

ORDINANCE NO. 17-03-1347

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 AND INCREASE THE PROCESSING/INSPECTION FEES BASED ON HOURLY SURCHARGES FOR LOCAL BUSINESS TAX RECEIPTS; 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 26, 2015 by Ordinance 15-05-1310 subsequently amended by Ordinances 16-06-1330, 16-06-1333 and 16-09-1342; 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, 2017; 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 \$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	243.11
		255.27

	ACLF - See nursing home	
1001	Advertising agency	133.70 140.39
1002	Advertising, distribution	242.61 254.74
1003	Advisor/consultant	133.70 140.39
	Alterations - See clothing	
1004	Ambulance	103.32 108.49
1005	Amusement parlors	400.57 420.60
1006	Animal boarding facility	91.15 95.71
1007	Animal exhibition; per day	218.79 229.73
1008	Animal grooming facility	91.15 95.71
1009	Animal hospital	91.15 95.71
1010	Animal pet shop	91.15 95.71

1011	Artists; art or handcraft studio	151.94 159.54
1012	Athletic arena	401.11 421.17
1013	Athletic exhibition	218.79 229.73
1014	Auction sales, auto	182.33 191.45
1015	Auction sales, household goods	267.42 280.79
1016	Auction sales, real and personal property	546.98 574.33
1017	Auction sales, shops	1823.27 1914.43
1018	Auction sales, shops (itinerant)	455.81 478.60
1019	Automobile dealers, new/used	267.41 280.75
1020	Automobile dealers, paint/body	97.24 102.10
1021	Automobile dealers, repair	97.24 102.10

1022	Automobile driving school	97.24 102.10
1023	Automobile rental service	145.87 153.16
1024	Automobile salvage	243.11 255.27
1025	Automobile tag, title agency	121.55 127.63
1026	Automobile towing agency	243.11 255.27
1027	Automobile trans., 5-passenger	79.01 82.96
1028	Automobile trans., 7-passenger	91.15 95.71
1029	Automobile trans., >7-passenger	182.33 191.45
1030	Automobile trans., bus co.	243.11 255.27
1031	Automobile wash	103.32 108.49
1032	Automatic game and device	60.78 63.82

1033	Automatic game and device, distributor	243.11 255.27
1034	Automatic trade machines	60.78 63.82
1035	Automatic trade machines, distributors	243.11 255.27
1036	Automatic trade machines, ice	42.54 43.77
1037	Automatic trade machines, musical	60.78 63.82
1038	Automatic trade machines, billiard/pool	54.70 57.44
1039	Automatic wash and dry machines	12.15 12.76
1040	Bail bond company	546.98 574.33
1041	Bakery, retail	97.24 102.10
1042	Bakery, route	97.24 102.10
1043	Bankruptcy/close-out sale, >15 days	151.94 159.54

1044	Bankruptcy/close-out sale, >30 days	188.40 197.82
1045	Bankruptcy/close-out sale, >60 days	230.94 242.49
1046	Bankruptcy/close-out sale, [additional] day	60.78 63.82
1047	Bankruptcy/close-out sale, trustee	352.50 370.13
1048	Barbershops, beauty salons	30.39 31.91
1049	Beer and wine sales - See package store	
1050	Bingo hall	486.21 510.52
1051	Bookkeeping, tax, auditing services	151.94 159.54
1052	Bowling alley	54.70 57.44
1053	Brokers or brokerage, futures/options	273.49 287.16
1054	Brokers or brokerage, goods	273.49 287.16
1055	Brokers or brokerage, mortgage	273.49

		287.16
1056	Brokers or brokerage, produce	273.49 287.16
1057	Brokers or brokerage, ship/boat	273.49 287.16
1058	Brokers or brokerage, stocks/bonds	273.49 287.16
1059	Brokers or brokerage, commodity	273.49 287.16
1060	Brokers or brokerage, mutual	273.49 287.16
1061	Building inspection service	151.94 159.54
1062	Campaign headquarters	0.00
1062	Car rental service - See automobile rental service	
1063	Car wash - See automobile wash	
1063	Carnivals, circuses	121.55 127.63
1064	Carpentry shops	79.01 82.96
1065	Carpet and rug cleaning company	79.01 82.96

1066	Caterers, accessory	42.54 44.67
1067	Caterers, sole	91.15 95.71
1068	Check cashing store	192.33 191.45
1069	Child care center	60.78 63.82
1070	Child care services, home	48.63 51.06
1071	Church	0.00
1072	Clothing alterations	30.39 31.91
1073	Clothing, dressmaker, tailor	60.78 63.82
	Coin-operated machines - See automatic trade machines	
1074	Collection and claim agencies	273.49 287.16
1075	Computer services	121.55 127.63
1076	Contractor, alarm system	121.55 127.63

1077	Contractor, awning (cloth)	121.55 127.63
1078	Contractor, cabinetry	121.55 127.63
1079	Contractor, carpet	121.55 127.63
1080	Contractor, communications	121.55 127.63
1081	Contractor, demolition	121.55 127.63
1082	Contractor, electrical	121.55 127.63
1083	Contractor, elevator	121.55 127.63
1084	Contractor, engineer	121.55 127.63
1085	Contractor, fences	121.55 127.63
1086	Contractor, floor	121.55 127.63
1087	Contractor, gas fitting	121.55 127.63

1088	Contractor, gas service station	121.55 127.63
1089	Contractor, general	182.33 191.45
1090	Contractor, glazer	121.55 127.63
1091	Contractor, insulation	121.55 127.63
1092	Contractor, irrigation system	121.55 127.63
1093	Contractor, lathe	121.55 127.63
1094	Contractor, lot clearing	121.55 127.63
1095	Contractor, mason, cement	121.55 127.63
1096	Contractor, mechanical	121.55 127.63
1097	Contractor, metalwork	121.55 127.63
1099	Contractor, paint	121.55 127.63

1100	Contractor, pest control	182.33 191.45
1101	Contractor, pile driver	121.55 127.63
1102	Contractor, drywall/plaster	121.55 127.63
1103	Contractor, plumbing	121.55 127.63
1104	Contractor, pool	182.33 191.45
1105	Contractor, roofing	121.55 127.63
1106	Contractor, pressure cleaning/sandblasting	121.55 127.63
1107	Contractor, septic tank	121.55 127.63
1108	Contractor, sewer	121.55 127.63
1109	Contractor, sheet metal	121.55 127.63
1110	Contractor, sign	121.55 127.63

1111	Contractor, solar heating	121.55 127.63
1112	Contractor, storm shutters	121.55 127.63
1113	Contractor, superintendent/supervisor of construction	121.55 127.63
1114	Contractor, surveyor	121.55 127.63
1115	Contractor, tile	121.55 127.63
1116	Contractor, unclassified	121.55 127.63
1117	Contractor, video	121.55 127.63
1118	Contractor, wall-paper	121.55 127.63
1119	Contractor, waterproofing	121.55 127.63
1120	Contractor, well-drilling	121.55 127.63
1121	Contractor, window	121.55 127.63

1122	Contractor, window coverings	121.55 127.63
1123	Courier/message/parcel service location	182.33 191.45
1124	Courier/message/parcel service vehicles	30.39 31.91
1125	Credit bureau or association	145.87 153.16
1126	Dental lab, center or clinic	139.87 146.86
1127	Dental supplies	121.55 127.63
1128	Distributor, miscellaneous	121.55 127.63
	Dog or trained animal exhibition - See animal exhibition	
1129	Dry cleaners	133.70 140.39
1130	Electric light and power company	790.08 829.58
1131	Employment agency	121.55 127.63
1132	Entertainment	364.66

		382.89
1133	Factories; unclassified	182.33 191.45
1134	Financial institution, banks, trusts	395.05 414.80
1135	Financial institution, finance	303.87 319.06
1136	Financial institution, mortgage	303.87 319.06
1137	Financial institution personal finance	303.87 319.06
1138	Financial institution, wages	182.33 191.45
1139	Fire extinguisher service	119.81 125.80
1140	Florist shop or flower dealer	85.09 89.34
1141	Funeral	273.49 287.16
1142	Gas companies, bottled gas	72.94 76.59
1143	Gas companies, distributors	790.08

		829.58
1144	Gas companies, each location	24.31 25.53
1145	Gas companies, per nozzle	12.15 12.76
1146	Gas/oil distrib.-gas/wholesale/no storage	273.49 287.16
1147	Gas/oil distrib.-gas/wholesale/storage	242.61 254.74
1148	Gas/oil distrib.-oil/wholesale/no storage	182.33 191.45
1149	Gas/oil distrib.-oil/wholesale/storage	334.26 350.97
1150	General maintenance person	44.28 46.49
1151	Golf course	243.11 255.27
1152	Golf course, driving range	121.55 127.63
1153	Golf course, miniature course	91.15 95.71
1154	Golf professional	91.15

		95.71
1155	Gun range	303.87 319.06
1156	Halls for hire	151.94 159.54
1157	Health club, each location	212.71 223.35
1158	Herbalist	303.87 319.06
1159	Holiday sales, temporary	72.94 76.59
1160	Housecleaning service	60.78 63.82
1161	Ice cream parlor	72.94 76.59
1162	Import/export	133.70 140.39
1164	Insurance company, additional classification	72.94 76.59
1163	Insurance company, office	139.78 146.77
1165	Insurance company, out of area	121.55

		127.63
1166	Interior decorators	103.32 108.49
1167	Interior designers	103.32 108.49
1168	Janitorial service	79.01 82.96
1169	Jewelry dealers	267.42 280.79
	Kennel - See animal boarding	
1170	Landscape installation	164.09 172.29
1171	Landscape maintenance, location	48.63 51.06
1172	Landscape maintenance, additional vehicle	30.39 31.91
1173	Landscape nurseries	72.94 76.59
1174	Landscape, tree trim	91.15 95.71
1175	Laundry, coin-operated	145.87 153.16

1176	Laundry, customer drop-off	145.87 153.16
1177	Laundry, wholesale	133.70 140.39
1178	Limousine - See automobile transportation	
1178	Lounge, live entertain. >100 people	486.21 510.52
1179	Lounge, live entertain. <100 people	607.75 638.14
1180	Lounge, no entertainment, <100 people	364.66 382.89
1181	Lounge, no entertainment, >100 people	486.21 510.52
1182	Machine shops	121.55 127.63
1183	Mail order establishment/office	145.87 153.16
1184	Manufacturing; 1—5 people	91.15 95.71
1185	Manufacturing; 6—10 people	151.94 159.54
1186	Manufacturing; 11—25 people	273.49

		287.16
1187	Manufacturing; over 25 people	364.66 382.89
1188	Manufacturers representative	145.87 153.16
1189	Markets, specialty	85.09 89.34
1190	Massage salon	Not permitted
1191	Masseur/masseuse	97.24 102.10
1192	Masseur/masseuse assistant	30.39 31.91
1193	Meat packing houses or storage	212.71 223.35
1194	Medical billing	121.55 127.63
1195	Medical lab	145.87 153.16
1196	Merchants, invent. <\$1,000	72.94 76.59
1197	Merchants, invent. >\$1,000 <=\$3,000	109.39 114.86

1198	Merchants, invent. >\$3,000 <=\$10,000	145.87 153.16
1199	Merchants, invent. >\$10,000 <=\$20,000	182.33 191.45
1200	Merchants, invent. >\$20,000 <=\$50,000	212.71 223.35
1201	Merchants, invent. >\$50,000 <=\$100,000	413.27 433.93
1202	Merchants, invent. >\$100,000 <=\$200,000	668.53 701.96
1203	Merchants, Invent. >\$200,000 <=\$500,000 over \$200,000 and up to \$500,000	729.31 765.78
1204	Merchants, invent. >\$500,000 <=\$1,250,000	790.08 829.58
1205	Merchants, invent. >\$1,250,000	850.34 892.86
1206	Motion picture studio	182.33 191.45
1207	Motion picture theaters	273.49 287.16
1208	Motion picture, food sales in	30.39 31.91

1209	Motorcycle dealer	90.15 94.66
1210	Moving company per vehicle	72.94 76.59
1211	Nails and personal service salons	18.23 19.14
1212	News bureau; newspaper agency	212.71 223.35
	Nightclub - See lounge	
1213	Nursing home	182.33 191.45
1214	Office space only	85.08 89.33
1215	Office suite only	30.39 31.91
1216	Office suites business	182.33 191.45
1217	Owner, residential rental property per unit	9.73 10.22
1218	Package store, carry out	103.32 108.49
	Parcel delivery service - See courier service	

1219	Parking facility	182.33
		191.45
1220	Pawnbrokers	1093.96
		1148.69
	Pet shop; birds. Fish and pets - See animal pet shops	
1221	Photographers; each, no site	72.94
		76.59
1222	Photographers; each; at site	72.94
		76.59
1223	Piano tuner	42.54
		44.67
1224	Postal center	121.55
		127.63
1225	Printing, copying service	72.94
		76.59
1227	Professionals/P.A., accountant	151.94
		159.54
1228	Professionals/P.A., architects	151.94
		159.54
1229	Professionals/P.A., attorneys	151.94
		159.54
1230	Professionals/P.A., chemists	151.94

		159.54
1231	Professionals/P.A., chiropractors	151.94 159.54
1232	Professionals/P.A. dentists	151.94 159.54
1233	Professionals/P.A., detectives	151.94 159.54
1234	Professionals/P.A., dieticians	151.94 159.54
1235	Professionals/P.A., doctors	151.94 159.54
1236	Professionals/P.A., draftsman	151.94 159.54
1237	Professionals/P.A., electrologists	151.94 159.54
1238	Professionals/P.A., engineers	151.94 159.54
1239	Professionals/P.A., funeral	151.94 159.54
1226	Professionals/P.A., lab technician	151.94 159.54
1240	Professionals/P.A., mental health	151.94

		159.54
1241	Professionals/P.A., nurses	151.94 159.54
1242	Professionals/P.A., opticians	151.94 159.54
1243	Professionals/P.A., optometrists	151.94 159.54
1244	Professionals/P.A., other	151.94 159.54
1245	Professionals/P.A., pharmacists	151.94 159.54
1246	Professionals/P.A., physiotherapists	151.94 159.54
1247	Professionals/P.A., psychiatrists	151.94 159.54
1248	Professionals/P.A., veterinarian	151.94 159.54
1249	Promoters	273.49 287.16
1250	Promotional show, exhibit	212.71 223.35
1251	Property management company	151.94

		159.54
1252	Publisher/publishing company	182.33 191.45
1253	Real estate brokers; each broker	151.94 159.54
1254	Real estate brokers, each salesman	72.94 76.59
1255	Recording studio	182.33 191.45
1256	Rental services, no merchant license	145.87 153.16
1257	Rental services, other	121.55 127.63
1258	Rental services, video	121.55 127.63
1259	Rental services, plus merchant license	60.78 63.82
1310	Repair shop, appliances	91.15 95.71
1260	Repair shop, automotive	91.15 95.71
1261	Repair shop, bicycle etc.	91.15

		95.71
1262	Repair shop, jewelry	91.15 95.71
1263	Repair shop, motorcycle	91.15 95.71
1264	Repair shop, paint and body	91.15 95.71
1265	Repair shop, radiator	91.15 95.71
1266	Repair shop, radio, phonograph	91.15 95.71
1267	Repair shop, sewing machines	91.15 95.71
1268	Repair shop, sharpening	91.15 95.71
1269	Repair shop, shoe, boot	91.15 95.71
1270	Repair shop, tire	91.15 95.71
1271	Repair shop, office [equipment].	91.15 95.71
1272	Repair shop, unclassified	91.15

		95.71
1273	Restaurants, 1—25 persons	91.15 95.71
1274	Restaurants, over 25 persons	91.15 95.71
1275	Restaurants, drive-through	97.24 102.10
1276	Restaurants, take-out only	60.78 63.82
1277	Restaurants, take-out + sit down	97.24 102.10
1278	Sales representative	121.55 127.63
1279	Schools, private <25	60.78 63.82
1280	Schools, private >25	151.94 159.54
1281	School, business colleges	151.94 159.54
1282	School, dance	109.39 114.86
1283	School, music	109.39

		114.86
1284	Secondhand dealers, general	164.09 172.29
1285	Secondhand dealers, household	164.09 172.29
1286	Secretarial services	48.63 51.06
1287	Security service	182.33 191.45
1288	Self-service storage, >50	121.55 127.63
1289	Self-service storage, >51—100	182.33 191.45
1290	Self-service storage, >101+ units	243.11 255.27
	Skating rinks - See athletic arenas	—
	Solicitors, telemarketers - See telemarketers	—
1291	Swimming pool maintenance	103.32 108.49
	Tag, title agency - See automobile tag agencies	
1292	Tanning salons	303.87 319.06

1293	Telemarketing	267.42 280.79
1294	Telephone answer service	182.33 191.45
1295	Telephone systems and companies	759.69 797.67
1296	Theater/place of amusement >100 seats	273.49 287.16
1297	Theater/place of amusement >101—500 seats	303.87 319.06
1298	Theater/place of amusement >501—1,000 seats	395.65 415.43
1299	Theater/place of amusement, >1,000 seats	546.98 574.33
1300	Travel bureau	121.55 127.63
1301	Trucks, freight/transfer, 1-ton	30.39 31.91
1302	Trucks, freight/transfer, 2-ton	42.54 44.67
1303	Trucks, freight/transfer, 4-ton	54.98 57.73

1304	Trucks, freight/transfer, >4-ton	91.15 95.71
1305	Tutoring service	60.78 63.82
1306	Unclassified	72.94 76.59
1307	Upholsterers	72.94 76.59
1308	USPO	0.00 0.00
1309	Vehicle storage	303.87 319.06
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—automatically applied January 1st	250.00
2006 2035	Operating without a local business tax receipt	25%

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, single-family, duplex per unit or portion thereof	32.00
2014	Rental unit inspection, triplex per unit or portion thereof	40.00
2015	Rental unit inspection, quadplex per unit or portion thereof	50.00
2027	Fire re-inspection, failed annual inspection (as authorized by Sec. 22-8)	100.00
2031	OU re-inspection, failed inspection per building discipline	100.00

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 FIRST READING THE 14th DAY OF MARCH, 2017.

PASSED SECOND READING THE 28 DAY OF March, 2017.


MAYOR JACK BRADY


VICE MAYOR LORENZO WOOD

ATTEST:


PATRICIA VANCHERI, CITY CLERK

APPROVED AS TO FORM:

 3/29/17.
SAMUEL S. GOREN, CITY ATTORNEY

