

ORDINANCE NO. 3003-15

AN ORDINANCE OF THE CITY OF WINTER PARK FLORIDA AMENDING CHAPTER 94 TAXATION, ARTICLE II, BUSINESS TAX, PROVIDE CLARIFICATION ON CERTAIN BUSINESS TAX CATEGORIES, MODIFY PRORATION OF PARTIAL YEAR BUSINESS TAX CERTIFICATES, CLARIFY AND UPDATE PROVISIONS; AND PROVIDE ENABLING LANGUAGE TO COLLECT ORANGE COUNTY BUSINESS TAX RECEIPTS FOR WINTER PARK BUSINESSES; PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Section 205.0535 of the Florida Statutes empowered any municipality to, by October 1, 1995, reclassify businesses, professions and occupations and to establish a new rate structure for Local Business Tax Receipts; and

WHEREAS, the City fully complied with Section 205.0535, Florida Statutes, and reclassified businesses, professions and occupations and established new rate structures for Local Business Tax Receipts; and

WHEREAS, certain business classifications require updating to accurately describe these businesses;

WHEREAS, the City desires to establish a fairer business tax charge for businesses operating for less than one year, and to clarify certain terms in the code;

WHEREAS, the City desires to improve the enforcement provisions of the business tax regulations including the hearing process for revocation of business tax receipts, and

WHEREAS, words with double underlined type shall constitute additions to the original text and strike through shall constitute deletions to the original text, and asterisks (* * *) indicate that text shall remain unchanged from the language existing prior to adoption of this Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF WINTER PARK AS FOLLOWS:

SECTION 1. Section 94-31, "Definitions" is amended as follows:

* * *

Business tax receipt shall also mean business certificate.

* * *

City business tax officer or business tax officer means the ~~director of code enforcement.~~ Director of Building and Permitting Services.

~~Director of code enforcement~~ Building and Permitting Services means and includes the appointee of the director of ~~code enforcement~~ Building and Permitting Services who shall be authorized to exercise any and all of the powers granted in this article. ~~to the director of code enforcement.~~

* * *

SECTION 2. Section 94-32(d) is added and shall read as follows:

(d) In coordination with and after approval by the Orange County Tax Collector or any other authority having jurisdiction, and pursuant to Fla. Stat. 205.045, the city may collect the business tax receipts from city businesses on behalf of Orange County, and shall transmit to Orange County all business tax receipts received at rates established by Orange County in accordance with a remittance schedule agreed upon by the Orange County Tax Collector or any other authority having jurisdiction. In carrying out this function a surcharge may be collected by the City that covers the administrative costs of providing this service and as established in the schedule of fees approved by the city commission.

SECTION 3. Section 94-35 is hereby amended to read:

Sec. 94-35. - Duties of city business tax officer.

(a) *Issuance of tax receipts.* The city business tax officer shall collect all business taxes and issuance fees and shall issue tax receipts in the name of the city to all persons qualified under the provisions of this article and shall:

(1) Promulgate and enforce reasonable rules and regulations necessary for the operation and enforcement of this article.

(2) Adopt all forms and prescribe the information to be given therein as to ~~character and other~~ relevant matters.

(3) Require applicants to submit all affidavits and oaths necessary to the administration of this article.

(4) Submit all applications to other interested city officials for their endorsements thereon as to compliance by the applicant with all city regulations which they have the duty of enforcing.

(5) Investigate and determine the eligibility of any applicant for a tax receipt as prescribed in this article.

(6) Examine the records of any applicant or tax receipt holder when reasonably necessary to verify information submitted as an application or return in the administration and enforcement of this article.

(7) Notify any applicant of the acceptance or rejection of his application and shall, upon his refusal to issue any tax receipt or permit, at the applicant's request, state in writing the reasons therefor and deliver them to the applicant.

(b) *Information confidential.* The business tax officer shall keep all information furnished or secured under the authority of this article in strict confidence to the fullest extent permitted under applicable law. ~~Such information shall not be subject to public inspection and shall be kept so that the contents thereof shall not become known except to the persons charged with the administration of this article or except as otherwise required by applicable law.~~

SECTION 4. Section 94.36 is hereby amended to read:

Sec. 94-36. - Qualifications of applicants.

The general standards set out in this article relative to the qualifications of every applicant for a city tax receipt shall be considered and applied by the city business tax officer. The applicant shall:

(1) ~~Be of good character. In making such determination the city business tax officer shall consider the following:~~

~~a. All criminal convictions, the reasons therefor and the subsequent conduct of the applicant.~~

~~b. The tax receipt history of the applicant; Be up to date on tax receipts, whether such person, in previously operating in this or another city or county under a tax receipt, has had such tax receipt revoked or suspended. If previous revocation or suspension occurred, then the reasons therefor and the conduct of the applicant subsequent to such action must be provided.~~

(2) Not be in default under the provisions of this article or indebted or obligated in any manner to the city except for current taxes.

~~(3) Present a certificate of occupancy furnished by the zoning official to the effect that the proposed use of any premises is not a violation of city zoning regulations.~~

SECTION 5. Section 94-37(c) is hereby amended to read:

* * *

(c) *Renewal procedure.* The applicant for the renewal of a tax receipt shall submit an application for such tax receipt upon request of the city business tax officer. The application shall:

(1) Be a written statement upon forms provided by the city business tax officer; such form shall include an affidavit, to be sworn to by the applicant before a notary public of this state.

(2) Require the disclosure of such information concerning the applicant's ~~demeanor and the conduct and~~ operation of applicant's business during the preceding licensing period as is reasonably necessary to the determination by the business tax officer of the applicant's eligibility for a renewal tax receipt and to a possible adjustment of the business tax.

* * *

SECTION 6. Section 94-38 is amended to read:

Each local business tax receipt shall be prepared and issued by the director of ~~code enforcement~~ building and permitting services in the manner and form prescribed by him and shall state upon the face thereof, among other things, the following:

* * *

SECTION 7. Section 94-40(b)(2) is amended to read:

* * *

(2) *Transfer fee.* When a business moves to a new location within the city, ~~the business tax officer shall collect a transfer fee of \$5.00~~ \$15.00. ~~for businesses with license fees under \$100.00 and a fee \$10.00 for all others.~~

SECTION 8. Section 94-41 is amended to read:

Sec. 94-41. - Enforcement.

(a) *Inspections.* In the enforcement of this article, inspections shall be conducted as follows:

(1) *Persons authorized.* The following persons are authorized to conduct inspections in the manner prescribed as follows:

a. *Business tax officer.* The business tax officer shall make all investigations reasonably necessary to the enforcement of this article.

b. *Officials.* The business tax officer shall have the authority to order the inspection of tax receipt holders, their businesses and premises by all city officials having duties to perform with reference to such tax receipt holders or businesses to enforce compliance with this article.

c. *Police officers.* All police officers are authorized when necessary to ~~shall~~ inspect and examine businesses located within their respective jurisdictions or beats to enforce compliance with this article.

(2) *Authority of inspectors.* All persons authorized in this section to inspect tax receipt holders shall have the authority to enter, ~~with or without a search warrant, at all reasonable times,~~ as may be permitted by law, during business hours, those premises for which a tax receipt:

a. Is required.

b. Was issued and which, at the time of inspection, is operating under such tax receipt.

c. Has been revoked or suspended.

(3) *Reports by inspectors.* Persons inspecting tax receipt holders, their business or premises as authorized in this section shall report all violations of this article or of other laws or ordinances to the business tax officer and shall submit such other reports as the business tax officer shall order.

* * *

(d) *Final order.* Upon the failure or refusal of the violator to comply with the provisional order or with any order made after hearing, the business tax officer shall then declare and make the provisional order final.

(1) *Authority of business tax officer.* The business tax officer shall have the authority to suspend or revoke tax receipts upon making and declaring a provisional order final.

(2) *Effect of ~~revocation~~ or suspension.* Upon ~~revocation~~ or suspension, no refund of any portion of the tax receipt fee shall be made to the tax receipt holder, and he shall immediately cease all business at all places under such tax receipt.

(e) *Summary action.* When the conduct of any tax receipt holder, agent or employee is so inimical to the public health, safety and general welfare as to constitute a nuisance and thus give rise to an emergency, the business tax officer shall have the authority to ~~summarily order the cessation of business and the closing of premises or to suspend or revoke the tax receipt.~~ Unless waived in writing, wWithin five working days after he the business tax officer has acted summarily, the business tax receipt holder may request a hearing to contest the summary action of the business tax officer. If the business tax receipt holder requests a hearing, the business tax officer shall hold a hearing within 10 working days. Upon a hearing request, the business tax officer shall conduct a special hearing for such action in respect to the summary order as may be therein determined. Notice of such hearing shall be given the affected person in the manner prescribed in this section. If the business tax receipt holder does not request a hearing within five working days, the business tax receipt holder waives their right to a hearing and their right to appeal as stated in this section.

* * *

(h) Nothing in this code section limits the City's remedies to address code violations by a business, and if the City pursues a remedy under this section, the City does not waive any other remedy available under any other code or statute.

SECTION 9. Section 94-42(b)(2) is amended to read as follows:

(2) Require the payment of only three-fourths the tax specified in section 94-43 for any business commenced on or after April January 1 and before

August ~~April~~ 1 of any year, and payment of only one-half the tax specified in section 94-43 for any business commenced on or after ~~September~~ June 1 and before October 1 of any year.

SECTION 10. That the categories contained in Section 94-43, "Schedule," be amended for clarity in determining the accurate amount and type as follows:

Business Tax Fees Receipts by Category

COMMUNICATIONS:

Newspaper	127.50
Telephone <u>or Communications</u> Company	1,215.00
Telegraph Company	249.00
Newsrack Boxes	
<u>(On City property or rights of way) See City Fee Schedule</u>	30.00

CLERICAL:

Administrative Services, Stenographer, Paralegal, Book Keeper Accountant (not a CPA), Secretary, Typist, Etc.	110.50
------------------------------------------------------------------------------------------------------------------	--------

CONSTRUCTION AND MAINTENANCE SERVICES:

Alarm Systems <u>Contractor</u>	110.50
<u>Residential</u> , Building <u>or General</u> Contractor	157.50
Demolition Contractor	157.50
Electrical Contractor General Contractor	157.50
House Mover	157.50
Land Clearing Company	157.50
<u>Underground Utility Contractor</u>	157.50
Landscaping	127.50
Mechanical/HVAC Contractor [See Note 1]	127.50
Misc. Contractors, Carpentry, Masonry, Painting, Tile, Roofing, Irrigation, Swimming Pool, <u>Stucco, etc.</u>	157.50
Plumbing Contractor	157.50
Residential Contractor	157.50

Tree Trimming/ Surgeon and <u>Removal</u> Services*	124.00
----------------------------------------------------------------	--------

*(\$1000 Surety Bond and proof of Liability Insurance is Required)

[Note 1: The \$48.30 charge for this category was a scrivener's error]

FINANCE/INSURANCE/REAL ESTATE

Agent/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	127.50
Stocks Bonds dealer	248.50
Tax Consultant	248.50
Title Company	127.50
 Insurance Company	
Home/regional office	279.00
District office	188.00
Resident agent office	127.50
Each Insurance company (doing business within city)	60.00
 HOME OCCUPATIONS:	
See individual category for <u>license fee tax</u> . Home occupations are subject to limitations in Chapter 58, Section <u>7182</u> , Subsection (<u>eeaa</u>) of the <u>Winter Park Code</u> .	
 MANUFACTURING/FABRICATION:	
Boat/car builders, Furniture, Computers, etc.:	
1 to 5 employees	127.50
6 to 15 employees	157.50
Over 15 employees	188.00

PROFESSIONALS:

<u>Office (More than one licensed professional person)</u>	127.50
Accountants, Architects, Artists, Brokers, Consultants, Chemists, Engineers, Financial Planners, Interior Designers, Marketing Representatives, Etc.	127.50
Hypnotist	188.00

PROFESSIONAL SERVICES-HEALTH:

<u>Office (More than one licensed professional person)</u>	127.50
Animal Hospital	127.50
Assisted Living Facilities	127.50
Commercial Laboratory	188.00
<u>Mental Health or Family Counselors</u>	127.50
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
<u>Orthodontist</u>	<u>127.50</u>
Outpatient Medical or Emergency Clinic	607.00
Rehabilitation Specialist	127.50
Veterinarian	127.50

PROFESSIONAL LEGAL SERVICES:

<u>Office (More than one licensed professional person)</u>	127.50
Attorneys	127.50
Bondsman	127.50
Detectives/Investigators, Security service:	
1 to 5 employees	127.50
6 to 15 employees	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 employees	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
Cemetery/ <u>monument</u> Sales	188.00
Farmer's Market Vendor	36.00
Gasoline service Station	
First pump	18.00
Each additional pump	8.50
New/Used Car Dealer	310.00
Pawnbroker	461.50

Restaurant:

0 to 10 seats	60.50
each additional seat	2.00
drive-in/take-out service	60.50
Ice Cream Vendor	127.50
Sales Representative	127.50
Solicitor/Peddler (<u>See City Fee Schedule</u>)	
Mobile Licensing Vendors- Produce/Specialties (permit fee is additional separate charge)	60.00

Salons

Barber Shop /Beauty Shop/Nail/ <u>Pedicure</u> Shop	86.50
Esthetician/Body and Facial Scrubs	30.00
Each chair/or license holder	27.50
<u>(Also see Massage Therapist under Professional Services – Health)</u>	

Services-Educational:

Schools/Independent Teacher/Instructor Commercial, Dancing, Electronic, <u>Vocational</u> , Kindergarten, Music, Riding, etc.):	
1 to 25 students	42.00
26 to 50 students	79.00
51 to 75 students	115.00
51 to 75 students	157.50

Services-Entertainment:

Amusement/ <u>Video Game</u> Arcade	127.50
-------------------------------------	--------

Billiards/ <u>Pool</u> (each location)	127.50
Bowling Alley	249.00
Dance/Entertainment Facilities Halls :	249.00
0 to 60 seats	279.00
over 60 seats	
Exhibitions (per day)	60.00
Golf - Miniature course	
Par 3 course	127.50
Regulation-9-18 holes	249.00
Palmistry	249.00
Rinks	127.50
Shooting Galleries	127.50
Spiritualist/Medium	249.00
Swimming Pool	60.00
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
(\$.25 or less) each machine	
Drink & Food Products (over \$0.25) each machine	17.85

SERVICES-LODGING/PROPERTYMANAGEMENT: OFFICE

Apartment Building over three units- Apartments (each <u>dwelling unit</u> bedroom)	3.50	<u>5.00</u>
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 Child or <u>Senior</u> care (6 clients)	36.00	

Miscellaneous ~~Business~~ Offices and Businesses:

<u>Advertising Agency</u>	127.50
<u>Ambulance (each vehicle)</u>	127.50
<u>Auction</u>	249.00
<u>Auctioneers</u>	310.00
Auto Parking Lot/ <u>Garage</u> :	
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
<u>Vehicle/Auto Rental</u>	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
1to 5 employees	127.50
6 to 15 employees	157.50
Over 15 employees	188.00
Caterer/Catering Service:	
Each company	127.50
Mobile vendor, Each vehicle	127.50 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
<u>Pest control company/Exterminator</u>	84.50
Each truck	24.00
Funeral home	249.00
Interior Decorator	85.00
Laundromats	
1to 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/Storage:	
First 5,000 sq.ft.	127.50
Each add'l, 1000 sq.ft.	6.00
Wrecker -Towing Service	127.50
Valet Service	127.50
Vehicle for Hire	300.00
Taxi (<u>Vehicle for hire</u>) Service, Moving Company	
1 to 4 vehicles	157.50
Each add'l 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	1215.50
Waste/Recycling Collector:	
First truck	84.50
Each additional truck	24.50
Water Company	1215.50
Solid Waste Company	127.50
UNCLASSIFIED or MISCELLANEOUS	127.50

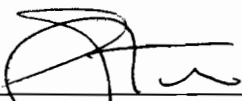
SECTION 11. Incorporation Into Code. This ordinance shall be incorporated into the Winter Park City Code. Any section, paragraph number, letter and/or any heading may be changed or modified as necessary to effectuate the foregoing. Grammatical, typographical and similar or like errors may be corrected, and additions, alterations, and omissions not affecting the construction or meaning of this ordinance and the City Code may be freely made.

SECTION 12. Severability. If any section, subsection, sentence, clause, phrase, word or provision of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, whether for substantive, procedural, or any other reason, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this ordinance.

SECTION 13. All ordinances or portions of ordinances in conflict herewith are hereby repealed.

SECTION 14. This ordinance shall take effect August 1, 2015.

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 27th day of July, 2015.



Mayor Steve Leary

ATTEST:



Cynthia S. Bonham, City Clerk