

ORDINANCE 16-03

AN ORDINANCE OF THE CITY OF DUNEDIN, FLORIDA AMENDING ARTICLES II, III AND IV OF CHAPTER 70 OF THE CODE OF ORDINANCES; AMENDING SECTION 70-32 TO CORRECT THE SPELLING OF THE WORDS “LIQUIFIED” AND “TAXIES”; AMENDING THE SENTENCE STRUCTURE OF SECTION 70-33 TO PROVIDE FOR CONSISTENCY WITHIN ARTICLE II; RENAMING ARTICLE III TO “BUSINESS TAX RECEIPT”; AMENDING ARTICLE III BY RENAMING NUMEROUS “OCCUPATIONAL LICENSE TAX” OR “LICENSE TAX” REFERENCES TO “BUSINESS TAX RECEIPT” OR “BTR”; AMENDING ARTICLE III BY RENAMING “LICENSEE” REFERENCES TO “PERSON OR ENTITY” OR “RECIPIENT”; AMENDING SECTION 70-71 TO PROVIDE CLARIFICATION IN THE DEFINITIONS OF “NONPROFIT ORGANIZATIONS” AND “NUMBER OF VEHICLES”; AMENDING SECTION 70-72 TO REVISE THE REFERENCE TO THE COMMUNITY SERVICES DEPARTMENT; AMENDING SECTION 70-73 TO PROVIDE FOR PENALTY OF NON-PAYMENT 150 DAYS AFTER THE BUSINESS COMMENCEMENT OR BTR INVOICE; AMENDING NOTE A OF SECTION 70-80 TO PROVIDE FOR CITY MANAGER APPROVAL; RENAMING SECTION 70-81 TO “STANDARDS FOR REVIEW”; AMENDING SECTION 70-81 TO PROVE FOR THE CITY MANAGER, OR HIS OR HER DESIGNEE TO REVIEW AN APPLICATION; RENAMING “LICENSE TAX” REFERENCES WITHIN ARTICLE IV TO “BTR”; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City of Dunedin’s Ordinance Review Committee has reviewed Chapter 70 of the Code of Ordinances; and

WHEREAS, the Ordinance Review Committee has recommended various revisions to Chapter 70, providing for minor amendments and clarifications, and providing for the renaming of the Occupational License Tax to the Business Tax Receipt; and

WHEREAS, the recommendations of the Ordinance Review Committee has been found meritorious by the City Commission; and

WHEREAS, the City Commission has received input from the public at two public hearings.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, IN SESSION DULY AND REGULARLY ASSEMBLED:

Section 1. That Article II of Chapter 70 of the Code of Ordinances is amended to read as follows:

ARTICLE II. – PUBLIC SERVICE TAX

Sec. 70-31. - Levy of tax.

There is hereby levied by the city on each and every purchase of electricity, metered natural gas, ~~liquified~~ liquefied, petroleum gas (either metered or bottled) or manufactured gas (either metered or bottled), within the corporate limits, a tax in the amount of ten percent of the payments received by the seller of such utilities services or commodities from the purchaser, for the purchase of such utilities services or commodities. Subject to the provisions of section 70-35, such tax shall in every case be paid by the purchaser for the use of the city to the seller of such electricity and gas at the time of paying the charge therefor.

Sec. 70-32. - Duty of seller to collect and pay tax.

It shall be the duty of every seller of electricity, metered natural gas, ~~liquified~~ liquefied petroleum gas (either metered or bottled) and/or manufactured gas (either metered or bottled), to collect from the purchaser for the use of the city, the tax hereby levied, at the time of collecting the selling price charged for each transaction and to report and pay over on or before the 15th day of each calendar month to the city all such ~~taxes~~ taxes levied and collected during the preceding calendar month. It shall be unlawful for any seller to collect the price of any sale of electricity, metered natural gas, ~~liquified~~ liquefied petroleum gas (either metered or bottled) and manufactured gas (either metered or bottled), without, at the same time, collecting the tax hereby levied in respect to such sales unless such seller shall elect to assume and pay such tax without collecting from the purchaser. Any seller failing to collect such tax at the time of collecting the price of any sale where the seller has not elected to assume and pay such tax shall be liable to the city for the amount of such tax in like manner as if the tax had actually been paid to the seller, and the city manager shall cause to be brought all suits and actions and to take all proceedings in the name of the city as may be necessary for the recovery of such tax; provided, however, that the seller shall not be liable for the payment of such tax upon uncollected charges. If any purchaser shall fail, neglect or refuse to pay to the seller, the seller's charge and the tax hereby imposed and as hereby required on account of the sale for which the charge is made, or either, the seller shall have and is hereby vested with the right, power and authority to immediately discontinue further service to such purchaser until the tax and the seller's bill have been paid in full.

Sec. 70-33. - Records; contents; inspection by city.

Each and every seller of electricity, metered natural gas, liquefied petroleum gas (either metered or bottled) and/or manufactured gas (either metered or bottled) ~~and liquified petroloum gas (either metered or bottled)~~, shall keep complete records showing all sales in the city of such commodities or services, which records shall show the price charged upon each sale, the date of the sale and the date of payment, and such records shall be kept open for inspection by the duly authorized agents of the city during business hours on all business days, and the duly

authorized agents of the city shall have the right, power and authority to make such transactions during such times as they may desire.

Sec. 70-34. - Exemption.

- (a) Purchases by the United States Government, this state, and all counties, school districts, and municipalities of the state, and by public bodies exempted by law or court order, are exempt from the tax.
- (b) The purchase of natural gas or fuel oil by a public or private utility, either for resale or for use as fuel in the generation of electricity, or the purchase of fuel oil or kerosene for use as an aircraft engine fuel or propellant or for use in internal combustion engines is exempt from taxation under this article.

Sec. 70-35. - Computation of tax.

In all cases where the seller of electricity, metered or bottled gas (natural or manufactured) collects the price in monthly periods, the tax hereby levied may be computed on the aggregate amount of sales during such period, provided that the amount of tax to be collected shall be to the nearest whole cent to the amount computed. Such service shall be classified as a separate service in case of metered electricity or gas or whenever an individual meter is used for measuring.

Sec. 70-36. - Willful default; penalty.

Any purchaser willfully violating or refusing to pay the tax hereby imposed, where the seller has not elected to assume and pay such tax, and any seller willfully violating the provisions of this article, or any officer, agent, or employee of any seller, willfully violating the provisions of this article, upon conviction, shall be punished as provided in section 1-15 of this Code.

Sec. 70-37. - Applicability to competitive utility services, including certain liquid petroleum products.

- (a) The provisions of section 70-32 shall apply with like effect to all purchases, within the city, of utility services competitive with those utility services enumerated. The purchase of liquid petroleum products, commonly referred to as "kerosene" or "fuel oil," is hereby found and determined to be competitive with other utility services within the city and a tax of \$0.04 per gallon is levied on every purchase of fuel oil within the city. The term "fuel oil" as used in this section shall include fuel oil grades Nos. 1, 2, 3, 4, 5 and 6, kerosene, and coal oil.
- (b) There is excluded from the tax levied and imposed under this section the following: the purchase of not more than five gallons of fuel oil delivered at the seller's place of business into the purchaser's container of not more than five gallons capacity.

Secs. 70-38—70-70. - Reserved.

Section 2. That Article III of Chapter 70 of the Code of Ordinances is amended to read as follows:

ARTICLE III. - ~~Occupational License Tax~~ Business Tax Receipt

Sec. 70-71. - Definitions.

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

Business means all kinds of vocations, occupations, professions, trades, enterprises, establishments and all other kinds of activities and matters, together with all devices, machines, private, for profit or not, whether salaried or unsalaried, either directly or indirectly, on any premises in this city or anywhere else within its jurisdiction.

Contractor and *subcontractor* mean any person who shall accept orders or be engaged in the business of accepting orders or contracts on a cost-plus, fixed-fee stated sum, percentage basis or any combination thereof, or for compensation other than wages for doing work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, structural steel or iron, sheet iron, metallic piping, tin, lead or any other building material or equipment; to do any paving or curbing on sidewalks, on streets, on public or private property using asphalt, brick, stone, cement or wood or any other material or combination of materials; or to excavate for foundations or any other purpose; or to construct sewers, septic tanks, docks; drive piling; construct bridges; construct seawalls and bulkheads of any and all descriptions and who is engaged in the business of building, remodeling, repairing, air conditioning and heating, razing or moving, whether it is by contract, fixed fee or sublet, percentage or any combination thereof, or for compensation other than wages.

Inventory means items and those chattels consisting of items commonly referred to as goods, wares and merchandise (as well as inventory) which are held for sale, rental, or lease to others in the ordinary course of business. Annual inventory shall mean the dollar value of a business's ending inventory as of the end of the most recent completed fiscal year prior to March 31 of the current calendar year, calculated as follows:

- (1) The dollar value, at cost, of inventory on hand as of the beginning of the most recent completed fiscal year prior to March 31 of the current calendar year; plus
- (2) The dollar value, at cost, of inventory purchases made during the same fiscal year; and minus
- (3) The dollar value, at cost, of inventory out during the same fiscal year.

The ending amount will be the dollar value of annual inventory which shall be reported for determination of the ~~Occupational License Tax~~ Business Tax Receipt.

~~License and licensee mean, respectively, the terms "permit" and "permittee" or the holder of any use or period of time of similar privilege wherever relevant to any provision of this article or other law or ordinance.~~

~~License~~ Business Tax Receipt (BTR) year and year mean the 12-month period beginning on October 1 of each year and ending on September 30 of the following year.

Manufacturer, manufacturing, fabricating, processing and compounding mean businesses engaged in manufacturing, fabricating, processing, compounding or producing articles, merchandise and other items for sale. Under this ~~license~~ BTR, such business is entitled to sell its merchandise so manufactured at wholesale only. An additional ~~license~~ BTR is required for any retail sales, equipment rental, contracting operation, installation or erection. If such company is specially classified, it shall be required to pay the ~~license fee/tax~~ BTR of such special classification. When such manufacturer sells at or from a different place or store other than the

place of manufacture, it shall be considered as a merchant, and the ~~license tax~~ BTR shall be based on the merchant retail/wholesale scale at such other place or store.

Merchandise means any goods, wares, commodities or items more specifically enumerated in this article which are bought, sold, rented or leased in the normal course of business or trade.

Merchant means any person engaged in the business of selling merchandise at retail or wholesale. For the purpose of this article, the term "merchant" shall not include the operators of bulk plants or service stations engaging principally in the sale of gasoline and other petroleum products; those conducting distress sales; installation contractors; operators of manufacturing or processing plants selling only the products manufactured or processed therein; milk and dairy products distributors; sellers of motor vehicles; peddlers of fuel oil, gasoline, L.P. gas, or produce; and operators of restaurants, cafes, cafeterias, caterers or hotels.

Nonprofit organizations. The terms "business," "profession" and "occupation" do not include the customary religious, charitable or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in this state, which institutions are more particularly defined and limited as follows:

- (1) *Religious institutions* means churches and ecclesiastical or denominational organizations or established physical places for worship in the state at which nonprofit religious services and activities are regularly conducted and carried on, and shall also mean church cemeteries.
- (2) *Educational institutions* 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 Secondary 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 institutions* means only nonprofit corporations operating physical facilities in the state at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.

Associations organized to represent a group of profit making organizations or persons and who engage at least one worker shall be ~~licensed~~ considered as a business office and shall not be exempt under this definition.

Number of vehicles means, but is not limited to, the cars, trucks, vans, boats, trailers, cargo trailers, house trailers, motorcycles, motorbikes or motor scooters, Segway's, jet skis, bicycles and kayaks utilized in the operation of the business.

Number of workers means (in those instances in this article wherein the ~~license tax~~ BTR is based upon the number of workers) the total number of paychecks issued for all full-time and part-time personnel, inclusive of nonprofessional, principals, and partners that worked for the business, occupation or profession during the previous calendar year. A new business shall be based on the number of workers as of opening day who are entitled to receive paychecks. All principals and partners in the business shall be deemed as workers and be included in the calculation.

~~Occupational License Tax~~ BTR means the method by which the city grants the privilege of engaging in or managing any business, profession or occupation within

its jurisdiction. It shall not mean any fees of licenses paid to any board, commission or officer for permits, registration, examination or inspection which are hereby deemed to be regulatory and in addition to and not in lieu of any ~~Occupational License Tax~~ BTR imposed under the provisions of this article unless otherwise provided by law. This document is to be issued by the city manager or his designee evidencing payment of the ~~Occupational License Tax~~ BTR. It also is referred to as a business permit, exclusive of the nonpermanent business processing fee receipt.

Person means any individual, firm, all domestic and foreign corporations, association, partnerships of every kind, syndicate, joint stock companies, joint ventures, or other group or combination acting as a unit, executor, estate, trust, business trust, administrator, trustee, receiver or other legal entity, fiduciary, and includes the singular as well as the plural, clubs, trusts and societies engaged in any business, occupation or profession subject to the provisions of this article.

Premises means all lands, structures, places and also the equipment and appurtenances connected or used therewith in any business and also any personal property which with is affixed to or is otherwise used in connection with any such business conducted on such premises.

Professional means any person engaged in any business, occupation or profession as listed in section 70-80, but not limited to such list, and any person required to maintain an active and valid state department of business and professional regulation regulatory license, permit or certificate.

Rental unit means apartments, hotels, motels, motor courts, cottages, cabins, rooms, mobile home parks, townhouses, offices or other such units as may be rented or leased by the day, week, month, year or longer and located on one plot or parcel of land.

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

Square feet and *square footage* mean the enclosed area a business occupies. In those instances where the business activity is of a mobile nature, such as, but not limited to, peddlers, mobile snack trucks, ice cream trucks or carts, or T-shirts or similar product vendors, the minimum square footage charge shall be assessed. In those instances where there is no enclosed area such as, but not limited to, outside storage or parking lot, the minimum square footage charge shall be assessed.

Taxpayer means any person liable for taxes imposed under the provisions of this article; any agent required to file and pay any taxes imposed under this article; and the heirs, successors, personal representatives, assignees, and transferees of any such person or agent.

Temporary employee means any person who works for any business, occupation or profession receiving consideration for such work or services from the business, occupation or profession and is not an employee of a temporary employment service or agency, labor pool, job service or agency. Such person shall be included in the number of workers.

Sec. 70-72. - ~~License~~ BTR required; general regulations; penalty.

- (a) *Permanent business location.* No person who maintains a permanent business location or branch office within the city shall engage in or manage any profession, business or occupation named in this article within the city unless a

city ~~Occupational License~~ BTR shall be issued to each person upon receipt of the amount stated in section 70-80. The ~~license~~ BTR shall be signed by the city manager and shall have the city seal affixed or imprinted thereto.

- (b) *Nonpermanent business location.* Any person who does not maintain a permanent business location or branch office within the city, but who transacts any business or engages in any occupation or profession in interstate commerce which such ~~license tax~~ BTR is not prohibited by Section 8 of Article I of the United States Constitution, shall also be liable for obtaining an ~~Occupational License~~ BTR from the city.
- (c) *Lease department.* Every person operating what is commonly known as a lease department in any store shall ~~pay a license~~ have a BTR for the operation of each department, so leased according to the property classification of the business or occupation as set forth in this article.
- (d) ~~Occupational License~~ BTR *required for tenants in municipally owned or leased facilities.* Persons engaged in any business, occupation or profession on or in municipally owned or leased facilities or property must obtain an ~~Occupational License~~ BTR unless exempted by law, ordinance or statute. Persons conducting sales or concession activities in conjunction with a city-sponsored event on municipally owned or leased facilities or property for the duration of a special event only shall be exempt from obtaining an ~~Occupational License Tax~~ BTR.
- (e) *Evidence of engaging in business.* For the purposes of this article, any person holding himself out to the public at any given location by sign, printed matter, classified section, telephone directory, city directory, by public notice, by obtaining an ~~Occupational License~~ BTR by another agency, building occupancy or activity indicating that a business, profession or occupation or otherwise as being engaged in business or as offering services or property for sale to the public, regardless of whether such person actually transacts any business or practices a profession, shall be considered as engaging in business and shall be liable for an ~~Occupational License Tax~~ BTR therefor. The provisions of this article shall not apply to the sale by a family or an individual of tangible personal property owned by the family or individual and used as a part of the household.
- (f) *Processing fee for nonpermanent business location.* Any person who does not maintain a permanent business location or branch office within the city, but who desires to transact any business or engages in any occupation or profession named in this article within the city, shall register with the city manager or his designee the ~~Occupational License~~ BTR of the municipality or other governmental subdivision in which he does maintain a permanent business location to engage in such business or occupation, unless otherwise provided by this article, and all other required documentation as required by law. Such processing shall be accomplished, prior to the commencement of the business, by showing proof of the ~~license~~ BTR and all other required documentation with the ~~Occupational License~~ BTR section of the city ~~community services~~ Planning and Development department, shall be subject to a processing fee of \$10.00 and shall be valid from the date of issuance to the next succeeding October 1, unless otherwise noted on the receipt that is issued. This processing fee is only for the administrative costs of processing the information in the interest of

the public health, safety and welfare. The receipt which is issued is not an ~~Occupational License BTR~~.

- (g) *Administrative fee on ~~Occupational License BTR~~ application.* Whenever an applicant makes initial application for a city ~~Occupational License BTR~~, whether it is in a residential or commercial zone, an administrative fee will be collected for the processing of the new ~~Occupational License BTR~~ in the amount of \$15.00 for the first ~~license BTR~~ that is nonrefundable. For each subsequent initial ~~license BTR~~ obtained on the same date as the first ~~license BTR~~ and for businesses taking place at the same address as the first ~~license BTR~~, the subsequent administrative fee shall be half the fee for the first ~~license BTR~~.
- (h) *Determination of classification.* The term "classification" means the method by which a business or group of businesses is identified by size or type, or both. In the event of a disagreement between the applicant and the city on the question of proper classification for any business, occupation or profession for ~~Occupational License BTR~~ purposes, the city manager or his designee shall decide the proper classification, with the right of the applicant to appeal from such decision to the city commission, whose decision upon the point shall be final.
- (i) *Display of ~~Occupational License Tax Business Tax Receipt~~.*
 - (1) Each person required to have a city ~~Occupational License Tax BTR~~ to engage in a business, occupation or profession, subject to the provisions of this article, where the business, occupation or profession is conducted at or from a fixed place of business, shall, at all times from the issuance of the ~~Occupational License BTR~~ by the city, keep the ~~Occupational License BTR~~ issued therefor posted in a conspicuous place upon the premises at or from which the business, occupation or profession is conducted.
 - (2) Each person engaged in a business, occupation or profession subject to the provisions of this article, but not operating from a fixed place of business, shall keep the ~~Occupational License BTR~~ issued therefor upon his person at all times while engaging in the business, occupation or profession for which it is issued. Each person shall be prepared at all times while engaged in a business, occupation or profession to present the ~~Occupational License BTR~~ for inspection by any authorized city employee when requested to do so.
- (j) *Identification on commercial vehicles.* Any person required to have an ~~Occupational License BTR~~ under this article using commercial vehicles for a commercial purpose in this city shall have identification on the vehicle.
 - (1) *Definitions.* The following words, terms and phrases, when used in this subsection (j), shall have the meanings ascribed to them in this subsection (j)(1), except where the context clearly indicates a different meaning:
 - Commercial purpose* means a use for animals, commodities, materials, articles of trade, or the performance or tender of services. The term "commercial purpose" does not include otherwise unmarked personal vehicles of supervisory personnel or crew.

Commercial vehicle means any vehicle, commercial in its design and structure, or any other vehicle used for commercial purposes.

- (2) *Identification.* Commercial vehicles, as defined under this article, shall be identified on both the right and left sides of the vehicle. The name of the company or firm operating the vehicle and physical address of the business shall be neatly and permanently painted on the vehicle, or on an attached plate, in contrasting color from the vehicle or plate in letters not less than three inches in height and displayed in a manner that either the painting or nameplate shall be legible at all times.
- (k) *Separate ~~license~~ BTRs for each category/classification.* Each applicant shall be required to procure a separate ~~Occupational License~~ BTR for each category/classification which applies to his activities. Any person who shall conduct more than one business, occupation or profession under one name and at one location shall pay the highest fee for any single activity engaged in at the address and one-half of the fee charged for every other activity engaged in at the same address.
- (l) *Duplicate ~~license~~ BTR issuance.* A duplicate BTR may be issued by the city manager or his designee. An administrative fee of \$10.00 will be assessed for each duplicate ~~license~~ BTR issued.
- (m) *Exemptions; certain disabled persons, the aged, and widows with minor dependents; disabled veterans and their unremarried spouses.*
 - (1) Upon application and furnishing of the necessary proof, an exemption from payment of the ~~Occupational License Tax~~ BTR shall be granted to confirmed, certain disabled persons, widows with minor dependents, and persons 65 years of age or older who meet the requirements and qualifications set forth in F.S. § 205.162.
 - (2) Upon application and furnishing of the necessary proof, an exemption from the payment, or a portion of the payment, or certain ~~Occupational License Taxes~~ BTRs shall be granted to specified disabled veterans or their unremarried spouses who meet the requirements and qualifications set forth in F.S. § 205.171.
- (n) *Cumulative effect of article.* Fees paid under this article are not in lieu of other fees and taxes required by other city departments, boards, commissions or officers for permit, registration, examination inspection or other regulatory purposes. The provisions of this article are cumulative and in addition to all other federal, state, county and municipal laws providing for the collection of taxes, license and permit fees and charges.
- (o) *Application ~~for license~~ and payment of ~~license tax~~ BTR by certain persons required; imposition and levy of tax.*
 - (1) *Application ~~for license~~ and payment of ~~license tax~~ BTR.* It is unlawful for any person to carry on or engage in any business, profession or occupation described or designated in this article without having first made application to the city manager or his designee on a form and in a manner to be provided and prescribed by the city manager or his designee, and having paid the ~~license tax~~ BTR as provided in this article and having lawfully in his possession, a valid and unrevoked

~~Occupational License BTR~~ for the current ~~license BTR~~ year or shorter period specified, and having otherwise complied with the terms and provisions of this article.

- (2) *Payment of delinquent ~~license taxes BTRs~~ prior to issuance of new ~~Occupational License BTR~~.* Any person owing delinquent ~~license taxes BTRs~~ shall be required to pay such delinquent ~~license taxes BTRs~~ before being issued a new ~~Occupational License BTR~~.
- (3) *Imposition and levy of tax.* A ~~license tax BTR~~ is hereby imposed and levied upon and shall be collected from every person exercising the privilege of carrying on or engaging in any business, profession or occupation specified or described in this article and who maintains a permanent business location or branch office within this municipality or within this jurisdiction as prescribed in state statutes and any person who transacts any business or engages in any occupation or profession in interstate commerce where such ~~license tax BTR~~ is not prohibited by Section 8, Article I of the United States Constitution. The ~~license tax BTR~~ amount prescribed in section 70-80, or prescribed elsewhere in this article or elsewhere in this Code, is the amount payable as a ~~license tax BTR~~ for exercising the privilege of carrying on or engaging in any such business, profession or occupation, for each ~~license BTR~~ year or such shorter period as may be specified in this Code.

Sec. 70-73. - Dates due and delinquent; penalties; proration.

(a) *Dates set; penalties.*

- (1) All ~~license taxes BTRs~~ imposed by this article shall go on sale beginning August 1 of each year shall be due and payable on September 30 of each year and shall expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Those ~~licenses BTR~~ not renewed by October 1 shall be considered delinquent and shall be subject to a delinquency penalty of ten percent for the month of October plus an additional five percent penalty for each month of delinquency thereafter until paid; provided, however, that the total delinquency penalty shall not exceed 25 percent of the ~~Occupational License Tax BTR~~ for the delinquent establishment. It shall be and it is the duty of the city manager or his designee to make an affidavit for the arrest of any person for failing or refusing to pay the penalty and to cause such person or officer and director of any corporation to be brought before the code enforcement board and/or a court of competent jurisdiction for a hearing or trial.
- (2) The ~~license BTR~~ shall be obtained prior to the commencement of the business or the practice of the profession and, if not, shall be subject to a penalty of 25 percent of the ~~license tax BTR~~ determined to be due as provided in this article.
- (3) No ~~license BTR~~ shall be valid until all fees are so paid. A dishonored bank draft, check or other similar noncash payment shall be in direct contravention of the intent expressed in this section. Any ~~Occupational~~

~~License~~ BTR issued to any applicant whose payment is subsequently dishonored shall be void ab initio.

- (4) Any person who engages in any business, profession or occupation covered by this article, who does not pay the required ~~Occupational License Tax~~ BTR within 150 days after ~~the initial~~ either the commencement of business or the Occupational License BTR invoice notice of tax due, and who does not obtain the required ~~Occupational License~~ BTR, shall be required to pay a penalty of \$250.00 per offense and may be subject to civil actions. This penalty is in addition to all other authorized penalties, plus any collection and administrative costs authorized in accordance with F.S. § 205.053(3).
- (b) *Proration of fee.* No ~~license~~ BTR shall be issued for more than one year. For each ~~license~~ BTR obtained between October 1 and March 31, the full tax for one year shall be paid; and for each ~~license~~ BTR obtained between April 1 and September 30, one-half of the full tax shall be paid.
- (c) *Obligation of principal of business, duty of officer or agents of corporations and firms; liability of persons operating business in absence of owner, proprietor, manager or agent.* The burden of securing an ~~Occupational License~~ BTR rests with the principal of a business. It shall be the duty of all officers and agents of a corporation to see that the corporation complies with the provisions of this article and all officers and agents of any corporation required by this article to ~~be licensed~~ have a BTR, which shall carry on or conduct any business without having made the payments otherwise complied with the terms of this article shall be subject to the penalty for violating the provisions of this article, and the members of any firm who neglect to comply with the provisions of this article. In the absence of any owner, proprietor, manager or agent, any person operating or in charge of any business being conducted without the requirements of this article having been complied with, shall be subject to the penalty for violating the provisions of this article.
- (d) *Nonreceipt of bill or notice.* It shall be no defense of nonpayment of any ~~license fee~~ BTR required by this article that the ~~licensee~~ person did not receive any bill or notice that the ~~license~~ BTR was due from the city. Unless the city was in error, there shall be no penalty assessed.
- (e) *Rebate of ~~license tax~~ BTR.* No portion of any ~~Occupational License Tax~~ BTR assessed shall be rebated unless it clearly appears that such ~~license tax~~ BTR was collected by mistake or error; and before making such rebates to a ~~licensee~~ person or entity, all amounts payable under a proper ~~license~~ BTR shall be paid by such ~~licensee~~ person or entity.

Sec. 70-74. - How tax construed as to professions.

The ~~tax provided in the license~~ BTR schedule for architects, auctioneers, auditors or accountants, dentists, draftsmen, civil engineers, lawyers, osteopaths, chiropractors, chiropodists, physicians or surgeons, real estate brokers and salesmen, or other similar professions, shall be construed to mean that each individual shall pay the tax provided in this article, whether practicing by himself, employed by another or in a partnership, corporation or professional association, except where the professional services of a particular employee are wholly utilized by the employer and are not available to the public either privately or in the name of the employer.

Sec. 70-75. - Inventory; enforcement; inspections and audit; right of entry; right of commission; exempt property; regulatory ~~licenses~~ BTR.

- (a) *Consumption of tax based on stock on hand; affidavit.* In all cases where the ~~license tax~~ BTR depends on the inventory as defined in section 70-71, the tax shall be computed according to the method set forth in the definition of the term "inventory" in section 70-71 of the annual inventory. In all such cases, the applicants shall file with the city manager, or his designee, an affidavit, stating as accurately as possible the estimated value of stock of merchandise as set forth in this section.
- (b) *City manager to enforce article; assistance from law enforcement officers.* It shall be the duty of the city manager, and he is directed to enforce each and every provision of this article, except as otherwise expressly provided in this article, and the law enforcement officers shall render such assistance in the enforcement of this article as from time to time may be required by the city manager or his designee. The city manager or his designee is authorized to prescribe such reasonable rules and regulations and make such interpretive rulings as may be necessary to effectuate the provision of this article.
- (c) *Employment of ~~Occupational License~~ BTR personnel and others; help necessary to enforce article.* The city manager is empowered to employ appropriate personnel as shall be necessary to implement and enforce the provisions of this article. The personnel positions shall include supervisory, inspection and clerical. Persons designated as supervisor or inspector shall have the power to initiate enforcement proceedings before the code enforcement board as a code inspector in accordance with chapter 22 of the Code of Ordinances.
- (d) *Report of information by taxpayer to city manager; investigation and inspection by city manager.*
- (1) Each person required to pay a ~~license tax~~ BTR by this article shall report to the city manager or his designee giving all the information necessary for a proper determination therein of the amount of the ~~license tax~~ BTR due.
- (2) The city manager is authorized to propound interrogatories and to furnish forms for the filing of the returns and to require the giving of any information necessary to enable him, or his designee, to determine the proper amount of ~~license tax~~ BTR due. The city manager or his designee is authorized to make such investigation and inspection of the place of business and records of the person required to pay a ~~license tax~~ BTR as he may determine necessary in order to verify and return or determine the proper ~~license~~ BTR amount. If the report is not rendered or is not rendered within the time frame specified, the city manager or his designee may assess the ~~license tax~~ BTR and add a 25 percent penalty for failure to render the report as required.
- (e) *Authority of city manager to audit, examine and verify ~~license taxes~~ BTR based upon average inventory, number of workers, or other variable stipulations.* The city manager or his designee shall have the authority, as may be permitted by law, to audit and examine all books and records, and, where necessary, all equipment of any person engaged in any business, occupation or profession in

the city, the ~~license tax~~ BTR of which is based upon average inventory, number of workers or other variable methods for ~~licenses~~ for BTR schedules set forth in this article or elsewhere in this Code, for the purpose of ascertaining the amount of the ~~license tax~~ BTR required to be paid by the provisions of this article, and for the purpose of verifying the statement, information or reports furnished in pursuance of the provisions of this article. If such person, after written demand by the city manager or his designee, refuses to make available for audit, examination or verification such books, records or equipment as required, the city manager or his designee, after due consideration of all information within his knowledge concerning the business and activities of the person so refusing, may make an assessment of any taxes estimated to be due. Such amount so assessed, until otherwise verified by audit, shall be deemed to be the amount of the ~~license tax~~ BTR imposed; provided, however, that nothing contained in this section shall be construed as preventing each and every improper refusal from operating as a violation of the provision of this article or from being punishable as provided in this article.

- (f) *Right of entry to places of business, occupation or profession.* The city manager or his designee shall have the authority, as may be permitted, by law, to enter, free of charge, during business hours, any place of business, occupation or profession in connection with which a ~~license tax~~ BTR is imposed under this article, and to request exhibition of the ~~Occupational License~~ BTR and evidence of the amount and date of the last ~~license tax~~ BTR paid. All persons to whom an ~~Occupational License~~ BTR has been issued under this article shall exhibit the ~~Occupational License~~ BTR in an area of the business open to the public. Any person hindering, impeding or obstructing the city manager or his designee, auditor, inspector or representative, in the reasonable performance of his duty shall be guilty of an offense against the city.
- (g) *Right of commission to change, alter, increase, decrease or revoke ~~licenses~~ BTRs unaffected by adoption of article.* The adoption of this article and schedule of ~~license tax~~ BTR shall not abridge the right of the commission to change, alter, increase, decrease or revoke any of the ~~Occupational License~~ BTRs provided for in this article at any time; or to pass other ordinances providing for excise of ~~license taxes~~ BTRs or other liens or assessments, whether pertaining to any of the subjects contained or provided for in this article or not, and the same shall not affect any of the matters or provisions of this article unless specifically so stated.
- (h) *Article not to exempt property used in ~~licensed~~ BTR business or occupation.* ~~License~~ BTR fees imposed and collected pursuant to this article shall not be construed to exempt from other forms of taxation the property used in the ~~licensed~~ BTR business and occupation.
- (i) *Issuance of ~~Occupational License~~ BTR and payment of tax not to be construed as authorizing conduct of illegal business.* Neither the issuance of an ~~Occupational License~~ BTR issued under the provisions of this article, nor the payment of any ~~license tax~~ BTR required, imposed or levied under this article, shall be construed as authorizing the conduct or continuance of any illegal business, occupation or profession, or of any such business, occupation or profession as may now or hereafter be prohibited by ordinance, or of any legal business, occupation or profession in an illegal manner.

- (j) ~~Regulatory licenses~~ Business Tax Receipts. The ~~Occupational License BTR~~ issued under the authority of this article are certificates of payment of the ~~Occupational License Taxes BTRs~~ levied on the privilege of carrying on or engaging in a business, profession or occupation under the city's taxing power. The ~~Occupational Licenses BTRs~~ are not regulatory ~~licenses BTRs~~ issued under the city's law enforcement power. Provisions of a regulatory nature contained in this article are placed in this article as a matter of convenience only. Although a separate regulatory ~~license BTR~~ certificate is not issued, such provisions are imposed as conditions of an additional regulatory ~~license BTR~~ imposed under the city's law enforcement power to regulate businesses, occupations, professions, trades or callings in order to protect the public health, morals, safety and welfare.

Sec. 70-76. - ~~License A BTR is not to protect persons for doing business not covered in this article; license a BTR obtained by false statements void ab initio.~~

No ~~license BTR~~ issued under the provisions of this article shall protect any person from prosecution for transacting any business, trade or profession not covered by such ~~license BTR~~, or shall protect any merchant doing business with a greater stock in trade than covered by such ~~license BTR~~, or any hotel keeper or rooming house keeper having a greater number of rooms than is covered by such ~~license BTR~~. Any ~~license BTR~~ issued upon any false statement made under oath shall be considered as void ab initio and shall not protect the holder from prosecution from transacting business without a ~~license BTR~~.

Sec. 70-77. - Exhibiting proof of certificate of competency of having taken examination.

No ~~Occupational License BTR~~ or ~~license BTR~~ registration shall be issued to any person otherwise required by ordinance of the city to have a certificate of competency or to have passed an examination before engaging in a business or profession in the city, until such person shall have exhibited to the city manager or designee proof of having such certificate or of having passed such examination.

Sec. 70-78. - Right to revoke and right to transfer.

(a) *Right to revoke, suspend or deny.*

- (1) Subject to the notice and hearing procedure set out in this section, the city commission may revoke or suspend any ~~license BTR~~ granted pursuant to this article for cause including, but not limited to, the following:
- a. The ~~licensee BTR recipient~~ maintains or allows a nuisance to be maintained at the ~~licensed~~ premises; as used in this subsection, the term "nuisance" shall mean those wrongs that arise from the unreasonable, unwarrantable or unlawful personal conduct working an obstruction of or annoyance, inconvenience, discomfort or hurt to the residents of a neighborhood.
 - b. The ~~licensee BTR recipient~~ engages in or permits disorderly or immoral conduct on the ~~licensed~~ premises.
 - c. The ~~licensee BTR recipient~~ causes or permits the playing of any form of music either by mechanical device or live performance or making excessive noise in such a manner that the sound is determined to be

in violation of the city's noise regulations (section 134-146 et seq.) or constitutes a public nuisance.

- d. The ~~licensee~~ BTR recipient repeatedly violates this Code.
 - e. The ~~licensee~~ BTR recipient has violated any county ordinance, state or federal statute or rule or regulation pertaining to the activity which has been ~~licensed~~ authorized pursuant to this article.
 - f. The ~~licensee~~ BTR recipient fails to comply with the fire prevention ordinances of the city after reasonable notice shall have been given to the ~~licensee~~ BTR recipient to eliminate or correct any condition in violation of such ordinances on the ~~licensed~~ authorized premises.
 - g. Any person holding both a city ~~license~~ BTR and a county ~~license~~ BTR for the same business shall have the city ~~license~~ BTR automatically suspended if the county revokes or suspends the county ~~license~~ BTR issued for such business. Following such automatic suspension, the city commission shall establish a public hearing date, at which time the holder of a city ~~license~~ BTR that has been automatically suspended may appear and be heard as otherwise provided in this section with respect to whether or not such automatic suspension should become a suspension or revocation to exist until such time as the county issues a new ~~license~~ BTR.
 - h. Except as otherwise provided in this section, such city ~~license~~ BTR shall be suspended or revoked only after notice has been given to the ~~licensee~~ BTR recipient, setting forth the grounds for such proposed action and an opportunity for a public hearing at which the ~~licensee~~ BTR recipient and all others concerned shall have the right to:
 - 1. Offer and examine witnesses and present evidence in support of their case; and
 - 2. Cross examine witnesses and offer evidence to refute evidence offered in opposition.
- (2) Except as otherwise provided in this section, whenever any city ~~license~~ BTR upon any premises in the city has been revoked pursuant to this section, no subsequent ~~license~~ BTR or certificate of occupancy shall be issued by the city for the premises for a similar occupation or business or profession to that which has been revoked for a period of 90 days subsequent to the effective date of the revocation, unless the violation which cause the ~~license~~ BTR to be revoked has been corrected.
- (3) Except as otherwise provided in this section, whenever any city ~~license~~ BTR has been revoked or suspended by reason of the suspension or revocation of a county license issued for such business, such suspension or revocation of the city ~~license~~ BTR shall remain in effect until such time as a county license is issued for such business.
- (4) Except in the case of a city ~~license~~ BTR which has been suspended or revoked because of the suspension or revocation of a county license, any city ~~license~~ BTR, which has been suspended in the manner provided in this section may be reissued following the expiration of the period of suspension, which suspension period may not exceed 60 days.

- (4) It shall be sufficient grounds for the city not to issue an ~~Occupational License~~ BTR if the city finds that:
- a. The applicant, if an individual, or any of the co-owners, if the applicant is not an individual, has been convicted of any felony involving fraud, deceit or offense involving moral turpitude, unless such conviction occurred at least three years prior to the date of the application; or been convicted of any offense involving sexual misconduct with minors, force or violence, keeping or residing in a house of ill fame, solicitation of a lewd or unlawful act, prostitution or pandering, unless such conviction has occurred at least three years prior to the application for a permit, and the applicant has had no subsequent conviction;
 - b. The applicant has knowingly made any false, misleading or fraudulent statement of fact in the permit application or in any document required by the city in conjunction herewith; or
 - c. The applicant has had a permit, ~~or license~~ or BTR, similar to the one being applied for, denied, revoked or suspended for any of the above causes by the city or by any other state or local agency within three years prior to the date of the application. A person denied an ~~Occupational License~~ BTR pursuant to subsections (a)(5)a and (a)(5)b of this section may not apply for a license for a period of one year following the denial.
- (5) The city, upon denying an applicant, shall promptly notify the applicant of the denial and state its reasons in writing, specifying the particular grounds for such denial.
- (6) Any applicant aggrieved by the actions of the city in the denial of an application pursuant to this section shall have the right of appeal to the city manager. Such appeal shall be taken by filing with the city clerk, within ten days after the action complained, a written statement, setting forth fully the grounds for such appeal. The city clerk shall forthwith notify the city manager. The city manager shall respond to the appeal within 30 days after the filing of the appeal.
- (7) The decision and order of the city manager shall be final and conclusive, unless the appellant, within ten days following notification of the decision and order of the city manager, files a written statement, setting forth the grounds of appeal from the decision or order of the city manager with the city clerk. Upon the filing of such written statement, the city clerk shall forthwith notify the city manager who shall schedule a public hearing before the city commission and shall give notice of such hearing to the appellant. At such hearing, the city commission shall be entitled to consider any exhibits and any minutes or a transcript of the hearing held before the city manager in addition to any other matter the appellant may wish to present relating to the grounds of appeal. The decision and order of the city commission on such further appeal shall be final and conclusive.
- (b) ~~Transfer of licenses~~ BTRs. ~~Licenses~~ BTRs issued by the city may be transferred with the approval of the city manager or his designee with the

business for which they were taken out, except as otherwise provided by law, when there is a bona fide sale and transfer of the property used and employed in the business of stock in trade, and not otherwise; subject, however, to the following conditions:

- (1) The seller of the business shall present the ~~license~~ BTR to the city manager or his designee within 30 days after such sale, with an endorsement on the reverse side thereof, assigning all right, title and interest to the purchaser.
 - (2) The purchaser shall produce a properly executed instrument showing the transfer of stock of goods and of the lease of deed to the property.
 - (3) The purchaser shall file an application for transfer of a ~~license~~ BTR and shall qualify in all respects as provided by law and by the ordinances of the city as an applicant for a ~~license~~ BTR, as if he had applied for the ~~license~~ BTR in the first instance.
 - (4) Payment of a transfer fee of ten percent of the annual license tax, but not less than \$3.00, nor more than \$25.00, shall be made to the city manager or his designee.
 - (5) If the conditions of subsection (b) of this section are not complied with, then a ~~license~~ BTR fee in the full amount as provided in this section shall be payable.
 - (6) Any ~~license~~ BTR may be transferred from one location to another location within 15 days after the location is changed, and upon written request and presentation of the original ~~Occupational License~~ BTR, and upon payment of a transfer fee of ten percent of the annual ~~license~~ BTR tax, but not less than \$3.00 nor more than \$25.00. Such transfers shall be accomplished only if the new location meets all zoning and other criteria established under this Code, and under state statutes, and only after completion of any necessary building and fire inspections.
 - (7) Where the ~~licensee~~ BTR recipient has been exempted from payment of all or any part of a ~~license~~ BTR tax therefor, any such ~~license~~ BTR shall not be transferrable under this section.
 - (8) Annual renewal of a ~~license~~ BTR is the responsibility of each ~~licensee~~ BTR recipient.
- (c) *Review upon renewal authorized; procedure.* When the ~~licensee~~ BTR recipient has failed to comply with, follow or adhere to any applicable provisions of this article, state law or city ordinance, rule or regulation, the city manager or his designee may require such ~~licensee~~ BTR recipient to apply for a new ~~license~~ BTR under the provisions of this article relative to application for an original ~~license~~ BTR. Nothing in this section shall be construed to mean that the ~~license~~ BTR shall be issued as a matter of right.
- (d) *Authority of city manager.* The city manager may make such rules and regulations, not consistent with this article, as may be necessary or proper for the administration or enforcement of the provisions of this article.

Sec. 70-79. - Penalty for violation of article.

Any person who shall carry on or conduct any business, occupation, or profession for which a ~~license~~ BTR is hereby required, without first obtaining such ~~license~~ BTR, shall, upon conviction, be punished as provided in section 1-15 of this Code, and as also provided by the terms of this article.

Sec. 70-80. - Schedule of fees.

(a) Each person shall be required to procure a separate ~~license~~ BTR for each category which applies to his activities. Except as otherwise provided, each year the ~~license~~ BTR tax, as set forth in the schedule of fees attached to this article and hereby incorporated in this section by reference, shall be assessed and collected in the manner set forth as follows:

(1) ~~Licenses~~ BTRs showing the designation "SF" shall pay a fee based on square footage as shown in this subsection:

Square footage less than 5,000 square feet:..... \$25.00

At least 5,000 square feet but no more than 9,999 square feet: 50.00

Ten thousand square feet and more than 10,000 square feet: 75.00

(2) ~~Licenses~~ BTRs showing the designation "NOW" shall pay a fee based on the number of workers as shown in this subsection:

At least one worker but no more than five workers:..... 20.00

At least six workers but no more than nine workers:..... 30.00

At least ten workers but no more than 49 workers:..... 40.00

At least 50 workers but no more than 99 workers:..... 50.00

At least 100 workers but no more than 199 workers:..... 60.00

Two hundred workers and more than 200 workers:..... 70.00

(3) ~~Licenses~~ BTRs showing the designation "VEH" shall pay a fee based on the number of vehicles as shown in this subsection:

At least one vehicle but no more than five vehicles:..... 20.00

At least six vehicles but no more than nine vehicles:..... 30.00

At least ten vehicles but no more than 49 vehicles:..... 40.00

At least 50 vehicles but no more than 99 vehicles:..... 50.00

At least 100 vehicles but no more than 199 vehicles:..... 60.00

Two hundred vehicles and more than 200 vehicles:..... 70.00

(4) ~~Licenses~~ BTRs showing the designation "SEATS" shall pay a fee based on the number of seats as shown in this subsection:

At least zero seats but no more than ten seats:..... 25.00

At least 11 seats but no more than 25 seats:..... 50.00

At least 26 seats but no more than 50 seats:..... 75.00

At least 51 seats but no more than 100 seats:..... 100.00

At least 101 seats but no more than 200 seats:..... 125.00

Two hundred-one seats and more than 201 seats:..... 150.00

- (5) ~~Licenses~~ BTRs showing the designation "INV" shall pay a fee of \$3.00 per \$1,000.00 of stock, or fraction, over \$1,000.00.
- (6) ~~Licenses~~ BTRs showing more than one designation shall pay all fees shown.
- (7) ~~Licenses~~ BTRs showing flat fees, graduated fees or per unit fees shall pay the explicitly cited fee.
- (b) Except that a minimum ~~license~~ BTR tax of up to \$25.00 is permitted, the ~~Occupational License Tax~~ BTR shall not be increased more than the following: for licenses costing \$150.00 or less, 200 percent; for licenses costing more than \$150.00, but not more than \$500.00, 100 percent; for licenses costing more than \$500.00, but not more than \$2,500.00, 75 percent; for licenses costing more than \$2,500.00, but not more than \$10,000.00, 50 percent; and for licenses costing more than \$10,000.00, ten percent; however, in no case may any license be increased more than \$5,000.00.
- (c) The license tax which may be applied to a business license as a result of imposing a square footage/number of vehicles fee, a square footage/number of workers fee, a square footage/inventory fee or a square footage/seats fee shall in no case, upon initial implementation, exceed the percentage increase defined in subsection (b) of this section utilizing the fee schedule effective on October 1, 1994.
- (d) The city commission may, every other year after adoption, increase by ordinance the rates of local ~~Occupational License Taxes~~ BTRs affected by the caps cited in subsection (b) of this section by not more than five percent, until such time as those ~~licenses~~ BTRs shall be fully converted to those fees cited in subsection (c) of this section. This increase must be enacted by a majority, plus one vote of the city commission.

LISTING OF LICENSING DIVISION AND GROUPINGS

Division A. AGRICULTURAL, FORESTRY AND FISHING.

This division includes establishments primarily engaged in agriculture production, forestry, commercial fishing, hunting, trapping and related fields. This also includes animal specialty services, horticulture, landscaping and other agricultural services:

Major Group 1. Agricultural Production - Crops:

- (01) Nursery, greenhouses, and other plant-growing facilities (Note: Requires separate ~~license~~ BTR for landscaping services) SF, NOW

Major Group 2. Animal Specialty Services:

- (01) Animal grooming SF, NOW
- (02) Animal hospital shelter or kennel and livery stable (See Note D) SF, NOW
- (03) Veterinary (See Note D) SF, NOW

Major Group 3. Landscape and Horticulture Services:

- (01) Landscaping services SF, NOW
- (02) Lawn and garden-care services SF, NOW
- (03) Spraying, lawn, shrub and tree (See Note D) SF, NOW
- (04) Tree surgery, including trimming and removal SF, NOW

Division B. CONSTRUCTION.

This division includes building construction by general contractors or by operative builders, heavy construction, other than building by general contractor and special trade contractors, and construction activity by other special trade contractors:

Major Group 1. Contractors for General Construction:

(See Note D):

- (01) Class A: General contractor SF, NOW
- (02) Class B: Building contractor SF, NOW
- (03) Class C: Residential contractor SF, NOW
- (04) Speculative builder SF, NOW

Major Group 2. Contractors, Subcontractors, Special Trades: (Businesses carried on at a different location shall be ~~licensed~~ issued a separate BTR as as a separate entity. Each business engaging at a single location in more than one of the activities listed shall secure a combination ~~license~~ BTR unless otherwise indicated. Rate for combination license will be the fee which is highest for single activity, plus one-half the fee specified for each trade practiced which is not properly considered an integral part of or normally performed by the particular business covered by a single ~~licensed~~ BTR classification of \$100.00 maximum. Additional ~~license~~ BTR required for any manufacturing or retail sales operation):

- (01) Acoustics SF, NOW
- (02) Air-conditioning (See Heating, Ventilating and Air Conditioning)
- (03) Alarm systems installation (fire, burglary, etc.) (See Note D) SF, NOW
- (04) Aluminum and aluminum specialty (See Note D) SF, NOW
- (05) Asphalt, including seal coating (See Paving Curbs and Gutters)
- (06) Awnings, shades and venetian blinds SF, NOW
- (07) Boiler (See Note D) SF, NOW
- (08) Building inspector SF, NOW
- (09) Carpentry SF, NOW
- (10) Caulking (See Waterproofing)
- (11) Ceiling installation SF, NOW
- (12) Cement finisher SF, NOW
- (13) Communications systems SF, NOW

(14) Concrete (See Masonry)	
(15) Demolition, building (also required, city building department permit for each structure)	SF, NOW
(16) Docks (See Marine Specialty)	SF, NOW
(17) Dredging	SF, NOW
(18) Drywall (See Note D)	SF, NOW
(19) Electrical (See Note D)	SF, NOW
(20) Excavating	SF, NOW
(21) Elevator (See Note D)	SF, NOW
(22) Fencing	SF, NOW
(23) Filling and grading	SF, NOW
(24) Fire extinguisher (See Note D)	SF, NOW
(25) Fire sprinkler systems (See Sprinkler Systems and Note D)	
(26) Floor covering, laying, sanding, finishing and sealing	SF, NOW
(27) Floor, terrazzo	SF, NOW
(28) Frame and trim (See Carpenter)	
(29) Garage door and operator installation	SF, NOW
(30) Gasfitter (See Plumbing and Gasfitting)	
(31) Glazing	SF, NOW
(32) Guniting and sandblasting	SF, NOW
(33) Hauling, trucking, moving and site cleaning	SF, NOW
(34) Heating, ventilating and air conditioning (See Note D)	SF, NOW
(35) House moving (See Note G)	SF, NOW
(36) Installation NOC	SF, NOW
(37) Insulation	SF, NOW
(38) Intercommunication and sound system (See Note D)	SF, NOW
(39) Land clearing	SF, NOW
(40) Lathing, includes plastering	SF, NOW
(41) Life-call emergency alert systems (See Alarm System)	
(42) Marble setting, includes tile	SF, NOW
(43) Marcite (See Note D)	SF, NOW
(44) Marine specialty (See Note D)	SF, NOW
(45) Masonry, flat work specialty (See Note D)	SF, NOW
(46) Masonry specialty (See Note D)	SF, NOW

(47) Mechanical contractor (See Heating, Ventilating and Air Conditioning)	
(48) Ornamental iron work	SF, NOW
(49) Painting, exterior/interior (See Note D)(may do paperhanging, sandblasting, caulking, waterproofing (excluding waterproofing of roofs) and may paint roofs)	SF, NOW
(50) Paperhanging only	SF, NOW
(51) Partitions, movable	SF, NOW
(52) Paving, curbs and gutters: public thoroughfares and parking lots (See Note D)	SF, NOW
(53) Private driveways (See Note D)	SF, NOW
(54) Pilings (See Note D)	SF, NOW
(55) Pipeline (See Note D)	SF, NOW
(56) Plastering, including lathing	SF, NOW
(57) Plumbing and gasfitting (See Note D)	SF, NOW
(58) Painting, masonry (See Waterproofing)	
(59) Pressure cleaning (building or roof)	SF, NOW
(60) Refrigeration, commercial and industrial (See Note D)	SF, NOW
(61) Roofing (See Note D)	SF, NOW
(62) Roof coating and cleaning	SF, NOW
(63) Safe and vault	SF, NOW
(64) Satellite installation	SF, NOW
(65) Screen enclosure (See Aluminum and Aluminum Specialty)	
(66) Seawall (See Marine Specialty)	
(67) Security systems (See Alarm Systems)	
(68) Septic tank (See Note D)	SF, NOW
(69) Sewer, public works (See Note D)	SF, NOW
(70) Sheet metal (See Note D)	SF, NOW
(71) Solar (See Note D)	SF, NOW
(72) Sprinkler system: building/fire (See Note D)	SF, NOW
(73) Sprinkler installation and service	SF, NOW
(74) Steel reinforcing (See Note D)	SF, NOW
(75) Structural steel (See Note D)	SF, NOW
(76) Stuccoing	SF, NOW
(77) Stuccoing and stone	SF, NOW

(78) Swimming pool construction (See Note D) residential/commercial	SF, NOW
(79) Tank, storage (gasoline, oil, etc.) (See Note D)	SF, NOW
(80) Tennis court construction	SF, NOW
(81) Tile setting, includes marble	SF, NOW
(82) Tower erection and maintenance	SF, NOW
(83) Underground utility (See Note D)	SF, NOW
(84) Vinyl siding	SF, NOW
(85) Water conditioner	SF, NOW
(86) Waterproofing, caulking and painting (See Note D)	SF, NOW
(87) Well drilling: shallow and deep wells (See Notes D and G)	SF, NOW
(88) Window screen and jalousie installation	SF, NOW
(89) Wrecking and dismantling (other than building)	SF, NOW
(90) Contractors NOC	SF, NOW

Division C. MANUFACTURING.

This division includes establishments engaged in the mechanical or chemical transformation of materials or substances into new products; they are usually described as plants, factories or mills and usually use power-driven machines and materials handling equipment:

Major Group 1. Manufacturing, Fabricating, Processing, Compounding, etc.:

Unless otherwise specified, all manufacturing firms will be taxed based on the following:

(01) All manufacturing, unless otherwise classified (additional licenses <u>BTRs</u> required for any retail, sales, rental, installation or erection and contracting).	SF, NOW
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Major Group 2. Printing, Publishing and Related Industries:

(01) Newspaper and periodicals	SF, NOW
(02) Engraving, printing, lithographing and binding	SF, NOW
(03) Directory, guidebook and coupon book (See Note A), publishing and distributing	SF, NOW

Major Group 3. Other Manufacturing Not Listed:

(01) Plating or anodizing, metal	SF, NOW
(02) Water bottling	SF, NOW
When combined with distribution	SF, NOW
(03) Other manufacturing NOC	SF, NOW

Division D. TRANSPORTATION, COMMUNICATION, ELECTRIC GAS AND SANITARY SERVICES.

This division includes aspects of transportation and associated services, such as repair, charter, delivery, etc., associated with transport; it also includes services associated with public utilities, such as sanitary services:

Major Group 1. Public Transportation and Related Facilities:

- (01) Charter bus and limo service (See chapter 82 of this Code and Note A)
- (02) Bus terminal operation SF, NOW
- (03) Travel agencies SF, NOW
- (04) Railroad \$187.00
- (05) Other public transportation NOC SF, NOW

Major Group 2. Boat and Related Marine Services (separate license ~~license~~ BTR required for each activity):

- (01) Repair and service SF, NOW
- (02) Charter or rental SF, VEH
- (03) Storage SF, NOW
- (04) Other marine services NOC SF, NOW

Major Group 3. Storage and Warehousing Facilities (not previously classified):

- (01) Cold storage or refrigeration (not operated in connection w/other city-~~licensed~~ BTR-ed business) SF, NOW
- (02) Warehouse, bonds or storage SF, NOW
- (03) Outdoor storage space rental SF, NOW
- (04) Other storage or warehousing NOC SF, NOW

Major Group 4. Motor Freight Transport, Delivery, etc.:

- (01) Express delivery company SF, VEH
- (02) Messenger or package delivery service (not including railway or Western Union) SF, VEH
- (03) Moving and transfer company SF, VEH
- (04) Trailer transport service if independent of city- ~~licensed~~ BTR-ed dealer/manufacture SF, VEH
- (05) Others NOC SF, VEH

Major Group 5. Public Utility Services:

- (01) Electric power company \$150.00
- (02) Broadcasting, radio and television studios \$150.00
- (03) Refuse collection and disposal \$125.00
- (04) Waterworks \$125.00

- (05) Telephone and telegraph company \$187.00
- (06) Branch office of ~~licensed~~ BTR-ed company except hotel location \$19.00

Major Group 6. Disposal Services:

- (01) Refuse machine, compacting and/or bailing:
 - (a) Owner or lessor \$140.00
 - (b) Operator or lessee, each machine \$70.00

Division E. WHOLESALE AND RETAIL TRADE (Sales, Service and Retail).

Retail industries primarily sell items for personal or household and render services incidental to the sale.

Wholesale industries primarily engage in selling merchandise to retailers or business entities or act as agents or brokers in buying merchandise for or selling such to persons or companies:

Major Group 1. Retail and Wholesale Trade Industries:

- (01) Unless otherwise classified, all retail and wholesale trades will be taxed according to the SF and INV designations, and the procedures set forth in subsections 70-75(a), 70-75(d), 70-75(e), 70-75(f), 70-81(1) and 70-81(5). (~~License~~ BTR only covers service and repair of merchant's own sales. Separate and applicable contractor or subcontractors ~~License~~ BTR required for installation if charge is made for such work. Also applicable ~~License~~ BTR is required for any rental operation or repair).

Major Group 2. Mobile Home Sales:

- (01) Mobile home/trailer sales and rental SF, INV

Major Group 3. Food and Beverage Related Trades:

- (01) Bakery goods (See Note F) SF, INV
- (02) Bottling distributor or wholesaler SF, NOW
- (03) Fruit shipper:
 - (a) Retail SF, INV
 - (b) Wholesale SF, INV
- (04) Road stand/vegetable, fruit, etc. SF, INV
- (05) Water cooler rental and service SF, NOW
 - (a) When combined w/bottling and distribution SF, NOW
- (06) Water (spring/distilled) distributing SF, NOW
- (07) Other food and beverage trades NOC SF, NOW

Major Group 4. Automotive Related Trades:

(01) Automobile agency: sales and servicing of new and used cars and trucks	SF, INV
(02) Automobile dealer: sale and servicing of only used cars and trucks	SF, INV
(03) Boat and cargo trailer sales/service	SF, INV
(04) Boat dealers (new and used)	SF, INV
(05) Gas/service station:	
(a) 1st nozzle	\$25.00
(b) Each additional nozzle	\$6.00
(06) House trailer sales and service	SF, INV
(07) Motorcycle dealer (sales and repair)	SF, INV
(08) Other automotive NOC	SF, INV

Major Group 5. Eating and Drinking Establishments: (Also requires other ~~licenses~~ BTRs for dancing, merchant, entertainment, etc., unless connected with business requiring merchant's ~~license~~ BTR, the first \$500.00 of merchandise for sale shall be exempt):

(01) Restaurants, cafes, cafeterias, etc., seating capacity (See Note F):	SF, SEATS
(Additional license <u>BTR</u> required for carry out if sales are more than 20 percent of volume (See Carry Out)	
(02) Carry Out	SF, SEATS
(03) Stand-up counter w/o seats	SF, SEATS
(04) Drive-in	SF, SEATS
License <u>BTR</u> for combination of (01), (02) and (03) will be issued for highest fee plus one-half fee for others.	
(05) Refreshment stands, snack bars, soda, fountain sales and dispensing of soda, ice cream, etc.	SF, SEATS
(a) Other location, temporary, maximum seven days	SF, SEATS
(06) Canteen wagon or truck	SF, SEATS
(07) Catering service (See Note F)	SF, SEATS
(08) Tavern (place regularly operated for profit where alcoholic beverages are sold for consumption on premises to patrons; additional license <u>BTR</u> required for other services)	SF, SEATS
(09) Other eating and drinking establishment NOC	SF, SEATS

Major Group 6. Miscellaneous Wholesale/Retail: (See Note A and section 70-81 for special trades listed in subparagraphs (01), (02) and (13) of this table):

(01) Auction shops/stores: owners/ managers of each store	SF, NOW
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(02) Auctioneers: jewelry, personal property and real estate	SF, NOW
(03) Broker of merchandise	SF, NOW
(04) Christmas tree stand, for season	\$25.00
(05) Coin and stamp dealers	SF, INV
(06) Consignment shop (See Major Group 1)	
(07) Florist (live and artificial)	SF, INV
(08) Gravel, sand, dirt, rock and shell dealer, if not city licensed	SF, INV
(09) Reserved	
(10) Hearing aid sales	SF, INV
(11) Ice sales, station or coin-operated machine, each machine	\$25.00
(12) Itinerant, mobile merchant, peddler, etc.; any person not associated with a city licensed <u>issued BTR</u> business and goes door to door or sets up a temporary establishment for the purpose of selling, repairing or demonstrating (See Note B):	
(a) Cosmetic and brush door-to-door salesperson	SF, INV
(b) Peddlers of agricultural products other than the actual producers	SF, INV
(c) Clearinghouses for merchandise orders:	
1. First five days	\$140.00
2. Each additional day	\$30.00
(d) Mobile merchant	SF, INV
(13) Junkyards/wrecking yards or shop	SF, NOW
(14) Mail-order house (not run by merchant)	SF, NOW
(15) Newspaper vending machines:	
Each machine	\$12.00
(16) Other tradeworkers NOC	SF, INV
(17) Pawnshops/pawnbrokers	\$250.00
(18) Pet shop	SF, INV
(19) Petroleum products:	
(a) Bottled gas, gasoline, oil and fuel oil distributor	SF, INV
(b) Wholesale and bulk plant	SF, INV
(20) Secondhand store (See Div. E, MG 1, (01))	
(21) Vacuum cleaner, sales, service and repair	SF, INV
(22) Wood dealer	SF, INV
(23) Other retail/wholesale NOC	SF, INV

Division F. FINANCE, INSURANCE AND REAL ESTATE.

This division includes establishments operating primarily in the fields of finance, insurance and real estate but does not include the construction of buildings:

Major Group 1. Banks, Credit Unions and Other Financial Institutions and Services:

(01)	Automatic teller machines	\$75.00
(02)	Banks, savings and loan	SF, NOW
(03)	Currency exchange	SF, NOW
(04)	Investment agents and counselors (independently employed)	SF, NOW
(05)	Loan, finance, consumer discount (excluding banks, savings and loans and pawnbrokers (See Note D)	SF, NOW
(06)	Mortgage brokerage service (See Note D)	SF, NOW
(07)	Stocks, bonds and other securities: (See Note D)	
(a)	Brokerage firm	SF, NOW
(b)	Individual not employed by city— licensed <u>issued BTR</u> firm	SF, NOW
(08)	Other financial institutions and services NOC	SF, NOW

Major Group 2. Insurance Carriers and Services: (Agents, Brokers, etc.; writes one or more policies for Accident and Health, Burglary, Casualty, Liability, Fidelity and Surety, Fire, Funeral, Life, Marine, Title Guarantees, Workers Compensation, etc.):

(01)	Adjuster	SF, NOW
(02)	Agency, local office acting for one or more insurance companies	SF, NOW
(03)	Agency, out of state	\$50.00
(04)	Agent: placed in city by local agent or travel representative	SF, NOW
(05)	Appraiser, bonding agent	SF, NOW
(06)	Individual not employed by city agency	SF, NOW
(07)	Other insurance carriers and services NOC	SF, NOW

Major Group 3. Apartments, Hotels and General Lodging Facilities:

(01)	Hotels, motels, apartments, roominghouses, boardinghouses and other rental lodging facilities (See Note F), commercial units:	
(a)	Two to five units	\$25.00
(b)	Over five units, plus \$2.00 for each additional unit up to ten	\$25.00
(c)	Ten units, plus \$1.00 for each additional unit up to 20	\$30.00
(d)	Twenty units, plus \$0.75 for each additional unit up to 30	\$45.00

- (e) Thirty units, plus \$0.60 for each additional unit up to 50 \$55.00
- (f) Fifty units, plus \$0.50 for each additional unit \$70.00

Major Group 4. Real Estate Services (buyers, sellers, agents and brokers):

- (01) Apartment operators (See Div. F, MG 3)
- (02) Auctioneers (See Note A and Section 70-81) SF, NOW
- (03) Cemetery (plot sales and operation) SF, NOW
- (04) Land developer SF, NOW
- (05) Real estate appraiser SF, NOW
- (06) Real estate broker/agency: (See Note D) SF, NOW
- (07) Title abstract companies SF, NOW
- (08) Other real estate services NOC SF, NOW

Division G. SERVICES.

This division includes establishments engaged in providing a variety of services for individuals, business and government establishments and other organizations. Personal business, health, repair, legal, professional, educational institutions and other miscellaneous services are included:

Major Group 1. General Lodging Facilities:

- (01) Campgrounds, recreational vehicle and mobile trailer parks (See Note A):
 - (a) Each space \$5.00
 - (b) Minimum fee \$50.00

Major Group 2. Personal Services:

- (01) Laundry, cleaning and garment services:
 - (a) Branch/collection agency, not operated by city-~~licensed~~ issued BTR plant, each SF, NOW
 - (b) Carpet and rug cleaning, on-site SF, NOW
 - (c) Cleaning, pressing, dyeing, steam and dry-cleaning services, plant (See Note C) SF, NOW
 - (d) Clothing or costume rental SF, NOW
 - (e) Diaper service SF, NOW
 - (f) Dressmaking, seamstress, tailor, etc. (does not apply to salaried employee) SF, NOW
 - (g) Hand laundry facility SF, NOW
 - (h) Hat-cleaning and blocking SF, NOW
 - (i) Laundry and linen service SF, NOW
 - (j) Self-service, dry-cleaning:

1. First machine	\$35.00
2. Each additional machine	\$2.00
(k) Self-service, laundry (washer, dryer, etc.):	
1. First ten machines	\$50.00
2. Each additional machine	\$1.00
(02) Hair-grooming and personal hygiene facilities:	
(a) Barbershops and beauty parlors (See Note D):	
1. First chair or station	\$25.00
2. Each additional chair or station	\$6.00
(b) Baths (Turkish, mineral, etc.) (See Note F)	SF, NOW
(c) Bathhouse (See Note F)	SF, NOW
(d) Bootblack stand (not on premises of licensed <u>BTR-ed</u> business):	
1. First chair	\$25.00
2. Each additional chair	\$1.00
(e) Manicurist, nail design, facial specialist (not employed by licensed <u>BTR-ed</u> business)	SF, NOW
(f) Massage service/parlor (See Note F)	SF, NOW
(g) Massage therapist (not employed by licensed <u>BTR-ed</u> business)	SF, NOW
(03) Dating and roommate service	SF, NOW
(04) Funeral parlor, undertaker, embalmer (See Note D)	SF, NOW
(05) Blood pressure and other health machines, except where operated by licensed <u>BTR-ed</u> physician, each machine	\$12.00
(06) Other personal services NOC	SF, NOW

Major Group 3. Business Services:

(01) Advertising:	
(a) Agencies and consultants	SF, NOW
(b) Outdoor advertising business: construction, installation or maintenance, lease or rental, posting/painting of signs/billboards advertising other than the business conducted on the premises	SF, NOW
(c) Mobile advertising: owner/operator of taxi, bus, truck or plane renting space on vehicle exterior to advertise any other article service or business, per vehicle per year:	
1. One space	\$25.00
2. Each additional space	\$1.00

3.	Sound amplifying vehicle, each	\$50.00
4.	Vehicle carrying banners, signs, cartoons, except as part of licensed parade, per day	\$35.00
(d)	Directory, guidebook and coupon book publishing and distributing (See Note A)	SF, NOW
(e)	Handbill and sample distributor	SF, NOW
(f)	Soliciting for publications not in city	SF, NOW
(g)	Other advertising NOC	SF, NOW
(h)	Welcome or greeting service	SF, NOW
(i)	Solicitation or canvassing service	SF, NOW
(02)	Mailing, reproduction, commercial, art and photography, and stenographic services:	
(a)	Addressing and mailing service	SP, NOW
(b)	Artists: commercial art and graphic design	SF, NOW
(c)	Photographers: aerial	SF, NOW
(d)	Photographers: commercial	SF, NOW
(e)	Photostat/blueprint duplicating/ reproduction	SF, NOW
(f)	Secretarial and court reporting service, including office typeset, word processing, etc.	SF, NOW
(g)	Street artist/craftsman, every four months	\$25.00
(03)	Services to dwellings and other buildings:	
(a)	Chimney cleaning	SF, NOW
(b)	Interior decorating, not operated by merchant	SF, NOW
(c)	Janitorial service	SF, NOW
(d)	Pest control and extermination services (See Note D)	SF, NOW
(e)	Swimming pool maintenance/cleaning (See Note D)	SF, NOW
(f)	Window cleaning	SF, NOW
(04)	Equipment rental and leasing services:	
(a)	Construction, industrial, agricultural, tools, machinery and implements	SF, NOW
(b)	Medical equipment and invalid supplies	SF, NOW
(c)	Small tools, machines, sports, electronic computer, household appliances and others NOC	SF, NOW
(d)	Fixed equipment: data processing, tabulating, etc., including portable	SF, NOW

(e)	Vending machines, not including amusement, music, cigarette and stamp machines:	
1.	Dealer or lessor	\$35.00
2.	Operator or lessee each machine	\$1.00
	License <u>BTR</u> to be collected from business where machine is located. No license <u>BTR</u> if proceeds from machine are for charity.	
(05)	Employment agencies and personnel supply	SF, NOW
(06)	Computer-related services (See Retail for Sales):	
(a)	Consultant and programming	SF, NOW
(b)	Data processing service	SF, NOW
(c)	Repair and service	SF, NOW
(07)	Security Services:	
(a)	Armored-car service	SF, NOW
(b)	Private detective/company (See Note B)	SF, NOW
(c)	Private or night patrol services	SF, NOW
(d)	Security alarm monitoring, polygraph service and other security services NOC	SF, NOW
(08)	Consumer credit reporting and collection:	
(a)	Claim or collection agent/services	SF, NOW
(b)	Credit reporting and mercantile	SF, NOW
(09)	Commercial divers	SF, NOW
(10)	Recording studios	SF, NOW
(11)	Sign: construction, installation or maintenance, lease or rental, posting or painting of signs advertising the business conducted on premises where display is located	SF, NOW
(12)	Bottle exchange service	SF, NOW
(13)	Trading or discount stamp company	SF, NOW
(14)	Yacht brokerage/agency (See Note D)	SF, NOW
(15)	Other business services NOC	SF, NOW

Major Group 4. Vehicle Repair, Rental Parking and Related Services: (Business carried on at different locations shall each be ~~licensed~~ issued a BTR as a separate entity. Each business engaging in more than one of the classes of activity listed in this group will be that fee which is highest for any single activity, plus one-half the fee):

(01)	Boat and cargo trailer rental	SF, VEH
(02)	Body shop and auto body detailing	SF, NOW

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|--|---------|
| (03) Garage: general repairs and replacements, general and specialized | SF, NOW |
| (04) House trailer rental | SF, VEH |
| (05) Motorcycle service (repair only) | SF, NOW |
| (06) Motorcycle rental (requires separate license <u>BTR</u>) | SF, VEH |
| (07) Parking lot: | |
| (a) One to ten vehicles | \$25.00 |
| (b) Eleven to 50 vehicles | \$35.00 |
| (c) Over 50 vehicles | \$50.00 |
| (08) Rental: combination house, trailer, boat | SF, VEH |
| (09) Rental: combination of cars, trucks, and trailers | SF, VEH |
| (10) Storage for vehicles (capacity): | |
| (a) One to ten vehicles | \$25.00 |
| (b) Eleven to 50 vehicles | \$35.00 |
| (c) Over 50 vehicles | \$50.00 |
| (11) Washing and polishing (unless licensed <u>BTR-ed</u> in classes Div. G, MG 4, (03), (09), or Div. E, MG 4, (01) or (02)) | SF, NOW |
| (12) Other vehicle repair, parking and related services NOC | SF, NOW |

Major Group 5. Repair Services (excluding automobiles, boats and others not associated with sales):

- | | |
|---|---------|
| (01) Locksmith, except city- licensed <u>BTR-ed</u> merchant | SF, NOW |
| (02) Bicycle repair | SF, NOW |
| (03) Piano tuner, self-employed | SF, NOW |
| (04) Furniture: refinish, reupholster, clean and repair | SF, NOW |
| (05) Reserved | |
| (06) Watch and clock repair | SF, NOW |
| (07) Shoe repair | SF, NOW |
| (08) Taxidermist (See Note D) | SF, NOW |
| (09) Repair and service NOC | SF, NOW |
| (10) Itinerant, mobile merchant, peddler: | |
| (a) Knife, scissors and tool sharpeners | SF, NOW |
| (b) Umbrella menders | SF, NOW |
| (11) Other repair services NOC | SF, NOW |

Major Group 6. Amusement and Entertainment Parlors, Devices and Operations:

- | | |
|---|--|
| (01) Amusement and music machines, coin-operated (excluding vending machines) (See Note B): | |
|---|--|

(a) Dealer or lessor	\$140.00
(b) Operator or lessee, each machine	\$19.00
Operator license <u>BTR</u> collected from person whose business machine is in operation.	
(02) Amusement park	\$345.00
(03) Amusement rides, not in city— licensed <u>issued BTR</u> park, each ride per day	\$25.00
(04) Amusement parlor:	
(a) First four coin-operated machines	\$85.00
(b) Each additional machine	\$15.00
(05) Carnival/circus (See Note A), per day	\$345.00
(a) Each concession stand, counter or booth, etc., per day	\$35.00
(b) Parade, circus held in city, each	\$70.00
(c) Parade, circus held outside city, each	\$690.00
(06) Exhibition, freaks or curiosity (See Note A), per week	\$140.00
(07) Astronomer: (on-street w/telescope-charging fee)	\$50.00
(08) Clairvoyant, divine healer, fortuneteller, mental healer, phrenologist, palmist	\$250.00
(09) Contest company, promoters and entertainment consultants	SF, NOW
(10) Disc jockey, musician, entertainer	SF, NOW
(11) Home shows	SF, NOW
(12) Theater:	
(a) Per seat (minimum: \$25.00)	\$0.32
(b) Drive-in	\$375.00
(c) Concessions located therein, each	\$25.00
(13) Hall for rent	SF, NOW
(14) Other amusement and entertainment NOC	SF, NOW
Major Group 7. Recreation Schools, Facilities and Operations:	
(01) Archery range	SF, NOW
(02) Billiards, pool, bagatelle or shuffleboard (noncoin-operated tables or courts), each table or court	\$25.00
(03) Bowling, ski ball, tenpin, etc. (additional license <u>BTR</u> required for equipment sales:	
(a) First alley	\$50.00
(b) Each additional alley	\$6.00
(04) Dancehall, cabaret (requires license <u>BTRs</u> for food, beverage)	SF, NOW

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|---|---------|
| (05) Golf courses, regulation and par 3
(Persons providing lessons or instructions who are not direct employees or the main facility are required to obtain a separate license <u>BTR</u> as noted in item (07)). | SF, NOW |
| (06) Golf driving range (See Note in item (5)) | SF, NOW |
| (07) Schools, studios and instruction: arts, arts and crafts, auto driving, barber, beautician, bridge, business, dancing, dramatics, golf, model or charm, music, sewing, skiing, tennis, trade, etc. | SF, NOW |
| (08) Reserved | |
| (09) Skating rink | SF, NOW |
| (10) Swimming pool, public | SF, NOW |
| (11) Riding academy | SF, NOW |
| (12) Miniature golf | SF, NOW |
| (13) Health studio, club or spa (See Notes C, D, and G) | SF, NOW |
| (14) Other recreation schools and facilities NOC | SF, NOW |

Major Group 8. Medical and Dental Professional (See Note D):

- | | |
|-------------------------------|---------|
| (01) Chiroprapist | SF, NOW |
| (02) Chiropractor | SF, NOW |
| (03) Dentist | SF, NOW |
| (04) Physician/doctor | SF, NOW |
| (05) Christian Science healer | SF, NOW |
| (06) Homeopathic physician | SF, NOW |
| (07) Naprapath | SF, NOW |
| (08) Oculist | SF, NOW |
| (09) Naturopath | SF, NOW |
| (10) Optician, optometrist | SF, NOW |
| (11) Osteopath | SF, NOW |
| (12) Psychologist | SF, NOW |
| (13) Physiotherapist | SF, NOW |
| (14) Others NOC | SF, NOW |

Major Group 9. Residential Care Units, Congregate Living Facility, Group Homes, Halfway Houses and Residential Treatment Facilities as defined in section 134-2 of the Uniform Development Code:

SF, NOW

Major Group 10. Hospitals, Clinics and Medical Offices:

- | | |
|--|---------|
| (01) Nursing and convalescent home hospital (See Note F) | SF, NOW |
|--|---------|

- (02) Home health-care agency SF, NOW
- (03) Private/public hospital SF, NOW
- (04) Other medical facilities NOC SF, NOW

Major Group 11. Educational:

- (01) Lecturer/instructor (Instructs or teaches to class or group which proceeds in any form are received and which proceeds are not devoted solely to bona fide religious, charitable or fraternal purposes) SF, NOW
- (02) Kindergarten or nursery (See Notes C and F) SF, NOW
- (03) Trade institutes (barber, cosmetology, etc.) SF, NOW
- (04) Lending libraries SF, NOW
- (05) Other educational facilities NOC SF, NOW

Major Group 12. Legal, Engineering, Accounting, Research, Management, Administration and Other Related Services: (The following professions are included in this group) (See Note D for (01) through (07)):

- (01) Accountant, CPA SF, NOW
- (02) Administration office: where manufacture and delivery of product and inventory are located out of the city SF, NOW
- (03) Architect SF, NOW
- (04) Attorney/lawyer (civil, patent, etc.) SF, NOW
- (05) Auditor SF, NOW
- (06) Bookkeeper service SF, NOW
- (07) Consulting service SF, NOW
- (08) Drafting firm SF, NOW
- (09) Engineer: chemical, civil, consulting, etc. SF, NOW
- (10) Income tax consultant, not licensed accountant SF, NOW
- (11) Industrial designer SF, NOW
- (12) Laboratory (chemical, medical, dental testing and research) (See Note D) SF, NOW
- (13) Property management/leasing agent SF, NOW
- (14) Public relations counselor SF, NOW
- (15) Surveyor SF, NOW
- (16) Others NOC SF, NOW

Division H. UNCLASSIFIED.

This division includes every business, occupation, profession or exhibition, substantially fixed or temporarily engaged in by any person within the city and for which no ~~license~~ BTR has been obtained and not specifically designated in this division, which shall pay a ~~license~~ BTR tax based on: SF, NOW

NOTES:

- A. Requires approval by the ~~city~~-commission City Manager.

- B. Requires city law enforcement department permit.
- C. Requires city fire department inspection and approval.
- D. As required for the ~~license~~ BTR, the applicant shall be required to present a current certificate of competency issued by either the state, the county, or the county construction licensing board.
- E. When inactive, the maintenance of an annual certificate of good standing, in lieu of ~~license~~ BTR, obviates the necessity for reexamination otherwise required for renewal of ~~license~~ BTR.
- F. Requires inspection, approval or ~~license~~ BTR of state or county authority.
- G. Requires city building permit for each job.
- H. These ~~license~~ BTRs are required in addition to any others applicable to the business.
- I. Requires approval of city clerk and state beverage department.

NOC. Not otherwise classified.

Sec. 70-81. - Standards for ~~city commission~~ City Manager (re Note A, section 70-80) review.

In determining whether or not an application should be approved, the ~~city commission~~ City Manager or his designee shall review such application against the following standards:

- (1) There is adequate provision for water supply and for sanitary sewers and sewerage treatment within the service areas involved, and the proposed use can be accommodated by existing and/or proposed facilities.
- (2) There is adequate provision for traffic movement, both vehicular and pedestrian, both internal to the use and in the areas which will service the use.
- (3) There are adequate provisions for drainage systems to service the use, with particular attention given to the necessity for on-site retention systems to alleviate drainage and pollution problems.
- (4) There are adequate setbacks, buffering and general amenities in controlling adverse effects of noise, lights, dust, fumes and other nuisances.
- (5) The land area for the proposed use is sufficient, appropriate and adequate for the use and its reasonably anticipated operation and expansion.
- (6) The use is compatible with the desired growth and land use patterns reflected in the city land use plan or other planning documents.
- (7) There is an identifiable need (by market study) for such facilities at the site under consideration and on a city-wide basis.
- (8) The proposed use will comply with all appropriate regulations for the district in which it is located and the policies of the comprehensive plan that apply to that district.
- (9) The proposed use will not adversely affect the health and safety of the public and the workers and residents in the area and will not be detrimental to the use or development of adjacent properties or of the general neighborhood.

(10) The proposed use will comply with all applicable development codes.

Secs. 70-82—70-110. - Reserved.

Section 3. That Article IV of Chapter 70 of the Code of Ordinances is amended to read as follows:

ARTICLE IV. Insurance Premium Tax

DIVISION 1. - GENERALLY

Sec. 70-111. - Penalty for violation of article.

Any person who violates any of the provisions of this article shall be punished by a fine not exceeding \$400.00 or imprisonment for a term not exceeding 60 days, or by both such fine and imprisonment, in the discretion of the municipal judge. Each day any violation of this article shall continue, the violation shall constitute a separate offense.

Secs. 70-112—70-130. - Reserved.

DIVISION 2. - CASUALTY INSURANCE

Sec. 70-131. - Tax levied; amount.

In addition to any other lawful license or excise tax now levied by the city, an excise or ~~license tax~~ BTR is assessed and imposed on every insurance company, corporation or other insurer now engaged in or carrying on, or which shall hereafter engage in or carry on, the business of casualty insuring as shown by the records of the state treasurer in his capacity of state insurance commissioner, in the amount of 0.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on casualty insurance policies covering property within the corporate limits of the city.

Sec. 70-132. - Payment of tax.

The excise ~~of license tax~~ BTR provided for in section 70-131 shall be payable and collected in the manner provided for by F.S. ch. 185.

Sec. 70-133. - Use of proceeds.

All monies received by the city under the provisions of sections 70-131 and 70-132 shall be paid immediately into its pension fund; provided, however, such monies received under this article shall be kept separate and apart from the other monies of the pension fund, and the monies received under this article shall be used solely for the payment of amounts to become due law enforcement officers and their dependents and to no other person under the provisions of law governing pensions within the city.

Secs. 70-134—70-150. - Reserved.

DIVISION 3. - PROPERTY INSURANCE

Sec. 70-151. - Tax levied; amount.

There is assessed and imposed on every insurance company, corporation or other insurer now engaged in or carrying on, or who shall hereafter engage in or carry on, the business of insuring property against loss or damage by fire or tornado, an excise or ~~license tax~~ BTR amounting to 1.85 percent of the gross receipts of

premiums from policyholders on all premiums collected on fire and tornado insurance policies covering property within the corporate limits of the city.

Sec. 70-152. - Tax imposed in addition to other taxes.

The ~~license tax~~ BTR assessed and imposed by section 70-151 shall be in addition to all other taxes now levied by the city.

Sec. 70-153. - Purpose; administration of fund.

All money derived from the taxes imposed by sections 70-151 and 70-152 is hereby appropriated to the firefighter's relief and pension fund of the city which shall be administered in accordance with the provisions of F.S. ch. 175, providing for the creation and administration of a firefighter's relief and pension fund in certain cities and towns.

Sec. 70-154. - Manner of collection.

The excise or ~~license tax~~ BTR provided for in section 70-151 shall be payable and collected in the manner provided for by F.S. ch. 175, providing for the creation and administration of a firefighter's relief and pension fund in certain cities and towns.

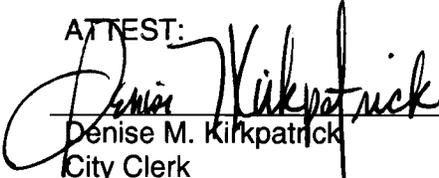
Secs. 70-155—70-169. - Reserved.

Section 4. That this Ordinance shall become effective upon final passage and adoption.

PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF DUNEDIN, FLORIDA, THIS 16th day of June, 2016.



Julie Ward Bujalski
Mayor

ATTEST:


Denise M. Kirkpatrick
City Clerk

READ FIRST TIME AND PASSED: June 02, 2016

READ SECOND TIME AND ADOPTED: June 16, 2016