO.
 1. The fee is payable by cash, check, or money order.
 - iii. If the Owner operates before the CO is obtained the building gets tagged with an "Occupancy Unlawful" (OU).
 1. This is a tag that is placed on the building if they are occupying the property without having a CO or because of unsafe or unsanitary conditions.
 2. The Owner is fined \$1,000 for an OU.
 - a. The funds are deposited into the General Ledger Revenue Account #000-2916
 - c. DENIED - BSS denies the building's final inspection.
 - i. The Owner must make the corrections and have another inspection held.
 - ii. There is no reinspection fee for a 2nd inspection.
 - iii. If a building is still denied, reinspection fees are as follows: 3rd inspection is \$50, 4th inspection is \$75, and 5th inspection is \$100.

IV. HEALTH - Health must give approval for a business that is a Food Establishment, Daycare, Long-Term Care, or Swimming Pool.

1. The Owner completes the Health Plan Review Application packet and plans.
 - a. The Health Application can be found on the COA website.
 - b. Health issues licenses and operational certificates. No permits are issued from Health.
 - i. This is because licenses are renewable.
 - ii. License fees and funds are deposited into the General Ledger Revenue Account #000-2926
 - c. Applicants must make sure they are checking off the correct boxes, whether it be for a new construction or change of ownership.
 - d. If an Owner provides a written request to withdraw from the new business process, Health may issue a refund.
 - i. The request to withdraw from the process must be made within 30 days of receipt of the application and fees.
2. Daycares and Swimming Pools (State Bathing Place) must apply for State approvals and submit plans to the State.
 - a. Owners for Daycares must go through training and background checks to obtain State approval.
 - b. Swimming Pools need to obtain a State Bathing Place permit from PA Department of Health.
3. Health conducts a plan review for new construction buildings and for change of ownership for existing facilities.
 - a. For any new buildings or construction/remodeling being done, applicant may be required by BSS to submit 3rd party architectural plans for the building.
 - i. Health reviews these plans and depending on whether there are issues that need to be resolved, communicates with the Owner.
 1. Normally via email, although it may be a phone call or in person.
 2. The turnaround for a new construction plan review is 5 days.
 - a. This is an informal policy. There is no written standard.
 3. The turnaround for a change of ownership is generally 3-5 days.
 - a. This is an informal policy. There is no written standard.
 4. The fee schedule determines applicable fees.
 - ii. Once revisions, if any, are made, Health approves the plans.
4. Health holds a preoperational (opening) inspection to make sure that the building is in good condition and applicable Health code requirements are met.
 - a. Although not required, Health tries to coordinate the opening inspection around the same time BSS holds their Final inspection for the CO.
 - i. For Daycares and Swimming Pools the appropriate State agencies will attempt to join the Health inspectors.
 - b. If a building/business does not pass its opening inspection, reinspection fees apply.
 - i. The fee is assessed when a facility fails and is billed once the reinspection takes place.

- c. Health requires that the business is in compliance with all other Bureaus before they receive their Health license or operational certificate.
 - i. This is stated in the Ordinance.
- d. Once the Owner passes the Health inspection the Health license is issued.

V. FIRE - Fire reviews BL to see if they require a Fire permit.

1. Once a BL is generated and entered in EDEN and the Microsoft Teams worksheet, a system generated email is sent to the Fire Administrative Assistant (AA).
 - a. This email contains the BL number.
2. Fire AA looks at the type of business and determines if the business needs Fire approval.
 - a. If the business type is not found in the email, the AA will look in the Teams' worksheet.
 - i. If the business type is still not determined in the worksheet, the AA will go and ask a Zoning Officer.
3. AA mails out the permit application to the Owner.
 - a. The application includes the fixed fee for the type of business.
 - i. The funds are credited to General Ledger Revenue Account #000-2928
4. AA informs the Fire Marshal of the inspections that need to be completed and adds it to their list of inspections.
 - a. The business addresses are broken down by district.
 - i. There are four Fire Marshalls, each assigned to a district. (NE, NW, SE, SW).
 - b. Fire Marshalls are given a month to conduct all inspections on the list.
 - i. It is up to the Fire Marshall which inspections they conduct each day.
 - ii. The Fire Marshal may conduct the inspection unannounced.
5. BSS and or Fire Marshall conducts the inspection.
 - a. Inspection PASSES: The Fire Marshal will fill out an inspection report and email it to the AA.
 - b. Inspection FAILS: Owner must make corrections.
 - i. Owner has a certain amount of time depending on how serious the violations are.
 1. Allotted time is at the Fire Marshals discretion.
 - ii. Continuous reinspection's will take place until correct changes are made.
 - c. There is no fee for follow up reinspections.
6. Once the inspection report is received, the AA checks to make sure that the permit payment was made.
 - a. If there is a payment shown, then the Fire permit is printed and sent to the Owner.
 - b. If no payment is shown, then it must be made to have the permit issued.

- i. A letter is sent, and a 10% late fee is assessed.
- ii. Letter is sent via certified mail.

VI. RECYCLING & SOLID WASTE (R&S) - All businesses must recycle specific items and provide trash and recycling services. This is done at the Owner's expense through private contracting or applying for inclusion in City Trash and Recycling Collection (City Collection).

1. The Owner may apply to R&S and fills out an application for inclusion in City Collection.
 - a. Businesses that meet certain criteria may apply for City Collection and pay an annual fee.
 - i. The annual fee is \$375 for 2022.
 - ii. The annual fee is credited to Solid Waste Fund Revenue Account #085-2905.
 - iii. The fee is payable by cash, check, or money order.
 - b. The business must be along the collection route for a residential area.
 - c. Services include trash collection twice a week (five bag limit per collection night) and recycling once a week (unlimited).
 - i. Owners are given as many recycling bins as needed within reason.
 - ii. If businesses are over the 5 bags limit, they are left a rejection notice.
 1. If business continuously exceeds trash limits, the City contacts the business to assess the situation and to determine if the business should be removed from City collection. If removed, the business must contract with a private hauler.
2. If the Owner elects to contract with a private licensed trash and recycling hauler, they must submit a copy of the contract to R&S.
 - a. Failure to notify R&S of the trash and recycling arrangement is a violation of the City ordinance.
 - b. Under the ordinance the City can request a copy of the Private Hauler contract.
3. Periodically, the Recycling Coordinator checks the new businesses on the Teams' Group spreadsheet to identify new business.
4. If the business is not enrolled in COA trash and recycling or contracted with a private hauler, R&S sends a Notice of Violation letter to the Owner.
 - a. The letter instructs the Owner to apply for approval to be included in the City curbside collection for trash and recycling services or enter a private contract with a licensed hauler for trash and recycling collection.
 - b. When a business is added to City Collection, the Recycling Coordinator contacts Waste Management and informs them to add the new business to their route.
 - i. Waste Management is the current city trash and recycling hauler.

5. The Recycling Coordinator uses the Health License spreadsheet of upcoming Health License renewals to verify if the Owner is included in City Collection or contracted with a private hauler.
 - a. R&S receives a report monthly of upcoming Health inspections and contacts R&A through Teams, to put a hold on the Health License until information and/or payment, if in city collection, is brought current.
6. Yearly, R&S mails an end of year recycling report to all businesses, institutions, and non-profits to be completed and returned with their trash and recycling information.
 - a. This is done through the Annual Haulers, Business, Apartment Complex and Commercial Landlord Recycling Report form letters.
 - i. This form instructs the Owner to specify the material they have recycled, as well as who collected it for their business, institution, or non-profit organization for the previous year.
 - b. R&S makes sure the form letter and hauler reports match in order to increase the amount of 904 performance grant money the City is awarded.
 - i. The 904 performance grant is funded by a \$2.00 tipping fee for every ton landfilled in PA.
 - ii. The grant revenue is credited to the Solid Waste Fund Revenue Account #085-2950.

VII. BUSINESS PRIVILEGE TAX (BPT) - An annual tax is levied for general revenue purposes on the privilege of doing business as defined by Chapter 570 Taxation, Article 1 Business Privilege Tax of the City of Allentown’s General Legislation.

1. R&A mails the BPT return the first week of February.
 - a. The deadline to file and pay BPT in full April 15th.
 - b. BPT is measured by the actual gross receipts generated in the preceding year.
 - c. All active businesses within the City’s Admins database receives a BPT return.
 - d. Any business which ceases operations during the year is responsible for filing, and paying, a final return.
 - i. The final return is payable within thirty days after the business closed.
 - ii. If R&A becomes aware of business closures, R&A staff will issue a final bill.
2. When the City receives a BPT payment, an R&A team member reviews the return, and the payment gets processed by an R&A cashier.
 - a. At the end of each day, the cashier reconciles their drawer and the receipts are given to Treasury as part of their daily batch.
 - i. The following day, Treasury deposits the cash, checks, and/or money orders in the bank.
 - ii. A journal entry is made posting the BPT deposit to the General Fund.

- iii. The BPT is credited to General Ledger Revenue Account #000-2909.
 - iv. Upon receipt of the Desk Sheet from Treasury, a R&A team member enters each BPT receipt to the appropriate Admins account.
3. R&A mails out delinquent notices to taxpayers who fail to file and pay for BPT.
 - a. Delinquent letters are mailed out the first week of June.
 - b. This serves as a reminder to the Taxpayer of the outstanding BPT liability.
 - c. On April 16th, a 5% penalty and a ½% interest and a ½% penalty is applied to the outstanding balance, totaling 6%.
 - i. On the 16th of each month thereafter, an additional ½% interest and ½% penalty is added.
 - d. Envelopes postmarked after April 15th are kept justifying the amount of interest and penalty owed on the late payment.
4. If no BPT payment or response is received, a Tax Examiners will send the business owner a 30-day request for taxpayer information.
5. If the Taxpayer has not responded to the 30-day request, nor filed a BPT return, the Tax Examiner sends an assessment letter giving the Taxpayer 90 days to pay the assessed tax or appeal the assessment.
 - a. The assessment letter is issued via first class and certified mail. The assessment is based on Taxpayer's previous filing history. Where a return has never been filed, the assessed tax is based on comparable businesses.
 - b. If Taxpayer files an appeal petition, the City of Allentown's Act 511 Tax Appeal Board schedules a hearing in accordance with the City of Allentown's Taxpayer Bill of Rights. The Board must issue their decision within 60 days from the appeal petition.
 - c. If the assessed tax is not appealed or paid within 90 days, it becomes final and unappealable.
6. Once the assessed tax becomes final and unappealable, R&A will issue a notice via first class and certified mail threatening legal action if the assessed tax is not paid within 10-days.
7. If there is no response to the legal threat letter, a civil complaint is filed with the appropriate Magisterial District Judge for the assessed tax.