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ORDINANCE NO. 08-06

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF MANGONIA PARK, FLORIDA, AMENDING CHAPTER 14. LICENSES AND BUSINESS REGULATIONS. OF THE CODE OF ORDINANCES OF THE TOWN OF MANGONIA PARK AT SEC. 14-32. BUSINESS TAX LEVIED. TO PROVIDE FOR A FIVE (5) PERCENT INCREASE TO THE BUSINESS TAX RATES FOR ALL THE TOWN'S EXISTING BUSINESS TAX CLASSIFICATIONS IN ACCORDANCE WITH STATE LAW; PROVIDING THAT EACH AND EVERY OTHER SECTION AND SUBSECTION OF CHAPTER 14. LICENSES AND BUSINESS REGULATIONS. SHALL REMAIN IN FULL FORCE AND EFFECT AS PREVIOUSLY ENACTED; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE, AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, Sec. 205.0535, Florida Statutes, allows municipalities to increase their business tax rates by up to five (5) percent every other year after establishing an equity study commission and adopting a re-classification and revision ordinance; and

WHEREAS, the Town of Mangonia Park established its equity study commission and re-classified the rates charged for its business taxes by means of Ordinance 99-2, adopted on February 2, 1999; and

WHEREAS, the Town Council last increased its business tax rates by means of Ordinance 05-06 adopted on August 16, 2005, and now desires to increase the current business tax rates for existing classifications by five (5) percent in accordance with state law; and

WHEREAS, the Town Council has determined that such amendments to the Town's business regulation code are in the best interests of the citizens of the Town of Mangonia Park.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MANGONIA PARK, FLORIDA, THAT:

Section 1. Chapter 14. LICENSES AND BUSINESS REGULATIONS., of

the Code of Ordinances of the Town of Mangonia Park is hereby amended at Sec. 14-32. by providing for a five (5) percent increase to the business tax rates for all the Town's existing business tax classifications; providing that Sec.14-32. shall hereafter read as follows:

Sec. 14-32. Business tax levied.

There is hereby levied the following business taxes:

- (1) Accountants, bookkeepers and tax consultants\$ ~~52.50~~ 55.13
- (2) Adult Entertainment Establishment (See Chap. 3. for addt'l regulations).~~1,575.00~~ 1,653.75
 Non-refundable processing fee..... ~~210.00~~ 220.50
- (3) Adjudicated juvenile treatment centers~~262.50~~ 275.63
- (4) Advertising/subscribers, each location.....~~105.00~~ 110.25
 - a. Agents, per year.....~~105.00~~ 110.25
 - b. Each person, firm or corporation advertising in
 any manner, (except those paying a merchant's
 or other tax advertising their own business,
 e.g. solicitors, canvassers).~~105.00~~ 110.25
- (5) Agents, selling or offering for sale stocks, bonds
 notes or mortgages.....~~42.00~~ 44.10
- (6) Amusements not listed, See Sec.14-27 Special Events Permits.....~~105.00~~ 110.25
- (7) Auditorium seating (Jai alai fronton) one thousand five hundred

	(1,500) or less people, per day.....	157.50	<u>165.38</u>
(8)	Auditorium seating (Jai alai fronton) more than one thousand five hundred (1,500) people, per day	315.00	<u>330.75</u>
(9)	Apartment houses, lodges and cottages, renting furnished or unfurnished apartments; each unit	10.50	
	<u>11.03</u>		
(10)	Auctioneers.....	52.50	<u>55.13</u>
(11)	Auctions, jewelry, glassware, furniture, appliances, equipment, leather goods, china or art objects, per day	21.00	<u>22.05</u>
(12)	Automobile:		
a.	Dealers engaged in taking orders for new motor vehicles	131.25	<u>137.82</u>
b.	Dealers engaged in taking orders for secondhand or used motor vehicles, exclusive of new motor vehicles	131.25	<u>137.82</u>
c.	Garages, painting and repair.....	52.50	<u>55.13</u>
d.	Shops for repairing, covering or painting automobiles, or other motor vehicles, or for vulcanizing tires without storage garage	52.50	<u>55.13</u>
e.	Storage garage or lot, without repair shop.....	36.75	<u>38.59</u>
f.	Car Wash		
	One bay.....	52.50	<u>55.13</u>
	Each additional bay	26.25	<u>27.57</u>
g.	For hire, taxi, etc., each vehicle.....	26.25	<u>27.57</u>
h.	Towing - auto and truck:		
	without storage	131.25	<u>137.82</u>
	with storage	183.75	<u>192.94</u>

(13)	Bank	210.00	<u>220.50</u>
(14)	Bowling alleys:		
	a. Up to and including eight (8) lanes	52.50	<u>55.13</u>
	b. Each additional lane over eight (8), each lane.....	21.00	<u>22.05</u>
(15)	Building and loan companies, loan associations, or mortgage companies.....	210.00	<u>220.50</u>
(16)	Carnivals or Circuses: See Sec. 14-27. Special Events Permits. for application requirements.		
	Per day	262.50	<u>275.63</u>
(17)	Catering trucks, with established route in commercial and industrial areas, each truck [unless exempted by Sec. 14-28.(c)]	73.50	<u>77.18</u>
(18)	Coin-operated machines:		
	a. Dealer or distributor of coin-operated machines	52.50	<u>55.13</u>
	b. Amusement tables, pinball machines, marble boards or other similar games or devices, except merchandise and music vending machines, each	42.00	<u>44.10</u>
(19)	Contractors:		
	a. General building contractor	105.00	<u>110.25</u>
	b. Electrical	52.50	<u>55.13</u>
	c. Plumbing	52.50	<u>55.13</u>
	d. House and sign painting, paper hanging, etc.	52.50	<u>55.13</u>
	e. Street paving	52.50	<u>55.13</u>

f.	Well drilling	52.50	<u>55.13</u>
g.	All others not specified in this chapter	52.50	<u>55.13</u>
(20)	Day Care/Child Care Centers	73.50	<u>77.18</u>
(21)	Delivery trucks within the Town, each truck [unless exempted by Sec. 14-28.(c)]	26.25	<u>27.57</u>
(22)	Distribution Centers.....	105.00	<u>110.25</u>
(23)	Dry cleaners:		
a.	Plant for cleaning, pressing, dyeing	78.75	<u>82.94</u>
b.	Pick-up station only	52.50	<u>55.13</u>
(24)	Electrical shop	52.50	<u>55.13</u>
(25)	Exhibitions, museums, etc.	52.50	<u>55.13</u>
(26)	Fix-it shops	52.50	<u>55.13</u>
(27)	Fruit packing houses:.....	105.00	<u>110.25</u>
	Plus each employee over five (5), amount not to exceed \$200	2.10	<u>2.21</u>
(28)	Funeral Homes:		
a.	Without Crematory	105.00	<u>110.25</u>
b.	With Crematory	262.50	<u>275.63</u>

(29) Gasoline and oil dealers:

a.	Wholesale	236.25	<u>248.07</u>
b.	L.P. gas plants	236.25	<u>248.07</u>
c.	Oil plants	236.25	<u>248.07</u>
d.	Service filling stations:		
1.	Without repairs	52.50	<u>55.13</u>
2.	Including minor repairs	73.75	<u>77.44</u>

(30) Grocery/convenience store:

a.	Under two thousand (2,000) square feet	78.75	<u>82.69</u>
b.	Each additional one thousand (1,000) square feet	10.50	<u>11.03</u>

(31) Group Homes:

a.	Less than fourteen (14) persons	78.75	<u>82.69</u>
b.	In excess of fourteen (14) persons	105.00	<u>110.25</u>

(32) Hotels, motels and rooming houses (except private homes having a permanent lodger), tourist courts or motor courts, renting single rooms. Business tax must be paid on all rooms whether used or unused. If dining room or restaurant is operated in connection, must pay restaurant tax in addition:

a.	Five (5) rooms or less	26.25	<u>27.57</u>
b.	Each additional room over five (5), per room.....	4.20	<u>4.41</u>

(33) Insurance companies:

a.	Each company	73.50 <u>77.18</u>
b.	Plus each employee over five (5).....	2.10 <u>2.21</u>
c.	Each agent	26.25 <u>27.57</u>

(34) Reserved.

(35) Laboratory and research facilities.....~~73.50~~ 77.18

(36) Laundries, including linens, towels or laundry supply business.....~~78.75~~ 82.69

Automatic coin-operated laundries/Laundromat/self-service dry cleaning:

a.	One through twenty (1-20) washers and/or dryers	73.50 <u>77.18</u>
b.	Over twenty (20) washers and/or dryers, in addition to base price per machine.....	3.15 <u>3.31</u>

(37) Electric and power companies, sub-stations and subcontractors.....~~105.00~~ 110.25

(38) Lumber yards~~105.00~~ 110.25

(39) Manufacturing, all manufacturers, factories, foundries, machine
shops, processors, repairers, assembly plants, metal works shops,
not otherwise provided for:

a.	From one through five (1-5) employees	84.00 <u>88.20</u>
b.	From six through ten (6-10) employees.....	110.25 <u>115.77</u>
c.	From eleven through fifteen (11-15) employees	136.50 <u>143.33</u>
d.	From sixteen through twenty (16-20) employees	162.75 <u>170.89</u>
e.	From twenty through fifty (20-50) employees.....	315.00 <u>330.75</u>

- f. More than fifty (50) employees~~367.50~~ 385.88
- g. Plus each truck, concrete mixer~~26.25~~ 27.57

(40) Manufacturing in conjunction with retail stores/shops:

- a. From one through five (1-5) employees~~84.00~~ 88.20
 - b. From six through ten (6-10) employees~~110.25~~ 115.77
 - c. From eleven through fifteen (11-15) employees~~136.50~~ 143.33
 - d. From sixteen through twenty (16-20) employees.....~~162.75~~ 170.89
 - e. From twenty through fifty (20-50) employees~~315.00~~ 330.75
 - f. More than fifty (50) employees~~367.50~~ 385.88

(41) Medical facilities, educational and private~~210.00~~ 220.50

(42) Mill works, sheet metal shops, novelty works, plants manufacturing sash,
doors, blinds and other similar articles:

- a. Each company~~73.50~~ 77.18
- b. Plus each employee over five (5), the amount not to exceed \$300.~~4.20~~ 4.41
- c. Sawmills~~210.00~~ 220.50

(43) Miniature golf course~~52.50~~ 55.13

(44) Motels - See Hotels

(45) Movie theaters:

- a. four (4) screens or less~~210.00~~ 220.50
- b. more than four (4) screens~~315.00~~ 330.75

(46)	Newspapers, daily or weekly, including printing:		
a.	Employing less than six (6) people	52.50	<u>55.13</u>
b.	Plus each employee over five (5)	4.20	<u>4.41</u>
(47)	Nursery, landscaping service	105.00	<u>110.25</u>
(48)	Palmist or fortuneteller	1,575.00	<u>1,653.75</u>
(49)	Parades See Sec. 14-27. Special Events Permits.		
(50)	Pressing shops:		
a.	One to five (1-5) employees	52.50	<u>55.13</u>
b.	Each additional employee	2.10	<u>2.21</u>
(51)	Printing shops	73.50	<u>77.18</u>
(52)	Produce stand.....	52.50	<u>55.13</u>
(53)	Professions, businesses and occupations. (Examples but not exclusive: Architects, attorneys, artists, dentists, engineers, music teachers, opticians, optometrists, parcel delivery, physicians, medical doctors and surgeons, surveyors offices) (per office)	105.00	<u>110.25</u>
	Plus each state licensed professional	26.25	<u>27.57</u>
(54)	Real estate broker (per office)	105.00	<u>110.25</u>
	Plus each additional real estate agent	26.25	<u>27.57</u>

(55)	Residence for security purpose.....	26.25	<u>27.57</u>
(56)	Restaurants, cafes, cafeterias, dining rooms, etc.		
a.	Each	105.00	<u>110.25</u>
b.	Each seat in excess of ten (10)	1.05	<u>1.11</u>
c.	Lunch stands, snack bars, refreshment stands, each.....	26.25	<u>27.57</u>
d.	Any establishment serving commercially prepared food products, beverages, etc., not covered by a retail receipt (Examples but not exclusive: wrapped sandwiches, potato chips, non-alcoholic beverages)	26.25	<u>27.57</u>
(57)	Retail stores and shops (unless connected to manufacturing; see Manufacturing):		
a.	stores not more than 2,000 square feet	105.00	<u>110.25</u>
b.	stores more than 2,000 square feet	210.00	<u>220.50</u>
c.	commercial sales in tents (per week).....	26.25	<u>27.57</u>
(58)	Service to public at each location (Examples but not exclusive: animal grooming, barber shops, beauty salons, child care, baby sitting and nursing homes, employment agency, general services, interior decorator, pest control, janitor service, shoemaker or menders, upholstery and furniture menders.).....	63.00	<u>66.15</u>
(59)	Silo	105.00	<u>110.25</u>
(60)	Taverns; places of business licensed to sell alcohol (not a restaurant).....	105.00	<u>110.25</u>

(61)	Telecommunications Company	157.50	<u>165.38</u>
a.	Television and broadcasting stations	110.25	<u>115.77</u>
b.	Communication towers (free standing)	162.75	<u>170.89</u>
(62)	Transfer company, general hauling, freight transportation	105.00	<u>110.25</u>
(63)	Treatment facilities:		
a.	secured	262.50	<u>275.63</u>
b.	unsecured	315.00	<u>330.75</u>
(64)	Trucks, all trucks based within the Town, not licensed by Interstate Commerce Commission or otherwise provided for, delivery trucks, concrete mixers, general hauling, etc., each (unless exempted by Sec. 14-28.)	26.25	<u>27.57</u>
(65)	Unclassified	157.50	<u>165.38</u>
(66)	Vending machines:		
a.	Candy & peanuts, (no operator) each, five cents (\$0.05) or more; and all food service and beverage machines	15.75	<u>16.54</u>
b.	Peanuts or popcorn vendors, operating or maintaining a stand (If merchandise other than popcorn and peanuts handled, receipt for additional merchandise must be obtained.)	15.75	<u>16.54</u>
c.	Penny weighing and vending machines, (no operator) each	5.25	<u>5.52</u>
d.	Music playing machines, juke boxes, each machine	21.00	<u>22.05</u>
e.	Photo vending machine, each machine	21.00	<u>22.05</u>
f.	Dealer or distributor of coin operated machines (Dealer/distributor must furnish a list of locations; current tags issued by tax collector must be attached to machine.)	52.50	<u>55.13</u>

- g. Tobacco products vending machine subject to State fee. Sec.
569.003, F.S.

(67) Warehouses, alone or connected with other business:

- a. Under 5,000 square feet~~52.50~~ 55.13
b. Each additional 5,000 square feet.....~~26.25~~ 27.57

(68) Water company selling bottled water:

- a. Each company~~52.50~~ 55.13
b. Plus for each delivery truck~~26.25~~ 27.57

(69) Wholesale distributors:

- a. Each company~~52.50~~ 55.13

(70) Work release facilities~~262.50~~ 275.63

Section 2: Each and every other section and subsection of Chapter 14.
LICENSES AND BUSINESS REGULATIONS. shall remain in full force and effect as
previously enacted.

Section 3: All ordinances or parts of ordinances in conflict herewith be and
the same are hereby repealed.

Section 4: Should any section or provision of this ordinance or any portion
thereof, any paragraph, sentence or word be declared by a Court of competent jurisdiction
to be invalid, such decision shall not affect the validity of the remainder of this ordinance.

Section 5: Specific authority is hereby granted to codify and incorporate this ordinance into the existing Code of Ordinances of the Town of Mangonia Park.

Section 6: This ordinance shall take effect immediately upon adoption.

FIRST READING this 1st day of July, 2008.

SECOND AND FINAL READING this 5th day of August, 2008.

TOWN OF MANGONIA PARK

COUNCILMEMBERS:

VOTE:

AYE NAY

Mayor William Albury, III

☒ ☐

Vice Mayor Mark Trueblood

☒ ☐

Peggy Cook

☒ ☐

Sarita C. Johnson

☒ ☐

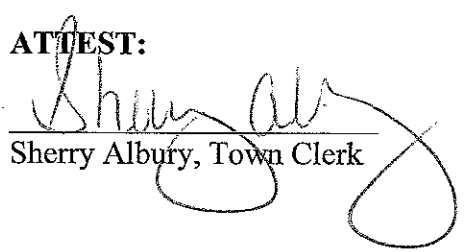
Clarence McConnell

☒ ☐


WILLIAM H. ALBURY, III, MAYOR

ATTEST:

(SEAL)


Sherry Albury, Town Clerk