

Small Business Start-Up Guide



Starting a Small Business

Small businesses are an important part of our community's financial health, but opening a small business is a significant investment of financial and personal resources. The City of Boise wants to assist you through the regulatory process to ensure your business has a positive impact on the community/neighborhood, is safe to occupy, and opens as quickly as possible.

This guide provides an overview of the various regulatory requirements necessary to open your business. Since each business and its proposed location are unique, it is important to note that this is a general overview and there will be variations among projects.

The PDS Zoning Map

Boise's zoning ordinance establishes allowed and prohibited uses for every property in the city, as well as uses that are allowed under specific conditions.

Please visit the city's Planning and Developing Services (PDS) Zoning Map to make sure you can meet the zoning requirements for a business: cityofboise.org/zoning

Prior to purchasing a building or signing a lease

Ask the leasing agent or current building owner to provide information on the status of the building or tenant space, including a copy of the existing Certificate of Occupancy (CO), and if available, copies of existing building plans. The existing conditions will determine the requirements for opening your business.

Zoning: Contact the Planning Division for confirmation that the proposed use is allowed under the current zone and is permitted on the site in

accordance with the Boise City Zoning Ordinance (for example, compliance with parking requirements). Call 208-608-7100 or email zoninginfo@cityofboise.org.

Certificate of Occupancy: Determine the previous occupancy use and verify that a Certificate of Occupancy was issued. Compare the previous use of the tenant space with the use of the new business. If the proposed use is a change in occupancy or a CO was not issued for the existing use, consult the Building Division to determine what upgrades the building, space, or site may need. Call 208-608-7070 or email permits@cityofboise.org.

Site and Building Plans: It will be helpful if the current building owner/leasing company provides copies of previously approved site plans and building plans. If revised or new plans are required during the review process, having the existing plans will save time and reduce costs.

If the current building owner/leasing agent cannot provide plans, please visit the Planning and Development Services (PDS) Records Center on the 2nd floor of City Hall, 150 N. Capitol Blvd. Call 208-608-7062 or contact through this link: cityofboise.org/prarequest

Planning/Zoning Approval

The Planning Division reviews the land use permitted by the current zone, the type of proposed business and any proposed signage. Any exterior changes to buildings typically require planning approval.

Home Office/Business: A Home Occupation permit is required to operate a business in your home. The business cannot bring an abnormal amount of pedestrian or automotive traffic to your home or change the character of the dwelling. Contact a planner to review the additional requirements for a home occupation. Call 208-608-7100 or email zoninginfo@cityofboise.org.

New Building/Building Addition: If you're constructing a new building or addition, an engineer and architect must develop plans for review by the Planning Division. Before the engineer and architect begin design work, the existing zoning should be evaluated for the proposed use. In addition, the engineer/architect should contact Boise's Public Works department to coordinate water/sewer design issues.

Existing Building: The Planning Division determines the type of approval required for your project (i.e. Zoning Certificate, Design Review, Conditional Use Permit, Special Exception, Variance or Rezone) based on the property/building's existing zoning. Exterior changes to an existing building typically require Planning Division approval.

Signage: The Planning Division regulates the design, placement, and maintenance of signs. Signs may also require a building permit. A business must have a current Certificate of Occupancy or an application filed to obtain a Certificate of Occupancy, prior to the issuance of the proposed signage permits.

Building Division Approval

Check with the Plan Review Section staff in the Building Division to determine if an Idaho licensed architect, professional engineer, or contractor must prepare the design/plans. Call 208-608-7070 or email permits@cityofboise.org

Building permit information and applications are available online at cityofboise.org/building

New Building/Addition: An application and building plans must be submitted for review and approval. If the building has a fire suppression system and/or fire alarm system, the Fire Section in the Building Division will review and approve the fire protection plans. Separate fire protection permits will be required.

Existing Tenant Space:

- **With Change of Use:** A Tenant Improvement application must be submitted for review and approval. Tenant spaces with a change of use must be brought into compliance with the current adopted codes and a new Certificate of Occupancy must be issued. If the fire suppression system and/or fire alarm system are being installed or altered, the Fire Section in the Building Division will review and approve the fire protection plans. Separate fire protection permits will be required.
- **Without Change of Use:** If your business is going into a building or tenant space that was occupied by a similar business with an existing Certificate of Occupancy (within the same "occupancy group"), and no work is proposed, you can then submit a Commercial Occupancy Evaluation Request application to the Plan Review Section in the Building Division. Building and fire life-safety inspections will be conducted to determine if any work is being done that requires a permit, or if there are any safety deficiencies that must be met. For restaurant type spaces, a Plumbing and/or Mechanical Equipment Check Inspection may be required. Once any safety deficiencies are mitigated, a new Certificate of Occupancy will be issued.

Building Permit: A permit is required for any work including, but not limited to the following:

- Installation of new Type-one or Type-two hood systems, including equipment serving hoods
- Any alteration or remodel to an existing tenant space
- New tenant spaces
- Accessibility upgrades

Note: A permit is not required for the following:

- Painting, papering, tiling, carpeting, cabinets, counter tops, and similar finish work.
- Non-fixed and movable fixtures, cases, counters, and partitions not exceeding 5 feet 9 inches in height and storage racks 8 feet or less in height.

Tenant Improvement: If you will be altering or remodeling the space, tenant improvement plans must be submitted for review and approval. Only those portions of the building/tenant space being renovated must be brought into compliance with the currently adopted codes. If the fire suppression system and/or fire alarm system is being installed or altered, the Fire Section in the Building Division will review and approve the fire protection plans. There are three Tenant Improvement levels. Staff has the discretion to determine if a project is a Minor or Major Tenant Improvement.

Contact a building plan reviewer to determine the Tenant Improvement level of the project at 208-608-7070 or email permits@cityofboise.org.

Minor Tenant Improvements: Minor tenant improvements are interior alterations to commercial spaces. There are two types of minor tenant improvement projects, Level I and Level II.

Level I: Existing Tenant Space Remodel

First review period is 10 working days or less.

- Includes offices, restaurants (with an occupant load of 49 or less), and retail sales tenants with an existing Certificate of Occupancy
- Limited scope of work
- Minor exterior work previously approved by the Planning Division
- Not a historic building
- Minor structural work

Note: A Level I Tenant Improvement Permit does not include the following:

- Increase to building area
- Increase to tenant space
- Increase to occupant load
- Change of occupancy or use
- Hazardous material storage or dispensing
- Building upgrade agreement items

Level II: New Tenant Space Build Out and Existing Tenant Space Remodels

First review period is 15 working days or less.

- Includes new finish for offices, retail sales, and storage occupancies; and limited remodel to existing offices, retail sales and storage tenant spaces, change of restaurant tenants.
- Minor exterior work previously approved by the Planning Division
- Not a historic building
- Minor structural work
- Project is in the floodplain

Note: A Level II Tenant Improvement Permit does not include the following:

- Change of occupancy or use
- Increase to building area
- Hazardous material storage or dispensing
- Building upgrade agreement items

Major Tenant Improvements (Level III): Major Tenant Improvements are alterations to commercial spaces or buildings that are more complicated and go beyond the scope of work outlined in the Minor Tenant Improvement Level I and Level II sections above. Any work noted as not included under a Level I or Level II requires a Major Tenant Improvement application. First review period is approximately 20 working days or less.

Permit Issuance: The contractor can obtain permits when the design/plans have been approved and permits fees have been paid. Note: The contractor must be registered with the State of Idaho. Go to the website or contact the Idaho Division of Occupational and Professional Licenses at 208-334-3233 or email dopl@dopl.idaho.gov.

Inspections: The types of required inspections and for which trade vary, based on the scope of work. All permits must pass final inspection and a Certificate of Occupancy must be issued prior to occupying any tenant space. A Temporary Certificate of Occupancy may be considered where more time is needed to complete minor items.

Trade Permits: Trade permits may be required depending on the scope of work. The following are some of the most common instances when trade permits are required for starting a new business.

Mechanical Permits: A permit is required for mechanical work including but not limited to the following:

- Installation or modification of Type-one or Type-two hood systems, including change in equipment serving the hood
- Installation of exhaust fans/ducts
- Installation or replacement of HVAC system
- New or replacement gas lines
- Installation of new duct work or relocation of existing duct work (Note: A mechanical permit is not required where a grille or diffuser can be relocated without altering any portion of the duct work connected to the grille or diffuser.)
- Installation or relocation of grilles or diffusers

Note: Mechanical plans stamped by an Idaho licensed engineer are typically required for new buildings/additions, and in tenant improvement spaces with new mechanical units and ducting, food service including Type I and II hoods, beauty/hair/nail salons, laundry facilities, hazardous materials exhaust systems, dry cleaning facilities, and medical and dental facilities.

Plumbing Permits: A permit is required for plumbing work including but not limited to the following:

- Installation of sinks, water closets (toilets), dishwashers, hot water heaters, floor drains, or any other new plumbing fixtures or appliances
- Relocation of existing plumbing fixtures or appliances
- Installation of new water, drain, waste, and vent piping
- Installation of a grease interceptor
- Installation of a backflow device or assembly

Note: Plumbing plans stamped by an Idaho licensed engineer are typically required for new buildings/additions, and in tenant improvement spaces with food service, beauty/hair/nail salons, laundry facilities, veterinary clinics, animal care or pet grooming, car washes, and medical and dental facilities.

Electrical Permits: A permit is required for electrical work including but not limited to the following:

- Installation of new lighting, switches, receptacles, outlets, or wiring
- Installation of new exhaust fans
- Installation of new service panels
- Relocation of existing lighting
- Installation of emergency lighting and illuminated exit signs

Note: Electrical plans stamped by an Idaho licensed engineer are typically required for new buildings/additions, and in tenant improvement spaces with alternative energy systems, electrical vehicle charging, hazardous (classified) locations, medical treatment or examination facilities, commercial kitchens, public swimming pools and similar, elevators, dumbwaiters, moving walks, and educational facilities.

Note: An electrical permit is not required for minor repair work, including the replacement of lamps or the connection of approved portable electrical equipment to approved permanently installed receptacles.

Fire Alarm Permits: A permit is required for fire alarm work including but not limited to the following:

- Installation of new fire alarm systems
- Additions or modifications to existing fire alarm systems

Note: Moving or adding partitions may require modifications to an existing fire alarm system. Contact the Fire Alarm Plan Reviewer for verification at 208-608-7112 or email permits@cityofboise.org.

Fire Sprinkler Permits: A permit is required for fire sprinkler system work including but not limited to the following:

- Installation of new fire sprinkler system
- Modification to existing fire sprinkler system
- Installation of cooking hood fire suppression system

Note: Moving or adding partitions may require modifications to existing sprinkler systems. Contact the Fire Alarm Plan Reviewer for verification at 208-608-7856 or email permits@cityofboise.org.

Erosion and Sediment Control (ESC) Permit: Level I and II Minor Tenant Improvement building permits do not require an associated ESC permit. Level III Major Tenant Improvement and New Commercial & Additions building permits may require an ESC permit. The following are some of the most common instances when an ESC permit may be required for starting a new business:

- Increase to building area greater than 500 sq. ft.
- New concrete landings, ramps, sidewalks, patios, and parking lot area totaling greater than 2,500 sq. ft. of disturbance.
- Exterior utility trenching or installation of new stormwater facility or pretreatment interceptor that disturbs 2,500 sq. ft.
- If related exterior construction activities and exterior construction material handling and waste management are observed to introduce stormwater pollutants or stormwater pollution has occurred due to construction activities, an ESC permit and its requirements will be mandatory for the completion of the project.

Contact the Erosion Sediment Control Section with any questions at 208-794-8996 or email permits@cityofboise.org. You can also visit the Erosion and Sediment Control website: cityofboise.org/erosion-and-sediment-control

City of Boise Public Works Department: The Public Works department reviews applications for sewer rating fee assessments, drainage, dumpster locations, and grease interceptor requirements. Contact Public Works at 208-608-7150 or visit cityofboise.org/PW-permits

City of Boise Department of Finance (DFA): City of Boise Impact Fees are charges assessed for the impact that a development makes on the City of Boise's regional parks, local parks, fire response system, and policing system. Impact fees may be assessed for new buildings, an expansion of the building area, or change of use within an existing building. Contact DFA at 208-972-8133 or visit: cityofboise.org/departments/finance/impact-fees

Ada County Highway District (ACHD): ACHD approval is required for drive-up windows and any work performed in the right-of-way. Impact fees may be assessed for an expansion of the building area or change of use. Contact ACHD at 208-387-6170 or visit: achdidaho.org/projects/development-resources

Ada County Clerk Licensing: Licenses are required for some uses including serving liquor, beer or wine; catering; vehicle escort; and solicitor/peddler. Contact Ada County Clerk's Office at 208-287-6879 or visit: adacounty.id.gov/clerk/license-permits

State Alcohol & Beverage Control (ABC): Idaho State Beer, Wine and Liquor licensing. Contact ABC at 208-884-7060, email ABC@isp.idaho.gov, or visit: isp.idaho.gov/abc

Central District Health (CDH): A Food Service Establishment License is required prior to obtaining a Certificate of Occupancy. Contact CDH at 208-327-7499 or visit: cdh.idaho.gov/community-health/food-establishments/food-fees-forms-and-applications

City Clerk Business Licensing: The City Clerk's Office requires business licenses for some businesses and services, including but not limited to the following:

- Alcohol Beverage Catering
- Alarm Company and/or Personnel
- Assembly
- Auction
- Business Driver and/or Vehicle
- Food and Beverage
- Immobilization Service
- Massage Establishment
- News Rack
- Non-consent Tow Company
- Pawn or Precious Metal Sales
- Security Company and/or Personnel
- Sidewalk Café
- Taxi Business
- Tree Pruning or Removal
- Valet
- Vendor

The complete license list, along with information about the application and the option to apply online, is available at the following link: cityofboise.org/licensing or call the City Clerk's Office at 208-972-8150 or email CityClerk@cityofboise.org.

Business License Timeline: Assuming the application meets all the required prerequisites for a license, most city business licenses can be issued within 30 days. Purchasing a bond and/or insurance from an insurance company may be required prior to submitting the application. Business licenses must be renewed completely before they expire. Some types of business licenses require a background check and/or fingerprinting; since these licenses often take longer to process, the application should be submitted 45-60 days in advance.

Business License Fees: The fees for licensing vary depending on the license type and any additional requirements, such as background checks, fingerprinting, processing fees, etc. The City Clerk's current License Fee Schedule is available on the Licensing Fee Schedule webpage at cityofboise.org/licensing-fee-schedule

Contact the City Clerk's office at 208-972-8150 or email CityClerk@cityofboise.org to verify the total fee amount associated with the license in which you intend to apply.

State and Federal Requirements

Business Name Registration: All persons/partners doing business in Idaho under an assumed business name must register with the Secretary of State's Office. Call 208-334-2300 for information or visit: sos.idaho.gov

State Occupational and Professional Licensing: A state occupational or professional license or registration may be required under some circumstances. Certain professionals (i.e. building/construction and real estate, health professions, other occupational career types, etc.) need a state license or registration for specific businesses. Contact the State at 208-334-3233 or email dopl@dopl.idaho.gov

Federal Employers Tax ID Number: Every person without a previous tax number who pays wages to one or more employees or is required to file any federal reports must apply for a tax number on Form SS-4 with the IRS. Contact the IRS at 1-800-829-1040 or visit: irs.gov/forms-instructions

State of Idaho Tax Commission: Every person or business selling product in Idaho should check with the State Tax Commission concerning their obligation to collect sales tax. Call 208-334-7660, 1-800-972-7660, or visit: tax.idaho.gov