

## ORDINANCE NO. 20-2185

**AN ORDINANCE OF THE CITY OF LONGWOOD, FLORIDA, AMENDING THE LONGWOOD CITY CODE CHAPTER 82 "TAXATION," ARTICLE II "BUSINESS TAX RECEIPTS" TO UPDATE THE CITY'S BUSINESS TAX SCHEDULE AND REPLACE THE TAX SCHEDULE ADOPTED BY ORDINANCE 20-2180; AND PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY AND EFFECTIVE DATE.**

**WHEREAS**, on May 4, 2020, the City adopted Ordinance No 20-2180 to update the City's local business tax schedule based upon the recommendations of the City's equity study commission that recommended approval to the fee schedule at their April 15, 2020 meeting;

**WHEREAS**, due to the prolonged economic effects of the novel coronavirus (a disease now known as COVID-19), the City Commission desires to give further financial relief to existing local businesses by amending the business tax schedule.

**NOW, THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LONGWOOD, FLORIDA, AS FOLLOWS:**

**SECTION 1.** That Article II, Chapter 82 of the Longwood City Code shall be amended as follows (Words that are ~~stricken out~~ are deletions; words that are underlined are additions; with Section 82-43 replacing the version of Section 82-83 in Ordinance 20-2180 in its entirety, Articles, Sections, Subsections and Provisions not referenced in this ordinance are not modified):

### **ARTICLE II. - BUSINESS TAX RECEIPTS**

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#### **Sec. 82-34. - Application in writing.**

- (a) No business tax receipt shall be issued except upon written application and payment of a \$15.00 nonrefundable administrative or processing fee (reduced to \$10 for renewals) by the person applying for the same, and it shall be the duty of the Community Development Director or designee, before issuing a business tax receipt, to review the application and ensure that all and any additional requirements imposed by the state or county have been complied with prior to issuing such receipt. The application required by this section shall be retained as part of the record of the Community Development Department or designee.
- (b) Any sign, advertisement, social media post, building occupancy, directory or website listing, or activity, or activity indicating that a business, calling, profession, or occupation is being conducted at a location within this municipality shall be prima facie evidence that the person is liable for a local business tax.
- (c) Any person owing delinquent local business taxes shall be required to pay such delinquent taxes before being issued a new business tax receipt.
- (d) As a prerequisite to receiving a local business tax receipt or transferring same, the applicant or new owner must present to the city either:
  - (1) A copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State; or

- (2) A written statement, signed by the applicant or new owner, which sets forth the reason(s) that the applicant or owner need not comply with the Fictitious Name Act.

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**Sec. 82-43. - Tax schedule.**

The following enumerated individual local business taxes shall be paid to the city by the persons engaging in or managing or transacting the several occupations or professions named yearly unless otherwise specified:

<b>1. <u>Administrative Offices</u></b> <i>Accounting, Administrative or Agency Offices, Bookkeeping, General Office, Income Tax Preparation, Insurance Office, Secretarial or Clerical Service, Title Company, Title Insurance</i>		\$70
<b>2. <u>Adult Entertainment</u></b> <i>Adult Video/Novelty/Bookstore, Adult Motion Picture Theater, Adult Performance Establishment, any Motel/Hotel that advertises such Adult Presentation</i>		\$925
<b>3. <u>Animal Kennel/Hospital</u></b> <i>Kennel, Training</i>		\$70
<b>4. <u>Auction House</u></b>		\$375
<b>5. <u>Automatic Teller (ATM or Debit Machine)</u></b>		\$150
<b>6. <u>Automobiles, New</u></b> <i>New Car Agency, New Truck or Sports Vehicles, Boat Sales</i>		\$200
<b>7. <u>Automobiles, Used</u></b> <i>Used Car Agency, Brokers or Distributors</i>		\$300
<b>8. <u>Automobiles, Repair</u></b> <i>Mechanical Repair, Body Shop, Retreading or Vulcanizing Shop</i>		\$70
<b>9. <u>Bottling Works</u></b> <i>Bottled Gas Distributor, LP Gas</i>		\$70
<b>10. <u>Broadcasting Radio or Television</u></b>		\$70
<b>11. <u>Christmas Tree Lots</u></b>		\$150 + \$100 cleaning deposit
<b>12. <u>Circus and Carnivals</u></b>		\$200
<b>13. <u>Clairvoyant, Fortuneteller, Astrologers, or Phrenologist</u></b>		\$400
<b>14. <u>Coin/Debit/Credit-Operated Machines</u></b>	Charged per machine per site when located outside	\$50/each
<b>15. <u>Contractor, State License</u></b> <i>Construction, subcontractors</i>		\$70

<b>16. <u>Distribution/Shipping &amp; Receiving</u></b> <i>Express Companies (Air/Rail/Ground), Hauling, Messenger Service, Pickup and Delivery</i>		Under 10,000 SF: \$70 Over 10,000 SF: \$150
<b>17. <u>Entertainment Venue</u></b> <i>Bowling alleys, concert venues, golf courses, miniature golf, skating rinks</i>		\$100
<b>18. <u>Exempt</u></b>		No fee
<b>19. <u>Farmers Produce Market (Wholesale)</u></b>	In lieu of individual BTRs	\$200
<b>20. <u>Financial Institutions</u></b> <i>Banks, Credit Unions</i>		\$200
<b>21. <u>Fleet Vehicles (20T or greater)</u></b>		\$125/vehicle
<b>22. <u>Franchise and Regulated Utility Companies</u></b>		\$70
<b>23. <u>Fuel, Illuminating, Heating, Lubricating and Gasoline</u></b>		\$150
<b>24. <u>Funeral Home, Cemetery</u></b>		\$70
<b>25. <u>Gasoline Filling Station</u></b>		Store with less than 10 Pumps: \$70 Store with more than 10 Pumps: \$150
<b>26. <u>Grocery Store</u></b>		0 – 10,000 SF: \$70 10,001 SF and larger: \$200
<b>27. <u>Guns/Firearms, In-Store Gunsmith</u></b>		\$300
<b>28. <u>Hall for Hire</u></b>		\$100
<b>29. <u>Health Facility</u></b> <i>Gym, Personal Training, Dance Studio</i>		0 – 10,000 SF: \$70 10,001 SF and larger: \$150
<b>30. <u>Home Occupation</u></b>		\$50
<b>31. <u>Hospitals</u></b>	10 beds or less	\$70
	Each additional room over 10	\$5
<b>32. <u>Hotels, Motels, Boarding Houses</u></b>		\$5/unit
	Guesthouse (Bed & Breakfast)	\$5/unit (min. of \$50)
	Campground, Mobile Home Park	\$5/space
<b>33. <u>Import/Export</u></b>		\$70
<b>34. <u>Manufacturing</u></b> <i>Assembly, Commercial Laboratories,</i>		\$70

<i>Fabrication, Machine Shop, Manufacturing, Packing House, Processing (Including Food and Dessert Items, Metal and Plastics), Publishing Firm</i>		
<b>35. <u>Nursing Home</u></b>	10 beds or less	\$50
	Additional Beds Over 10	\$5/bed
<b>36. <u>Pari-mutuel Wagering</u></b>	Per each day that pari-mutuel wagering occurs, assumed at 365 days unless an affidavit reflecting a reduced schedule is submitted prior to August 1	\$50
<b>37. <u>Parking Lot (For Profit)</u></b>		\$70
<b>38. <u>Pawnshop</u></b>		\$180
<b>39. <u>Peddler Malls</u></b>		1-25 booths - \$70
		26-49 booths - \$100
	Flea Market, inside only	>50 booths - \$150
<b>40. <u>Personal Care</u></b> <i>Barber Shops, Beauty Shops, Electrolysis Technician Nail Salons</i>		\$70
<b>41. <u>Professional</u></b> <i>Architect, Attorney, Auditor, Chemist, Chiropractor, Chiropodist, Consultant (Business), Engineer, Medical Doctor, Podiatrist, Psychologist, Veterinarian</i>		\$70
<b>42. <u>Railroad Companies</u></b>		\$225
<b>43. <u>Real Estate Agency/Broker</u></b> <i>Leasing &amp; Property Management</i>		\$70
<b>44. <u>Repair Service</u></b> <i>Furniture Repair, Upholsterers, Various Repair other than Vehicle Repair</i>		\$70
<b>45. <u>Restaurants</u></b> <i>All types including bars, take-out, quick service, formal and casual, ice cream and coffee shops</i>		No seats: \$50
		1-50 seats: \$60
		51-200 seats: \$70
		Over 200 seats: \$100
<b>46. <u>Retail/Wholesale Merchants</u></b> <i>Retail and wholesale merchants including business to consumer and business to business, Medical/Dental Supplies and</i>		0-2000 SF: \$60
		2,001-10,000: \$70
		10,001 – 20,000: \$85

<i>Equipment, Pharmacies</i>		20,001 and above: \$100
<b>47. <u>Schools</u></b> <i>Barber or Beauty Schools, Day Care (For Profit), Kindergartens, Nurseries, Schools</i>		<50 students: \$70
		>50 students: \$100
<b>48. <u>Services, Personal &amp; Business</u></b> <i>Advertising, Alarm Systems, Appraiser, Artists, Bondsman, Carpenter, Carpet Cleaning, Car Wash, Caterer, Check Cashing, Collection Agency, Computer Services, Court Reporter, Detective Agency, Disc Jockey, Employment Agency, Film Production, Exterminators, Drafting, Dry Cleaning, Land Developer, Laundry, Mail and Message Center, Mortgage Company, Loan Company, Pet Grooming, Photographer, Print Shop, Promoter (Sports Entertainment) Surveying, Telephone Answering Service, Travel Agency, Valet Parking</i>		\$70
<b>49. <u>Shooting Gallery</u></b>		\$70
<b>50. <u>Storage Warehouses/Dead Storage</u></b>		\$70
<b>51. <u>Storage Lots</u></b> <i>General Equipment Storage, Junk Yard, Impound Lots, Salvage Yard</i>		\$140
<b>52. <u>Telephone Solicitors/Telemarketing</u></b>		\$70
<b>53. <u>Theaters (Indoor and Outdoor Motion Picture)</u></b>		\$200
<b>54. <u>Unclassified Persons or Firms</u></b>		\$75
<b>55. <u>Vehicles for Hire</u></b> <i>Ambulance Service, Armored Car Service, Limousines, Taxi Cabs, Towing/Wrecker Service</i>		\$70
<b>56. <u>Vehicle Rental Facility</u></b> <i>Automobiles, Truck, U-Haul, Heavy or Light Rentals</i>		\$70
Where the unit of measure is square feet, that relates to the size of the building or business area.		

**Sec. 82-55. - Dates due and delinquency; penalty.**

- (a) All business tax receipts shall be sold by the appropriate tax collector beginning July 1 of each year, are due and payable on or before September 30 of each year, and 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. Business tax receipt that are not renewed when due and payable are delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent

penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the local business tax for the delinquent establishment.

- (b) Any person who engages in or manages any business, occupation, or profession without first obtaining a business tax receipt, is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.
- (c) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required local business tax within 150 days after the initial notice of tax due, and who does not obtain the required business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of \$250.00. ~~The City Commission, by resolution, may grant a partial or full waiver of the delinquency penalty.~~

**SECTION 2.** CONFLICTS. If any ordinance or part thereof is in conflict herewith, this Ordinance shall control to the extent of the conflict.

**SECTION 3:** CODIFICATION. Section 1 of this Ordinance shall be codified; and any sections, subsection, paragraph, or subparagraph may be renumbered or re-lettered as appropriate and to accomplish the intent of this Ordinance.

**SECTION 4.** USAGE OF FY20 RATES. Every effort has been made to ensure that the implementation of this tax schedule results in no rate increase to any existing business compared to full year, on-time payment of the previous fee in FY20. If an instance is found where that has occurred, the business will be able to submit evidence of such and after verification, will be able to pay at the FY20 rate.

**SECTION 5.** REPLACE *SECTION 82-43 TAX SCHEDULE* ENTIRELY. Section 82-43 should replace the previous version of Section 82-43 entirely from Ordinance 20-2180.

**SECTION 5:** SEVERABILITY. The provisions of this Ordinance are declared to be separable and if any section, paragraph, sentence or word of this Ordinance or the application thereto any person or circumstance is held invalid, that invalidity shall not affect other sections or words or applications of this Ordinance. If any part of this Ordinance is found to be preempted or otherwise superseded, the remainder shall nevertheless be given full force and effect to the extent permitted by the severance of such preempted or superseded part.

**SECTION 5:** This Ordinance shall take effect immediately upon its adoption. The tax schedule set forth in Section 82-43, as amended by this Ordinance, will be effective for the fiscal year beginning October 1, 2020 and thereafter.

**FIRST READING: August 3, 2020**

**SECOND READING AND ADOPTION: August 24, 2020**

**PASSED AND ADOPTED THIS 24th DAY OF AUGUST, 2020**

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**MATT MORGAN, MAYOR**

**ATTEST:**

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**MICHELLE LONGO, CMC, FCRM  
CITY CLERK**

Approved as to form and legality for the use and reliance of the City of Longwood, Florida, only.

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**DANIEL W. LANGLEY, CITY ATTORNEY**