

Boynton Beach, FL Code of Ordinances

ARTICLE I. BUSINESS TAX RECEIPTS AND CERTIFICATE OF USE

Sec. 13-1. Purpose; imposition and levy of tax.

The governing body of Boynton Beach hereby establishes the City of Boynton Beach Business Tax Receipt Code and levies a Business Tax Receipt tax for the privilege of engaging in or managing any business, profession or occupation within its jurisdiction. The Business Tax Receipt tax is levied on:

- (1) Any person who maintains a permanent business location or branch office within the municipality, for the privilege of engaging in or managing any business within its jurisdiction.
- (2) Any person who maintains a permanent business location or branch office within the municipality, for the privilege of engaging in or managing any profession or occupation within its jurisdiction.
- (3) Any person who does not qualify under subsection (1) or subsection (2) and who transacts any business or engages in any occupation or profession in interstate commerce, if the Business Tax is not prohibited by Sec. 8 of Article 1 of the United States Constitution.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Sec. 13-2. Definitions .

For the purpose of this chapter, the following words shall have the meaning ascribed to them in this section, unless the context requires otherwise:

**Business Tax Receipt Administrator.** The employee of the city designated by the City Manager as the person responsible for the operations of the division of the city which processes the issuance of Business Tax Receipts.

**Certificate of Use.** A review and inspection method by which the city documents the existing conditions of a property; identifies any non-conformities to be addressed by occupant/owner; establishes current land use and zoning; and grants approval to occupy a given location for specified uses.

**City.** The City of Boynton Beach Florida, its City Manager, or such officers, employees or departments designated by the City

**Manager** to act on behalf of the city.

**City Manager.** The term City Manager shall mean that person holding the position of City Manager of the City of Boynton Beach, Florida or his/her designee.

**Classification.** Classification means the method by which a business or group of businesses is identified by size or type, or both.

**Contractor.** A contractor shall mean any person whose work is defined in F.S. 489.105(a) through (p), plus those exceptions as specified in Chapter 13, Boynton Beach Code of Ordinances.

**Fiscal year.** Fiscal year means October 1 of a calendar year to September 30 of the following calendar year.

**Inventory.** Inventory shall mean those items commonly referred to as goods, wares and merchandise which are held for sale, rental, or lease to others in the ordinary course of business.

**Number of workers.** The number of workers shall be determined by the total number of paychecks issued for all full time and part time workers, nonprofessionals, subcontractors, contract workers, consultants, principals, and partners who worked for the business, occupation or profession during the previous calendar year. A new business shall be based on the number of workers as of opening day who are entitled to receive paychecks. All principals and partners in the business shall be deemed as workers and be included in the calculations.

**Person.** Person shall mean an individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary, and includes the plural as well as the singular.

**Professional.** A professional shall mean any person engaged in any business, occupation or profession who is required to maintain an active and valid State of Florida license, permit, or certificate from any of the state agencies or the Florida Bar.

**Specialty contractor.** A specialty contractor shall mean any person whose work is limited to a particular phase of construction, and whose scope is limited to a subset of the activities in F.S. 489.105(a) through (p), plus those exceptions as specified in Chapter 13, Boynton Beach Code of Ordinances.

**Used car lot.** Any business location within the municipal limits of the city engaged in the wholesale or retail sale of secondhand or used automobiles or other type of used motor vehicles.

**Vending or other coin-operated machines.** Vending machines shall be classified as follows:

- (1) Amusement vending machines: Machines such as pinball and video games, pool tables, amusement rides, and the like.
- (2) Product vending machines: Machines vending merchandise of any kind including, but not limited to, soft drinks, journals, food products, and the like.
- (3) Service vending machines: Devices such as lockers, copiers, heart and/or blood pressure machines, laundry washers/dryers, and the like.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-3. Conflict with statute.

The regulation of Business Tax Receipts shall be in accordance with this chapter and with Chapter 205.013-205.1973, Florida Statutes. In the event of any conflict between this Business Tax Receipt Code and Florida Statutes, TITLE XIV. TAXATION AND FINANCE, Chapter 205 "Local Business Taxes," including future amendments, the provisions of Chapter 205 shall control.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5- 95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-4 Classification and fee schedule .

The City Commission establishes classifications for businesses or groups of business and Business Tax Receipt taxes therefor as set forth below.

(Ord. No. 94-15, Appendix A, 6- 21-94; Ord. No. 95-22, § 2, 7-5- 95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12; Ord. No. 13-022, § 2, 7-2-13)

Business Tax Receipt Tax Rate Structure Standard Industrial Classification Businesses, Professions, Occupations

(\* -See note, end of schedule; NEC-See note, end of schedule)

The businesses, professions and occupations subject to the provisions of Chapter 13, the Business Tax Receipt taxes imposed and levied, the Standard Industrial Classifications assigned, and other requirements pertaining thereto are as follows:

SIC	Description	Fee	
0742	Veterinarian*	<del>206.17</del>	216.48
0752	Animal Specialty Service	<del>92.61</del>	97.24
0781	Landscape Architect*	<del>206.17</del>	216.48
0782	Lawn & Garden Service	<del>154.35</del>	162.07
0783	Tree Trimming	<del>154.35</del>	162.07
1520	Contractor - Residential	<del>256.88</del>	269.72
1530	Contractor - Building	<del>256.88</del>	269.72
1540	Contractor - General	<del>256.88</del>	269.72

1611	Contractor - Paving	<del>256.88</del>	269.72
1620	Contractor - Heavy Construction	<del>256.88</del>	269.72
1623	Contractor - TV Antenna & Tower	<del>256.88</del>	269.72
1624	Contractor - Underground Utilities (Ref.1623)	<del>256.88</del>	269.72
1625	Contractor - Concrete (Ref. 1771)	<del>256.88</del>	269.72
1626	Contractor - Marine (Ref. 1629)	<del>256.88</del>	269.72
1629	Contractor - Tennis Court	<del>256.88</del>	269.72
1700	Miscellaneous Specialty	<del>92.61</del>	97.24
1701	Asphalt Sealing & Coating (Ref. 1799)	<del>92.61</del>	97.24
1702	Landscaping (Ref. 0782)	<del>92.61</del>	97.24
1703	Lathing (Ref. 1742)	<del>92.61</del>	97.24
1704	Residential Gutter & Downspout Installation (Ref. 1761)	<del>92.61</del>	97.24
1705	Striping (Ref. 1721)	<del>92.61</del>	97.24
1706	Vinyl Clad Metal Shelving (Ref. 1799)	<del>92.61</del>	97.24
1707	Mirror/Shower Door Installation (Ref.1799)	<del>92.61</del>	97.24
1710	Contractor - Irrigation Sprinkler (Ref.1711)	<del>256.88</del>	269.72
1711	Contractor - Plumbing	<del>256.88</del>	269.72
1712	Contractor - Air Conditioning (Ref.1711)	<del>256.88</del>	269.72
1713	Contractor - Mechanical (Ref. 1711)	<del>256.88</del>	269.72
1714	Contractor - Fire Sprinkler (Ref. 1711)	<del>256.88</del>	269.72
1715	Contractor - Refrigeration (Ref. 1711)	<del>256.88</del>	269.72
1716	Contractor - Room Air Conditioning (Ref. 1711)	<del>256.88</del>	269.72
1717	Contractor - Septic Tank (Ref. 1711).	<del>256.88</del>	269.72
1718	Contractor - Solar Water Heating (Ref.1711)	<del>256.88</del>	269.72
1721	Contractor - Painting	<del>256.88</del>	269.72

1731	Contractor - Electrical	<del>256.88</del>	269.72
1732	Contractor - Communication & Sound(Ref. 1731)	<del>256.88</del>	269.72
1733	Contractor - Burglar & Fire Alarm (Ref.1731)	<del>256.88</del>	269.72
1734	Contractor - Sign - Electrical (Ref.1731)	<del>256.88</del>	269.72
1741	Contractor - Masonry	<del>256.88</del>	269.72
1742	Contractor - Plastering	<del>256.88</del>	269.72
1743	Contractor - Tile, Terrazzo, & Marble	<del>256.88</del>	269.72
1744	Contractor - Drywall (Ref. 1742)	<del>256.88</del>	269.72
1745	Contractor - Insulation (Ref. 1742)	<del>256.88</del>	269.72
1746	Contractor - Acoustical Tile (Ref. 1742)	<del>256.88</del>	269.72
1750	Contractor - Window (Ref. 1751)	<del>256.88</del>	269.72
1751	Carpentry & Cabinet Installation	<del>92.61</del>	97.24
1752	Contractor - Flooring, NEC	<del>92.61</del>	97.24
1753	Contractor - Door (Ref. 1751)	<del>256.88</del>	269.72
1754	Contractor - Garage Door (Ref. 1751)	<del>256.88</del>	269.72
1761	Contractor - Roofing	<del>256.88</del>	269.72
1762	Contractor - Roof Deck (Ref. 1761)	<del>256.88</del>	269.72
1763	Contractor - Sheet Metal (Ref. 1761)	<del>256.88</del>	269.72
1772	Contractor - Gunite (Ref. 1771)	<del>256.88</del>	269.72
1781	Contractor - Well Driller	<del>256.88</del>	269.72
1791	Contractor - Reinforcing, Iron & Steel	<del>256.88</del>	269.72
1793	Contractor - Glass & Glazing	<del>256.88</del>	269.72
1794	Excavation/Grading	<del>92.61</del>	97.24
1795	Contractor - Demolition	<del>256.88</del>	269.72
1796	Contractor - Elevator	<del>256.88</del>	269.72

1797	Contractor - Sign - Nonelectrical (Ref.1799)	<del>256.88</del>	269.72
1799	Contractor - Miscellaneous Special Trade	<del>256.88</del>	269.72
1800	Contractor - Aluminum Specialty (Ref.1799)	<del>256.88</del>	269.72
1801	Contractor - Awnings (Ref. 1799)	<del>256.88</del>	269.72
1802	Contractor - Boilers and Pressure Piping(Ref. 1799)	<del>256.88</del>	269.72
1803	Contractor - Fence Erection (Ref. 1799)	<del>256.88</del>	269.72
1804	Contractor - Liquefied Petroleum Gas(Ref. 1799)	<del>256.88</del>	269.72
1805	Contractor - Ornamental Iron (Ref.1799)	<del>256.88</del>	269.72
1806	Contractor - Pollutant Storage Systems(Ref. 1799)	<del>256.88</del>	269.72
1807	Contractor - Pool/Spa (Ref. 1799)	<del>256.88</del>	269.72
1808	Contractor - Pool/Spa Service (Ref.1799)	<del>256.88</del>	269.72
1809	Miscellaneous Contractor (Ref. 1799)	<del>256.88</del>	269.72
2024	Manufacturer - Frozen Desserts Number of workers fee schedule:		
	Not exceeding 2 persons	<del>113.56</del>	119.24
	Not exceeding 4 persons	<del>190.73</del>	200.27
	Not exceeding 6 persons	<del>256.88</del>	269.72
	More than 6, not exceeding 10 persons	<del>308.70</del>	324.14
	More than 10, not exceeding 20 persons	<del>385.88</del>	405.17
	More than 20 persons	<del>578.81</del>	607.75
2099	Manufacturer - Food Preparation	See 2024	
2299	Manufacturer - Textile Goods	See 2024	
2389	Manufacturer - Apparel and Accessories	See 2024	
2392	Manufacturer - Slipcovers	<del>92.61</del>	97.24
2396	Manufacturer - Fabricated Trimmings	See 2024	
2399	Manufacturer - Fabricated Textile Products	See 2024	

2431	Manufacturer - Millwork	See 2024
2434	Manufacturer - Cabinetry	See 2024
2439	Manufacturer - Structural Members	See 2024
2511	Manufacturer - Wood Furniture	See 2024
2512	Manufactured - Wood Furniture, Upholstered	See 2024
2515	Manufacturer - Mattresses	See 2024
2591	Manufacturer - Window Coverings	See 2024
2671	Manufacturer - Plastic Packaging	See 2024
2711	Manufacturer – Newspaper Publishing/Printing	See 2024
2759	Manufacturer - Commercial Printing	See 2024
2834	Manufacturer – Pharmaceutical Preparations	See 2024
2842	Manufacturer - Cleaning Preparations	See 2024
2844	Manufacturer - Cosmetic Preparations	See 2024
2899	Manufacturer - Chemical Preparations	See 2024
3083	Manufacturer - Plastic Sheets/Rods	See 2024
3089	Manufacturer - Plastic Products, NEC	See 2024
3231	Manufacturer - Glass Products	See 2024
3271	Manufacturer - Concrete Block/Brick	See 2024
3272	Manufacturer - Concrete Products	See 2024
3281	Manufacturer - Stone Products	See 2024
3354	Manufacturer - Aluminum Extruded Products	See 2024
3442	Manufacturer - Metal Products	See 2024
3446	Manufacturer - Ornamental Metal Products	See 2024
3479	Manufacturer - Coating Application	See 2024
3499	Manufacturer - Fabricated Metal Accessories	See 2024

3542	Manufacturer - Machinery/Equipment		See 2024
3559	Manufacturer - Special Industry Machinery		See 2024
3569	Manufacturer - General Industrial Machinery		See 2024
3571	Manufacturer - Computers		See 2024
3599	Manufacturer - Machine Shop		See 2024
3569	Manufacturer - Electrical Industrial Products		See 2024
3571	Manufacturer – Communications Equipment		See 2024
3679	Manufacturer - Electronic Components		See 2024
3728	Manufacturer - Aircraft Parts		See 2024
3861	Manufacturer - Photographic Equipment Processing		See 2024
3911	Manufacturer – Jewelry		See 2024
3942	Manufacturer - Dolls		See 2024
3949	Manufacturer - Sporting Goods		See 2024
3993	Manufacturer - Advertising Specialties		See 2024
3999	Manufacturer - Miscellaneous, NEC		See 2024
4013	Railroad Company	<del>206.17</del>	216.48
4118	Ambulance Service (Ref. 4119)	<del>102.53</del> plus <del>35.28</del> per vehicle	107.66 plus 37.04 per vehicle
4119	Transportation Service, NEC	<del>102.53</del> plus <del>35.28</del> per vehicle	107.66 plus 37.04 per vehicle
4121	Taxi/Limousine Service	<del>102.53</del> plus <del>35.28</del> per vehicle	107.66 plus 37.04 per vehicle
4131	Bus Service	<del>102.53</del> plus <del>35.28</del> per vehicle	107.66 plus 37.04 per vehicle
4173	Bus Service/Depot	<del>102.53</del>	107.66
4210	Trucking Service	<del>77.18</del> per vehicle	81.04 per vehicle
4222	Cold Storage, per square foot		
	Warehouse, per square footage fee schedule:		
	5,000 square feet or fraction thereof	<del>31.53</del>	33.11



	Each additional 5,000 square feet	<del>22.50</del>	23.63
4225	Warehouse - Storage, per square foot	See 4222	
4493	Marina	<del>92.61</del>	97.24
4498	Marine Detailing (Ref. 4499)	<del>92.61</del>	97.24
4522	Air Transportation, Nonscheduled	<del>92.61</del>	97.24
4724	Travel Bureau*	<del>154.35</del>	162.07
4725	Tour Operator	<del>92.61</del>	97.24
4731	Freight Forwarding Service	<del>154.35</del>	162.07
4780	Packing & Crating	<del>154.35</del>	162.07
4783	Express Company	<del>308.70</del>	324.14
4813	Telephone Communications	<del>308.70</del>	324.14
4822	Telegraph & Other Communications	<del>92.61</del>	97.24
4841	Television Services	<del>154.35</del>	162.07
4899	Communication Services, NEC	<del>92.61</del>	97.24
4924	Natural Gas Distribution	<del>308.70</del>	324.14
4925	Liquefied Petroleum Gas Distribution	<del>308.70</del>	324.14
5099	Merchant - Wholesale, per inventory		
	Wholesale, per inventory fee schedule:		
	Not exceeding \$5,000	<del>256.88</del>	269.72
	More than \$5,000, not exceeding \$25,000	<del>359.42</del>	377.39
	More than \$25,000, not exceeding \$100,000	<del>513.77</del>	539.46
	More than \$100,000, not exceeding \$500,000	<del>771.75</del>	810.34
	More than \$500,000	<del>925.00</del>	971.25
5197	Advertising Specialties Sales (Ref.5199)	<del>92.61</del>	97.24
5211	Lumber Company, per inventory	See 5399	

5261	Nursery: Trees/Plants, per inventory	See 5399	
5399	Merchant - Retail, per inventory		
	Retail, per inventory fee schedule:		
	Not exceeding \$5,000	<del>102.53</del>	107.66
	More than \$5,000, for each additional		
	\$1,000 or fraction thereof	<del>5.41</del>	5.68
5411	Grocery, per inventory	See 5399	
5421	Market - Meat/Fish/Poultry, per inventory	See 5399	
5461	Bakery	<del>154.35</del>	162.07
5511	Automobile Dealer*	<del>206.17</del>	216.48
5531	Auto Parts, per inventory	See 5399	
5541	Gas Station	<del>154.35</del>	162.07
5699	Dressmaking Shop	<del>61.74</del>	64.83
5719	Blinds, Shades, Drapery	<del>154.35</del>	162.07
5810	Ice Cream Parlor	<del>61.74</del>	64.83
5811	Caterer	<del>154.35</del>	162.07
5812	Restaurant	<del>3.58</del> per seat, <del>102.53</del> minimum 3.76 per seat, 107.66 minimum	
5813	Drinking Places	<del>513.77</del>	539.46
5912	Pharmacy, per inventory	See 5399	
5930	Antique Shop	<del>154.35</del>	162.07
	Antique stores and auction houses, selling only objects of value such as quality restored antiques, art objects, jewelry, and the like, but not used merchandise generally.		
5932	Used Merchandise Stores	<del>154.35</del>	162.07
5933	Pawnbroker	<del>689.06</del>	723.51
5944	Jewelry Shop, per inventory	See 5399	

5945	Handicraft Shop, per inventory	See 5399	
5961	Mail Order/Catalog	<del>92.61</del>	97.24
5962	Vending Machine - Coin- Operated		
	(a) Amusement Vending Machines: Each operator	<del>206.73</del>	217.07
	In addition, for each machine	<del>27.56</del>	(b) Service Vending Machines: 28.94
	Each operator	<del>68.91</del>	72.36
	In addition, for each machine	<del>27.56</del>	(c) Merchandise Vending Machines: 28.94
	Each operator	<del>68.91</del>	72.36
	In addition, for each machine as follows: Requiring deposit under .35	<del>27.56</del>	28.94
	Requiring deposit over .35	<del>41.35</del>	43.42

(Coin-operated Auto Wash and Laundry Machines are addressed separately, under SIC 7543 and SIC 7215, respectively.) The following coin- operated machines are exempt from Business Tax Receipt requirements:

Cigarette vending machines (F.S. 210.03)

Federal postage stamp machines, Parcel checking lockers, and Toilets (F.S. 205.63)

Unadulterated Florida-produced citrus juice vending machines (F.S. 205.632)

Furthermore, no Business Tax Receipt shall be required for coin-operated machines where the vending machines are owned and operated by charitable or benevolent nonprofit organizations and where the entire proceeds of such machines are used solely for recognized charitable or benevolent purposes. No Business Tax Receipt shall be required for the operation of any machines where such machines are owned by a person who is otherwise issued a Certificate of Use by the city, and such machines are located and operated at the owner's regular place of business.

5963	Vending - Mobile	<del>92.61</del>	97.24
5964	Ice Cream Truck (Ref. 5963)	<del>102.53</del> plus <del>35.28</del> per vehicle	107.66 plus 37.04 per vehicle
5965	Lunch Wagon (Ref. 5963)	<del>102.53</del> plus <del>35.28</del> per vehicle	107.66 plus 37.04 per vehicle
5992	Florist, per inventory	See 5399	
5995	Optician*	<del>206.17</del>	216.48

5998	Auction Company (Ref. 5999)	<del>1,515.94</del>	1591.74
6020	Bank - Commercial	<del>385.88</del>	405.17
6030	Bank - Savings	<del>385.88</del>	405.17
6098	Check Cashing Agency	<del>308.70</del>	324.14
6099	Financial Services, NEC	<del>308.70</del>	324.14
6141	Investment & Trading	<del>308.70</del>	324.14
6162	Mortgage Company*	<del>308.70</del>	324.14
6163	Mortgage Broker*	<del>154.35</del>	162.07
6211	Broker - Securities*	<del>308.70</del>	324.14
6282	Investment Advice	<del>92.61</del>	97.24
6410	Insurance Agent	<del>51.82</del>	54.41
6411	Insurance Company	<del>92.61</del>	97.24
6412	Medical Claims Processing Service(Ref. 6411)	<del>92.61</del>	97.24
6513	Apartment Building	<del>3.86</del> per room, <del>35.28</del> minimum 4.05 per room, 37.04 minimum	
6514	Rental property four (4) units or less, including single family residential rentals	<del>3.86</del> per room <del>35.28</del> minimum 4.05 per room, 37.04 minimum	

**Business Tax Receipts Procedure:**

Every rental unit used for residential living purposes in the city must have a Certificate of Use and unless otherwise exempt, must be issued a Business Tax Receipt. This includes rental property four units or less, including single family residential rentals, condominiums, and mobile homes.

Business Tax Receipts are issued for a period of twelve months, from October 1st to the following September 30th. They must be renewed annually. To avoid renewal late fees, rental Business Tax Receipt fees are payable by October 1st. After January 30th, late renewals require a Code Compliance (interior and exterior) inspection of the property.

Whenever a rental property is sold or otherwise changes ownership, the new owner must do the following: (1) Apply for a new Certificate of use and rental Business Tax Receipt;

(2) Schedule an inspection of the rental with the Code Compliance Division.

If the inspection process should reveal Zoning, Building, Housing or Fire Code violations, they must be corrected and a re- inspection made by the appropriate department. The owner is given adequate time to correct any violations. All violations must be corrected before occupancy will be approved.

Any property that has been found in violation by a code compliance board of the city shall be required to be inspected after six (6) months from the date of the hearing, and again at twelve (12) months after the date of the hearing in which the property was found to be in violation.

The owner of a property that has been found to be in violation by a code compliance board of the city shall be required to pay an inspection fee of seventy-five dollars (\$75.00) for each of the inspections required. The required inspection fees shall be included as part of the administrative costs assessed by the city and shall be included in any liens filed by the city.

NOTE: Fees may change from time to time by Ordinance of the City Commission. The application for Certificate of Use and information forms for rental Business Tax Receipts are available on line at the city's website and at the Development Services Division of City Hall, 100 East Boynton Beach Boulevard. It should be noted that post office boxes are not acceptable addresses for mailing purposes, and actual street addresses are required on the application.

Designation of resident agent: No Certificate of Use and Business Tax Receipt shall be issued by the city for a rental dwelling located on a rental premises unless the applicant therefor designates in writing to the city the name, address, and local telephone number of the owner or resident agent to receive service of notice of violation of this Code. The owner may designate as his or her resident agent any natural person eighteen (18) years of age or older who is customarily present at a business location within the city for the purposes of transacting business, or who actually resides within the city. An owner may change his or her designation of a resident by notifying the city in writing of the name, address, and local telephone number of the person designated by the owner to replace the previous resident agent. Any notice of violation or legal process which has been delivered or served upon the previous resident agent prior to the receipt of the city of notice of change of the resident agent shall be deemed effective service. It shall be the sole responsibility of the owner to appoint a reliable resident agent and to inform the resident agent of his correct mailing address. Failure to do so shall be no defense to a violation of this Code. No owner shall designate as a resident agent any person who does not expressly comply with the provisions of this section.

The owner or the resident agent shall be deemed to be the "violation" as the term is used in F. S. § 162.06(2). Service of notice of the resident agent shall be deemed service of notice of the owner, tenant and violator.

6530	Property Management*	<del>92.61</del>	97.24
6531	Real Estate Broker*	<del>92.61</del>	97.24
6541	Title Abstract Office	<del>308.70</del>	324.14

6552	Subdividers & Developers, NEC	<del>154.35</del>	162.07
7011	Hotels & Motels	<del>3.86</del> per room, <del>35.28</del> minimum 4.05 per room, 37.04 minimum	
7033	Trailer Parks & Campsites	<del>102.53</del> plus <del>3.58</del> per lot or site 107.66 plus 3.76 per lot or site	
7212	Laundry/Dryclean – Drop Only	<del>102.53</del>	107.66
7214	Carpet Cleaninf, Mobile (Ref. 7217)	<del>92.61</del>	97.24
7215	Laundry Machines, Coin-Operated	<del>68.91</del> plus <del>1.38</del> per machine 72.36 plus 1.45 per machine	
7216	Dry Cleaning Establishments	<del>206.17</del>	216.48
7217	Carpet/Upholstery Cleaning, Commercial	<del>206.17</del>	216.48
7219	Laundry & Garment Services, NEC	<del>61.74</del>	64.83
7221	Photography	<del>154.35</del>	162.07
7230	Beauty school	<del>206.17</del>	216.48
7231	Beauty Parlor, Etc.*		
	One chair	<del>77.18</del>	81.04
	Each additional chair or manicurist	<del>20.95</del>	22.00
7232	Nail Salon* (Ref. 7231)		
	One manicurist table	<del>77.18</del>	81.04
	Each additional manicurist	<del>20.95</del>	22.00
7241	Barber Shops*		
	One chair	<del>77.18</del>	81.04
	Each additional chair	<del>20.95</del>	22.00
7251	Shoe Repair & Shoe Shine Parlor	<del>61.74</del>	64.83
7261	Funeral Director*	<del>206.17</del>	216.48
7290	Debt Counseling Service (Ref. 7299)	<del>92.61</del>	97.24

7291	Income Tax Service	<del>154.35</del>	162.07
7292	Valet Parking (Ref. 7299)	<del>92.61</del>	97.24
7293	Tanning Salon (Ref. 7299)	<del>92.61</del>	97.24
7294	Weight Loss Center (Ref. 7299)	<del>92.61</del>	97.24
7295	Family - Home Child Care (Ref. 7299)	<del>92.61</del>	97.24
7296	Dating Service (Ref. 7299)	<del>92.61</del>	97.24
7297	Electrolysis* (Ref. 7299)	<del>92.61</del>	97.24
7298	Massage Therapist*	<del>102.53</del>	107.66
7299	Miscellaneous Personal Services, NEC	<del>92.61</del>	97.24
7311	Publication Service, NEC	<del>154.35</del>	162.07
7319	Advertising	<del>256.88</del>	269.72
7322	Collection Agency*	<del>154.35</del>	162.07
7323	Credit Association	<del>154.35</del>	162.07
7334	Photocopying/Duplicating Service	<del>92.61</del>	97.24
7336	Commercial Art/Graphic Design	<del>92.61</del>	97.24
7337	Typing Service	<del>92.61</del>	97.24
7338	Secretarial Services	<del>154.35</del>	162.07
7342	Exterminator	<del>154.35</del>	162.07
7348	Miscellaneous Commercial Services, NEC	<del>92.61</del>	97.24
7349	Janitorial Service	<del>154.35</del>	162.07
7359	Rental Service	<del>154.35</del>	162.07
7361	Employment Agency	<del>92.61</del>	97.24
7362	Nursing Registry	<del>92.61</del>	97.24
7370	Data Processing Service	<del>92.61</del>	97.24
7371	Computer Programming Service	<del>154.35</del>	162.07

7376	Computer Services	<del>92.61</del>	97.24
7378	Computer Maintenance & Repair	<del>92.61</del>	97.24
7379	Computer Related Services	<del>92.61</del>	97.24
7380	Private Detective*	<del>92.61</del>	97.24
7381	Security Service*	<del>92.61</del>	97.24
7384	Photofinishing Laboratories	<del>154.35</del>	162.07
7385	Books, Periodicals, News Bureaus (Ref.7389)	<del>92.61</del>	97.24
7386	Auto Broker (Ref. 7389)	<del>154.35</del>	162.07
7387	Messenger Service (Ref. 7389)	<del>61.74</del>	64.83
7388	Appraiser* (Ref. 7389)	<del>206.17</del>	216.48
7389	Business Services, NEC	<del>92.61</del>	97.24
7390	Handyman (No new licenses only renewals)	<del>154.35</del>	162.07
7391	Interior Designer* (Ref. 7389)	<del>206.17</del>	216.48
7392	Manufacturer's Representative (Ref.7389)	<del>154.35</del>	162.07
7393	Telemarketing/Soliciting* (Ref. 7389)	<del>154.35</del>	162.07
7394	Auctioneer* (Ref. 7389)	<del>256.88</del>	269.72
7395	Interior Decorator (Ref. 7389)	<del>154.35</del>	162.07
7396	Agent or Agency (Ref. 7389)	<del>92.61</del>	97.24
7397	Answering Service (Ref. 7389)	<del>92.61</del>	97.24
7398	Arts & Crafts - Handmade (Ref. 7389)	<del>92.61</del>	97.24
7399	Asbestos Consultant (Ref. 7389)	<del>92.61</del>	97.24
7400	Boat Broker (Ref. 7389)	<del>92.61</del>	97.24
7401	Draftsman (Ref. 7389)	<del>92.61</del>	97.24
7402	Executive Office (Ref. 7389)	<del>92.61</del>	97.24
7403	Furniture Installation (Ref. 7389)	<del>92.61</del>	97.24



7404	Home Demonstrator (Ref. 7389)	<del>92.61</del>	97.24
7405	Import-Export (Ref. 7389)	<del>92.61</del>	97.24
7406	Interpretation & Translation (Ref. 7389)	<del>92.61</del>	97.24
7407	Mail Depot (Ref. 7389)	<del>92.61</del>	97.24
7408	Music Recording Studio (Ref. 7389)	<del>92.61</del>	97.24
7409	Paralegal (Ref. 7389)	<del>92.61</del>	97.24
7410	Pool Cleaning - NO chemicals (Ref.7389)	<del>92.61</del>	97.24
7411	Pressure Cleaning (Ref. 7389)	<del>92.61</del>	97.24
7412	Sign Painting & Lettering (Ref. 7389)	<del>92.61</del>	97.24
7413	Water Softening Service (Ref. 7389)	<del>92.61</del>	97.24
7414	Yacht Broker* (Ref. 7389)	<del>92.61</del>	97.24
7415	Merchandise Broker (Ref. 7389)	<del>92.61</del>	97.24
7416	Financial Consultant (Ref. 7389)	<del>92.61</del>	97.24
7417	Showroom (Ref. 7389)	<del>92.61</del>	97.24
7418	Courier Service (Ref. 7389)	<del>92.61</del>	97.24
7419	Aquarium Service (Ref. 7389)	<del>92.61</del>	97.24
7420	Religious/Charitable Organization (Ref.7389)	<del>92.61</del>	97.24
7421	Pet Sitting (Ref. 7389)	<del>92.61</del>	97.24
7422	Housesitting (Ref. 7389)	<del>92.61</del>	97.24
7423	Embroidery Service (Ref. 7389)	<del>92.61</del>	97.24
7424	Diver - Commercial (Ref. 7389)	<del>92.61</del>	97.24
7425	Inspection Service - No Appraisal (Ref.7389)	<del>92.61</del>	97.24
7426	Consultant (Ref. 7389)	<del>92.61</del>	97.24
7427	Mediation Counselor	<del>92.61</del>	97.24
7513	Truck Rental & Leasing	<del>256.88</del>	269.72

7514	Passenger Car Rental	<del>256.88</del>	269.72
7530	Auto Pinstriping (Ref. 7532)	<del>92.61</del>	97.24
7532	Auto Body Shop, per number of workers*	See 2024	
7536	Auto Glass Installation*	<del>92.61</del>	97.24
7538	Auto Mechanical Repair*, per number of workers	See 2024	
7542	Car Wash	<del>92.61</del>	97.24
7543	Car Wash - coin-operated	<del>102.53</del> plus 20.95 per machine 107.66 plus 22.00 per machine	
7544	Auto Detailing	<del>61.74</del>	64.83
7549	Automotive Services, NEC*	<del>92.61</del>	97.24
7550	Wrecker/Towing Service (Ref. 7549)	<del>77.18</del> per vehicle	81.04 per vehicle
7551	Window Tinting (Ref. 7549)	<del>92.61</del>	97.24
7629	Appliance Repair	<del>92.61</del>	97.24
7631	Jewelry Repair	<del>29.77</del>	31.26
7641	Reupholstery, per number of workers	See 2024	
7692	Welding, per number of workers	See 2024	
7697	Locksmith, per number of workers (Ref.7699)	See 2024	
7698	Repair Shops, per number of workers(Ref.7699)	See 2024	
7699	Miscellaneous Repair Services, NEC	<del>92.61</del>	97.24
7700	Mobile Repair (Ref. 7699)	<del>92.61</del>	97.24
7701	Bicycle Repair	<del>92.61</del>	97.24
7702	Screen Repair	<del>92.61</del>	97.24
7832	Motion Picture Theatre	<del>0.49</del> per seat, <del>102.53</del> minimum 0.51 per seat, 107.66 minimum	
7910	Carnival or Circus (Ref. 7999)	<del>513.77</del>	539.46
7911	Dance Studio/School	<del>154.35</del>	162.07

7922	Miscellaneous Theatrical Services	<del>92.61</del>	97.24
7928	Adult Entertainment (Ref. 7929)	<del>1,102.50</del>	1157.63

A floor plan showing square footage of building, indicate portion to be allotted for this use and seating chart if applicable, plus a site plan to show the off-street parking, shall be submitted for review with the Certificate of Use application and filing fee.

7929	Entertainers & Entertainment Groups	<del>92.61</del>	97.24
7933	Bowling Alley	<del>51.82</del> per alley	54.41 per alley
7987	Martial Arts Instruction (Ref. 7999)	<del>92.61</del>	97.24
7988	Fishing Guide (Ref. 7999)	<del>92.61</del>	97.24
7989	Boat Captain Service (Ref. 7999)	<del>92.61</del>	97.24
7990	Athletic Clubs (Ref. 7991)	<del>154.35</del>	162.07
7991	Fitness Trainer	<del>92.61</del>	97.24
7993	Amusement Arcade, per machine	See 5962	
7994	Billiards (Ref. 7993)	<del>51.82</del> per table	54.41 per table
7995	Special Events (Ref. 7996)	<del>154.35</del>	162.07
7997	Bankruptcy Sale (Ref. 7389)	<del>154.35</del>	162.07
7998	Miscellaneous Recreation Services, NEC	<del>92.61</del>	97.24
7999	Boats - Recreation		
	Small motor crafts, each	<del>22.50</del>	23.63
	1 - 5 passenger capacity	<del>77.18</del>	81.04
	6 - 10 passenger capacity	<del>102.53</del>	107.66
	10 - 50 passenger capacity	<del>154.35</del>	162.07
	Over 50 passenger capacity	<del>256.88</del>	269.72
8011	Physician*	<del>206.17</del>	217.07
8012	Psychiatrist*	<del>206.17</del>	217.07
8013	Ophthalmologist	<del>206.17</del>	217.07

8021	Dentist*	<del>206.17</del>	217.07
8031	Osteopath*	<del>206.17</del>	217.07
8034	Relaxation Therapist (Ref. 8049)	<del>206.17</del>	217.07
8035	Psychotherapist (Ref. 8049)	<del>206.17</del>	217.07
8036	Psychologist (Ref. 8049)	<del>206.17</del>	217.07
8037	Physical Therapist (Ref. 8049)	<del>206.17</del>	217.07
8038	Occupational Therapist (Ref. 8049)	<del>206.17</del>	217.07
8039	Midwife (Ref. 8049)	<del>206.17</del>	217.07
8040	Mental Health Counselor (Ref. 8049)	<del>206.17</del>	217.07
8041	Chiropractor*	<del>206.17</del>	217.07
8042	Optometrist*	<del>206.17</del>	217.07
8043	Podiatrist*	<del>206.17</del>	217.07
8044	Hypnotist (Ref. 8049)	<del>206.17</del>	217.07
8045	Dietitian (Ref. 8049)	<del>206.17</del>	217.07
8046	Clinical Social Worker (Ref. 8049)	<del>206.17</del>	217.07
8047	Audiologist (Ref. 8049)	<del>206.17</del>	217.07
8048	Acupuncturist (Ref. 8049)	<del>206.17</del>	217.07
8049	Health Practitioners, NEC*	<del>206.17</del>	217.07
8051	Skilled Nursing Care Facilities	<del>154.35</del>	162.07
8059	Nursing Care Facility, NEC	3.58 per room, <del>35.28</del> minimum 3.76 per room, 37.04 minimum	
8062	General Medical/Surgical Centers*	<del>206.17</del>	217.07
8069	Hospital	<del>154.35</del>	162.07
8070	Diagnostic Lab (Ref. 8071)	<del>92.61</del>	97.24
8072	Dental Laboratory	<del>206.17</del>	217.07
8096	Nursing (Ref. 8099)	<del>102.53</del>	107.66

8097	Surgical Technician (Ref. 8099)	<del>102.53</del>	107.66
8098	Hearing Aid Specialist (Ref. 8099)	<del>206.17</del>	216.48
8099	Health & Allied Services, NEC	<del>102.53</del>	107.66
8111	Attorney*	<del>206.17</del>	216.48
8243	Computer Assembly/Setup	<del>92.61</del>	97.24
8244	Business School	<del>154.35</del>	162.07
8249	Art School	<del>154.35</del>	162.07
8296	Ceramic Studio (Ref. 8299)	<del>154.35</del>	162.07
8297	Auto Driving School (Ref. 8299)	<del>154.35</del>	162.07
8298	Piano/Instrument Instruction	<del>92.61</del>	97.24
8299	Schools & Education Services, NEC	<del>154.35</del>	162.07
8322	Individual & Family Social Services	<del>216.48</del>	227.30
8323	Counselor	<del>92.61</del>	97.24
8324	Marriage/Family Therapist* (Ref. 8322)	<del>216.48</del>	227.30
8351	Day Care - Children	<del>154.35</del>	162.07
8361	Adult Congregate Living Facility*	3.58 per room, 35.28 minimum 3.76 per room, 37.04 minimum	
8399	Social Work Consultant*	<del>92.61</del>	97.24
8422	Aquarium	<del>92.61</del>	97.24
8610	Business Associations (Ref. 8611)	<del>92.61</del>	97.24
8611	Real Estate Board	<del>92.61</del>	97.24
8711	Engineer*	<del>206.17</del>	216.48
8712	Architect*	<del>206.17</del>	216.48
8713	Surveyor*	<del>206.17</del>	216.48
8721	Certified Public Accountant*	<del>206.17</del>	216.48
8722	Bookkeeper (Ref. 8721)	<del>92.61</del>	97.24

8733	Research Organization	<del>92.61</del>	97.24
8742	Business/Management Consultant	<del>92.61</del>	97.24
8748	Traffic Manager	<del>92.61</del>	97.24
8900	Construction Inspector (Ref. 8999)	<del>92.61</del>	97.24
8998	Geologist* (Ref. 8999)	<del>206.17</del>	216.48
8999	Services, NEC	<del>92.61</del>	97.24

9991 Merchant - temp. /regional mall concourse

For four (4) or less temporary (less than a week), and portable, regional mall promotion activities with sales and located within any or all of the mall concourse areas, mall owners shall pay a Business Tax Receipt fee of ~~\$137.81~~. 144.70

9992 Temporary retail/mall carts

Activities which would otherwise be subject to retail Business Tax Receipt fees, but which are temporary and portable and located in mall concourse areas, shall be charged a Business Tax Receipt fee of ~~\$41.35~~ 43.42 for each three-month period or portion thereof. Fees will be paid quarterly in advance by the mall operator. Fees shall be paid based upon the maximum projected number of spaces the mall allocates for temporary and portable retail locations within the mall for the twelve-month period commencing October the first of each year. Fees paid shall be subject to adjustment to reflect actual operating locations. Adjustment shall be made yearly during the month of August for the preceding twelve-month period and on written request from the mall operator. The mall operator shall submit sufficient records to support its request for adjustment.

9993 Itinerant or Transient Merchant

Covers persons who travel from city to city and sell and deliver goods, merchandise or services to business establishments; or who sell, demonstrate or deliver goods, merchandise or services to the general public, and do not have a permanent place of business in the city.

Each person, per day	<del>9.92</del>	10.42
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Each person, per week	<del>51.82</del>	54.41
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Each person, per month	<del>206.17</del>	216.48 (I.D. registration required for each person.)
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Notes:

\* Requires a license from one of the following:

Department of Professional Regulation, Department of Business Regulation, Department of Agriculture & Consumer Services, Department of Highway Safety & Motor Vehicles, Florida Bar Association, Department of Banking & Finance.

NEC - Not Elsewhere Classified

(Ord. No. 94-15, App. A, 6-21-94; Ord. No. 95-22, Appendix A, 7-5- 95; Ord. No. 98-38, § 1, 9-15-98; Ord. No. 06-049, § 2, 6-20-06; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12; Ord. No. 13-022, § 2, 7-2-13)

Sec. 13-5. Provision for unlisted businesses or occupations.

All businesses must obtain a Certificate of Use prior to operating within the city. The city may hereinafter classify and issue Business Tax Receipts for businesses or occupations not specifically listed herein. The city shall establish a classification for new businesses or occupations in accordance with the United States Standard Industrial Classification of Establishments (SIC). The Business Tax Receipt tax established by the city for any business not specifically listed herein shall be commensurate with the rate structure and classifications set forth in Sec. 13-4, and shall be established by resolution of the City Commission following application but prior to issuance of a Business Tax Receipt for the unclassified business.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5- 95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Sec. 13-6 Administrative remedy to challenge classification or fee.

(a) Any person may protest the classification or fee applicable to that person provided:

- (1) The person has made and filed an application for the issuance of a Certificate of Use and a Business Tax Receipt in accordance with the procedures set forth herein, and
- (2) The person has paid the application fee, inspection fee or re-inspection fee, when applicable, and
- (3) The person has received a Certificate of Use and paid the Business Tax Receipt fee requested by the city, and
- (4) The Business Tax Receipt has been issued.

(b) A protest to a classification or fee shall be made in writing to the City Clerk within 30 calendar days following issuance of the Business Tax Receipt. Failure to timely file a protest constitutes a waiver of protest and no further challenge may be made by that person until renewal of the Business Tax Receipt, in which case the right to protest shall be revived for an additional 30 days following issuance of a renewal Business Tax Receipt.

(c) A protest, when timely filed, shall be processed as follows:

- (1) The City Clerk shall forward the protest to the City Manager.

(2) The City Manager shall conduct a review of the protest and render a written report within 45 days of the filing of the protest. The City Manager shall consider any information submitted by the person filing the protest and any information submitted by the Development Services Division. The City Manager shall limit her report to an evaluation of whether the tax which is being protested is based on a reasonable classification and is uniform throughout the class.

(3) The City Manager's report shall be filed with the City Clerk and submitted to the City Commission at the second meeting following filing of the report with the Clerk. A copy of the report shall be forwarded to person who filed the protest, along with a notice of the date on which the report is to be submitted to the City Commission.

(4) The City Commission shall review the protest and the City Managers report and shall either grant or deny the protest. If the protest is granted the City Commission shall adjust the classification or fee in accordance with their findings and any tax previously paid by the protesting person, in excess of the adjusted tax, shall be refunded by the city.

(5) A decision of the City Commission may be appealed to the Circuit Court of Palm Beach County, Florida. The Circuit Court review shall be de novo, and the burden of proof shall be on the person initiating the action.

(Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

#### Sec. 13-7. Application and reapplication fees.

(a) Prior to the issuance of a Business Tax Receipt a person shall file an application for Certificate of Use with the city. The application shall be on a form prescribed by the city, and shall be filed together with such other documentation as hereinafter set or as required by state law. The Business Tax Receipt portion of the form shall require disclosure of the Federal Identification Number or Social Security number of the person to be licensed.

(b) Each new application for a Certificate of Use and Business Tax Receipt shall be accompanied by an application filing fee in the amount of forty dollars (\$40.00), which shall cover the Certificate of Use inspections and review to be undertaken by city zoning, and building division staff. Should additional inspections for environmental, Utilities, Code, fire, or other departments, be necessary due to the proposed use, the applicant shall pay for such inspections at a rate of twenty-five dollars per hour (\$25.00/hour) per discipline, not exceeding a total of two hundred dollars (\$200.00). In the event an application is denied due to failed inspections, the application may, upon payment of a re-inspection fee of ten dollars (\$10.00) per re-inspection, be reconsidered.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 04-026, § 1, 4-20-04; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

#### Sec. 13-8. Declaration required where fee depends on variable factors within the applicant's knowledge.



Whenever the Certificate of Use or Business Tax Receipt depends upon variable factors, the applicant shall be required by the city to execute an affidavit containing information upon which the Business Tax Receipt fee is calculated. The affidavit shall be completed, executed and returned to the city as a condition precedent to the issuance of a Certificate of Use or, on request by the city, to the reissuance of an existing Business Tax Receipt. Failure to accurately disclose variable factors shall constitute grounds for the denial of an application or the revocation of an issued Certificate of Use and Business Tax Receipt.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

#### Sec. 13-9. Issuance of Certificate of Use.

(a) Upon receipt of a Certificate of Use and payment of the required Business Tax Receipt fee, the Development Services

Division will issue the Business Tax Receipt.

(b) The mistaken issuance of a Certificate of Use or Business Tax Receipt shall not be deemed to be a waiver of any provision of the City Code nor shall the issuance of a Certificate of Use or Business Tax Receipt be construed to be a judgment of the city as to the competence of the applicant to transact business.

(c) No Certificate of Use or Business Tax Receipt shall be issued unless it is found that the proposed business and location comply with city zoning codes and other applicable city ordinances.

(d) No Certificate of Use or Business Tax Receipt shall be issued for an occupation where certification is required under state law unless proof of said certification is provided.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

#### Sec. 13-10. Due dates.

Business Tax Receipts shall be sold by the city beginning August 1st of each year and are due and payable on or before September

30th of each year and expire on September 30th of the succeeding year; upon transfer to a new owner; or following approval of a

Certificate of Use application for a new or relocating business.

#### Sec. 13-11. Delinquency penalty.

Business Tax Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of ten percent (10%) for the month of October, plus an additional five percent (5%) penalty for each subsequent month of delinquency until paid, provided the total delinquency penalty

may not exceed twenty-five percent (25%) of the Business Tax Receipt tax for the delinquent establishment.

(Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

#### Sec. 13-12. Transfer of a Business Tax Receipt.

(a) Transfer to new owner. Business Tax Receipts may be transferred to a new owner when there is a bona fide sale and transfer of the business and property used in the business. A transferred Business Tax Receipt shall be valid for the same time period and at the same location for which it was originally issued. The original Business Tax Receipt shall be surrendered at the time application for transfer is made. A transferred Business Tax Receipt, after being approved, shall be of the same force and effect as the original Business Tax Receipt. A person applying for such transfer shall pay to the city a transfer fee of ten percent of the annual license tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00) and shall present evidence of the sale or transfer of the business. A Certificate of Use shall be required when originally approved equipment is removed or altered, or an alteration to floor plans or other building systems occurs.

(b) Transfer to new location. Business tax receipts may be transferred from one location to another, subject to receipt of a Certificate of Use, provided no change of ownership has occurred and the business classification in which the Business Tax Receipt was originally issued remains unchanged. A transferred Business Tax Receipt shall be valid for the same time period for which it was originally issued at the new location. The original Business Tax Receipt shall be surrendered at the time application for transfer is made. A transferred Business Tax Receipt, following receipt of a Certificate of Use, shall be of the same force and effect as the original Business Tax Receipt. A person applying for such transfer shall pay to the city the Certificate of Use application filing and inspection fees as listed in Sec. 13-7 and a transfer fee of ten percent of the annual license tax, but not less than three dollars (\$3.00) nor more than twenty-five (\$25.00) dollars.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 12-012, § 2, 7-3-12)

#### Sec. 13-13. Duplicate Business Tax Receipts.

Duplicate Business Tax Receipts may be issued by the Development Services Division. A fee of five dollars (\$5.00) will be assessed for each duplicate Business Tax Receipt issued.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

#### Sec. 13-14. Business Tax Receipts to be posted or carried.

(a) Business Tax Receipts issued to businesses that have a permanent place of business within the city shall prominently display the current Business Tax Receipt within the place of business.

(b) In those occupations requiring business to be conducted outside of the permanent place of business, the Business Tax Receipt holder shall be required to produce the Business Tax Receipt upon request.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-15. Doing business not covered by Business Tax Receipt; Certificate of Use or Business Tax Receipt obtained by false statements void ab initio.

No Certificate of Use or Business Tax Receipt issued under the provisions of this chapter shall protect any person from prosecution for transacting any business, trade or profession not covered by the Certificate of Use or Business Tax Receipt, or protects any person doing business with a Business Tax Receipt issued upon any false statement of variable factors. Certificate of Use or Business Tax Receipts that are issued based on false statements shall be considered as void ab initio and shall not protect the holder thereof from prosecution for transacting business without a Certificate of Use or Business Tax Receipt. Falsification of information can constitute grounds for revocation of the Certificate of Use and Business Tax Receipt, for a fine not exceeding five hundred dollars (\$500.00), or imprisonment not exceeding sixty (60) days.

Se c. 13-16. Engaging in business without a Business Tax Receipt; penalties; prima facie evidence.

(a) It shall be unlawful for any person to engage in any business, profession, or occupation taxable by business tax receipt hereunder without first obtaining a Business Tax Receipt. Any person engaged in such business, profession or occupation without the required Certificate of Use and Business Tax Receipt shall pay a penalty of twenty-five percent (25%) of the full year Business Tax Receipt fee for such trade, in addition to the Business Tax Receipt fee set forth herein.

(b) In addition, a person operating in violation of this chapter shall be subject to a fine of up to five hundred dollars (\$500.00) a day and/or sixty (60) days in jail for each day business is operated in violation of this chapter.

(c) In any original prosecution under this section, the fact that such person is open for business, shall be prima facie evidence of engaging in such trade, business, profession or occupation, and the burden shall be upon the defendant to rebut same.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-17. Methods of enforcement: injunction; code enforcement.

(a) The specific penalties and enforcement mechanisms contained within this article are not exclusive remedies and shall not be construed as prohibiting the city from seeking other fines and other remedies authorized by city, state, or common law.

(b) Any person subject to and who fails to secure a Certificate of Use and Business Tax Receipt required by this chapter or any other ordinance of the city or law of the State of Florida, shall upon petition by the city be enjoined by the circuit court from engaging in the business in which he has failed to secure said Certificate of Use and Business Tax Receipt, until such time as he shall secure same, including all costs of such action.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-18. Right to deny issuance, renewal, transfer, revocation; right of appeal.

(a) The city may refuse to issue, reissue or transfer any Certificate of Use or Business Tax Receipt provided for in this chapter when:

(1) Issuance will result in the violation of applicable city, county, federal or state law, or

(2) When the City's Code Enforcement Board has issued an order finding a code violation and the violation has not been corrected, or

(3) When the City's Code Enforcement Board has issued an order imposing a fine and the fine remains unpaid.

(b) In the case of refusal to issue, reissue or transfer any Certificate of Use or Business Tax Receipt on one of the foregoing grounds, the city shall notify the business applicant or Business Tax Receipt holder in writing the basis for such refusal to issue, reissue or transfer a Certificate of Use or Business Tax Receipt with specific reference to the provisions of the City Code or Code Board Order which the city asserts constitutes grounds for denial.

(c) The city shall have the right and authority to revoke, with fifteen (15) days written notice, any Certificate of Use or Business Tax Receipt granted under this chapter and issued to any person, whenever it is made to appear that the business method or operation or work being conducted or carried on by the business constitutes the violation of any applicable city, county, or state law.

(d) An applicant who is denied issuance, reissuance or transfer of a Certificate of Use or Business Tax Receipt or whose Certificate of Use or Business Tax Receipt has been revoked may, within ten (10) calendar days of the denial or revocation, file a written appeal of the denial or revocation to the Building Board of Adjustment. The Notice of Appeal shall be filed with the City Clerk.

(e) The Board shall meet within thirty (30) days and shall conduct a quasi-judicial evidentiary hearing. The initial burden of proof shall be on the City to establish that the refusal or denial to issue, reissue or transfer a Certificate of Use or Business Tax Receipt is based on the grounds as set forth in division (a) above. The burden then shifts to the applicant to prove that the applicant is exempt from application of the City, County, Federal or State law, that the Code violation has been corrected, or that the Code Board fine has been paid. The Board shall issue a final order with findings of fact.

(f) The decision of the Building Board of Adjustment shall be final and shall only be subject to review by writ of certiorari to Palm Beach County Circuit Court.

(g) A Notice of Appeal stays the denial or revocation of the license until the appeal process is completed.

(h) When denial of the issuance or reissuance of a license is based on division (a)(3) above, the Notice of Appeal shall be accompanied by payment of the outstanding Code violation fine.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-071, § 2, 7-18-06; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-19. Special permits for nonprofit enterprise.

The city shall issue special permits, following issuance of a Certificate of Use, without payment of any Business Tax Receipt fees, to any person or organization for the conducting or operating of a nonprofit enterprise, either regularly or temporarily, when the applicant signs an affidavit that the applicant operates without private profit, for a public, charitable, educational, literary, fraternal or religious purpose.

(a) Special permittee must conform. A person operating under a special permit shall operate his nonprofit enterprise in compliance with this section and all other rules and regulations.

(b) False affidavit. Any person signing a false affidavit pursuant to this section shall be subject to a five hundred dollar (\$500.00) fine and/or sixty (60) days in jail.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 12-012, § 2, 7-3-12)

Sec. 13-20. Special events.

(a) Permits for special events.

It shall be unlawful to organize, conduct or participate in any special event on the streets of the city or at any of the city's outdoor recreation facilities unless a permit for such special event has been issued by the City Manager or his/her designee.

(b) Definition.

Special Event. Any meeting, activity, gathering, or group of persons, animals, or vehicles, or a combination thereof, having a common purpose, design or goal upon any public or private facility, street, sidewalk, alley, park or other place or building where the special event substantially inhibits the usual flow of pedestrian or vehicular traffic or which occupies any public area or building and preempts use by the general public. A Special Event shall include but not be limited to city co-sponsored events, festivals, carnivals, concerts, parades, walks, races, fund raising sales and similar gatherings, block parties, grand opening promotions, and other similar events not specifically permitted by city ordinance. Merchandise sales under a tent on private property which have no other related activity, i.e. food sales

or entertainment, are exempt from obtaining a Special Event permit; however, applicant must still obtain the proper Building Permit. City of Boynton Beach Recreation and Parks Department events are exempt from this section.

Special Event Handbook. A publication issued by the City of Boynton Beach Recreation Department entitled "Special Event Handbook" which sets forth procedures for the application process and city requirements for special event activities, and which is attached hereto as Exhibit "A" and made a part hereof. This booklet may be amended from time to time by the City Manager or his or her designee; however Special Event Permit Fees shall be amended by resolution of the City Commission.

(c) Application for a special event permit.

(1) Any person or organization seeking to conduct a special event in the city shall file an application with appropriate fee, for a special event permit with the Recreation Department on forms provided by the city, on or before the following deadlines prior to the event:

Expected Attendance (persons) Deadlines (months)

Less than 500 One month

501 to 5,000 Three months

5,001 to 50,000 Six months

More than 50,000 Nine months

(2) All information solicited on the special event permit application form must be provided by the applicant. Incomplete information may result in denial of the permit application.

(3) For events with an expected attendance of 50,000 persons or greater, a letter of intent shall be filed at least one year prior to the event with the City Manager describing dates, times and location of all event activities.

(4) Notwithstanding the foregoing procedure, the City Commission reserves the right to waive application filing deadlines on a case by case basis.

(d) Standards for issuance of permit. A special event permit shall be issued by the Recreation Department unless:

(1) The application is not complete in all material respects and all information contained therein accurate within the knowledge of the Special Events Coordinator;

(2) All of the conditions set forth herein and all contractual requirements imposed by the city, if any, have not been or will not be met;

(3) The special event will interfere with or unduly burden the city's provision of municipal services to the community including but not limited to police, fire and emergency medical protection, water and sanitary sewer service, and solid waste removal;

(4) The public benefit provided by the event has not been demonstrated;

(5) The appropriate fee established by resolution of the City Commission has not been paid.

(e) Conditions for permit. All special event permit applications approved pursuant to this article shall be subject to the following conditions:

(1) The public area utilized shall be cleaned up following any special event and in all respects restored to its former condition. A refundable security bond, or similar financial pledge, may be required in amount to be determined by the Recreation Department, to ensure that any damage is repaired and the premises returned to its previous condition.

(2) The use or construction of platforms, chairs or other equipment may be prohibited or restricted by the Recreation Department and/or the City Manager if such would result in permanent damage to city property or constitute a hazard to public safety.

(3) A detailed site plan shall be submitted showing the locations of any tents, port-o-lets, parking lots, stages, booths, and the like, and the time periods for set up and break down of the event. This plan shall be subject to review and approval by city and staff.

(4) All city ordinances, rules or regulations applicable to the use of the city property on which the special event will occur shall be obeyed, unless specifically waived by the City Commission.

(5) Indemnification and insurance to protect the city shall be provided as required by the City's Risk Management Department. (6) Unless extended by the Recreation Department and/or the City Manager, all permits necessary to conduct the special event shall be obtained and copies thereof provided to the city not less than 14 days prior to the first day of the event.

(7) When a city employee is required at a special event, he/she shall complete, within 30 working days of the conclusion of the special event, an evaluation of the event on forms provided by the city. The permit holder for the special event will be provided with a copy of said evaluation. The need for a city employee at the special event will be determined by the City Manager or his/her designee.

(e) Enforcement/penalty. It shall be unlawful to operate or hold any special event in the city without compliance with this section. Failure to comply with this section shall be deemed a violation of the city code punishable by up to a \$500 fine and/or 60 days in the county jail.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 98-37, § 1, 10-20-98; Ord. No. 01-19, § 1, 4-17-01; Ord. No. 03-

025, § 1, 6-17-03; Ord. No. 12-012, § 2, 7-3-12)

Sec. 13-21. Registration and regulation of contractors.

Contractors and specialty contractors, unless exempt as described in Florida Statutes, Section 205.065, who do not maintain a location or branch office in the city but who conduct business within the city shall be required to register with the city before conducting business within the city. Contractors who are holders of a valid countywide municipal contractor's license, in addition to a Palm Beach County Business Tax Receipt, shall be required to register, show proof of the countywide municipal license and pay a registration fee of two dollars (\$2.00). Contractors who are not holders of a valid countywide municipal contractor's license shall be allowed to register and the fee schedule shall be set by ordinance.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-22. Professionals, Business Tax Receipt.

Each professional, engaged in the practice of any profession, shall be required to obtain an individual Business Tax Receipt. (Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-23. Home occupational Business Tax Receipt fees.

Business Tax Receipts for home occupations, when otherwise permitted, shall pay the same fee for such business, profession or occupation as would otherwise be payable if the occupation were conducted in a non-home location.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-24. Coin-operated vending machines.

(a) A Business Tax Receipt is required for all vending machines, except that the following coin-operated machines are and shall be exempt from Business Tax Receipt hereunder:

(1) No Business Tax Receipt shall be required for coin-operated machines where the vending machines are owned and operated by charitable or benevolent nonprofit organizations and where the entire proceeds of such machines are used solely for recognized charitable or benevolent purposes.

(2) No Business Tax Receipt shall be required for the operation of any machines where such machines are owned by a person who is otherwise a holder of a Business Tax Receipt by the city, and such machines are located and operated at the owner's regular place of business as listed on the Business Tax Receipt.

(b) Proprietors of places of business and/or owners of record of the premises in or on which vending machines are placed shall be jointly and severally responsible for the vending machine Business Tax Receipt if not otherwise paid.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5-95; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-25. Businesses that handle hazardous materials or waste.



All businesses which would be located within the city shall state, as part of the Certificate of Use application, whether the business would use, handle, store, generate, or display hazardous materials, hazardous waste, or a toxic substance, as the same are defined by 40 Code of Federal Regulations, Part 261, or the Florida Substance List as set forth in Rule 4A-62.004, Florida Administrative Code, in which case a City Fire Department Hazardous Material Disclosure Form shall be required in accordance with Part II, Section 9-71 of this code.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5- 95; Ord. No. 04-026, § 2, 4-20-04; Ord. No. 06-096, § 2, 1-2-07; Ord. No. 12-012, § 2, 7-3-12)

Se c. 13-26. Businesses that tow vehicles.

(a) Any person or firm that tows or removes vehicles and proposes to require an owner, operator, or person in control of a vehicle to pay the costs of towing and storage prior to redemption of the vehicle must file and keep on record with the City Police Department a complete copy of the current rates to be charged for such services, post at the storage site an identical rate schedule, and provide the current rate schedule with any written contracts with property owners, lessors, or persons in control of property which authorize such person or firm to remove vehicles.

(b) Any person or firm towing or removing any vehicles from private property without the consent of the owner or other legally authorized person in control of the vehicles shall, on any trucks or other vehicles used in the towing or removal, have clearly indicated, in at least two-inch letters such person's or firm's name, address and telephone number on the driver and passenger side doors.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5- 95; Ord. No. 12-012, § 2, 7-3-12)

Sec. 13-27. Identification of vehicles used in business or occupation.

Any and all trucks or other vehicles operated or used in connection with any contracting, building, delivery, maintenance, repair service, manufacturing business or occupation conducted within the municipal limits of the City of Boynton Beach, Florida, shall have painted or otherwise prominently displayed in a visible and legible manner upon such truck or other vehicle, the name and address of the business in which such truck or other vehicle is used. Such information shall be displayed on both sides of the vehicle, and the letters included in such sign shall each be a minimum height of two inches.

(Ord. No. 94-15, § 1, 6-21-94; Ord. No. 95-22, § 2, 7-5- 95; Ord. No. 12-012, § 2, 7-3-12)

Sec. 13-28-13-51. Reserved.