



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

**City Commission
Ordinance**

MEETING DATE: August 9, 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:

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 second 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 SECOND 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.

HISTORY:

07/26/16

Next: 08/09/16

City Commission

APPROVED AT 1ST READING

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 10th, 2016.

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

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

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

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

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

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

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

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

MAINTENANCE SERVICE (see Contractors And Subcontractors)		
MANUFACTURERS:		
Each plant with 5 or less employees	63.00	<u>66.15</u>
Each plant with 6 to 10 employees	105.00	<u>110.25</u>
Each plant with 11 to 25 employees	157.50	<u>165.38</u>
Each plant with 26 to 100 employees	210.00	<u>220.50</u>
Each plant with more than 100 employees	262.50	<u>275.63</u>
MARINA	157.50	<u>165.38</u>
MARKET:		
Operator	105.00	<u>110.25</u>
Participant, per day	5.25	<u>5.51</u>
Participant, per year	63.00	<u>66.15</u>
MASSAGE (see Baths)		
MEAT MARKET , when not licensed as merchant	63.00	<u>66.15</u>
MEAT PACKERS (see Packinghouse)		
MEDIA/VIDEO PRODUCTION , video service	63.00	<u>66.15</u>
MEDICAL TREATMENT CLINIC (see also Professions And Trades for doctors, physicians, surgeons and specialists)	63.00	<u>66.15</u>
MERCHANT:		
Retail merchant, not otherwise specifically classified herein, with a value of stock of (subject to affidavits):		
First \$10,000.00 of inventory value	63.00	<u>66.15</u>
\$10,001.00 to \$25,000.00 inventory value	115.50	<u>121.28</u>
\$25,001.00 to \$50,000.00 inventory value	183.75	<u>192.94</u>
\$50,001.00 to \$100,000.00 inventory value	236.25	<u>248.06</u>
Over \$100,000.00 inventory	315.00	<u>330.75</u>
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.		
MIMEOGRAPHING, MULTIGRAPHING, DITTO, AND	63.00	<u>66.15</u>

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

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

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

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

Each seat	0.26	<u>0.27</u>
Drive-in, each parking space	0.74	<u>0.78</u>
THRIFT STORE (see Used And Secondhand Articles)		
TICKET BROKER , entertainment .	210.00	<u>220.50</u>
TRAILER PARKS, MOBILE HOME PARKS:		
Not exceeding 10 spaces	115.50	<u>121.28</u>
Each additional unit space	4.20	<u>4.41</u>
TRAILER SALES (see also Rental Services)	105.00	<u>110.25</u>
TRAVEL BUREAU OR AGENCY	105.00	<u>110.25</u>
TREE SURGERY (see Contractors And Subcontractors)		
U		
UNCLASSIFIED , 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	73.50	<u>77.18</u>
USED AND SECONDHAND ARTICLES , dealers not otherwise classified in this schedule	105.00	<u>110.25</u>
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.		
V		
VEHICLE REPOSSESSION	63.00	<u>66.15</u>
VENDING COMPANY (see also Coin-Operated Machines)	63.00	<u>66.15</u>
W		
WELDING SHOP (see Contractors and Subcontractors)		
WINDOWS (see Glass Tinting And Coating; see also Contractors And Subcontractors)		
WRECKERS:		
First vehicle (see Automobile Or Truck Dealer)		
Each additional vehicle (see Automobile Or Truck Dealer)		
WRITER (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 be posted at City Hall as required by law.

Section 5. That this Ordinance shall become effective upon adoption.

APPROVED AND AUTHENTICATED on this 9th day of AUGUST, 2016 for second reading.