

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, ADOPTING A CODE OF ORDINANCES ENTITLED "BUSINESS TAX" FOR THE CITY OF WESTLAKE; PROVIDING FOR INCLUSION IN THE CITY CODE; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Westlake desires to adopt a code of ordinance which will provide rules and regulations pertaining to the creation and operation of business establishments within the jurisdictional boundaries of the City of Westlake; and

WHEREAS, the City of Westlake, would like to create a business tax structure which will provide for definitions, provide for an accurate database of businesses operating within the City of Westlake, and provide tax revenue collections for the City; and

WHEREAS, the City of Westlake desires to provide a process for new and existing businesses within the City to operate and continue in existence.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF WESTLAKE, FLORIDA, AS FOLLOWS:

Section 1. Recitals: The above recitals are true, accurate and incorporated herein by this reference.

Section 2. Inclusion into Code of Ordinance: There shall be created a code of Ordinance for the City of Westlake, entitled Chapter 5, Business Tax, which code shall be made a part of the Code of the City of Westlake, Florida, the sections of this ordinance may be renumbered or retitled to change ordinance to section as appropriate.

**CHAPTER 5, TAXATION
BUSINESS TAX**

Section 5-1 Definitions: The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

Business, a profession and occupation do not include customary religious, nonprofit, charitable, and nonprofit educational institutions in the State of Florida, which institutions are more particularly defined and limited as follows:

- (1) *Religious institution* means churches and ecclesiastical or denomination Florida at which nonprofit religious services and activities are regularly conducted and carried on, also includes church cemeteries.
- (2) *Educational institution* means state tax supported or parochial, church and nonprofit private schools, colleges or universities conducting regular classes

and courses of study required for accreditation by or membership in the Southern Association of Colleges and Schools, the department of education, or the Florida Council of Independent Schools. Nonprofit libraries, art galleries and museums open to the public are defined as educational institutions and eligible for exemption.

- (3) *Charitable institution* means only nonprofit corporations operating physical facilities in this state at which are providing charitable services, a reasonable percentage of which are without cost to those unable to pay.

Classification means the method by which an occupation, business or group of businesses are identified by size, type or both.

Health Care Providers means, without limitation, those providers of health care, who provide health care services, items, or good to individuals, patients, beneficiaries or recipients and receive reimbursement, in whole or in part from an individual, patient, beneficiary or a federal or state funded health care program, including the Florida Medicaid Program or other third-party payer such as health insurance companied or home maintenance organizations.

Local business tax means the fees charged and the method by which the city grants the privilege of engaging in or managing any business, profession, or occupation within its' jurisdiction. It does not mean any fees or licenses paid to any board, commission, or officer for permits, registration, examination or inspection. Unless otherwise provided by law these are deemed to be regulatory and in addition to, but not in lieu of any local business tax imposed under the provisions of this code.

Merchandise means any goods, wares, commodities, and items bought or sold in the usual course of business or trade.

Merchant means any person engaged in the business of selling merchandise at retail or wholesale.

Person means any individual, firm, partnership, joint venture, syndicate, or other group or combination action as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver or other fiduciary and includes the plural as well as the singular.

Receipt means the document that is issued by the city which bears the words "Local Business Tax Receipt" and evidences that the person in whose name the document is issued has complied with the provision of this chapter relating to the business tax. The receipt does not regulate a business and does not guarantee the quality of the work of a business' goods or services.

Sale means the transfer of ownership, title, or possession, transfer, exchange, or barter whether conditional or otherwise for consideration.

Taxpayer means any person liable for taxes imposed under the provisions of this article, any agent required to file and pay taxes imposed hereunder and their heirs, successors, assignees and transferee of any such person or agent.

Virtual Office means a combination of off-site live communication and address services that allow users to reduce traditional office costs while maintaining business professionalism.

Section 5-2 Receipt of Certificate of Use. All businesses and/or professionals shall need a business tax receipt and/or a certificate of use from the City prior to the operation within the limits of the City boundaries. If any business shall require approval, permit, certification and/or licensing from federal, state, county, and/or any other relevant agency, such documentation shall be provided to the City along with their initial application at the time of submittal. The fee for Certificate of Occupancy of Use shall be calculated in the same manner as a Certificate of Occupancy for commercial uses pursuant to the current Building Department Fee Schedule.

Section 5-3 Application of Other Laws. A business tax receipt issued under this article does not waive or supersede other city or county ordinances or state or federal regulation or laws; does not constitute city approval of any particular business activity or manner of conducting business activity; and does not excuse the taxes from all other city, county, state and federal regulations, ordinances and laws applicable to any business. All licenses and application materials prepared under this article shall so state. Neither the payment of a business tax nor the procurement of a tax receipt under this article shall authorize or legalize in any manner a violation of the city, county, state or federal ordinance, regulation or law.

Section 5-4 Business Tax Receipt Duration and Expiration Date. Each Business tax receipt shall be valid for no more than one year. Tax receipts shall be issued beginning on October 1, of each year and shall expire on September 30 of the following year.

Section 5-5 Transfer of Business Tax Receipt after Relocation. A business tax receipt may be transferred to another location within the city if the taxed business is relocated when the following conditions are met:

- (a) A certificate of use must be obtained if required for the new location prior to opening for business.
- (b) All other business tax requirements of this article have been met.
- (c) A fifteen dollar (\$15.00) transfer fee is paid and a tax receipt is obtained for the new location prior to opening for business.

Section 5-6 Pro-rata Payment, refund; existing tax receipt. All tax receipts shall be payable on or before October 1 of each year, and expire on September 30 of the succeeding year. If October 30 falls on a weekend or a holiday, the tax is due and payable on or before the first working day, following October 30. The full tax shall be due for businesses which obtain a tax receipt prior to April 1, of the tax year. For businesses which obtain a tax receipt after April 1, of the tax year, a partial payment of one half the annual tax shall be due.

Section 5-7 Business Tax limited by business Tax Receipt and Certificate of Use. No business that has a business tax receipt to do a particular type of business shall engage in any other business subject to a business tax under this article unless a separate tax receipt is acquired for that

purpose. Violation of this section shall be subject to all administrative, civil and criminal penalties authorized under this chapter.

Section 5-8 Posting of Business Tax Receipt and Certificate of Use. Any person conducting a business for which a tax receipt is required by this article shall post the tax receipt and/or certificate of use in a conspicuous place in or about the place of business where it may be seen upon inspection by any official of the city. Failure to do so may result in a fine as if the business had never procured such tax receipt.

Section 5-9 Personal Responsibility and Liability of Officers and Agents.

- (a) The city shall endeavor to notify all business tax receipt holder that their business tax receipts are due for renewal. However, if a business does not receive a renewal notification, the business is responsible to renew the business tax prior to October 1 to avoid delinquent charges.
- (b) If any business fails to obtain a business tax receipt required by this article, all officers of a corporation engaged in business in the city, the manager and/or sales agent of the business shall each, jointly and severally, be responsible for the failure to obtain the business tax receipt on behalf of the business. It shall be the duty of all officers, the manager, and/or sales agent of any business engaged in business in the city to see that such business complies with the provisions of this article, and they shall each personally be subject to the penalties imposed by this article for failure of a business to comply with the requirements of this article. All corporate officers, the manager, and/or sales agent applying for a business tax receipt on behalf of a business shall be given notice that they are personally liable for the business' compliance with this article.

Section 5-10 Application Procedures

- A. Procedures for issuance. No license shall be issued or granted to any person to engage in any business named, identified or encompassed by this article unless an application is filed with the City Manager or his designee on forms provided for that purpose, disclosing under oath the following:
 - (1) The applicant's name and address.
 - (2) The name of the business for which a business tax receipt is sought.
 - (3) The name and address of the owner and operator of the business, and if a corporation, the names and address of each of its corporate officers and its resident or registered agent. If the applicant is a corporation or partnership, the full name of the corporation or partnership and the state of incorporation.
 - (4) The type or classification of the business and the relationship of the applicant to the business.
 - (5) The location in the city where the business will be operated.
 - (6) The date of birth and driver's license number of the owner/operator and any applicable federal employer identification numbers.
 - (7) When necessary for determining the proper business tax under this article, the area, number of seats, machines, units and/or number of persons or things

employer or engaged or such other information as may be required by this article for purposes of determining the proper business tax.

- (8) If the business is a corporation and is to be conducted under another name, the business name and county of registration under Florida Statutes §865.09.

- B. Name and Signature. The applicant shall print and sign their name to the application. In the case of a corporation, an officer shall be required to sign the application.
- C. Obtaining a Certificate of Use Prior to Issuance of Business Tax Receipt. Any business required to obtain a certificate of use must do so at the same time of obtaining a business tax receipt under this article.
- D. Fire Inspection Permit and other Palm Beach County Requirement. All business, except home offices and virtual office tenants, must submit a fire inspection/permit report and otherwise comply with all other applicable requirements of Palm Beach County prior to the issuance of the original business tax receipt. A business tax receipt will not be issued until the fire report form is properly completed and submitted. Failure to do so in a timely manner will result in enforcement procedures and penalties as provided in this article.
- E. State Tax Receipt. All business and professions regulated by the state must submit a copy of their current state business tax receipt prior to the issuance of their original city business tax receipts and thereafter, each year at the time of renewal. Only the state tax receipt itself shall constitute proof of current state tax receipt.
- F. Alcoholic Beverage Establishments. All establishments that serve alcoholic beverages and all promoters shall submit a valid State license issued the the Department of Business and Professional Regulations, Division of Alcoholic Beverages and Tobacco.

Section 5-11 Grounds for Suspension, Revocation and Denial.

The city manager or his designee is authorized to revoke or temporarily suspend the local business tax of any person or entity where it is determined by the city manager or his/her designee that:

- (1) The business owner has misrepresented or failed to disclose material information required by this article to be included in the business tax application form.
- (2) The business owner, as part of the owner's business activity within the city, is engaged in conduct that is contrary to the public health, welfare or safety of the city.
- (3) The business owner is conducting business from premises that do not possess a valid and current certificate of occupancy and/or certificate of use as may be required by the city, county and state laws.
- (4) Habitual conduct has occurred at the business owner's premises that violates the city, county or state law.
- (5) The tax receipt issued by the city dependent upon the business owner's compliance with specific provisions of federal, state, city or county law and the business owner has violated such specific provisions of law.
- (6) The business owner has violated any provision of this article and has failed or refused to cease or correct the violation after notification thereof.

- (7) The business owner, as part of the licensee's business activity within the city, knowingly lets, leases or gives space for unlawful gambling purposes at the business owner's premises.
- (8) The business owner, within the preceding five years in this state or any other state or in the United States, has been adjudicated guilty of or forfeited a bond when charged with solicitation for prostitution, pandering, letting premises for prostitution, keeping disorderly place, or illegally dealing in narcotics.
- (9) The premises have been condemned by the local health authority for failure to meet sanitation standards or the premises have been condemned by the local authority because the premises are unsafe or unfit for human occupancy.
- (10) The business owner's premises have been found to constitute a public nuisance by the building official or the code compliance special magistrate.
- (11) The business owner has failed to satisfy any fines or administrative fees imposed by the special magistrate.
- (12) The business owner has failed to correct building violations for which a notice of violation has been issued by the building official or code compliance division during the previous licensing period.
- (13) The business owner has failed to pay outstanding city bills as evidenced by an Invoice delivered by the City Manager.
- (14) The suspension or revocation shall be the business tax receipt in effect at the date of such suspension or revocation; even though it may have been issued to a business owner other than the person who held the tax receipt at the time the cause for such suspension or revocation arose.
- (15) No business tax receipt shall be suspended under this section for a period of more than twelve (12) months. No new business tax receipts shall be issued during the period of suspension/revocation to the business owner, or to any other firm in which the business owner or any of its general partners, limited partners, officers or stockholders owning 20 percent or more of its stock or agents, employees or other persons who were actively involved in the business under suspension/revocation. At the end of such period of suspension or revocation, the business owner and/or agent, general or limited partners, officers or stockholders may apply for a new business tax receipt.
- (16) A suspension not exceeding six months shall be imposed in cases where the business owner's violation is shown to be inadvertent and can be promptly corrected by the business owner; a revocation of the business tax receipt shall be imposed in all other cases. The City Manager shall have the authority to adopt written administrative rules to enforce the provisions of this article, which rules shall have the full force and effect of city law, provide the rules are approved by the city attorney and ratified by the city council.

Section 5-12 Penalty for Late Payment and Evidence of Engaging in Business

- (a) Any person engaged in any business without obtaining a valid business tax receipt under this article shall be subject to a penalty of twice the applicable business tax in addition to any other penalty provided by this article or any other law.

- (b) Any person failing to timely apply for the annual renewal of a business tax under this article may be issued a tax receipt only upon payment of a delinquency penalty of ten percent for the month of October or portion thereof and an additional five percent for each month of delinquency thereafter or portion thereof until paid. Payments must be received by the city prior to the first day of each penalty month to avoid additional penalties; however, the total delinquency penalty shall not exceed twenty-five (25%) of the business tax amount. Pursuant to Florida Statutes §205.053 the city will assess an additional penalty of one hundred (\$100.00) if the business tax remains unpaid for 150 days after the initial notice of tax due. For each month after the 150, an additional twenty-five (\$25.00) dollars per month shall be assessed up to a maximum of two-hundred fifty (\$250.00) dollars.
- (c) Renewed business tax receipts will not be issued until all delinquent payments for any business tax/fee imposed under this article, or code enforcement lien; special assessment lien and/or other debt or obligation due to the city under state or local law has been paid in full. Any debt or obligation shall not be deemed due if any appeal has been timely filed and has not been disposed of prior to issuance of a business tax receipt.
- (d) The fact that a person represents himself as being engaged in any business for which a business tax receipt is required for the transaction of business or the practice of a profession shall be evidence of the liability of such person to pay for a business tax receipt. Soliciting business, displaying a sign or advertising which indicates the conducting of a business or profession shall be sufficient evidence that such person is conducting a business and required to obtain a business tax receipt. Such person does not have to actually transact any business or practice a profession to be liable. Any person with a commercial listing in the telephone directory or city directory shall be presumed to operate a business or profession subject to acquiring a business tax receipt.
- (e) The fact that the person or business is open for business shall be prima facie evidence of engaging in such trade business, profession or occupation and the burden shall be upon the defendant to refute the same.

Section 5-13 Notice of Violation, Emergency Action

If the City Manager or his/her designee believes that a business owner has engaged or is engaged in conduct warranting the suspension or revocation of a business tax receipt, the City Manager shall serve the business owner by certified mail or hand delivery, at the business address as disclosed in the application for business tax, a written administrative complaint which affords reasonable notice to the business owner of facts or conduct that warrants the intended action. The complaint shall state what is required to be done to eliminate the violation, if anything. The business

owner shall be given adequate opportunity to request a prior hearing unless the City Manager finds that an emergency condition exists involving serious danger to public health, safety or welfare, in which case advance notice and hearing shall not be required. In the case of an emergency suspension or revocation, the business owner shall immediately be advised of the City Manager's action and afforded a prompt post-suspension or revocation hearing before the City Manager or his/her designee.

Section 5-14 Hearing when Business Owner Fails to Comply with Notice

If a business owner fails to comply with any notice issued as provided in this article, the City Manager or his/her designee may issue an order in writing to the business owner, by certified mail or hand delivery, notifying the owner to appear at an administrative hearing before the City Manager or his/her designee to be held at a time to be fixed in such order, which date shall be not less than five (5) days after service thereof. A hearing may also be requested by the business owner aggrieved by the decision of the building official or code compliance officer regarding denial of a local business tax, determination of fees/penalties due and/or warning of potential suspension/revocation for violation of a provision of this article. The request must be in writing and filed with the building official or the director of the code compliance department within ten days of receipt of the decision of the building official or the code compliance officer. The request must specify the decision complained of and the nature of the business owner's grievance.

Section 5-15 Hearing Procedures, Enforcement of Orders

- (a) The City Manager shall give written notice of the time and place of the hearing to the business owner by certified mail or hand delivery.
- (b) The proceedings shall be held with the City Manager according to procedures as established by the city manager.
- (c) The proceedings shall be recorded and minutes kept by the City's clerk. Any business owner requiring verbatim minutes of the hearing may arrange for the services of a court reporter at the business owner's expense.
- (d) Within twenty (20) days of the close of the hearing, the City Manager shall render a decision in writing determining whether or not the tax receipt shall be revoked or suspended or denied, or any other action taken or continued, as the case may be, and stating his reasons and findings of fact.
- (e) The city clerk shall file the order in the clerk's records and shall send a true and correct copy of the order via certified mail, return receipt requested, or by hand delivery, to the business address listed on the local business tax or to any such other address as the business owner shall designate in writing.

Section 5-16 Schedule of Taxes, Effective October 1, 2016. Effective October 1, 2016, business taxes for the following businesses, occupations or professions are hereby levied and imposed as referenced on the attached and incorporated Exhibit "A".

Section 3. Severability: Should the provisions of this ordinance be declared to be severable and if any section, sentence, clause or phrase of this ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining

sections, sentences, clauses, and phrases of this ordinance but they shall remain in effect, it being the legislative intent that this ordinance shall remain notwithstanding the invalidity of any part.

Section 4. Effective Date: This ordinance shall be effective an apply to businesses within the City limits as of October 1, 2016, and thereafter.

PASSED AND APPROVED by the City Council for the City of Westlake, on first reading on this _____ day of November 2016.

PASSED AND APPROVED by the City Council for the City of Westlake, on second reading on this _____ day of December 2016.

City of Westlake
Roger Manning, Mayor

Sandra DeMarco, City Clerk

City of Westlake
Pam E. Booker, City Attorney

BUSINESS TAX RECEIPT FEES
Exhibit "A"

| CATEGORIES | FEES |
|--|----------------------------|
| CONTRACTORS | \$200.00 |
| General Contractors, Residential, Non-residential Sub-Contractors | |
| HVAC, Home Inspection Services, Plumbing, Heating, Electrical | \$150.00 |
| Building Construction Material | \$125.00 |
| Masonry, Stonework, Plastering | \$100.00 |
| Painting | \$100.00 |
| Roofing, Siding & Sheet Metal Work | \$100.00 |
| Water Well Drilling | \$100.00 |
| ENTERTAINMENT SERVICES | |
| Amusement Facility/Arcades | \$100.00 |
| Athletic Clubs/Gyms | \$150.00 |
| Billiard Facility/Bowling Centers | \$200.00 |
| Dance Schools/Karate/Gymnastics | \$100.00 |
| Golf Courses | \$350.00 |
| Mini Golf/Tennis Courts | \$150.00 |
| Motion Pictures/Theaters | (up to 200 seats) \$350.00 |
| | (201 – 400 seats) \$400.00 |
| | (over 400 seats) \$500.00 |
| Night Clubs/Lounge/Bars | \$400.00 |
| Other Sports & Recreational Facilities | \$200.00 |

FINANCIAL SERVICES

| | |
|---------------------------------------|----------|
| Bail Bondsman | \$200.00 |
| Banks/Credit Union/Savings & Loans | \$450.00 |
| Brokerage House | \$450.00 |
| Check Cashing Services | \$150.00 |
| Collection Agencies | \$150.00 |
| Investment Consultants | \$450.00 |
| Mortgage Companies | \$450.00 |
| Security Brokers & Commodity Services | \$450.00 |

FOOD SERVICES

| | |
|---|----------|
| Bakery/Sugar & Confectionary Products | \$100.00 |
| Beverages & Bottling Products | \$100.00 |
| Butcher Shop | \$100.00 |
| Caterers (fixed or mobile) | \$100.00 |
| Ice Cream Parlor/Food Truck/Soda Fountain | \$100.00 |
| Meat/Dairy Products (up to 10 employees) | \$100.00 |
| (over 10 employees) | \$200.00 |
| Restaurant/Snack Bar (take out only) | \$100.00 |
| Restaurant (dine-in) Seating (1-25) | \$100.00 |
| Restaurant (dine-in) Seating (26-50) | \$250.00 |
| Restaurant (dine-in) Seating (51-100) | \$400.00 |
| Restaurant (dine-in) Seating (over 100) | \$500.00 |

GENERAL BUSINESS

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|----------------------------------|----------|
| Adult Congregate Living Facility | \$100.00 |
| Advertising Agency | \$100.00 |
| Agricultural Nursery Products | \$100.00 |

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|---|----------|
| Alcohol Sales | \$250.00 |
| Auto/Boat Dealership | \$400.00 |
| Automotive Wash/Detailing | \$100.00 |
| Automotive Repair/Body Shop | \$200.00 |
| Automobile Sales | \$400.00 |
| Automobile Service Stations/Fuel Services | \$225.00 |
| Bicycle Shop | \$100.00 |
| Detective Agency | \$100.00 |
| Employment Agencies | \$100.00 |
| Home Daycare | \$100.00 |
| Hotels/Resort/Rental Complex | \$250.00 |
| Storage Warehouse | \$200.00 |
| Transportation & Towing Services | \$100.00 |

HEALTH SERVICES

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|--|----------|
| Convalescent or Nursing Home | \$500.00 |
| Dental/Medical Laboratories | \$100.00 |
| Hospitals | \$450.00 |
| Nursing & Personal Care Facilities | \$100.00 |
| Offices/Clinics for Medical Physicians | \$100.00 |
| Osteopathic Physicians | \$100.00 |

INSTITUTIONAL SERVICES

| | |
|--------------------------------|----------|
| Colleges & Universities | \$100.00 |
| Elementary & Secondary Schools | \$100.00 |
| Schools & Educational Services | \$100.00 |
| Vocational Schools | \$100.00 |

MANUFACTURING

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| Blueprinting Services (maps/platting, etc.) | \$100.00 |
| Cabinet Shop/Machine Shop | \$100.00 |
| Concrete Ready Mix/Asphalt | \$100.00 |
| Electronic & Other Electric Equipment/Products | \$100.00 |
| Furniture & Household Products | \$100.00 |
| Manufacturing (1-5 employees) | \$100.00 |
| (6-15 employees) | \$150.00 |
| (over 16 employees) | \$225.00 |
| Newspaper Publishing | \$100.00 |
| Print Shop/Publishing | \$100.00 |
| Textile Products & Apparel | \$100.00 |

PERSONAL SERVICES

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|--|----------|
| Barber Shop/Beauty Salon/Nail Salon | \$100.00 |
| Child Care Facilities/Private Schools/Daycare/ Nursery/Kindergarten | \$125.00 |
| Dog & Pet Grooming/Pet Shop/Kennel | \$100.00 |
| Dry Cleaning Services/Laundry/Laundromat | \$150.00 |
| Florist (including delivery) | \$100.00 |
| Funeral Home Providers/Crematory/Undertaker | \$150.00 |

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|---|----------|
| Laboratory Services | \$150.00 |
| Locksmith Services | \$100.00 |
| Landscape/Lawn Services/Plant/Nursery | \$100.00 |
| Massage Services | \$100.00 |
| Pest Control Services | \$100.00 |
| Photo Services/Photographer | \$100.00 |
| Pressure Cleaning/Painting | \$100.00 |
| Repair Service Facilities (electronics, appliances, etc.) | \$100.00 |
| Swimming Pool Services | \$100.00 |
| Tattoo Artist | \$100.00 |
| Tax Return Services | \$100.00 |
| Upholsterer | \$100.00 |

PROFESSIONAL SERVICES

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|---|----------|
| Architects, Attorney, Certified Public Account, Dentist/Physician Embalmers, Engineer, Insurance Company/Agency, Psychologist Medical Related Services, Real Estate Agency/Brokers, Veterinarians (for one professional) | \$100.00 |
| Each Additional Professional | \$100.00 |

RETAIL/WHOLESALE MERCHANTS

Small Retail/Wholesale is a Business having a square footage of 2100 square feet or less and less than \$10,000.00 of inventory. The business tax receipt fee is \$100.00

Large Retail/Wholesale is a Business having a square footage of more than 2100 square feet. The business tax receipt fee is \$100.00 for up to \$10,000.00 of inventory. Each additional \$1,000.00 of inventory or fraction thereof, shall be \$6.00.

Auctioneer/Auction Houses
Automobile Dealers (New & Used)
Automobile Supply Stores
Dairy Product Stores
Department Stores
Drug Stores
Furniture & Home Furnishing
General Merchandise Store
Grocery Stores/Fruit & Vegetable Markets
Household Appliance Store
Liquor Stores
Luggage & Leather Goods Store
Lumber & Other Building Materials
Meat & Fish Markets
Men, Women and/or Children Clothing Stores
Optical Goods Store
Shoe Stores
Sporting Good Stores
Tobacco Stores

UTILITY SERVICES

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|---|----------|
| Communications/Telephone/Cable/Internet Systems | \$450.00 |
| Electric Power Companies | \$450.00 |
| Gas Companies/Sanitary Services | \$450.00 |

EXEMPTIONS UNDER FLORIDA STATUTES CHAPTER 205

The exemptions listed below shall be as provided for pursuant to Florida Statutes, Chapter 205 (2016), and as they may be amended for the businesses set forth below.

Broker Associated & Sales Associates

Charitable Organizations

Disabled Persons, the Aged & Widows with Minor Dependents

Employees of a Business or Profession

Farm, Aqua-cultural, Grove, Horticultural, Floricultural Farming

Mobile Home Setup Operations

Non-Resident Persons Regulated by the Department of Business & Professional Regulations

Religious Organizations/Institutions

Veterans Partial Exemption

RULES FOR APPLICATION

- Business Tax Decal \$5.00
- Delinquent Fee(s) -5% penalty for each month subsequent the month of October until the delinquency is paid. The delinquency fee shall not exceed 50% of the annual business tax fee.
- New Tenant Inspection Fee (fire & building inspection) \$75.00
- Penalty Fee –will be assessed in the amount of 25% of the annual business tax fee, for doing business without a license.
- Transfer fee – will be assessed in the amount of \$15.00 for transferring the business tax to another location within the City’s limits.