### CITY OF NORTH LAUDERDALE COMMUNITY DEVELOPMENT DEPARTMENT

**TO:** Mayor and City Commission

FROM: Ambreen Bhatty, City Manager

BY: Tammy Reed-Holguin, Community Development Director

**DATE:** March 28, 2017

**SUBJECT:** Second Reading and Adoption:

Proposed Fee Schedule Revision (Article 1, Section 4 of Appendix F) - To Modify Local

**Business Tax Receipts and Associated Processing Fees** 

Tonight we are presenting the attached Ordinance to increase the local business tax receipts per Florida Statute for second reading and adoption. The City's Fee Schedule that determines the amount of local business tax, formerly known as occupational license fees, issued by the Community Development Department was revised in 2015 by Ordinance No. 15-05-1310 adopted on May 26, 2015 and subsequently amended by Ordinances 16-06-1330, 16-06-1333 and 16-09-1342. In 1995, the City established an Equity Study Commission pursuant to Section 205.0535(2), Florida Statutes, and also met the requirements of Section 205.0535(3), Florida Statutes by classifying the business types with associated fees into what is currently known as the "Local Business Tax Classification and Schedule". This schedule was adopted into the City's Code of Ordinances as "Appendix F-Fees" by Ordinance No. 95-7-891 on July 25, 1995. Pursuant to Florida Statute, once the conditions of Sections 205.0535(2) and (3) of the Florida Statutes are met (which they were as outlined above), municipalities may every other year thereafter increase by ordinance the rates of local business tax receipts by up to five (5) percent.

Therefore it is recommended that the local business tax fees be increased by 5% in 2017 as permitted by State Statute in order to cover the increased cost of service delivery. These costs include, but are not limited to, salary and benefits for employees including the Business Specialist responsible for implementing the licensing program and partial cost of Code Compliance officers, permitting clerks, and building inspectors who perform the occupancy inspections prior to issuing the license. The operational costs for this program also include office equipment, vehicle maintenance, office supplies, communication services and printing costs. The attached Ordinance adopts the following amendments;

- Increases all local business taxes by the statutory limit of 5%. (increase of less than \$10 per year for most of the businesses)
- Increases related to processing and inspection fees which are not limited to 5% by Florida Statute to cover cost of service delivery.

Upon approval of the revised fee schedule on second and final reading, the new fees will be applied to all <u>renewals</u> (issued for fiscal year 2017/18) of local business tax receipts and to all <u>new</u> local business tax receipts <u>issued</u> after the effective date regardless of the date on which the application was applied for. It is the recommendation of the City Administration that the effective date of no later than

Wednesday, July 1, 2017 be established to allow for an adequate notification period and for time to reprogram the computers with the new fee schedule.

Since the first reading, we have made a revision on page 33 to correct the classification # for "operating without a local business tax receipt" to correspond with the classification # used by our computer system, MUNIS. We have researched the inquiry from our last meeting regarding the license tax for multi-family dwellings. The fee is classified as "Owner, residential rental property per unit" and is proposed to increase by 49 cents per unit which equates to 25 cents a year if passed on to the occupant.

The City Commission met on March 14, 2017 and approved of this Ordinance on first reading by majority vote.

#### **RECOMMENDATION:**

The City Administration recommends Commission's approval on second reading and adoption of the attached ordinance amending Appendix F "Fees" of the City of North Lauderdale Code of Ordinances to reflect increases in the local business tax fees.

### ORDINANCE NO.

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA, AMENDING ARTICLE 1, SECTION 4, OF APPENDIX F OF THE CODE OF ORDINANCES OF THE CITY OF NORTH LAUDERDALE, ENTITLED LOCAL BUSINESS TAX, TO INCREASE BY FIVE PERCENT (5%) OF THE CURRENT RATE STRUCTURE AND INCREASE THE PROCESSING/INSPECTION FEES BASED ON HOURLY SURCHARGES FOR LOCAL BUSINESS TAX RECEIPTS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, Article 1, Section 4, of Appendix F of the Code of Ordinances of the City of North Lauderdale, Florida provides the classification and fees for Local Business Tax Receipts; and

**WHEREAS**, pursuant to Section 205.0535(1), Florida Statutes, the City of North Lauderdale amended occupational license classifications and rate structure, by Ordinance 95-7-891, adopted on July 25, 1995; and

**WHEREAS**, prior to the adoption of Ordinance 95-7-891, the City established an Equity Study Commission pursuant to Section 205.0535(2), Florida Statutes, and also met the requirements of Section 205.0535(3), Florida Statutes, and

**WHEREAS**, pursuant to Section 205.0535(4), Florida Statutes, after the conditions of sections 205.0535(2) and (3), Florida Statutes, are met, municipalities may every other year thereafter increase by ordinance the rates of local business tax receipts by up to five (5) percent; and

**WHEREAS**, the City Commission approved the last increase in rates on May 26, 2015 by Ordinance 15-05-1310 subsequently amended by Ordinances 16-06-1330, 16-06-1333 and 16-09-1342; and

**WHEREAS**, the City's professional staff recommends that the local business tax be increased by five (5) percent for receipts issued beginning July 1, 2017; and

WHEREAS, the City Commission accepts the recommendations of the City's professional staff and finds that the revisions to Article 1, Section 4, of Appendix F of the Code of Ordinances of the City of North Lauderdale, Florida, are in the best interests of all the citizens and residents of the City of North Lauderdale; and

**WHEREAS**, section 205.0535(4), Florida Statutes, requires a majority plus one vote of the City Commission to enact the increase.

# NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH LAUDERDALE, FLORIDA:

Section 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance upon adoption hereof.

Section 2. That Article 1, Section 4, of Appendix F, entitled "LOCAL BUSINESS TAX", of the Code of Ordinances of the City of North Lauderdale, Florida, is hereby amended to read as follows:

#### Sec. 4. - Local business tax.

- (a) Fees for businesses, not enumerated. Every business, occupation, profession or exhibition, substantial, fixed or temporary engaged in by any person, whether in a building, tent or upon a street, vacant lot, or anywhere in the open air, within the city, and not specifically designated in this section, shall pay a business tax receipt fee of \$66.84.
- (b) *Fee schedule*. The occupation fees which shall be paid by persons engaging in or managing businesses, professions or occupations are hereby fixed as follows:

	Local Business Tax Classification and Schedule		
#	Classification	Rate	
1000	Abstract companies or agents	<del>243.11</del>	
1000	Abstract companies or agents	255.27	

	ACLF - See nursing home	
1001	Advertising agency	<del>133.70</del> 140.39
1002	Advertising, distribution	<del>242.61</del> 254.74
1003	Advisor/consultant	<del>133.70</del> 140.39
	Alterations - See clothing	
1004	Ambulance	<del>103.32</del> 108.49
1005	Amusement parlors	400.57 420.60
1006	Animal boarding facility	9 <del>1.15</del> 95.71
1007	Animal exhibition; per day	<del>218.79</del> 229.73
1008	Animal grooming facility	<del>91.15</del> 95.71
1009	Animal hospital	<del>91.15</del> 95.71
1010	Animal pet shop	9 <del>1.15</del> 95.71

1011	Autists, subsurdent bandent	151.94
1011	Artists; art or handcraft studio	159.54
1012	Athletic arena	401.11
	Attinette di ena	421.17
1013	Athletic exhibition	218.79
		229.73
1014	Auction sales, auto	182.33
	. ideales de desergia de la companya	191.45
1015	Auction sales, household goods	<del>267.42</del>
	Addition sales) household goods	280.79
1016	Auction sales, real and personal property	546.98
	rassis i saissi, i sai and personal property	574.33
1017	Auction sales, shops	1823.27
		1914.43
1018	Auction sales, shops (itinerant)	<del>455.81</del>
		478.60
1019	Automobile dealers, new/used	<del>267.41</del>
		280.75
1020	Automobile dealers, paint/body	97.24
1020	a.cc acare.o, panity acar	102.10
1021	Automobile dealers, repair	97.24
	Automobile dealers, repair	102.10

1022	Automobile driving school	9 <del>7.24</del> 102.10
1023	Automobile rental service	145.87 153.16
1024	Automobile salvage	243.11
		255.27 <del>121.55</del>
1025	Automobile tag, title agency	127.63
1026	Automobile towing agency	243.11 255.27
1027	Automobile trans., 5-passenger	<del>79.01</del> 82.96
1028	Automobile trans., 7-passenger	9 <del>1.15</del> 95.71
1029	Automobile trans., >7-passenger	<del>182.33</del> 191.45
1030	Automobile trans., bus co.	<del>243.11</del> 255.27
1031	Automobile wash	103.32 108.49
1032	Automatic game and device	60.78 63.82

1033	Automatic game and device, distributor	<del>243.11</del> 255.27
1034	Automatic trade machines	60.78 63.82
1035	Automatic trade machines, distributors	<del>243.11</del> 255.27
1036	Automatic trade machines, ice	4 <del>2.54</del> 43.77
1037	Automatic trade machines, musical	60.78 63.82
1038	Automatic trade machines, billiard/pool	<del>54.70</del> 57.44
1039	Automatic wash and dry machines	12.15 12.76
1040	Bail bond company	<del>546.98</del> 574.33
1041	Bakery, retail	9 <del>7.24</del> 102.10
1042	Bakery, route	9 <del>7.24</del> 102.10
1043	Bankruptcy/close-out sale, >15 days	<del>151.94</del> 159.54

	188.40
Bankruptcy/close-out sale, >30 days	197.82
Parily of Alarma Lorda (Code)	230.94
Bankruptcy/close-out sale, >60 days	242.49
Dankwater/alasa aut sala [additional] day	60.78
bankruptcy/close-out sale, [additional] day	63.82
Pankruntov/clasa out sala trustoa	<del>352.50</del>
ballki uptcy/close-out sale, trustee	370.13
Darbarchane heautusalane	30.39
barbershops, beauty salons	31.91
Beer and wine sales - See package store	
Pingo hall	486.21
Biligo Hali	510.52
Pookkooning tax auditing convices	<del>151.94</del>
bookkeeping, tax, additing services	159.54
Powling allow	54.70
bowiiiig alley	57.44
Prokors or brokorago, futuros (antions	<del>273.49</del>
brokers of brokerage, futures/options	287.16
Brokers or brokerage goods	273.49
DIOKEIS OF DIOKETAGE, GOOGS	287.16
Brokers or brokerage, mortgage	<del>273.49</del>
	Bankruptcy/close-out sale, >60 days  Bankruptcy/close-out sale, [additional] day  Bankruptcy/close-out sale, trustee  Barbershops, beauty salons  Beer and wine sales - See package store  Bingo hall  Bookkeeping, tax, auditing services  Bowling alley  Brokers or brokerage, futures/options

		287.16
1056	Brokers or brokerage, produce	<del>273.49</del>
		287.16
1057	Brokers or brokerage, ship/boat	<del>273.49</del>
		287.16
1058	Brokers or brokerage, stocks/bonds	<del>273.49</del>
		287.16
1059	Brokers or brokerage, commodity	273.49
	,	287.16
1060	Brokers or brokerage, mutual	273.49
		287.16
1061	Building inspection service	151.94
		159.54
1062	Campaign headquarters	0.00
1062	Car rental service - See automobile rental service	
1063	Car wash - See automobile wash	
1063	Carnivals, circuses	121.55
1003	Carrivais, circuses	127.63
1064	Carpentry shops	79.01
1307	carpenary snops	82.96
1065	Carpet and rug cleaning company	79.01
1003	Carpet and rug cleaning company	82.96

1066	6 Caterers, accessory	42.54
		44.67
1067	Caterers, sole	91.15
		95.71
1068	Check cashing store	<del>182.33</del>
		191.45
1069	Child care center	<del>60.78</del>
		63.82
1070	Child care services, home	48.63
		51.06
1071	Church	0.00
1072	Clothing alterations	30.39
		31.91
1073	Clothing, dressmaker, tailor	60.78
	<b>3</b> ,	63.82
	Coin-operated machines - See automatic trade machines	
1074	Collection and claim agencies	273.49
1074	concetion and claim agencies	287.16
1075	Computer services	<del>121.55</del>
	computer services	127.63
1076	Contractor, alarm system	121.55
10/0	Contractor, diarm system	127.63

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

1088	8 Contractor, gas service station	<del>121.55</del>
1088		127.63
1089	Contractor, general	182.33
		191.45
1090	Contractor, glazer	121.55
		127.63
1091	Contractor, insulation	<del>121.55</del>
	·	127.63
1092	Contractor, irrigation system	<del>121.55</del>
	,	127.63
1093	Contractor, lathe	<del>121.55</del>
		127.63
1094	Contractor, lot clearing	<del>121.55</del>
		127.63
1095	Contractor, mason, cement	<del>121.55</del>
		127.63
1096	Contractor, mechanical	121.55
		127.63
1097	Contractor, metalwork	121.55
		127.63
1099	Contractor, paint	121.55
		127.63

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

1111	Control to a college booting	121.55
1111	Contractor, solar heating	127.63
1112	Contractor, storm shutters	121.55
		127.63
1113	Contractor, superintendent/supervisor of construction	121.55
		127.63
1114	Contractor, surveyor	121.55
		127.63
1115	Contractor, tile	121.55
		127.63
1116	Contractor, unclassified	121.55
		127.63
1117	Contractor, video	121.55
		127.63
1118	Contractor, wall-paper	<del>121.55</del>
Contractor, wan		127.63
1119	Contractor, waterproofing	<del>121.55</del>
		127.63
1120	Contractor, well-drilling	121.55
		127.63
1121	Contractor, window	121.55
	Some dottor, will down	127.63

1122		<del>121.55</del>
1122	Contractor, window coverings	127.63
	Courier/mercage/parcel comice legation	182.33
1123	Courier/message/parcel service location	191.45
1124	Courier/message/parcel service vehicles	30.39
1124	Councily message, pareer service verifices	31.91
1125	Credit bureau or association	145.87
1123	circuit bureau of association	153.16
1126	Dontal lab contor or clinic	139.87
1120	Dental lab, center or clinic	146.86
1127	Dental supplies	<del>121.55</del>
1127	Defital supplies	127.63
1128	Distributor, miscellaneous	<del>121.55</del>
1120	Distributor, miscellaneous	127.63
	Dog or trained animal exhibition - See animal exhibition	
1129	Dry cleaners	<del>133.70</del>
1129	Dry cleaners	140.39
1130	Electric light and power company	790.08
1130	Electric light and power company	829.58
1131	Employment agency	121.55
	2	127.63
1132	Entertainment	<del>364.66</del>

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

		829.58
1144	Gas companies, each location	24.31 25.53
1145	Gas companies, per nozzle	12.15 12.76
1146	Gas/oil distribgas/wholesale/no storage	<del>273.49</del> 287.16
1147	Gas/oil distribgas/wholesale/storage	<del>242.61</del> 254.74
1148	Gas/oil distriboil/wholesale/no storage	<del>182.33</del> 191.45
1149	Gas/oil distriboil/wholesale/storage	<del>334.26</del> 350.97
1150	General maintenance person	44.28 46.49
1151	Golf course	<del>243.11</del> 255.27
1152	Golf course, driving range	<del>121.55</del> 127.63
1153	Golf course, miniature course	9 <del>1.15</del> 95.71
1154	Golf professional	91.15

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

		127.63
1166	Interior decorators	103.32 108.49
1167	Interior designers	103.32 108.49
1168	Janitorial service	<del>79.01</del> 82.96
1169	Jewelry dealers	<del>267.42</del> 280.79
	Kennel - See animal boarding	
1170	Landscape installation	<del>164.09</del> 172.29
1171	Landscape maintenance, location	4 <del>8.63</del> 51.06
1172	Landscape maintenance, additional vehicle	<del>30.39</del> 31.91
1173	Landscape nurseries	<del>72.94</del> 76.59
1174	Landscape, tree trim	91.15 95.71
1175	Laundry, coin-operated	<del>145.87</del> 153.16

4476	Laundry, customer drop-off	145.87
1176		153.16
1177	Laundry, wholesale	<del>133.70</del>
	Edulidity, Wholesaic	140.39
1178	Limousine - See automobile transportation	
1178	Lounge, live entertain. >100 people	486.21
1176	Lounge, live entertain. >100 people	510.52
1179	Lounge, live entertain. <100 people	607.75
	2001 ge) in a circa tum. 1200 people	638.14
1180	Lounge, no entertainment, <100 people	<del>364.66</del>
		382.89
1181	Lounge, no entertainment, >100 people	4 <del>86.21</del>
		510.52
1182	Machine shops	<del>121.55</del>
		127.63
1183	Mail order establishment/office	145.87
	, , , , , , , , , , , , , , , , , , ,	153.16
1184	Manufacturing; 1—5 people	91.15
		95.71
1185	Manufacturing; 6—10 people	151.94
		159.54
1186	Manufacturing; 11—25 people	<del>273.49</del>

		287.16
1187	Manufacturing; over 25 people	<del>364.66</del>
		382.89
1188	Manufacturers representative	<del>145.87</del>
		153.16
1189	Markets, specialty	<del>85.09</del>
		89.34
1190	Massage salon	Not permitted
1191	Masseur/masseuse	<del>97.24</del>
		102.10
1192	Masseur/masseuse assistant	30.39
		31.91
1193	Meat packing houses or storage	212.71
		223.35
1194	Medical billing	<del>121.55</del>
		127.63
1195	Medical lab	145.87 153.16
1196	Merchants, invent. <\$1,000	72.94 76.59
1197	Merchants, invent. >\$1,000 <=\$3,000	109.39 114.86
		114.00

1198	Manahanta inventa (2.000 / \$40.000	145.87
1198	Merchants, invent. >\$3,000 <=\$10,000	153.16
1199	Merchants, invent. >\$10,000 <=\$20,000	182.33
1133	(Wellellanes) invent. 7 \$20,000	191.45
1200	Merchants, invent. >\$20,000 <=\$50,000	212.71
1200	(Weising)	223.35
1201	Merchants, invent. >\$50,000 <=\$100,000	413.27
	merenance, inventor y pospede v y 100,000	433.93
1202	Merchants, invent. >\$100,000 <=\$200,000	668.53
		701.96
1203	Merchants, Invent. >\$200,000 <=\$500,000 over \$200,000 and up to \$500,000	729.31
		765.78
1204	Merchants, invent. >\$500.000 <=\$1,250,000	790.08
	, , , , , , , , , , , , , , , , , , ,	829.58
1205	Merchants, invent. >\$1,250,000	850.34
1203	Werenand, invent. > \( \psi_1,  \text{250,000} \)	892.86
1206	Motion picture studio	182.33
1200	motion picture studio	191.45
1207	Motion picture theaters	<del>273.49</del>
1207	motion placare meaters	287.16
1208	8 Motion picture, food sales in	30.39
1200	Motion picture, rood sales in	31.91

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

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

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

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

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

		95.71
1262	Repair shop, jewelry	91.15
1202	Repull Shop, Jewelly	95.71
1263	Repair shop, motorcycle	91.15
1203	Repair shop, motorcycle	95.71
1264	Repair shop, paint and body	91.15
1204	перан знор, рант ана вочу	95.71
1265	Repair shop, radiator	91.15
1203	Nepall 3110p, radiator	95.71
1266	Repair shop, radio, phonograph	91.15
1200	Repair Shop, radio, phonograph	95.71
1267	Repair shop, sewing machines	91.15
1207	Repair 3110p, 3ewing machines	95.71
1268	Repair shop, sharpening	91.15
1200	Repair 3110p, 311al perintg	95.71
1269	Repair shop, shoe, boot	91.15
1203	перин эпор, эпос, воос	95.71
1270	Repair shop, tire	91.15
12/0	перан эпор, ше	95.71
1271	Donair shop office [continue out]	91.15
12/1	Repair shop, office [equipment].	95.71
1272	Repair shop, unclassified	91.15

		95.71
1273	Restaurants, 1—25 persons	91.15
	, ,	95.71
1274	Restaurants, over 25 persons	91.15
		95.71
1275	Restaurants, drive-through	9 <del>7.24</del> 102.10
	nestadiants, ante timoden	
1276	Restaurants, take-out only	60.78
		95.71 <del>97.24</del> 102.10
1277	Restaurants, take-out + sit down	
1278	Sales representative	121.55
		127.63
1279	Schools, private <25	
	, ·	
1280	Schools, private >25	<del>151.94</del>
		91.15 95.71 97.24 102.10 60.78 63.82 97.24 102.10 121.55 127.63 60.78 63.82 151.94
1281	School, business colleges	151.94
	,	159.54
1282	School, dance	109.39
		114.86
1283	School, music	109.39

		114.86
1284	Secondhand dealers, general	<del>164.09</del>
	, 6	172.29
1285	Secondhand dealers, household	<del>164.09</del>
		172.29
1286	Secretarial services	4 <del>8.63</del> 51.06
1287	Security service	<del>182.33</del>
	, , , , , , , , , , , , , , , , , , ,	191.45
1288	Self-service storage, >50	121.55
		127.63
1289	Self-service storage, >51—100	<del>182.33</del>
		191.45
1290	Self-service storage, >101+ units	243.11
		255.27
	Skating rinks - See athletic arenas	
	Solicitors, telemarketers - See telemarketers	
1291	Swimming pool maintenance	164.09 172.29 164.09 172.29 48.63 51.06 182.33 191.45 121.55 127.63 182.33 191.45
	S F 5 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	Tag, title agency - See automobile tag agencies	
1292	Tanning salons	303.87
		319.06

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

1304	Trucks, freight/transfer, >4-ton	<del>91.15</del> 95.71
1305	Tutoring service	60.78 63.82
1306	Unclassified	<del>72.94</del> 76.59
1307	Upholsterers	<del>72.94</del> 76.59
1308	USPO	0.00
1309	Vehicle storage	<del>303.87</del> 319.06
1311	Warehouse - See self-storage	

# PROCESSING/INSPECTION FEES

2000	Local business tax receipt application fee, new and transfer	65.00
2001	Occupational use inspection fee	330.00
2001	Occupational use inspection ree	340.00
2002	Local business tax receipt transfer fee	10%
2003	Local business tax receipt renewal fee	20.00
2005	Local business tax receipt penalty fee-automatically applied January 1st	250.00
<del>2006</del>	Operating without a local business tax receipt	25%
<u>2035</u>		

2007	Local business tax receipt delinquent fee - if paid in October		
2008	Local business tax receipt delinquent fee - if paid in November	15%	
2009	Local business tax receipt delinquent fee - if paid in December	20%	
2010	Local business tax receipt delinquent fee - if paid in January	25%	
2011	Sign inspection fee, 1st sign	40.00	
2012	Cinn in an action for a soll additional sine	<del>5.00</del> 7.00	
2012	Sign inspection fee, each additional sign		
2013	Rental unit inspection, single-family, duplex per unit or portion thereof	32.00	
2014	Rental unit inspection, triplex per unit or portion thereof	40.00	
2015	Rental unit inspection, quadplex per unit or portion thereof	50.00	
2027	Fire re-inspection, failed annual inspection (as authorized by Sec. 22-8)	100.00	
2031	OU re-inspection, failed inspection per building discipline	100.00	

## **Section 3.** Repeal of Conflicting Ordinances.

All prior ordinances or resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

## **Section 4.** Severability.

If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court or competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

#### Section 5. Inclusion in Code.

It is the intention of the City Commission of the City of North Lauderdale, Florida, that the provisions of this Ordinance shall become and be made a part of the City of North Lauderdale Code of Ordinances; and that the sections of this ordinance may be renumbered or re-lettered and the word "ordinance" may be changed to "section," "article," or such other appropriate word or phrase in order to accomplish such intentions. Moreover, the terminology shall be revised as per Section 3 of this Ordinance.

#### Section 6. Effective Date.

This Ordinance shall become effective upon the approval of the City Commission.

PASSED FIRST READING THE 14 <sup>th</sup> DAY	OF MARCI	Н, 2017.
PASSED SECOND READING THE	DAY OF	
		MAYOR JACK BRADY
ATTEST:		VICE MAYOR LORENZO WOOD
PATRICIA VANCHERI, CITY CLERK		
APPROVED AS TO FORM:		
SAMUEL S. GOREN, CITY ATTORNEY		