



**STAFF REPORT  
CITY OF HOLLY HILL, FLORIDA**

**City Commission  
Ordinance**

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**MEETING DATE:** July 26, 2016  
**FROM:** Kurt Swartzlander  
**SUBJECT:** Ordinance No. 2977 An Ordinance of the City of Holly Hill, Florida, Amending Chapter 62 (Taxation), Article II (Local Business Tax Receipt), Section 42 (Schedule of Tax Rates) to Increase the Tax Rate; Providing for Conflicting Ordinances; Providing for Severability; and Providing an Effective Date.  
**NUMBER:** (ID # 1390)  
**APPLICANT:**  
**PLANNER:**

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**DISCUSSION:** The City of Holly Hill under Section 205.0535 of the Florida State Statutes is given the authority to levy Business Tax Receipts on all persons or entities engaged in the conduct of commerce within the City Limits. Chapter 62 (Taxation), Article II (Local business Tax Receipts) of the City of Holly Hill Code of Ordinances provides the implementation guidelines for the City to levy the annual business tax receipt. The rate structure contained within the current ordinance was implemented in 2010 and prior to that update was last amended in 1994. No rate changes have occurred since that time.

Business tax receipt registration provides the City with a method to ensure that we protect the health, safety and welfare of all of our citizens. It is essential that the City have prior knowledge of the type of business located at each address to ensure that:

- 1) Firefighters responding to fires have full knowledge of what is stored on site to prevent harm to themselves and citizens.
- 2) Utilities (consistent with DEP regulations) must have knowledge of the type of business at each location and storage or use of any materials that may pollute the water system. As required by statute, the City must report by category the different types of businesses and ensure the proper measures are in place based on type of business to prevent contamination and protect

the water system.

- 3) Police & Code Enforcement cannot apply the City's code and zoning regulations equitably without knowledge of the purported business at each location. Likewise, as officers investigate crime scenes prior knowledge of what is located on that site protects officers and citizens from harm.

Under current Florida Statute the City is allowed to increase its Business Tax Receipt Rate by 5% every other year. As a result of no rate increases since 2010 the city has foregone the opportunity of realizing over 10% increase in fees.

While the proposed increase of 5% does not offset the expenses associated with these services and they must continue to be supported through tax dollars, establishing a regular increase consistent with state statute will at a minimum place more of the burden on the property owner requiring the service and alleviate the steady increased burden to the tax payers to offset costs associated with this service.

This ordinance was previously adopted on second reading on July 14, 2016. During implementation of the rate change it was discovered that the following items were not included on the Ordinance for current BTRs:

Abstract and Title Company  
Acupuncture  
Adult Congregate Living Facility  
Bar, Taverns, Lounges  
Child Care  
Cosmetologist  
Distributor  
Home Occupation  
Rental Housing

These items have been include in the revised language for adoption at the same 5% increase.

#### **FISCAL ANALYSIS:**

While the proposed increase of 5% does not offset the expenses associated with these services and they must continue to be supported through tax dollars, establishing a regular increase consistent with state statute will at a minimum place more of the burden on the property owner requiring the service and alleviate the steady increased burden to the tax payers to offset costs associated with this service. Based on anticipated revenues for Fiscal Year 2017 it is estimated that this change would increase revenue around \$10,000 annually. The largest increase on a single BTR would be \$19.69 with an average increase of \$3.47 annually.

**STAFF RECOMMENDATION:** Approve first reading of Ordinance 2977 amending Chapter 62 (Taxation), Article II (Local business Tax Receipts), and Section 42 (Schedule of Tax Rates) by the statutorily allowed 5% to ensure that the services rendered are more adequately covered by fees. Failure to charge for actual cost of services rendered to specific entities forces the City to supplement the cost of the services rendered with property taxes or fund balance.

**COMMISSION GOAL:**

**Goal #1:** Develop and maintain a sound and sustainable financial plan for the city that establishes sufficient reserves for all funds, ensures (whenever possible) that user fees pay for services rendered, provides a realistic capital improvement program, and encourages public/private sector partnerships and intergovernmental partnerships.

**MOTION:**

**APPROVE FIRST READING OF ORDINANCE 2977 OF THE CITY OF HOLLY HILL, FLORIDA, AMENDING CHAPTER 62 (TAXATION), ARTICLE II (LOCAL BUSINESS TAX RECEIPT), SECTION 42 (SCHEDULE OF TAX RATES) TO INCREASE THE TAX RATE.**

**Ordinance No. (ID # 1390)**

**ORDINANCE NO. 2977 AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA, AMENDING CHAPTER 62 (TAXATION), ARTICLE II (LOCAL BUSINESS TAX RECEIPT), SECTION 42 (SCHEDULE OF TAX RATES) TO INCREASE THE TAX RATE; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**ORDINANCE NO. 2977**

**AN ORDINANCE OF THE CITY OF HOLLY HILL, FLORIDA, AMENDING CHAPTER 62 (TAXATION), ARTICLE II (LOCAL BUSINESS TAX RECEIPT), SECTION 42 (SCHEDULE OF TAX RATES) TO INCREASE THE TAX RATE; PROVIDING FOR CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Holly Hill has not increased Business Tax Receipt rates since 2010; and

**WHEREAS**, The City of Holly Hill is desirous of increasing the Business Tax Receipts rates per the allowed amount under Florida S.S. 205.0535(4).

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF HOLLY HILL, FLORIDA:**

**SECTION 1.** The City Commission of the City of Holly Hill hereby amends Chapter 62 (Taxation), Article II (Local business Tax Receipts), Section 42 (Schedule of Tax Rates) to read as follows:

**Sec. 62-42. Schedule of tax rates.**

The annual amount of receipt tax to be levied and collected are hereby established in accordance with the classifications and rates set forth in the following schedule. Any businesses, professions and occupations not specifically enumerated in such schedule shall be licensed in accordance with the most reasonable comparable classifications, which may be established by resolution adopted by the city commission. These rates shall be effective August 10<sup>th</sup>, 2016.

<b>A</b>		
<b>ABSTRACT &amp; TITLE COMPANY</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>ADULT DAY CARE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>ADULT CONGREGATE LIVING FACILITY</b> (state license required)		

Up to 3 residents	<b>73.50</b>	<b><u>77.18</u></b>
Over 3 residents and up to 10 residents, each additional resident	<b>7.35</b>	<b><u>7.72</u></b>
Over 10 residents	<b>157.50</b>	<b><u>165.38</u></b>
<b>ADVERTISING AGENT OR AGENCY</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>ADVERTISING PROMOTIONS</b> , out-of-town firms	<b>63.00</b>	<b><u>66.15</u></b>
<b>AGENCIES, AGENTS, OR REPRESENTATIVES:</b>		
Artist, agent or solicitor for	<b>63.00</b>	<b><u>66.15</u></b>
Booking agent	<b>105.00</b>	<b><u>110.25</u></b>
Collection and claim agencies (other than lawyers)	<b>63.00</b>	<b><u>66.15</u></b>
Emigrant agency	<b>210.00</b>	<b><u>220.50</u></b>
Employment agencies	<b>63.00</b>	<b><u>66.15</u></b>
Publicity agents	<b>63.00</b>	<b><u>66.15</u></b>
Sales agents or representatives of wholesale merchandise	<b>63.00</b>	<b><u>66.15</u></b>
Unclassified agencies	<b>73.50</b>	<b><u>77.18</u></b>
<b>ALTERATIONS, DRESSMAKER, TAILOR</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>AMBULANCE SERVICE</b> , not connected with hospital or funeral home	<b>63.00</b>	<b><u>66.15</u></b>
<b>AMUSEMENT ARCADE</b> (see also Coin-Operated Machines)	<b>105.00</b>	<b><u>110.25</u></b>
<b>AMUSEMENT RIDES</b> , ferris wheel, merry-go-round, etc. .	<b>210.00</b>	<b><u>220.50</u></b>
<b>ANIMAL GROOMING .</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>ANIMAL HOSPITAL</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>ANTIQUE DEALERS</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>APARTMENT HOUSES AND ROOMINGHOUSES</b> (5 rooms exempt for owner living quarters):		
Up to 10 rooms	<b>63.00</b>	<b><u>66.15</u></b>
Plus per each room over 10 .	<b>2.10</b>	<b><u>2.21</u></b>
Serving meals (see Restaurant, etc.)		
<b>APPRAISER</b> , jewelry, precious gem, coin and or metal	<b>73.50</b>	<b><u>77.18</u></b>
<b>ARCHERY RANGES</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>ARCHITECT</b> , landscape and structural (see Professions And Trades)		
<b>ARMORED CAR SERVICE AGENCY</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>ARMS DEALER</b> , alone or in conjunction with any other business	<b>105.00</b>	<b><u>110.25</u></b>
<b>ATHLETIC CLUB</b> (see Health, Fitness, Athletic Clubs and Health Spas)		
<b>AUCTION SALES</b> , regularly conducted from an established place of business, each place of business	<b>157.50</b>	<b><u>165.38</u></b>
Per day	<b>52.50</b>	<b><u>55.13</u></b>
<b>AUCTIONEER:</b>		
Per day	<b>31.50</b>	<b><u>33.08</u></b>
Per year	<b>63.00</b>	<b><u>66.15</u></b>
<b>AUDITING</b> (see Bookkeeping, Accounting and Auditing; see also Professions And Trades, C.P.A.)		

<b>AUTO PARTS, TIRES AND ACCESSORIES</b> (see Merchant)		
<b>AUTOMOBILE OR TRUCK DEALER</b> , handling, buying, selling:		
Offering for sale new and used automobiles or trucks	<b>236.25</b>	<b><u>248.06</u></b>
Car wash (see Coin-Operated Machines)	<b>63.00</b>	<b><u>66.15</u></b>
Detailing	<b>63.00</b>	<b><u>66.15</u></b>
Dismantle and salvage yard	<b>210.00</b>	<b><u>220.50</u></b>
Gasoline and oil filling station:		
First pump nozzles	<b>63.00</b>	<b><u>66.15</u></b>
Each additional pump nozzle	<b>6.30</b>	<b><u>6.62</u></b>
Livery, with or without drivers	<b>63.00</b>	<b><u>66.15</u></b>
Repair shop	<b>63.00</b>	<b><u>66.15</u></b>
Storage garage	<b>63.00</b>	<b><u>66.15</u></b>
Used cars and trucks only	<b>105.00</b>	<b><u>110.25</u></b>
Paint and body shop	<b>84.00</b>	<b><u>88.20</u></b>
Body shop (no painting)	<b>63.00</b>	<b><u>66.15</u></b>
Recapping tires	<b>157.50</b>	<b><u>165.38</u></b>
Rent-a-car agency (see Rental Services)		
<b>Wrecker/towing:</b>		
First vehicle	<b>63.00</b>	<b><u>66.15</u></b>
Each additional vehicle	<b>21.00</b>	<b><u>22.05</u></b>
<b>B</b>		
<b>BAIL BONDSMAN</b> , limited surety agent	<b>105.00</b>	<b><u>110.25</u></b>
<b>BAIT DEALER</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>BAKERIES</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>BALLOON OR CANE PEDDLERS</b> , per day	<b>31.50</b>	<b><u>33.08</u></b>
<b>BANKS</b> (see Financial Institutions Or Companies)		
<b>BAR</b> , Taverns, Lounges	<b>63.00</b>	<b><u>66.15</u></b>
<b>BARBER, BEAUTY AND/OR COSMETOLOGY SHOP:</b>		
One to 4 chairs	<b>63.00</b>	<b><u>66.15</u></b>
Each additional chair	<b>10.50</b>	<b><u>11.03</u></b>
<b>BATHS</b> , where fee is charged and not connected with other business:		
Russian, Turkish, Steam and/or Massage	<b>105.00</b>	<b><u>110.25</u></b>
<b>BICYCLE SHOPS</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>BILLBOARDS</b> (see Outdoor Advertising)		
<b>BILLIARDS, POOL OR BAGATELLE PARLORS:</b>		
One table	<b>105.00</b>	<b><u>110.25</u></b>
Each additional table	<b>21.00</b>	<b><u>22.05</u></b>
<b>BOAT AND/OR WATERCRAFT</b> (see also Marina):		
Dealer, new and used	<b>236.25</b>	<b><u>248.06</u></b>

Used only	<b>105.00</b>	<b><u>110.25</u></b>
Excursion/charter	<b>210.00</b>	<b><u>220.50</u></b>
Builders	<b>105.00</b>	<b><u>110.25</u></b>
Yard or works	<b>157.50</b>	<b><u>165.38</u></b>
<b>BOND AND INVESTMENT DEALERS</b> , including stocks, bonds and mortgages	<b>105.00</b>	<b><u>110.25</u></b>
<b>BOOKKEEPING, ACCOUNTING, AND AUDITING</b> (see also Professions And Trades)	<b>73.50</b>	<b><u>77.18</u></b>
<b>BOOT AND SHOE REPAIR SHOP</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>BOTTLING WORKS</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>BOWLING ALLEY:</b>		
First alley	<b>105.00</b>	<b><u>110.25</u></b>
Each additional alley	<b>21.00</b>	<b><u>22.05</u></b>
<b>BURGLAR ALARM</b> (see Security And Monitoring Systems)		
<b>BUS COMPANY</b> (inner-city)	<b>105.00</b>	<b><u>110.25</u></b>
<b>BUS STATIONS</b> , on interstate business only	<b>105.00</b>	<b><u>110.25</u></b>
<b>BUSINESS SERVICES</b> (fax, copying, shipping, mailing, etc.)	<b>63.00</b>	<b><u>66.15</u></b>
<b>C</b>		
<b>CABARETS</b> (see Nightclubs, Amusement Centers)		
<b>CABLE TV COMPANY</b>	<b>210.00</b>	<b><u>220.50</u></b>
<b>CARNIVAL, CIRCUS, OR MINSTREL SHOWS</b> (must be approved by commission) per day	<b>236.25</b>	<b><u>248.06</u></b>
<b>CARPET CLEANER</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>CARPET INSTALLATION AND REPAIR</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>CATERING SERVICE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>CHILD CARE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>CHIMNEY CLEANER</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>COIN-OPERATED MACHINES:</b>		
(1) Music playing, picture or weighing machines, pinball, skill games, operated for profit, each machine	<b>21.00</b>	<b><u>22.05</u></b>
(2) Vending machines or slot machines operated for profit and not in violation of state law, \$0.05 or more, each	<b>10.50</b>	<b><u>11.03</u></b>
(3) Cigarette machines, exempt per state statute		
<b>COLD STORAGE:</b>		
Fur	<b>63.00</b>	<b><u>66.15</u></b>
Food	<b>63.00</b>	<b><u>66.15</u></b>
<b>COMPUTER CONSULTANT</b> (see Professions And Trades)		
<b>COMPUTER SERVICE AND MAINTENANCE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>CONSIGNMENT DEALERS:</b>		
Up to 5 rental spaces	<b>63.00</b>	<b><u>66.15</u></b>
Each additional space	<b>5.25</b>	<b><u>5.51</u></b>
<b>CONTRACTORS:</b>		

Building (no reduction for half year)	<b>105.00</b>	<b><u>110.25</u></b>
General (no reduction for half year)	<b>105.00</b>	<b><u>110.25</u></b>
Residential (no reduction for half year)	<b>105.00</b>	<b><u>110.25</u></b>
<b>CONTRACTORS AND SUBCONTRACTORS:</b>		
Air conditioning, classes A, B and C	<b>105.00</b>	<b><u>110.25</u></b>
Aluminum installers	<b>63.00</b>	<b><u>66.15</u></b>
Asphalt maintenance	<b>63.00</b>	<b><u>66.15</u></b>
Awnings (all types and/or storm shutters)	<b>63.00</b>	<b><u>66.15</u></b>
Carpenter	<b>63.00</b>	<b><u>66.15</u></b>
Drainage and sewer excavating	<b>210.00</b>	<b><u>220.50</u></b>
Dredging	<b>105.00</b>	<b><u>110.25</u></b>
Electrical	<b>105.00</b>	<b><u>110.25</u></b>
Elevators and escalators	<b>63.00</b>	<b><u>66.15</u></b>
Fencing	<b>63.00</b>	<b><u>66.15</u></b>
Flooring and sanding	<b>63.00</b>	<b><u>66.15</u></b>
Foundation or general excavating	<b>63.00</b>	<b><u>66.15</u></b>
Garage doors	<b>63.00</b>	<b><u>66.15</u></b>
General AA and residential inactive license	<b>31.50</b>	<b><u>33.08</u></b>
Glass and glazing	<b>63.00</b>	<b><u>66.15</u></b>
House moving/wrecking	<b>63.00</b>	<b><u>66.15</u></b>
Insulation	<b>63.00</b>	<b><u>66.15</u></b>
Irrigation	<b>63.00</b>	<b><u>66.15</u></b>
Landscaping	<b>63.00</b>	<b><u>66.15</u></b>
Maintenance (housecleaning, windows, etc.)	<b>63.00</b>	<b><u>66.15</u></b>
Masonry	<b>63.00</b>	<b><u>66.15</u></b>
Mechanical	<b>105.00</b>	<b><u>110.25</u></b>
Signs	<b>63.00</b>	<b><u>66.15</u></b>
Ornamental iron, bronze, steel, etc	<b>105.00</b>	<b><u>110.25</u></b>
Painting and paperhanging (residential and commercial)	<b>63.00</b>	<b><u>66.15</u></b>
Paving and grading	<b>210.00</b>	<b><u>220.50</u></b>
Plastering and drywall	<b>63.00</b>	<b><u>66.15</u></b>
Plumbing and gas fitting and stream fitting	<b>105.00</b>	<b><u>110.25</u></b>
Pool:		
Class A, commercial pools and spas	<b>105.00</b>	<b><u>110.25</u></b>
Class B, residential pools and spas	<b>105.00</b>	<b><u>110.25</u></b>
Class C, servicing	<b>105.00</b>	<b><u>110.25</u></b>
Pressure cleaning	<b>63.00</b>	<b><u>66.15</u></b>
Roofing and/or sheet metal	<b>63.00</b>	<b><u>66.15</u></b>
Sandblasting	<b>63.00</b>	<b><u>66.15</u></b>
Septic tanks (bond required), special disposition	<b>63.00</b>	<b><u>66.15</u></b>
Structural steel	<b>105.00</b>	<b><u>110.25</u></b>
Tile, terrazzo, marble and granite	<b>63.00</b>	<b><u>66.15</u></b>



Tree surgery	<b>63.00</b>	<b><u>66.15</u></b>
Trucking and bulldozing	<b>105.00</b>	<b><u>110.25</u></b>
Welder	<b>63.00</b>	<b><u>66.15</u></b>
Well drilling, pumps and irrigation, non-city water system	<b>63.00</b>	<b><u>66.15</u></b>
Windows	<b>63.00</b>	<b><u>66.15</u></b>
Venetian blinds	<b>63.00</b>	<b><u>66.15</u></b>
Unclassified subcontractors	<b>73.50</b>	<b><u>77.18</u></b>
<b>COUNCILING AND REFERRAL SERVICES</b>	<b>73.50</b>	<b><u>77.18</u></b>
<b>COURT REPORTER</b>	<b>73.50</b>	<b><u>77.18</u></b>
<b>CREDIT BUREAU</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>D</b>		
<b>DAIRY PRODUCTS</b> , milk, etc., sale and delivery	<b>63.00</b>	<b><u>66.15</u></b>
<b>DANCE HALL</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>DANCING:</b>		
Studio	<b>63.00</b>	<b><u>66.15</u></b>
Teacher, each	<b>21.00</b>	<b><u>22.05</u></b>
<b>DELIVERY OF GOODS BY SPECIAL DELIVERY</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>DETECTIVE:</b>		
Class A, private investigative agency	<b>105.00</b>	<b><u>110.25</u></b>
Class B, watchman, guard or patrolman agency	<b>105.00</b>	<b><u>110.25</u></b>
Class C, private detective	<b>105.00</b>	<b><u>110.25</u></b>
<b>DISC JOCKEY</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>DISTRIBUTOR</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>DRESSMAKER</b> (see Alterations, Dressmaker, Tailor)		
<b>DRY CLEANING</b> (see Laundries)		
<b>E</b>		
<b>ELECTRIC LIGHT COMPANY</b>	<b>315.00</b>	<b><u>330.75</u></b>
<b>EXCURSION BOATS</b> (see Boat And/Or Watercraft, excursion/charter)		
<b>EXPRESS COMPANY</b> , including terminal on interstate business only	<b>157.50</b>	<b><u>165.38</u></b>
<b>EXTERMINATORS</b> , state license required	<b>105.00</b>	<b><u>110.25</u></b>
<b>F</b>		
<b>FINANCIAL INSTITUTIONS OR COMPANIES:</b>		
Banks and trust companies	<b>210.00</b>	<b><u>220.50</u></b>
Building and loan associations	<b>210.00</b>	<b><u>220.50</u></b>
Credit unions	<b>210.00</b>	<b><u>220.50</u></b>
Finance companies and discount companies, liquidating accounts whether purchased or not	<b>210.00</b>	<b><u>220.50</u></b>
Money lenders, except banks	<b>210.00</b>	<b><u>220.50</u></b>

Personal finance companies	<b>210.00</b>	<b><u>220.50</u></b>
<b>FLEA MARKET:</b>		
Operator (see Market)		
Participant (see Market)		
<b>FLORIST</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>FUNERAL DIRECTOR</b> (see Professions And Trades)		
<b>FUNERAL HOME OR CHAPEL</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>G</b>		
<b>GARBAGE COLLECTORS</b> (see Sanitation, Garbage Collectors, Recycling Collectors)		
<b>GARDENERS AND CARETAKERS</b> (see Lawn Maintenance and Gardening)		
<b>GAS COMPANIES:</b>		
Distributing through pipe lines, natural gas	<b>210.00</b>	<b><u>220.50</u></b>
Bottled gas, wholesale (merchants receipt required if anything sold other than their product)	<b>168.00</b>	<b><u>176.40</u></b>
Bottled gas, retail	<b>84.00</b>	<b><u>88.20</u></b>
<b>GAS PUMPS</b> (see Automobile Or Truck Dealer)		
<b>GASOLINE, FUEL OIL AND OTHER PETROLEUM PRODUCTS:</b>		
Wholesale	<b>178.50</b>	<b><u>187.43</u></b>
Retail delivery, each wagon or truck	<b>52.50</b>	<b><u>55.13</u></b>
<b>GLASS TINTING AND COATING</b>	<b>78.75</b>	<b><u>82.69</u></b>
<b>GOLF LINKS:</b>		
Regular	<b>210.00</b>	<b><u>220.50</u></b>
Miniature	<b>105.00</b>	<b><u>110.25</u></b>
Driving range	<b>105.00</b>	<b><u>110.25</u></b>
<b>H</b>		
<b>HALLS</b> , public or for hire	<b>105.00</b>	<b><u>110.25</u></b>
<b>HEALTH, FITNESS, ATHLETIC CLUBS AND HEALTH SPAS</b> (see also Swimming Pools)	<b>63.00</b>	<b><u>66.15</u></b>
Sponsored matches, per day	<b>63.00</b>	<b><u>66.15</u></b>
<b>HOME OCCUPATIONAL LICENSE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>HORSES AND PONIES</b> , for riding purposes	<b>63.00</b>	<b><u>66.15</u></b>
<b>HOSPITALS AND SANITARIUMS</b> , operated for profit	<b>210.00</b>	<b><u>220.50</u></b>
<b>HOUSE CLEANING</b> , residential only (see Janitorial Service)	<b>78.75</b>	<b><u>82.69</u></b>
<b>HOUSEHOLD MOVING COMPANIES</b>	<b>73.50</b>	<b><u>77.18</u></b>
<b>I</b>		
<b>ICE:</b>		
Peddler or distributor, not being licensed as manufacturer	<b>31.50</b>	<b><u>33.08</u></b>

Each truck (see Restaurant)		
Manufacturer (see Manufacturer)		
<b>ICE CREAM VENDOR</b> , truck or wagon (see Restaurant, etc.)		
<b>INCOME TAX PREPARATIONS</b> (see Tax Service)		
<b>INSURANCE:</b>		
Agency, all forms	<b>73.50</b>	<b><u>77.18</u></b>
Company, all forms, each company	<b>73.50</b>	<b><u>77.18</u></b>
Agents, each	<b>42.00</b>	<b><u>44.10</u></b>
Adjusters, independent of companies	<b>42.00</b>	<b><u>44.10</u></b>
<b>INVESTMENT COUNSELORS</b>	<b>73.50</b>	<b><u>77.18</u></b>
<b>INVESTMENT DEALER</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>J</b>		
<b>JANITORIAL SERVICE</b> (residential and commercial)	<b>131.25</b>	<b><u>137.81</u></b>
<b>JUNK DEALER</b> (see Salvage Dealer)		
<b>K</b>		
<b>KENNEL</b> (breeding, buying, selling, boarding or owning) 3 or more animals	<b>63.00</b>	<b><u>66.15</u></b>
<b>KINDERGARTENS</b> (see Schools)		
<b>L</b>		
<b>LABORATORY</b> , analytical or chemical	<b>63.00</b>	<b><u>66.15</u></b>
<b>LAND DEVELOPMENT COMPANY OR AGENCY</b>	<b>210.00</b>	<b><u>220.50</u></b>
<b>LANDSCAPING</b> (see Contractors And Subcontractors)		
<b>LAUNDRIES:</b>		
Washaterias (coin-operated laundries)	<b>73.50</b>	<b><u>77.18</u></b>
Mechanical or steam laundries, including dry cleaning	<b>105.00</b>	<b><u>110.25</u></b>
Dry cleaners	<b>73.50</b>	<b><u>77.18</u></b>
Cleaning supply services (linen, diapers, uniforms, etc.) includes trucks	<b>63.00</b>	<b><u>66.15</u></b>
Branch or pickup station	<b>26.25</b>	<b><u>27.56</u></b>
<b>LAWN MAINTENANCE AND GARDENING</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>LIVESTOCK DEALER</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>LOCKSMITHS AND KEY MAKERS</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>LOUDSPEAKER APPARATUS</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>LUMBER YARDS</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>M</b>		
<b>MACHINE SHOP, BLACKSMITH SHOP, OR GENERAL REPAIR SHOP</b> (not connected with auto)	<b>105.00</b>	<b><u>110.25</u></b>
<b>MAID SERVICE</b> (see House Cleaning; see also Janitorial Service)		
<b>MAIL ORDER OFFICE</b> (other than freight)	<b>63.00</b>	<b><u>66.15</u></b>
<b>MAILING SERVICE</b> (see Business Services)		

<b>MAINTENANCE SERVICE</b> (see Contractors And Subcontractors)		
<b>MANUFACTURERS:</b>		
Each plant with 5 or less employees	<b>63.00</b>	<b><u>66.15</u></b>
Each plant with 6 to 10 employees	<b>105.00</b>	<b><u>110.25</u></b>
Each plant with 11 to 25 employees	<b>157.50</b>	<b><u>165.38</u></b>
Each plant with 26 to 100 employees	<b>210.00</b>	<b><u>220.50</u></b>
Each plant with more than 100 employees	<b>262.50</b>	<b><u>275.63</u></b>
<b>MARINA</b>	<b>157.50</b>	<b><u>165.38</u></b>
<b>MARKET:</b>		
Operator	<b>105.00</b>	<b><u>110.25</u></b>
Participant, per day	<b>5.25</b>	<b><u>5.51</u></b>
Participant, per year	<b>63.00</b>	<b><u>66.15</u></b>
<b>MASSAGE</b> (see Baths)		
<b>MEAT MARKET</b> , when not licensed as merchant	<b>63.00</b>	<b><u>66.15</u></b>
<b>MEAT PACKERS</b> (see Packinghouse)		
<b>MEDIA/VIDEO PRODUCTION</b> , video service	<b>63.00</b>	<b><u>66.15</u></b>
<b>MEDICAL TREATMENT CLINIC</b> (see also Professions And Trades for doctors, physicians, surgeons and specialists)	<b>63.00</b>	<b><u>66.15</u></b>
<b>MERCHANT:</b>		
Retail merchant, not otherwise specifically classified herein, with a value of stock of (subject to affidavits):		
First \$10,000.00 of inventory value	<b>63.00</b>	<b><u>66.15</u></b>
\$10,001.00 to \$25,000.00 inventory value	<b>115.50</b>	<b><u>121.28</u></b>
\$25,001.00 to \$50,000.00 inventory value	<b>183.75</b>	<b><u>192.94</u></b>
\$50,001.00 to \$100,000.00 inventory value	<b>236.25</b>	<b><u>248.06</u></b>
Over \$100,000.00 inventory	<b>315.00</b>	<b><u>330.75</u></b>
Whenever in this schedule a receipt tax is based upon or determinable by the "value of stock carried," the value of stock carried shall be the cost value of the average stock in trade and merchandise on hand, including consignment merchandise, for the prior fiscal year. Where the receipt is not a renewal or the licensee has not completed one fiscal year, then the value of stock carried shall be the cost value of all stock in trade and merchandise on hand as of the date of commencement of business. The true value of all stock carried, as above defined, shall be stated by the applicant in his application for a receipt or for a renewal of receipt. If an applicant for a receipt fails or refuses to state or set forth the value of stock carried, or sets forth such value inaccurately, the receipt officer shall fix and determine such value from any information in his possession, and the value so fixed shall be used to determine the amount of receipt fee due the city.		
<b>MIMEOGRAPHING, MULTIGRAPHING, DITTO, AND</b>	<b>63.00</b>	<b><u>66.15</u></b>

<b>LITHOGRAPHING</b>		
<b>MOBILE COMMUNICATIONS AND SERVICE, cellular</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>MOTELS, HOTELS, TOURIST COURTS, MOTOR COURTS, AND CABIN COURTS:</b>		
Not exceeding 5 units	<b>63.00</b>	<b><u>66.15</u></b>
Each additional unit	<b>2.10</b>	<b><u>2.21</u></b>
Serving meals (see Restaurant, etc.)		
<b>MOTORCYCLES, MOTOR SCOOTERS, dealer or agent:</b>		
New	<b>236.25</b>	<b><u>248.06</u></b>
Used	<b>105.00</b>	<b><u>110.25</u></b>
<b>MOVING AND FREIGHT</b>	<b>73.50</b>	<b><u>77.18</u></b>
<b>MUSEUM</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>N</b>		
<b>NAIL MANICURIST</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>NEWSPAPER AND MAGAZINE AGENCY AND DISTRIBUTOR, not otherwise listed</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>NEWSPAPER PUBLISHER, including job printing</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>NIGHT CLUBS, AMUSEMENT CENTERS</b> or other places where dancing is permitted or entertainment given whether a charge is made therefore or not, in addition to other licenses applicable and as otherwise provided herein	<b>63.00</b>	<b><u>66.15</u></b>
<b>NURSERY, day care (see Schools)</b>		
<b>NURSERY, flowers, plants, etc.</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>NURSING OR CONVALESCENT HOMES, state license required:</b>		
1 to 10 beds	<b>73.50</b>	<b><u>77.18</u></b>
Each additional bed	<b>2.10</b>	<b><u>2.21</u></b>
<b>O</b>		
<b>OUTDOOR ADVERTISING, where permitted</b>	<b>210.00</b>	<b><u>220.50</u></b>
<b>P</b>		
<b>PACKINGHOUSE:</b>		
Fruit	<b>63.00</b>	<b><u>66.15</u></b>
Meat	<b>157.50</b>	<b><u>165.38</u></b>
Vegetables	<b>63.00</b>	<b><u>66.15</u></b>
<b>PATROL SERVICES (see Detective)</b>		
<b>PAWNBROKER AND SIMILAR AGENCIES, where personal property as security for loan is taken into custody of the lender</b>	<b>393.75</b>	<b><u>413.44</u></b>
<b>PEAT MOSS SALE FROM TRUCK, STAND (see Merchant)</b>		
<b>PET SHOP (see also Kennel)</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>PHARMACY (see Merchant)</b>		
<b>PHOTOGRAPHERS AND PHOTO SHOPS:</b>		

Itinerant portrait solicitors and agents without licensed place of business in city	<b>105.00</b>	<b><u>110.25</u></b>
Permanently located photographers with studio but not engaged in selling photo supplies	<b>63.00</b>	<b><u>66.15</u></b>
<b>PIANO TUNER</b>	<b>31.50</b>	<b><u>33.08</u></b>
<b>PISTOL RANGE</b> (see Shooting Galleries And/Or Ranges)		
<b>POLYGRAPH SERVICE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>PRECIOUS METALS DEALER</b> (see Merchant)		
<b>PRINTING, BLUEPRINTING, PHOTOSTAT</b> , etc., not connected with newspaper	<b>63.00</b>	<b><u>66.15</u></b>
<b>PRIVATE INVESTIGATOR</b> (see Detective)		
<b>PRODUCE STAND</b> (see Merchant)		
<b>PROFESSIONAL OFFICE</b>	<b>73.50</b>	<b><u>77.18</u></b>
<b>PROFESSIONS AND TRADES:</b>		
Acupuncture	<b>73.50</b>	<b><u>77.18</u></b>
Analytical chemists	<b>73.50</b>	<b><u>77.18</u></b>
Architects (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Artist (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Attorneys at law (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Business advisory services	<b>73.50</b>	<b><u>77.18</u></b>
Certified public accountant (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Chiropodist (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Chiropractor (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Civil engineer or surveyor (see within this title Engineer; see also within this title Surveyor)		
Computer consultant	<b>73.50</b>	<b><u>77.18</u></b>
Cosmetologist	<b>73.50</b>	<b><u>77.18</u></b>
Data processing and services	<b>73.50</b>	<b><u>77.18</u></b>
Dentist (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Dietician	<b>73.50</b>	<b><u>77.18</u></b>
Doctors, physicians, surgeons and specialists (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Draftsman (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Druggist (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Electrologists, electrolysis (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Engineer	<b>73.50</b>	<b><u>77.18</u></b>
Freelance planner	<b>73.50</b>	<b><u>77.18</u></b>
Funeral director (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Homeopathic physicians (charge each)	<b>73.50</b>	<b><u>77.18</u></b>
Hypnotist	<b>73.50</b>	<b><u>77.18</u></b>
Interior decorators, designers	<b>73.50</b>	<b><u>77.18</u></b>
Laboratory technicians	<b>73.50</b>	<b><u>77.18</u></b>
Mortgage brokers	<b>73.50</b>	<b><u>77.18</u></b>

Opticians, optometrists, oculists, ophthalmologists (charge each)	<del>73.50</del>	<u>77.18</u>
Osteopath (charge each)	<del>73.50</del>	<u>77.18</u>
Physical culturists (charge each)	<del>73.50</del>	<u>77.18</u>
Property manager	<del>73.50</del>	<u>77.18</u>
Physiotherapists, psychiatrists and psychologists (charge each)	<del>73.50</del>	<u>77.18</u>
Research and developing	<del>73.50</del>	<u>77.18</u>
Secretarial	<del>73.50</del>	<u>77.18</u>
Surveyor, aerial/land	<del>73.50</del>	<u>77.18</u>
Writer	<del>73.50</del>	<u>77.18</u>
Veterinarian	<del>73.50</del>	<u>77.18</u>
Unclassified professions and trades, each	<del>73.50</del>	<u>77.18</u>
<b>PUBLIC STENOGRAPHERS</b>	<del>73.50</del>	<u>77.18</u>
<b>R</b>		
<b>RADIO STATION AND/OR TELEVISION STATION</b>	<del>157.50</del>	<u>165.38</u>
<b>RADIO, TELEVISION REPAIR SHOP</b>	<del>63.00</del>	<u>66.15</u>
<b>REAL ESTATE FIRMS</b>	<del>63.00</del>	<u>66.15</u>
<del>Each broker</del>	<del>31.50</del>	<u>33.08</u>
<del>Each appraiser</del>	<del>31.50</del>	<u>33.08</u>
<del>Each agent, salesman or solicitor</del>	<del>31.50</del>	<u>33.08</u>
<b>RECORDING STUDIO</b>	<del>63.00</del>	<u>66.15</u>
<b>RENTAL HOUSING</b>	<del>52.50</del>	<u>55.13</u>
<b>RENTAL SERVICES:</b>		
Appliances and furniture rental	<del>105.00</del>	<u>110.25</u>
Equipment rental (not including trucks and trailers)	<del>105.00</del>	<u>110.25</u>
Recreational vehicles	<del>105.00</del>	<u>110.25</u>
Rent-a-car agency only	<del>105.00</del>	<u>110.25</u>
Trailer rentals	<del>63.00</del>	<u>66.15</u>
U-drive it (car and truck rental):		
Per location, up to 5 vehicles	<del>105.00</del>	<u>110.25</u>
Each additional vehicle over 5	<del>2.10</del>	<u>2.21</u>
<b>REPAIR SHOP, miscellaneous</b>	<del>63.00</del>	<u>66.15</u>
<b>REST, RETIREMENT HOMES:</b>		
Up to 3 residents exclusive of staff	<del>73.50</del>	<u>77.18</u>
Plus for each additional resident over 3 residents and up to 10	<del>7.35</del>	<u>7.72</u>
Over 10 residents	<del>157.50</del>	<u>165.38</u>
Note: the first 2 categories must have required state approval		
<b>RESTAURANT, COFFEE SHOP, CAFE, CAFETERIA, DINING ROOM, TEA ROOM, LUNCH COUNTER, LUNCH STAND, WALKUP WINDOW:</b>		
12 chairs and/or stools	<del>63.00</del>	<u>66.15</u>
13--30 chairs and/or stools	<del>84.00</del>	<u>88.20</u>
More than 30 chairs and/or stools	<del>105.00</del>	<u>110.25</u>

Drive-in service window, in addition to seating count	<b>84.00</b>	<b><u>88.20</u></b>
Concession wagon/truck	<b>63.00</b>	<b><u>66.15</u></b>
Concession wagon/truck prepackaged food	<b>63.00</b>	<b><u>66.15</u></b>
Wagon/truck each additional	<b>21.00</b>	<b><u>22.05</u></b>
<b>REUPHOLSTERY REPAIR SHOP</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>ROOMINGHOUSE</b> , not permitting serving of meals with lodging (more than 10 rooms, license as hotel required)	<b>63.00</b>	<b><u>66.15</u></b>
<b>S</b>		
<b>SALES OFFICE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>SALVAGE DEALER</b>	<b>210.00</b>	<b><u>220.50</u></b>
<b>SANITATION, GARBAGE COLLECTORS, RECYCLING COLLECTORS</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>SCHOOLS</b> , day care, nursery, private, kindergarten	<b>63.00</b>	<b><u>66.15</u></b>
<b>SCISSORS, SAW FILING</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>SCREEN PRINTING</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>SECURITY AND MONITORING SYSTEMS</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>SECURITY GUARD AND PATROL SERVICE</b> (see Detective)		
<b>SEPTIC TANK SERVICE</b> , installation and cleaning	<b>105.00</b>	<b><u>110.25</u></b>
<b>SHIPPING SERVICE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>SHOOTING GALLERIES AND/OR RANGES</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>SIGN PAINTER</b>	<b>31.50</b>	<b><u>33.08</u></b>
<b>SKATING RINK</b>	<b>210.00</b>	<b><u>220.50</u></b>
<b>SOLICITORS</b> , telephone (see Telephone Solicitor)		
<b>SOUND EQUIPMENT</b> , installation and service	<b>63.00</b>	<b><u>66.15</u></b>
<b>STEAM BATH</b> (see Baths)		
<b>STOCKBROKER</b> (see Bond And Investment Dealers)		
<b>STONE ART WORKER</b>	<b>31.50</b>	<b><u>33.08</u></b>
<b>STORAGE AND BONDED WAREHOUSE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>SWIMMING POOLS</b> , indoor/outdoor, alone or connected with any other business operated for profit	<b>210.00</b>	<b><u>220.50</u></b>
<b>T</b>		
<b>TAILOR</b> (see Alterations, Dressmaker, Tailor)		
<b>TAX SERVICE</b>	<b>73.50</b>	<b><u>77.18</u></b>
<b>TAXICAB COMPANY</b> , each vehicle	<b>63.00</b>	<b><u>66.15</u></b>
<b>TELEGRAPH COMPANIES</b> , intrastate only	<b>236.25</b>	<b><u>248.06</u></b>
<b>TELEMARKETING</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>TELEPHONE ANSWERING SERVICE</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>TELEPHONE COMPANY</b>	<b>236.25</b>	<b><u>248.06</u></b>
<b>TELEPHONE SOLICITOR</b>	<b>210.00</b>	<b><u>220.50</u></b>
<b>THEATER TICKET BROKER</b> (see Ticket Broker)		
<b>THEATERS</b> , moving picture or places of amusement	<b>210.00</b>	<b><u>220.50</u></b>



Each seat	<b>0.26</b>	<b><u>0.27</u></b>
Drive-in, each parking space	<b>0.74</b>	<b><u>0.78</u></b>
<b>THRIFT STORE</b> (see Used And Secondhand Articles)		
<b>TICKET BROKER</b> , entertainment .	<b>210.00</b>	<b><u>220.50</u></b>
<b>TRAILER PARKS, MOBILE HOME PARKS:</b>		
Not exceeding 10 spaces	<b>115.50</b>	<b><u>121.28</u></b>
Each additional unit space	<b>4.20</b>	<b><u>4.41</u></b>
<b>TRAILER SALES</b> (see also Rental Services)	<b>105.00</b>	<b><u>110.25</u></b>
<b>TRAVEL BUREAU OR AGENCY</b>	<b>105.00</b>	<b><u>110.25</u></b>
<b>TREE SURGERY</b> (see Contractors And Subcontractors)		
<b>U</b>		
<b>UNCLASSIFIED</b> , any person doing business in the city, whether having an established place of business or otherwise, not specially enumerated in this list, shall pay an annual receipt tax of	<b>73.50</b>	<b><u>77.18</u></b>
<b>USED AND SECONDHAND ARTICLES</b> , dealers not otherwise classified in this schedule	<b>105.00</b>	<b><u>110.25</u></b>
Every person who shall deal in used, secondhand and/or damaged articles or property by purchasing or selling the same, either acting as principal or agent, whether licensed under this subsection or otherwise, shall keep a full, true record of each and every transaction of his business, showing from whom and when each article was purchased and to whom the same was sold, with a description of each article, on books or records to be supplied by the city, such records to be open to inspection by any member of the police department at any reasonable hour; a duplicate, verified copy of such records shall be filed with the chief of police, on Monday of each week by the licensee.		
<b>V</b>		
<b>VEHICLE REPOSSESSION</b>	<b>63.00</b>	<b><u>66.15</u></b>
<b>VENDING COMPANY</b> (see also Coin-Operated Machines)	<b>63.00</b>	<b><u>66.15</u></b>
<b>W</b>		
<b>WELDING SHOP</b> (see Contractors and Subcontractors)		
<b>WINDOWS</b> (see Glass Tinting And Coating; see also Contractors And Subcontractors)		
<b>WRECKERS:</b>		
<b>First vehicle</b> (see Automobile Or Truck Dealer)		
<b>Each additional vehicle</b> (see Automobile Or Truck Dealer)		
<b>WRITER</b> (see Professions and Trades)		

**SECTION 2.** If any section, subsection, sentence, clause, phrase, or portion of this Ordinance, or application hereof, is for any reason held invalid or unconstitutional by any Court, such portion or application shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions or application hereof.

**SECTION 3.** That all ordinances made in conflict with this Ordinance are hereby repealed.

**SECTION 4.** That this Ordinance shall become effective immediately upon its adoption.

**SECTION 5.** That this Ordinance shall be posted at City Hall as required by law.

**APPROVED AND AUTHENTICATED on this 26<sup>th</sup> day of JULY, 2016, for first reading.**