ORDINANCE NO. 2771-09

AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA
AMENDING CHAPTER 94 "TAXATION" SO AS TO INCREASE THE
BUSINESS TAX FEES BY FIVE PERCENT (5%), PROVIDING AN
EFFECTIVE DATE.

RE bâtals

WHEREAS, in 1994 the City Commission established business license taxes in accordance with Florida Statutes Chapter 205; and

WHEREAS, Florida Statute Section 205.0535 allows municipalities to increase the rate of local business license taxes up to five percent (5%) every other year by ordinance enacted by a vote of a majority plus one vote of the governing body; and

WHEREAS, it has been more than two (2) years since the City increased business license rates;

NOW THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF WINTER PARK, FLORIDA as follows:

SECTION 1. Section 94-90 (b) (2) is amended to read: The license officer shall collect a transfer fee of $5.00 for businesses with license fees under $100.00 and a fee of $10.00 for all others.

SECTION 2. That the rates contained in Section 94-43 "Schedule" be amended to reflect a five percent (5%) increase to read as follows:

**Business Tax Fees by Category**

**COMMUNICATIONS:**
- Newspaper: 127.50
- Telephone Company: 1,215.00
- Telegraph Company: 249.00
- Newsrack Boxes: 30.00

**CLERICAL:**
- Administrative Services, Stenographer, Paralegal, Book Keeper, Accountant not a CPA, Secretary, Typist, Etc: 110.50

**CONSTRUCTION/MAINTENANCE SERVICES**
- Alarm Systems: 110.50
- Building Contractor: 157.50
- Demolition Contractor: 157.50
- Electrical Contractor General Contractor: 157.50
- House Mover: 157.50
- Land Clearing Company: 157.50
Landscaping 127.50
Mechanical/HVAC Contractor 48.30
Misc Contractors Carpentry, Masonry, Painting, , Tile, Roofing,
Irrigation, Swimming Pool &  
Plumbing Contractor 157.50
Residential Contractor 157.50
Tree Trimmer/Surgeon and Services 124.00
(1,000.00 Surety Bond and proof of Liability Insurance is Required

FINANCE/INSURANCE/REAL ESTATE
Agents/Agencies
  Title Agent, Directory Service,  
  Employment, Equipment rental,  
  Mail Order, Manufacturer's  
  Representative/agent,  
  Claims/collections,  
  Credit reporting; etc  127.50
Appraiser 127.50
ATM location (off-site) 127.50
Auditor 127.50
Banks 248.50
Credit Bureau 127.50
Finance/Loan Company 248.50
Mortgage Broker 127.50
Mortgage Company 127.50
Real Estate Broker  
  No agents 127.50
  1 to 5 salespersons 182.00
  6 to 15 salespersons 243.00
  16 or more salespersons 455.00
Savings & Loan Association 248.50
Stocks & Bonds dealer 248.50
Tax Consultant 127.50
Title Company 127.50
Insurance Company  
  Home/regional office 279.00
  District office 188.00
  Resident agent office 127.50
  Each Insurance company 60.00

HOME OCCUPATIONS:
  See individual category for license fee Home occupations are subject to limitations in
  Chapter 58, Section 82, Subsection (ee) of the Winter Park Code.

MANUFACTURING/FABRICATION:
  Boat/car builders, Furniture,
  Computers, etc.:  
  1 to 5 employees 127.50
  6 to 15 employee 157.50
PROFESSIONALS

Accountants, Architects,
Artists, Broker's,
Consultants,
Chemists,
Engineers, Financial Planner,
Interior Designers,
Marketing Representative, Etc 127.50
Hypnotist 188.00

PROFESSIONAL SERVICES-HEALTH:

Animal Hospital 127.50
Commercial Laboratory 188.00
Dentist 127.50
Dietician/Nutritionist 30.00
Physicians 127.50
Fitness Trainer or consultant 88.00
Massage Therapist 87.00
Health or Day Spa 188.00
Hospitals 1215.00
Kennel/Animal boarding 124.00
Nursing Homes
  0 to 10 rooms 84.50
  11 or more rooms 310.00
Outpatient Medical or
Emergency clinic 607.00
Rehabilitation Specialist 127.50
Veterinarian 127.50
Assisted Living Facilities 127.50

PROFESSIONAL LEGAL SERVICES:

Attorneys
Bondsman
Detectives/Investigators, Security service:
  1 to 5 employees 127.50
  6 to 15 employee 157.00
  over 15 employees 188.00

Repairs:

Garage/Auto, Bicycle Shop/Auto Detailing, Radio, Car Wash etc.:
  1 to 5 employees 127.50
  6 to 15 employee 157.00
  over 15 employees 180.00

RETAIL/WHOLESALE:

Basic retail/wholesale:
  First 3,000 sq. ft 84.50  Each add'l 3,000 sq. ft.
  36.00

Boat Sales 188.00
<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cemetery Sales</td>
<td>188.00</td>
</tr>
<tr>
<td>Farmer's Market Vendor</td>
<td>36.00</td>
</tr>
<tr>
<td>First pump</td>
<td>18.00</td>
</tr>
<tr>
<td>Each add'l pump</td>
<td>8.50</td>
</tr>
<tr>
<td>New/Used Car Dealer</td>
<td>310.00</td>
</tr>
<tr>
<td>Pawnbroker</td>
<td>461.50</td>
</tr>
</tbody>
</table>

**Restaurant:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 to 10 seats</td>
<td>60.50</td>
</tr>
<tr>
<td>each add'l seat</td>
<td>2.00</td>
</tr>
<tr>
<td>-in/take-out service</td>
<td>60.50</td>
</tr>
<tr>
<td>Ice Cream Vendor</td>
<td>127.50</td>
</tr>
</tbody>
</table>

**Salons**

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barber Shop /Beauty Shop/Nail Shop</td>
<td>86.50</td>
</tr>
<tr>
<td>Esthetician/Body and Facial Scrubs</td>
<td>30.00</td>
</tr>
<tr>
<td>Each chair/or license holder</td>
<td>27.50</td>
</tr>
</tbody>
</table>

**Services-Educational:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schools/Independent Teacher/Instructor</td>
<td></td>
</tr>
<tr>
<td>Commercial, Dancing,</td>
<td></td>
</tr>
<tr>
<td>Electronic, Kindergarten,</td>
<td></td>
</tr>
<tr>
<td>Music, Riding, etc.</td>
<td></td>
</tr>
<tr>
<td>1 to 25 students</td>
<td>42.00</td>
</tr>
<tr>
<td>26 to 50 students</td>
<td>79.00</td>
</tr>
<tr>
<td>51 to 75 students</td>
<td>115.00</td>
</tr>
<tr>
<td>51 to 75 students</td>
<td>157.50</td>
</tr>
</tbody>
</table>

**Services-Entertainment:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amusement Arcade</td>
<td>127.50</td>
</tr>
<tr>
<td>Billiards (each location)</td>
<td>127.50</td>
</tr>
<tr>
<td>Bowling Alleys</td>
<td>249.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dance Halls: 0 to 60 seats</td>
<td>249.00</td>
</tr>
<tr>
<td>over 60 seats</td>
<td>279.00</td>
</tr>
<tr>
<td>Exhibitions (per day)</td>
<td>60.00</td>
</tr>
<tr>
<td>Golf - Miniature course</td>
<td></td>
</tr>
<tr>
<td>Par 3 course</td>
<td>127.50</td>
</tr>
<tr>
<td>Regulation-9-18 holes</td>
<td>249.00</td>
</tr>
<tr>
<td>Palmistry</td>
<td>249.00</td>
</tr>
<tr>
<td>Rinks</td>
<td>127.50</td>
</tr>
<tr>
<td>Shooting Galleries</td>
<td>127.50</td>
</tr>
<tr>
<td>Spiritualist/Medium</td>
<td>249.00</td>
</tr>
<tr>
<td>Swimming Pool</td>
<td>60.00</td>
</tr>
</tbody>
</table>
Theaters:
- 1 to 700 seats: $249.00
- 701 to 1,000 seats: $492.00
- over 1,000 seats: $735.00

Vending/Amusement Machines
(coin operated): Jukebox, Pinball, Video, Pool Tables, Shuffleboard
- Etc. (each machine): $24.00
- Drink & Food Products: $12.00
- ($0.25 or less) each machine
- Drink & Food Products (over $0.25) each machine: $17.85

SERVICING-LODGING/PROPERTY MANAGEMENT:
- OFFICE:
  - Apartment Building over three units-
  - Apartments (each bedroom): $3.50
  - Hotels, Motels, Boarding &
  - Hotels, Motels, Boarding &
    - 1 to 10 bedrooms: $84.50
    - over 10 rooms: $310.00
  - Advertising Agency: $127.50
  - Auction: $249.00
  - Auctioneers: $310.00
  - In Home Childcare (6 clients): $36.00

Miscellaneous Business Offices:
- Ambulance (each vehicle): $127.50
- Auto Parking Lot:
  - 1 to 10 cars: $30.00
  - 11 to 30 cars: $60.50
  - 31 to 60 cars: $84.50
  - 61 to 100 cars: $127.50
  - Over 100 cars: $249.00
- Auto Rental: $157.50
- Bus Station: $157.50
- Cleaners, Copier Service,
  - Dressmaker, Janitorial,
  - Lawn Spraying, Linen &
  - Towel Service, Photographer
  - With Studio, Printer, Tailor,
  - Travel Agency, etc
  - Owner operated: $60.00
  - 1 to 5 employees: $127.50
  - 6 to 15 employees: $157.50
  - Over 15 employees: $188.00
- Caterer/Catering Service:
  - Each company: $127.50
  - Mobile vendor: $127.50
Each vehicle 60.00
Day Care Centers (not schools):
1 to 25 children 42.00
26 to 50 children 79.00
51 to 75 children 115.00
over 76 children 157.50

Escort Service 765.50
Exterminator 84.50
Each truck 24.00
Funeral home 249.00

Interior decorator 85.00
Laundromats
1 to 10 machines 60.00
over 10, each add’1 6.00
Laundry/Dry cleaners 84.50
Locksmith 84.50
Messenger/Delivery service 84.50
Outdoor Advertising Sign 60.50
Piano Tuner 48.50
Public Stenographer 60.50
Railroad Company 461.00

Telephone Answering Service 60.50
Telephone Solicitor:
For others 765.50
For business/
Customers 431.00

Warehouse:
First 5,000 sq.ft. 127.50
Each add’1 1,000 sq.ft. 6.00

Wrecker/Towing Service 127.50
Valet Service 127.50
Vehicle for Hire 300.00

Taxi Service, Moving Company
1 to 4 vehicles 157.50
Each add’1 vehicle 15.00

UTILITIES:
Electric Power Company 1215.00
Fuel Oil or Gas Dealer:
Manufactured, Bottled, LPG 243.50
Gasoline & Oil 279.50
Natural Gas Dealer 1215.00
Waste/Recycling Collector:
First truck 84.50
Each add’1 truck 1157.50 24.50
SECTION 3. All ordinances or portions of ordinances in conflict herewith are hereby repealed.

SECTION 4. This ordinance shall take effect October 1, 2009

ADOPTED at a regular meeting of the City Commission of the City of Winter Park, Florida, held at City Hall, Winter Park, Florida, on the 22nd day of June 2009.

Mayor Kenneth W. Bradley

ATTEST:

Cynthia S. Bonham, City Clerk