

ORDINANCE NO. 15-05-1310

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, AMENDING ARTICLE 1, SECTION 4, OF APPENDIX F OF THE CODE OF ORDINANCES OF THE CITY OF NORTH LAUDERDALE, ENTITLED LOCAL BUSINESS TAX, TO INCREASE BY FIVE PERCENT (5%) OF THE CURRENT RATE STRUCTURE FOR LOCAL BUSINESS TAX RECEIPTS AND INCREASE THE PROCESSING/INSPECTION FEES BASED ON HOURLY SURCHARGES; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article 1, Section 4, of Appendix F of the Code of Ordinances of the City of North Lauderdale, Florida provides the classification and fees for Local Business Tax Receipts; and

WHEREAS, pursuant to Section 205.0535(1), Florida Statutes, the City of North Lauderdale amended occupational license classifications and rate structure, by Ordinance 95-7-891, adopted on July 25, 1995; and

WHEREAS, prior to the adoption of Ordinance 95-7-891, the City established an Equity Study Commission pursuant to Section 205.0535(2), Florida Statutes, and also met the requirements of Section 205.0535(3), Florida Statutes, and

WHEREAS, pursuant to Section 205.0535(4), Florida Statutes, after the conditions of sections 205.0535(2) and (3), Florida Statutes, are met, municipalities may every other year thereafter increase by ordinance the rates of local business tax receipts by up to five (5) percent; and

WHEREAS, the City Commission approved the last increase in rates on May 12, 2012 by Ordinance 12-05-1266; and

WHEREAS, the City's professional staff recommends that the local business tax be increased by five (5) percent for receipts issued beginning July 1, 2015; and

WHEREAS, the City Commission accepts the recommendations of the City's professional staff and finds that the revisions to Article 1, Section 4, of Appendix F of the Code of Ordinances of

the City of North Lauderdale, Florida, are in the best interests of all the citizens and residents of the City of North Lauderdale; and

WHEREAS, section 205.0535(4), Florida Statutes, requires a majority plus one vote of the City Commission to enact the increase.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

Section 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance upon adoption hereof.

Section 2. That Article 1, Section 4, of Appendix F, entitled "LOCAL BUSINESS TAX", of the Code of Ordinances of the City of North Lauderdale, Florida, is hereby amended to read as follows:

Sec. 4. Local Business Tax

- A) *Fees for businesses, not enumerated.* Every business, occupation, profession or exhibition, substantial, fixed or temporary engaged in by any person, whether in a building, tent or upon a street, vacant lot, or anywhere in the open air, within the city, and not specifically designated in this section, shall pay a business tax receipt fee of ~~\$63.66~~ \$66.84

- B) *Fee schedule.* The occupation fees which shall be paid by persons engaging in or managing businesses, professions or occupations are hereby fixed as follows:]

Local Business Tax Classification and Schedule		
#	Classification	Rate
1000	Abstract companies or agents	231.53

		243.11
	ACLF - See nursing home	---
1001	Advertising agency	127.33 133.70
1002	Advertising, distribution	231.05 242.61
1003	Advisor/consultant	127.33 133.70
	Alterations - See clothing	---
1004	Ambulance	98.40 103.32
1005	Amusement parlors	381.49 400.57
1006	Animal boarding facility	86.81 91.15
1007	Animal exhibition; per day	208.37 218.79
1008	Animal grooming facility	86.81 91.15
1009	Animal hospital	86.81 91.15
1010	Animal pet shop	86.81 91.15
1011	Artists; art or handcraft studio	144.70 151.94
1012	Athletic arena	382.01 401.11
1013	Athletic exhibition	208.37 218.79
1014	Auction sales, auto	173.64 182.33
1015	Auction sales, household goods	254.68 267.42
1016	Auction sales, real and personal property	520.93 546.98
1017	Auction sales, shops	1736.44 1823.27
1018	Auction sales, shops (itinerant)	434.10 455.81
1019	Automobile dealers, new/used	254.68 267.41

1020	Automobile dealers, paint/body	92.61 97.24
1021	Automobile dealers, repair	92.61 97.24
1022	Automobile driving school	92.61 97.24
1023	Automobile rental service	138.92 145.87
1024	Automobile salvage	231.53 243.11
1025	Automobile tag, title agency	115.76 121.55
1026	Automobile towing agency	231.53 243.11
1027	Automobile trans., 5-passenger	75.24 79.01
1028	Automobile trans., 7-passenger	86.81 91.15
1029	Automobile trans., >7-passenger	173.64 182.33
1030	Automobile trans., bus co.	231.53 243.11
1031	Automobile wash	98.40 103.32
1032	Automatic game and device	57.88 60.78
1033	Automatic game and device, distributor	231.53 243.11
1034	Automatic trade machines	57.88 60.78
1035	Automatic trade machines, distributors	231.53 243.11
1036	Automatic trade machines, ice	40.51 42.54
1037	Automatic trade machines, musical	57.88 60.78
1038	Automatic trade machines, billiard/pool	52.09 54.70
1039	Automatic wash and dry machines	11.57 12.15
1040	Bail bond company	520.93 546.98
1041	Bakery, retail	92.61 97.24

1042	Bakery, route	92.61 97.24
1043	Bankruptcy/close-out sale, >15 days	144.70 151.94
1044	Bankruptcy/close-out sale, >30 days	179.42 188.40
1045	Bankruptcy/close-out sale, >60 days	219.94 230.94
1046	Bankruptcy/close-out sale, [additional] day	57.88 60.78
1047	Bankruptcy/close-out sale, trustee	335.71 352.50
1048	Barbershops, beauty salons	28.94 30.39
1049	Beer and wine sales - See package store	---
1050	Bingo hall	463.05 486.21
1051	Bookkeeping, tax, auditing services	144.70 151.94
1052	Bowling alley	52.09 54.70
1053	Brokers or brokerage, futures/options	260.46 273.49
1054	Brokers or brokerage, goods	260.46 273.49
1055	Brokers or brokerage, mortgage	260.46 273.49
1056	Brokers or brokerage, produce	260.46 273.49
1057	Brokers or brokerage, ship/boat	260.46 273.49
1058	Brokers or brokerage, stocks/bonds	260.46 273.49
1059	Brokers or brokerage, commodity	260.46 273.49
1060	Brokers or brokerage, mutual	260.46 273.49
1061	Building inspection service	144.70 151.94
1062	Campaign headquarters	0.00
1062	Car rental service - See automobile rental service	---
1063	Car wash - See automobile wash	---

1063	Carnivals, circuses	115.76 121.55
1064	Carpentry shops	75.24 79.01
1065	Carpet and rug cleaning company	75.24 79.01
1066	Caterers, accessory	40.51 42.54
1067	Caterers, sole	86.81 91.15
1068	Check cashing store	173.64 182.33
1069	Child care center	57.88 60.78
1070	Child care services, home	46.31 48.63
1071	Church	0.00
1072	Clothing alterations	28.94 30.39
1073	Clothing, dressmaker, tailor	57.88 60.78
	Coin-operated machines - See automatic trade machines	---
1074	Collection and claim agencies	260.46 273.49
1075	Computer services	115.76 121.55
1076	Contractor, alarm system	115.76 121.55
1077	Contractor, awning (cloth)	115.76 121.55
1078	Contractor, cabinetry	115.76 121.55
1079	Contractor, carpet	115.76 121.55
1080	Contractor, communications	115.76 121.55
1081	Contractor, demolition	115.76 121.55
1082	Contractor, electrical	115.76 121.55
1083	Contractor, elevator	115.76 121.55
1084	Contractor, engineer	115.76

		121.55
1085	Contractor, fences	115.76 121.55
1086	Contractor, floor	115.76 121.55
1087	Contractor, gas fitting	115.76 121.55
1088	Contractor, gas service station	115.76 121.55
1089	Contractor, general	115.76 121.55
1090	Contractor, glazer	115.76 121.55
1091	Contractor, insulation	115.76 121.55
1092	Contractor, irrigation system	115.76 121.55
1093	Contractor, lathe	115.76 121.55
1094	Contractor, lot clearing	115.76 121.55
1095	Contractor, mason, cement	115.76 121.55
1096	Contractor, mechanical	115.76 121.55
1097	Contractor, metalwork	115.76 121.55
1099	Contractor, paint	115.76 121.55
1100	Contractor, pest control	173.64 182.33
1101	Contractor, pile driver	115.76 121.55
1102	Contractor, drywall/plaster	115.76 121.55
1103	Contractor, plumbing	115.76 121.55
1104	Contractor, pool	173.64 182.33
1105	Contractor, roofing	115.76 121.55
1106	Contractor, pressure cleaning/sandblasting	115.76 121.55
1107	Contractor, septic tank	115.76

CHANGED SCRIVENOR'S
 DUE TO: ERROR 7/6/15 P. Dochasi
 City Clerk
 182.33
 121.55 182.33

		121.55
1108	Contractor, sewer	115.76 121.55
1109	Contractor, sheet metal	115.76 121.55
1110	Contractor, sign	115.76 121.55
1111	Contractor, solar heating	115.76 121.55
1112	Contractor, storm shutters	115.76 121.55
1113	Contractor, superintendant/supervisor of construction	115.76 121.55
1114	Contractor, surveyor	115.76 121.55
1115	Contractor, tile	115.76 121.55
1116	Contractor, unclassified	115.76 121.55
1117	Contractor, video	115.76 121.55
1118	Contractor, wall-paper	115.76 121.55
1119	Contractor, waterproofing	115.76 121.55
1120	Contractor, well-drilling	115.76 121.55
1121	Contractor, window	115.76 121.55
1122	Contractor, window coverings	115.76 121.55
1123	Courier/message/parcel service location	173.64 182.33
1124	Courier/message/parcel service vehicles	28.94 30.39
1125	Credit bureau or association	138.92 145.87
1126	Dental lab, center or clinic	133.12 139.78
1127	Dental supplies	115.76 121.55
1128	Distributor, miscellaneous	115.76 121.55
	Dog or trained animal exhibition - See animal exhibition	---

1129	Dry cleaners	127.33 133.70
1130	Electric light and power company	752.45 790.08
1131	Employment agency	115.76 121.55
1132	Entertainment	347.29 364.66
1133	Factories; unclassified	173.64 182.33
1134	Financial institution, banks, trusts	376.23 395.05
1135	Financial institution, finance	289.40 303.87
1136	Financial institution, mortgage	289.40 303.87
1137	Financial institution personal finance	289.40 303.87
1138	Financial institution, wages	173.64 182.33
1139	Fire extinguisher service	114.10 119.81
1140	Florist shop or flower dealer	81.03 85.09
1141	Funeral	260.46 273.49
1142	Gas companies, bottled gas	69.46 72.94
1143	Gas companies, distributors	752.45 790.08
1144	Gas companies, each location	23.15 24.31
1145	Gas companies, per nozzle	11.57 12.15
1146	Gas/oil distrib.-gas/wholesale/no storage	260.46 273.49
1147	Gas/oil distrib.-gas/wholesale/storage	231.05 242.61
1148	Gas/oil distrib.-oil/wholesale/no storage	173.64 182.33
1149	Gas/oil distrib.-oil/wholesale/storage	318.34 334.26
1150	General maintenance person	42.17 44.28

1151	Golf course	231.53 243.11
1152	Golf course, driving range	115.76 121.55
1153	Golf course, miniature course	86.81 91.15
1154	Golf professional	86.81 91.15
1155	Gun range	289.40 303.87
1156	Halls for hire	144.70 151.94
1157	Health club, each location	202.58 212.71
1158	Herbalist	289.40 303.87
1159	Holiday sales, temporary	69.46 72.94
1160	Housecleaning service	57.88 60.78
1161	Ice cream parlor	69.46 72.94
1162	Import/export	127.33 133.70
1164	Insurance company, additional classification	69.46 72.94
1163	Insurance company, office	133.12 139.78
1165	Insurance company, out of area	115.76 121.55
1166	Interior decorators	98.40 103.32
1167	Interior designers	98.40 103.32
1168	Janitorial service	75.24 79.01
1169	Jewelry dealers	254.68 267.42
	Kennel - See animal boarding	---
1170	Landscape installation	156.27 164.09
1171	Landscape maintenance, location	46.31 48.63
1172	Landscape maintenance, additional vehicle	28.94

		30.39
1173	Landscape nurseries	69.46 72.94
1174	Landscape, tree trim	86.81 91.15
1175	Laundry, coin-operated	138.92 145.87
1176	Laundry, customer drop-off	138.92 145.87
1177	Laundry, wholesale	127.33 133.70
1178	Limousine - See automobile transportation	---
1178	Lounge, live entertain. >100 people	463.05 486.21
1179	Lounge, live entertain. <100 people	578.81 607.75
1180	Lounge, no entertainment, <100 people	347.29 364.66
1181	Lounge, no entertainment, >100 people	463.05 486.21
1182	Machine shops	115.76 121.55
1183	Mail order establishment/office	138.92 145.87
1184	Manufacturing; 1—5 people	86.81 91.15
1185	Manufacturing; 6—10 people	144.70 151.94
1186	Manufacturing; 11—25 people	260.46 273.49
1187	Manufacturing; over 25 people	347.29 364.66
1188	Manufacturers representative	138.92 145.87
1189	Markets, specialty	81.03 85.09
1190	Massage salon	Not permitted
1191	Masseur/masseuse	92.61 97.24
1192	Masseur/masseuse assistant	28.94 30.39
1193	Meat packing houses or storage	202.58 212.71

1194	Medical billing	115.76 121.55
1195	Medical lab	138.92 145.87
1196	Merchants, invent. <=\$1,000	69.46 72.94
1197	Merchants, invent. >\$1,000 <=\$3,000	104.18 109.39
1198	Merchants, invent. >\$3,000 <=\$10,000	138.92 145.87
1199	Merchants, invent. >\$10,000 <=\$20,000	173.64 182.33
1200	Merchants, invent. >\$20,000 <=\$50,000	202.58 212.71
1201	Merchants, invent. >\$50,000 <=\$100,000	393.59 413.27
1202	Merchants, invent. >\$100,000 <=\$200,000	636.69 668.53
1203	Merchants, Invent. >\$200,000 <=\$500,000 over \$200,000 and up to \$500,000	694.58 729.31
1204	Merchants, invent. >\$500.000 <=\$1,250,000	752.45 790.08
1205	Merchants, invent. >\$1,250,000	810.34 850.34
1206	Motion picture studio	173.64 182.33
1207	Motion picture theaters	260.46 273.49
1208	Motion picture, food sales in	28.94 30.39
1209	Motorcycle dealer	86.81 90.15
1210	Moving company per vehicle	69.46 72.94
1211	Nails and personal service salons	17.36 18.23
1212	News bureau; newspaper agency	202.58 212.71
	Nightclub - See lounge	---
1213	Nursing home	173.64 182.33
1214	Office space only	81.03 85.08

1215	Office suite only	28.94 30.39
1216	Office suites business	173.64 182.33
1217	Owner, residential rental property	9.26 9.73
1218	Package store, carry out	98.40 103.32
	Parcel delivery service - See courier service	---
1219	Parking facility	173.64 182.33
1220	Pawnbrokers	1041.86 1093.96
	Pet shop; birds. Fish and pets - See animal pet shops	---
1221	Photographers; each, no site	69.46 72.94
1222	Photographers; each; at site	69.46 72.94
1223	Piano tuner	40.51 42.54
1224	Postal center	115.76 121.55
1225	Printing, copying service	69.46 72.94
1227	Professionals/P.A., accountant	144.70 151.94
1228	Professionals/P.A., architects	144.70 151.94
1229	Professionals/P.A., attorneys	144.70 151.94
1230	Professionals/P.A., chemists	144.70 151.94
1231	Professionals/P.A., chiropractors	144.70 151.94
1232	Professionals/P.A. dentists	144.70 151.94
1233	Professionals/P.A., detectives	144.70 151.94
1234	Professionals/P.A., dieticians	144.70 151.94
1235	Professionals/P.A., doctors	144.70 151.94
1236	Professionals/P.A., draftsman	144.70

		151.94
1237	Professionals/P.A., electrologists	144.70 151.94
1238	Professionals/P.A., engineers	144.70 151.94
1239	Professionals/P.A., funeral	144.70 151.94
1226	Professionals/P.A., lab technician	144.70 151.94
1240	Professionals/P.A., mental health	144.70 151.94
1241	Professionals/P.A., nurses	144.70 151.94
1242	Professionals/P.A., opticians	144.70 151.94
1243	Professionals/P.A., optometrists	144.70 151.94
1244	Professionals/P.A., other	144.70 151.94
1245	Professionals/P.A., pharmacists	144.70 151.94
1246	Professionals/P.A., physiotherapists	144.70 151.94
1247	Professionals/P.A., psychiatrists	144.70 151.94
1248	Professionals/P.A., veterinarian	144.70 151.94
1249	Promoters	260.46 273.49
1250	Promotional show, exhibit	202.58 212.71
1251	Property management company	144.70 151.94
1252	Publisher/publishing company	173.64 182.33
1253	Real estate brokers; each broker	144.70 151.94
1254	Real estate brokers, each salesman	69.46 72.94
1255	Recording studio	173.64 182.33
1256	Rental services, no merchant license	138.92 145.87
1257	Rental services, other	115.76

		121.55
1258	Rental services, video	115.76 121.55
1259	Rental services, plus merchant license	57.88 60.78
1310	Repair shop, appliances	86.81 91.15
1260	Repair shop, automotive	86.81 91.15
1261	Repair shop, bicycle etc.	86.81 91.15
1262	Repair shop, jewelry	86.81 91.15
1263	Repair shop, motorcycle	86.81 91.15
1264	Repair shop, paint and body	86.81 91.15
1265	Repair shop, radiator	86.81 91.15
1266	Repair shop, radio, phonograph	86.81 91.15
1267	Repair shop, sewing machines	86.81 91.15
1268	Repair shop, sharpening	86.81 91.15
1269	Repair shop, shoe, boot	86.81 91.15
1270	Repair shop, tire	86.81 91.15
1271	Repair shop, office [equipment].	86.81 91.15
1272	Repair shop, unclassified	86.81 91.15
1273	Restaurants, 1—25 persons	86.81 91.15
1274	Restaurants, over 25 persons	86.81 91.15
1275	Restaurants, drive-through <i>CHANGED DUE TO SCRIVENER'S ERROR. 7/6/15 P. Vanecko City Clerk</i>	86.81 91.15 97.24
1276	Restaurants, take-out only	57.88 60.78
1277	Restaurants, take-out + sit down	92.61 97.24
1278	Sales representative	115.76

		121.55
1279	Schools, private <25	57.88 60.78
1280	Schools, private >25	144.70 151.94
1281	School, business colleges	144.70 151.94
1282	School, dance	104.18 109.39
1283	School, music	104.18 109.39
1284	Secondhand dealers, general	156.27 164.09
1285	Secondhand dealers, household	156.27 164.09
1286	Secretarial services	46.31 48.63
1287	Security service	173.64 182.33
1288	Self-service storage, >50	115.76 121.55
1289	Self-service storage, >51—100	173.64 182.33
1290	Self-service storage, >101+ units	231.53 243.11
	Skating rinks - See athletic arenas	----
	Solicitors, telemarketers - See telemarketers	----
1291	Swimming pool maintenance	98.40 103.32
	Tag, title agency - See automobile tag agencies	---
1292	Tanning salons	289.40 303.87
1293	Telemarketing	254.68 267.42
1294	Telephone answer service	173.64 182.33
1295	Telephone systems and companies	723.51 759.69
1296	Theater/place of amusement >100 seats	260.46 273.49
1297	Theater/place of amusement >101—500 seats	289.40 303.87

1298	Theater/place of amusement >501—1,000 seats	376.81 395.65
1299	Theater/place of amusement, >1,000 seats	520.93 546.98
1300	Travel bureau	115.76 121.55
1301	Trucks, freight/transfer, 1-ton	28.94 30.39
1302	Trucks, freight/transfer, 2-ton	40.51 42.54
1303	Trucks, freight/transfer, 4-ton	52.36 54.98
1304	Trucks, freight/transfer, >4-ton	86.81 91.15
1305	Tutoring service	57.88 60.78
1306	Unclassified	69.46 72.94
1307	Upholsterers	69.46 72.94
1308	USPO	0.00
1309	Vehicle storage	289.40 303.87
1311	Warehouse - See self-storage	---
PROCESSING/INSPECTION FEES		
2000	Local business tax receipt application fee, new and transfer	65.00
2001	Occupational use inspection fee	330.00 340.00
2002	Local business tax receipt transfer fee	10%
2003	Local business tax receipt renewal fee	20.00
2005	Local business tax receipt penalty fee	250.00
2007	Local business tax receipt delinquent fee - if paid in October	10%
2008	Local business tax receipt delinquent fee - if paid in November	15%

2009	Local business tax receipt delinquent fee - if paid in December	20%
2010	Local business tax receipt delinquent fee - if paid in January	25%
2011	Sign inspection fee, 1st sign	40.00
2012	Sign inspection fee, each additional sign	5.00 7.00
2013	Rental unit inspection, duplex	32.00
2014	Rental unit inspection, triplex	40.00
2015	Rental unit inspection, quadplex	50.00
2027	Fire re-inspection, failed annual inspection	100.00

(Code 1976, §§ 11-12, 11-16; Ord. No. 92-6-820, § 2(Exh. A(I)(c)), 6-25-92; Ord. No. 95-7-891, §§ 1, 2, 7-25-95; Ord. No. 07-06-1190, § 2, 6-19-07; Ord. No. 07-06-1191, §§ 2, 3, 5-29-07; Ord. No. 09-06-1222, § 2, 6-9-09, Ord. No. 12-05-1266, § 2, 5-8-12)

Section 3. Repeal of Conflicting Ordinances.

All prior ordinances or resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. Severability.

If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court or competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 5. Inclusion in Code.

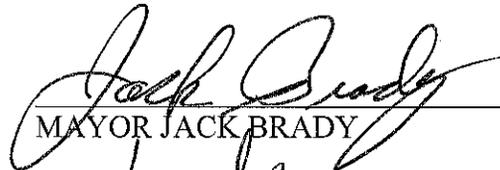
It is the intention of the City Commission of the City of North Lauderdale, Florida, that the provisions of this Ordinance shall become and be made a part of the City of North Lauderdale Code of Ordinances; and that the sections of this ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article," or such other appropriate word or phrase in order to accomplish such intentions. Moreover, the terminology shall be revised as per Section 3 of this Ordinance.

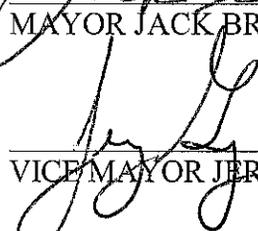
Section 6. Effective Date.

This Ordinance shall become effective upon the approval of the City Commission.

PASSED ON FIRST READING THE 12th DAY OF May, 2015.

PASSED ON SECOND READING THE 26 DAY OF May, 2015.


MAYOR JACK BRADY


VICE MAYOR JERRY GRAZIOSE

ATTEST:


For/ PATRICIA VANCHERI, CITY CLERK



APPROVED AS TO FORM:


SAMUEL S. GOREN, CITY ATTORNEY