

ORDINANCE NO. 2012-04

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 10-06 adopted on July 20, 2010, 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 . . . ~~57.88~~ 60.77
- (2) Adult entertainment establishment (see chapter 3 for additional regulations) . . . ~~1,736.44~~
1,823.26
Nonrefundable processing fee . . . ~~231.53~~ 243.11
- (3) Adjudicated juvenile treatment centers . . . ~~289.41~~ 303.88
- (4) Advertising/subscribers, each location . . . ~~115.77~~ 121.56
 - a. Agents, per year . . . ~~115.77~~ 121.56
 - 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) . . . ~~115.77~~
121.56
- (5) Agents, selling or offering for sale stocks, bonds notes or mortgages . . . ~~46.31~~ 48.62
- (6) Amusements not listed, (see section 14-27, special events permits) . . . ~~115.77~~ 121.56
- (7) Auditorium seating (Jai alai fronton) one thousand five hundred (1,500) or less people, per day . . . ~~173.65~~ 182.33
- (8) Auditorium seating (Jail alai fronton) more than one thousand five hundred (1,500) people, per day . . . ~~347.29~~ 364.65
- (9) Apartment houses, lodges and cottages, renting furnished or unfurnished apartments; each unit . . . ~~11.58~~ 12.16
- (10) Auctioneers . . . ~~57.88~~ 60.77
- (11) Auctions, jewelry, glassware, furniture, appliances, equipment, leather goods, china or art objects, per day . . . ~~23.15~~ 24.31
- (12) Automobile:
 - a. Dealers engaged in taking orders for new motor vehicles . . . ~~144.71~~ 151.94
 - b. Dealers engaged in taking orders for secondhand or used motor vehicles, exclusive of new motor vehicles . . . ~~144.71~~ 151.94
 - c. Garages, painting and repair . . . ~~57.88~~ 60.77
 - d. Shops for repairing, covering or painting automobiles, or other motor vehicles, or for vulcanizing tires without storage garage . . . ~~57.88~~ 60.77
 - e. Storage garage or lot, without repair shop . . . ~~40.52~~ 42.55
 - f. Car wash
One (1) bay . . . ~~57.88~~ 60.77
Each additional bay . . . ~~28.95~~ 30.40
 - g. For hire, taxi, etc., each vehicle . . . ~~28.95~~ 30.40
 - h. Towing--Auto and truck:
Without storage . . . ~~144.71~~ 151.94
With storage . . . ~~202.59~~ 212.72
- (13) Bank . . . ~~231.53~~ 243.11
- (14) Bowling alleys:
 - a. Up to and including eight (8) lanes . . . ~~57.88~~ 60.77
 - b. Each additional lane over eight (8), each lane . . . ~~23.15~~ 24.31
- (15) Building and loan companies, loan associations, or mortgage companies . . . ~~231.53~~ 243.11

- (16) Carnivals or circuses: See section 14-27, special events permits, for application requirements.
 Per day . . . ~~289.41~~ 303.88
- (17) Catering trucks, with established route in commercial and industrial areas, each truck (unless exempted by subsection 14-28(c)) . . . ~~81.04~~ 85.09
- (18) Coin-operated machines:
- a. Dealer or distributor of coin-operated machines . . . ~~57.88~~ 60.77
 - b. Amusement tables, pinball machines, marble boards or other similar games or devices, except merchandise and music vending machines, each . . . ~~46.31~~ 48.62
- (19) Contractors:
- a. General building contractor . . . ~~115.77~~ 121.56
 - b. Electrical . . . ~~57.88~~ 60.77
 - c. Plumbing . . . ~~57.88~~ 60.77
 - d. House and sign painting, paper hanging, etc. . . . ~~57.88~~ 60.77
 - e. Street paving . . . ~~57.88~~ 60.77
 - f. Well drilling . . . ~~57.88~~ 60.77
 - g. All others not specified in this chapter . . . ~~57.88~~ 60.77
- (20) Day care/child care centers . . . ~~81.04~~ 85.09
- (21) Delivery trucks within the town, each truck (unless exempted by subsection 14-28(c)) . . . ~~28.95~~ 30.40
- (22) Distribution centers . . . ~~115.77~~ 121.56
- (23) Dry cleaners:
- a. Plant for cleaning, pressing, dyeing . . . ~~87.09~~ 91.44
 - b. Pick-up station only . . . ~~57.88~~ 60.77
- (24) Electrical shop . . . ~~57.88~~ 60.77
- (25) Exhibitions, museums, etc. . . . ~~57.88~~ 60.77
- (26) Fix-it shops . . . ~~57.88~~ 60.77
- (27) Fruit packing houses: . . . ~~115.77~~ 121.56
 Plus each employee over five (5), amount not to exceed two hundred dollars (\$200.00) . . . ~~2.32~~ 2.44
- (28) Funeral homes:
- a. Without crematory . . . ~~115.77~~ 121.56
 - b. With crematory . . . ~~289.41~~ 303.88
- (29) Gasoline and oil dealers:
- a. Wholesale . . . ~~260.47~~ 273.49
 - b. L.P. gas plants . . . ~~260.47~~ 273.49
 - c. Oil plants . . . ~~260.47~~ 273.49
 - d. Service filling stations:
 - 1. Without repairs . . . ~~57.88~~ 60.77
 - 2. Including minor repairs . . . ~~81.31~~ 85.38
- (30) Grocery/convenience store:
- a. Under two thousand (2,000) square feet . . . ~~86.82~~ 91.16
 - b. Each additional one thousand (1,000) square feet . . . ~~11.58~~ 12.16
- (31) Group homes:

- a. Less than fourteen (14) persons . . . ~~86.82~~ 91.16
- b. In excess of fourteen (14) persons . . . ~~115.77~~ 121.56
- (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 . . . ~~28.95~~ 30.40
 - b. Each additional room over five (5), per room . . . ~~4.63~~ 4.86
- (33) Insurance companies:
 - a. Each company . . . ~~81.04~~ 85.09
 - b. Plus each employee over five (5) . . . ~~2.32~~ 2.44
 - c. Each agent . . . ~~28.95~~ 30.40
- (34) Reserved.
- (35) Laboratory and research facilities . . . ~~81.04~~ 85.09
- (36) Laundries, including linens, towels or laundry-supply business . . . ~~86.82~~ 91.16
Automatic coin-operated laundries/laundromat/self-service dry cleaning:
 - a. One (1) through twenty (20) washers and/or dryers . . . ~~81.04~~ 85.09
 - b. Over twenty (20) washers and/or dryers, in addition to base price per machine . . . ~~3.48~~ 3.65
- (37) Electric and power companies, substations and subcontractors . . . ~~115.77~~ 121.56
- (38) Lumber yards . . . ~~115.77~~ 121.56
- (39) Manufacturing, all manufacturers, factories, foundries, machine shops, processors, repairers, assembly plants, metal works shops, not otherwise provided for:
 - a. From one (1) through five (5) employees . . . ~~92.61~~ 97.24
 - b. From six (6) through ten (10) employees . . . ~~121.56~~ 127.64
 - c. From eleven (11) through fifteen (15) employees . . . ~~150.50~~ 158.02
 - d. From sixteen (16) through twenty (20) employees . . . ~~179.43~~ 188.40
 - e. From twenty (20) through fifty (50) employees . . . ~~347.29~~ 364.65
 - f. More than fifty (50) employees . . . ~~376.82~~ 395.66
 - g. Plus each truck, concrete mixer . . . ~~28.95~~ 30.40
- (40) Manufacturing in conjunction with retail stores/shops:
 - a. From one (1) through five (5) employees . . . ~~92.61~~ 97.24
 - b. From six (6) through ten (10) employees . . . ~~121.56~~ 127.64
 - c. From eleven (11) through fifteen (15) employees . . . ~~150.50~~ 158.02
 - d. From sixteen (16) through twenty (20) employees . . . ~~179.43~~ 188.40
 - e. From twenty (20) through fifty (50) employees . . . ~~347.29~~ 364.65
 - f. More than fifty (50) employees . . . ~~376.82~~ 395.66
- (41) Medical facilities, educational and private . . . ~~231.53~~ 243.11
- (42) Mill works, sheet metal shops, novelty works, plants manufacturing sash, doors, blinds and other similar articles:
 - a. Each company . . . ~~81.04~~ 85.09
 - b. Plus each employee over five (5), the amount not to exceed three hundred dollars (\$300.00) . . . ~~4.63~~ 4.86
 - c. Sawmills . . . ~~231.53~~ 243.11
- (43) Miniature golf course . . . ~~57.88~~ 60.77

- (44) Motels--See hotels.
- (45) Movie theaters:
- a. four (4) screens or less . . . ~~231.53~~ 243.11
 - b. more than four (4) screens . . . ~~347.29~~ 364.65
- (46) Newspapers, daily or weekly, including printing:
- a. Employing less than six (6) people . . . ~~57.88~~ 60.77
 - b. Plus each employee over five (5) . . . ~~4.63~~ 4.86
- (47) Nursery, landscaping service . . . ~~115.77~~ 121.56
- (48) Palmist or fortuneteller . . . ~~1,736.44~~ 1,823.26
- (49) Parades. See section 14-27, special events permits.
- (50) Pressing shops:
- a. One (1) to five (5) employees . . . ~~57.88~~ 60.77
 - b. Each additional employee . . . ~~2.32~~ 2.44
- (51) Printing shops . . . ~~81.04~~ 85.09
- (52) Produce stand . . . ~~57.88~~ 60.77
- (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) . . . ~~115.77~~ 121.56
Plus each state licensed professional . . . ~~28.95~~ 30.40
- (54) Real estate broker (per office) . . . ~~115.77~~ 121.56
Plus each additional real estate agent . . . ~~28.95~~ 30.40
- (55) Residence for security purpose . . . ~~28.95~~ 30.40
- (56) Restaurants, cafes, cafeterias, dining rooms, etc.
- a. Each . . . ~~115.77~~ 121.56
 - b. Each seat in excess of ten (10) . . . ~~1.17~~ 1.23
 - c. Lunch stands, snack bars, refreshment stands, each . . . ~~28.95~~ 30.40
 - 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) . . . ~~28.95~~ 30.40
- (57) Retail stores and shops (unless connected to manufacturing; see manufacturing):
- a. Stores not more than two thousand (2,000) square feet . . . ~~115.77~~ 121.56
 - b. Stores more than two thousand (2,000) square feet . . . ~~231.53~~ 243.11
 - c. Commercial sales in tents (per week) . . . ~~28.95~~ 30.40
- (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.) . . . ~~69.46~~ 72.93
- (59) Silo . . . ~~115.77~~ 121.56
- (60) Taverns; places of business licensed to sell alcohol (not a restaurant) . . . ~~115.77~~ 121.56
- (61) Telecommunications company . . . ~~173.65~~ 182.33
- a. Television and broadcasting stations . . . ~~121.56~~ 127.64
 - b. Communication towers (free standing) . . . ~~179.43~~ 188.40
- (62) Transfer company, general hauling, freight transportation . . . ~~115.77~~ 121.56
- (63) Treatment facilities:

- a. Secured . . . ~~289.41~~ 303.88
- b. Unsecured . . . ~~347.29~~ 364.65
- (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 section 14-28.) . . . ~~28.95~~ 30.40
- (65) Unclassified . . . ~~173.65~~ 182.33
- (66) Vending machines:
 - a. Candy and peanuts, (no operator) each, five cents (\$0.05) or more; and all food service and beverage machines . . . ~~17.37~~ 18.24
 - 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.) . . . ~~17.37~~ 18.24
 - c. Penny weighing and vending machines, (no operator) each . . . ~~5.80~~ 6.09
 - d. Music playing machines, juke boxes, each machine . . . ~~23.15~~ 24.31
 - e. Photo vending machine, each machine . . . ~~23.15~~ 24.31
 - 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.) . . . ~~57.88~~ 60.77
 - g. Tobacco products vending machine subject to state fee, F.S. § 569.003.
- (67) Warehouses, alone or connected with other business:
 - a. Under five thousand (5,000) square feet . . . ~~57.88~~ 60.77
 - b. Each additional five thousand (5,000) square feet . . . ~~28.95~~ 30.40
- (68) Water company selling bottled water:
 - a. Each company . . . ~~57.88~~ 60.77
 - b. Plus for each delivery truck . . . ~~28.95~~ 30.40
- (69) Wholesale distributors:
 - a. Each company . . . ~~57.88~~ 60.77
- (70) Work release facilities . . . ~~289.41~~ 303.88

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 17th day of July, 2012.

SECOND AND FINAL READING this 7th day of August, 2012.

TOWN OF MANGONIA PARK

COUNCILMEMBERS:

VOTE:

AYE NAY

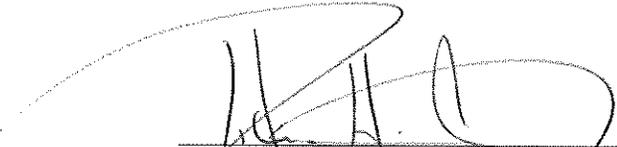
Mayor William Albury, III

Vice Mayor Clarence C. McConnell

Addie L. Greene

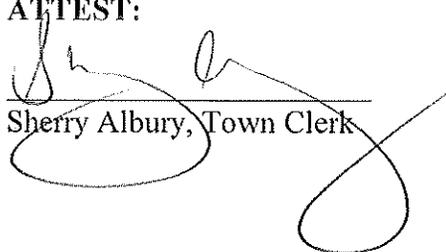
Sarita C. Johnson

Mark K. Trueblood


WILLIAM H. ALBURY, III, MAYOR

(SEAL)

ATTEST:


Sherry Albury, Town Clerk