

**ORDINANCE NO. 2018-O-DRAFT**

**AN ORDINANCE AMENDING AND RESTATING CHAPTER 11 (OCCUPATIONAL LICENSES, TAXES, AND REGULATIONS), ARTICLE I (IN GENERAL) IN ITS ENTIRETY; OF THE CODE OF ORDINANCES, CITY OF EDGEWATER, FLORIDA; PROVIDING FOR CONFLICTING PROVISIONS, SEVERABILITY AND APPLICABILITY; PROVIDING FOR CODIFICATION, AN EFFECTIVE DATE AND FOR ADOPTION.**

**WHEREAS**, the City Council of the City of Edgewater, Florida, has made the following determinations:

1. In 2007, the State of Florida modified Chapter 205 of the Florida Statutes reflecting that occupational licenses were now known as business tax receipts. Due to this modification, Chapter 11 (Occupational licenses, taxes and regulations), Article I (In General) is being amended and restated in its entirety to reflect this modification.

2. Pursuant to Section 205.0535, municipalities may increase the rates of business taxes by up to five percent (5%) every other year by no less than a majority plus one vote of the City Council.

3. Ordinance Number 2006-O-26 to increase the rates was not passed during the Council meeting held on August 7, 2006 due to lack of a super majority by City Council. Therefore, the Occupational License Fees/Taxes were last increased in 2004.

4. Changes to the City ordinance related to business tax receipts are also warranted to make the City's ordinance and system for implementing business tax receipts more consistent with the County of Volusia.

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**NOW THEREFORE, BE IT ENACTED** by the People of the City of Edgewater, Florida:

**PART A. AMEND AND RESTATE CHAPTER 11 (OCCUPATIONAL LICENSES, TAXES AND REGULATIONS), ARTICLE I (IN GENERAL) IN ITS ENTIRETY, OF THE CODE OF ORDINANCES, CITY OF EDGEWATER, FLORIDA**

Chapter 11 (Occupational Licenses, Taxes and Regulations) is amended and restated as follows:

**CHAPTER 11 Business Tax Receipts and business regulations**

**ARTICLE I. IN GENERAL**

**Sec. 11-1. Persons subject to tax.**

A business tax for the privilege of engaging in or managing any business, profession or occupation within the city is hereby levied on the following persons:

- (1) Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any business within the city.
- (2) Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any profession or occupation within the city.
- (3) Any person who does not qualify under the provisions of (1) or (2) above and who transacts any business commerce where such business tax is not prohibited by the United States Constitution.

**Sec. 11-2. Business tax receipt required; issuance.**

It shall be unlawful for any person described in section 11-1 to engage in or manage any business, profession or occupation in the city unless he holds a current business tax receipt to do so, which receipt shall be issued by the city clerk upon payment of the business tax receipt required therefore.

No person, firm or corporation may open any business to the public until they have applied and procured a certificate of use for each business location or premise. All businesses are required to obtain both, a business tax receipt and certificate of use for each location.

**Sec. 11-3. Term of business tax receipt; proration of tax; delinquency charges.**

(a) All business tax receipts shall be sold by the city clerk beginning July 1<sup>st</sup> of each year, are due and payable on or before September 30<sup>th</sup> of each year, and shall expire on September 30<sup>th</sup> of the succeeding year. If September 30<sup>th</sup> falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30<sup>th</sup>. For each receipt obtained for any new business, occupation or profession after April 1<sup>st</sup> of each year, one-half of the applicable annual business tax shall be paid. Business tax receipts which are not renewed on or before the expiration date may be reinstated thereafter upon payment by the holder of the receipt of the applicable business tax plus a delinquency charge in the amount of ten (10) percent of such tax for the first month of delinquency, five (5) percent each month of additional delinquency, up to a maximum of twenty-five (25) percent. A new business tax receipt shall not be issued to any person for the privilege of engaging in or managing the same business, profession or occupation except upon payment of all past due business taxes and delinquency charges applicable thereto.

(b) Any person who engages or manages any business, occupation or profession without first obtaining a business tax receipt, if required, is also subject to a penalty of twenty-five (25) percent of the business tax due.

(c) Any person who engages in any business, occupation or profession covered by this chapter, who does not pay the required business tax within one hundred fifty (150) days after the initial notice of tax due, and who does not obtain the required business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorney's fees, additional administrative costs incurred as a result of collection efforts and a penalty of up to two hundred fifty dollars (\$250.00).

**Sec. 11-4. Business tax receipt limits; transfer fee; no rebate.**

Any business tax receipt issued shall be good only for the particular business, profession or occupation and at the particular place of business designated in the business tax receipt and only for the person to whom the receipt was issued. Provided, however, all business s may be transferred to a new owner upon a bona fide sale of the business upon payment of a transfer fee of up to ten (10) percent of the annual business tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00) and presentation of evidence of the sale of the original receipt. Upon written request and presentation of the original receipt, any business tax may be transferred from one location to another location in the city upon payment of a transfer fee of up to ten (10) percent of the annual business tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00). Each such receipt transfer shall be made within thirty (30) days after such sale or removal; otherwise the business involved shall become null and void and

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of no effect.

No portion of any business tax receipt shall be rebated unless such business tax was collected in error.

**Sec. 11-5. Revocation or suspension of business tax receipt; grounds.**

Any business tax receipt issued for any business, profession or occupation which the city council, in its discretion, shall determine is being operated in a manner that is not for the best interest, welfare, health, morals and safety of the community may be suspended for a period of time or revoked by the city council. Provided, however, prior to revocation or suspension of a receipt, the e shall be given at least five (5) days' notice of appear before the city council to show cause why said receipt shall not be suspended or revoked.

**Sec. 11-6. Exemptions.**

All persons exempt by state law from securing state and county s business tax receipts shall be exempt from securing receipts under this chapter.

**Section 11-7. Business tax schedule.**

The amount of the business tax receipt tax hereby levied for the privilege of engaging in or managing any business, profession or occupation within the city, pursuant to section 11-1 is set forth in the following schedule. Whenever any business, profession or occupation shall fall into more than one of the classifications contained in this schedule, the person engaging therein shall be required to pay the tax required for each classification.

The following annual, except as otherwise stated, designated business taxes shall be paid to the city by persons, engaging in or managing or transacting the following businesses, occupations or profession within the city:

1)	Abstract or Title Company	\$ 86.8291.16
2)	Accommodations for rent <u>including single and multifamily residential homes,</u> <u>apartments, motels, motor courts, cottages, hotels,</u> <u>Boardinghouses, etc.</u>	
	a) 1 to 2 rental units	<del>n/c</del> TBD
	b) 3 to 10 rental units	28.9430.39
	c) 11 to 20 rental units	57.8960.78
	d) 21 to 30 rental units	86.8291.16

e)	31 to 40 rental units	<del>115.76</del> <u>121.55</u>
f)	Each additional unit	<del>23.15</del> <u>24.31</u>
	must be taken out for all rental units whether used or unused. (Does not permit dining room without restaurant BTR ).	
3)	Addressing, mailing or duplicating	<del>40.52</del> <u>42.55</u>
4)	Advertising agency or trade inducement company	<del>69.46</del> <u>72.93</u>
5)	Agents or agencies:	
a)	Collection Agency	<del>86.82</del> <u>91.16</u>
b)	Credit reporting	<del>57.89</del> <u>60.78</u>
c)	Booking agents	<del>57.89</del> <u>60.78</u>
d)	Employment	<del>57.89</del> <u>60.78</u>
e)	Private detective, detective agency (state license required, must register with police department)	<del>86.82</del> <u>91.16</u>
f)	Travel agents	<del>86.82</del> <u>91.16</u>
g)	Security agency	<del>86.82</del> <u>91.16</u>
h)	Mortgage Broker	<del>86.82</del> <u>91.16</u>
	1. Each additional	<del>28.94</del> <u>30.39</u>
	2. Stocks and bonds	<del>86.82</del> <u>91.16</u>
i)	Other	<del>46.31</del> <u>48.63</u>
6)	Alcoholic beverages, spirits, beer and wine (under state supervision), state license required	n/c
7)	Ambulance service (not connected with hospital or funeral home)	<del>81.04</del> <u>85.09</u>
8)	Animals	
a)	Kennel, state license required	<del>81.04</del> <u>85.09</u>
b)	Boarding, state license required	<del>81.04</del> <u>85.09</u>
c)	Grooming	<del>40.52</del> <u>42.55</u>
d)	Pet sitting	<del>28.94</del> <u>30.39</u>
	Animal breeders must obtain a permit from the City Animal Control Office in accordance with Section 5-36 of the City of Edgewater Code of Ordinances	
9)	Archery range	<del>40.52</del> <u>42.55</u>
10)	Armored car service:	
a)	1 - 3 vehicles	<del>57.89</del> <u>60.78</u>
b)	Each additional vehicle	<del>17.37</del> <u>18.24</u>
11)	Arms dealer, handling those known as concealed weapons, alone or in conjunction with any other business (as defined in Chapter 790, Florida Statutes)	<del>57.89</del> <u>60.78</u>
12)	Auctioneer	<del>40.52</del> <u>42.55</u>

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13)	Auction shops	<del>86.82</del> <u>91.16</u>
14)	Automotive:	
	a) Sales	
	1. New Cars	<del>144.70</del> —— <u>151.94</u>
	2. Used Cars	
	a. 1 - 10 cars	<del>28.94</del> <u>30.39</u>
	b. 11- 50 cars	<del>40.52</del> <u>42.55</u>
	c. 51 - 100 cars	<del>57.89</del> <u>60.78</u>
	d. 101 and over	<del>98.40</del> —— <u>103.32</u>
	b) Minor repair service (State registration required)	<del>81.04</del> <u>85.09</u>
	c) Motor vehicle repair shop	<del>81.04</del> <u>85.09</u>
	d) Motor vehicle repair	<del>40.52</del> <u>42.55</u>
	e) Pumps (gas, kerosene, diesel):	
	1. 1-4 pumps	<del>28.94</del> <u>30.39</u>
	2. Each additional pump	<del>5.79</del> <u>6.08</u>
	f) Auto machine shop	<del>46.31</del> <u>48.63</u>
15)	Auto salvage	<del>115.76</del> —— <u>121.55</u>
16)	Aviation service	<del>46.31</del> <u>48.63</u>
17)	Ball, concerts, parades, carnivals, circus, exhibitions_(fees set by Council) (special activities)	
18)	Barbershop and cosmetology_(retail sales must have separate BTR), state license required	
	a) One owner operator	<del>46.31</del> <u>48.63</u>
	b) Each additional operator	<del>28.94</del> <u>30.39</u>
	c) Shoe shine stand	n/c
	d) Manicurist & nail sculpture, pedicurist	<del>28.94</del> <u>30.39</u>
	e) Tanning salons	<del>28.94</del> <u>30.39</u>
	f) Other	<del>28.94</del> <u>30.39</u>
19)	Bicycles for rent (not in connection with other business)	<del>28.94</del> <u>30.39</u>
20)	Billiards, pool, electronic games, etc.:	
	a) 1 to 10 machines	<del>28.94</del> <u>30.39</u>
	b) 11 to 25 machines	<del>46.31</del> <u>48.63</u>
	c) Each additional machine	<del>11.58</del> <u>12.16</u>
21)	Boats, ferry and sightseeing, used wholly or in part as ferry sightseeing boats, each boat with passenger capacity as follows:	
	a) Not to exceed 10 persons	<del>40.52</del> <u>42.55</u>
	b) More than 10 not to exceed 50 persons	<del>57.89</del> <u>60.78</u>
	c) More than 50 persons	<del>86.82</del> <u>91.16</u>
	(Does not permit dining room without restaurant BTR)	
	<b>d) Boat Restoration/sales</b>	<u>60.78</u>
22)	Boats for hire:	

a)	Canoes, rowboats, motor boards, inboard or outboard:	
1.	1 to 10 boats	<del>28.94</del> <u>30.39</u>
2.	11 to 25 boats	<del>57.89</del> <u>60.78</u>
3.	Each additional boat	<del>11.58</del> <u>12.16</u>
b)	Fishing, cruising and/or charter:	
1.	One boat	<del>40.52</del> <u>42.55</u>
2.	Each additional boat	<del>28.94</del> <u>30.39</u>
23)	Bottling works, bottling or distilling water or soft drinks	<del>57.89</del> <u>60.78</u>
24)	Bowling lanes, skee ball, etc.:	
a)	1 to 16 lanes	<del>57.89</del> <u>60.78</u>
b)	Each additional lane	<del>5.79</del> <u>6.08</u>
25)	Broadcasting stations:	
a)	Cable	<del>144.70</del> — <del>151.94</del>
b)	Radio	<del>144.70</del> — <del>151.94</del>
c)	Television	<del>144.70</del> — <del>151.94</del>
26)	Cabinet Shop (manufacturer and installation) (not to exceed 3 employees) ; (Over 3 employees, see Manufacturer);(Installer must have insurance)	<del>57.89</del> <u>60.78</u>
27)	Car wash:	
a)	1 to 4 bays	<del>34.73</del> <u>36.47</u>
b)	5 to 7 bays	<del>69.46</del> <u>72.93</u>
c)	Each additional bay	<del>11.58</del> <u>12.16</u>
d)	Car/ <del>Boat/Motorcycle</del> detailing and <u>and/or</u> window tinting (cleaning and polishing)	<del>40.52</del> <u>42.55</u>
28)	Carpet and rug cleaning	<del>40.52</del> <u>42.55</u>
29)	Cemetery lots (operated for profit)	<del>86.82</del> <u>91.16</u>
30)	Citrus fruit shippers, place where orders for fruit are taken and filled or shipped (excluding packing houses)	<del>28.94</del> <u>30.39</u>
31)	Cleaning, pressing and dyeing (boiler inspection certificate must be presented)	
a)	Cleaning and pressing pick up station	<del>40.52</del> <u>42.55</u>
b)	Self-service:	
1.	1 to 10 machines	<del>28.94</del> <u>30.39</u>
2.	11 to 25 machines	<del>40.52</del> <u>42.55</u>
3.	26 to 50 machines	<del>57.89</del> <u>60.78</u>
4.	Each additional machine	<del>5.79</del> <u>6.08</u>
32)	Coin/ <u>Card</u> -operated machine or devices:	
a)	Distributors	<del>57.89</del> <u>60.78</u>
b)	Each machine, see billiards, item (20) for amounts	
33)	Communication sites:	

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	a) Commercial	144.70	<del>151.94</del>
	b) Cellular	144.70	<del>151.94</del>
	c) Other	144.70	<del>151.94</del>
34)	Computers		
	a) Repairs/Service	60.78	
	b) <del>s</del> Software service (designing programs)	57.89	60.78
	c) Webdesign/Consulting Services	60.78	
35)	Concrete mixing plants:		
	a) 1 to 5 trucks	173.65	<del>182.72</del>
	b) Each additional truck	28.94	<del>30.39</del>
36)	Contractors		
	A) Contractors: (489.105 F.S. a thru p) Part 1 and 2 and (489.505 F.S.) – STATE LICENSE REQUIRED		
	a) General Contractor	81.04	<del>85.09</del>
	b) Building Contractor	81.04	<del>85.09</del>
	c) Residential Contractor	81.04	<del>85.09</del>
	d) Sheet Metal Contractor	57.89	<del>60.78</del>
	e) Roofing Contractor	57.89	<del>60.78</del>
	f) Class A Air Conditioning Contractor	57.89	<del>60.78</del>
	g) Class B Air Conditioning Contractor	57.89	<del>60.78</del>
	h) Class C Air Conditioning Contractor	57.89	<del>60.78</del>
	i) Mechanical Contractor	57.89	<del>60.78</del>
	j) Commercial Pool/Spa Contractor	40.52	<del>42.55</del>
	k) Residential Pool/Spa Contractor	40.52	<del>42.55</del>
	l) Swimming Pool/Spa Servicing Contractor	40.52	<del>42.55</del>
	m) Plumbing Contractor	57.89	<del>60.78</del>
	n) Underground Utility and Excavation Contractor	40.52	<del>42.55</del>
	o) Solar Contractor	40.52	<del>42.55</del>
	p) Pollutant Storage System Contractor	40.52	<del>42.55</del>
	q) Alarm System Contractor I	40.52	<del>42.55</del>
	r) Alarm System Contractor II	40.52	<del>42.55</del>
	s) Electrical Contractor	57.89	<del>60.78</del>
	B) Specialty Contractor: (Enter local agreement with Volusia County 1-1-2006) - VOLUSIA COUNTY SPECIALTY LICENSE REQUIRED		
	a) Carpentry Contractor (frame)	40.52	<del>42.55</del>
	b) Garage Door Installer	40.52	<del>42.55</del>
	c) Hurricane Protection Installer	40.52	<del>42.55</del>
	d) Landscape Irrigation	40.52	<del>42.55</del>
	e) Marine Contractor	40.52	<del>42.55</del>
	f) Masonry Contractor	40.52	<del>42.55</del>



- g) Pre-fabricated Shed Installer [40.5242.55](#)
- h) Siding, Window and Door Installer [40.5242.55](#)
- i) Sign Contractor (non-electrical) [40.5242.55](#)
- C) Sub-Contractors:
  - a) Aluminum Contractors [40.5242.55](#)
  - b) Asphalt Maintenance [40.5242.55](#)
  - c) Awning (not hurricane shutters) [40.5242.55](#)
  - d) Cabinetry [40.5242.55](#)
  - e) Carpentry (trim) [40.5242.55](#)
  - f) Dredging [40.5242.55](#)
  - g) Fence Installers [40.5242.55](#)
  - h) Flooring Installer [40.5242.55](#)
  - i) Home Repair (see limitations) [40.5242.55](#)

Any occupation that limits itself to cleaning, minor repairs, replacement, and general maintenance of a nature that does not entail work concerning the structure of a building mechanical, electrical, plumbing, gas, heating, ventilation, air conditioning, roofing, or any other function normally considered construction. Home maintenance and repair shall include, but not be limited to: minor repair of the interior and/or exterior of a dwelling; painting; caulking; minor repairs to windows and doors; and minor repairs to mechanical equipment, consisting of the replacement of simple air filters and the cleaning of interior or exterior units by washing or compressed air blowing. Minor repairs to plumbing consisting of the replacement of fixtures beyond the last manual shutoff valve shall be allowed.

Hot water heater replacement, installation of new lines or additional fixtures, sewer or septic tank work, or gas piping shall not be authorized. No structural repairs, new additions, roofing, or foundation work of any kind is permitted. Adding, changing, and/or removing refrigerant, welding, pipe fitting, and ductwork is prohibited. No electrical work except the replacement of lamps and bulbs is authorized.

- j) House Movers (including Mobile Homes) [40.5242.55](#)  
(requires state license from DMV)
- k) Insulation Installer [40.5242.55](#)
- l) Land Clearing [40.5242.55](#)
- m) Landscaping [40.5242.55](#)
- n) Painter/Wallpaper [40.5242.55](#)
- o) Paving Contractor [40.5242.55](#)
- p) Plastering Contractor [40.5242.55](#)

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	q) Pressure Cleaning	<del>40.5242.55</del>
	r) Sandblasting	<del>40.5242.55</del>
	s) Satellite dish installer	<del>40.5242.55</del>
	t) TV Cable wiring	<del>40.5242.55</del>
	u) Tile, terrazzo, marble and granite installer	<del>40.5242.55</del>
	v) Tree cutting and trimming	<del>40.5242.55</del>
	w) Other	<del>40.5242.55</del>
37)	Delivery services:	
	42. One vehicle	<del>28.9430.39</del>
	43. Each additional vehicle	<del>11.5812.16</del>
38)	Distributors and home party sales (Avon, Tupperware, Fullerbrush, Amway, etc.)	<del>28.9430.39</del>
	Entertainment (Bands, orchestras, etc.)	<del>28.9430.39</del>
39)	Exterminators, spray service, state license required:	
	a) One vehicle	<del>86.8291.16</del>
	b) Each additional truck	<del>11.5812.16</del>
40)	Financial:	
	a) Banks and trust companies	<del>150.50</del> — <del>158.03</del>
	b) Building and loan associations	<del>150.50</del> — <del>158.03</del>
	c) Finance and discount companies, liquidating accounts, whether purchased or not	<del>150.50</del> — <del>158.03</del>
	d) Money lenders, except banks or bankers whose business consists of or including taking, buying or selling assignments of wages or commissions earned or to be earned, etc.	<del>150.50</del> <del>158.03</del>
	e) Personal finance companies	<del>150.50</del> — <del>158.03</del>
41)	Fortune tellers, mind readers, gypsies and other nomadic people (see Sections 11-21 through 11-25)	<del>86.8291.16</del>
42)	Funeral chapel	<del>86.8291.16</del>
43)	Funeral homes, including embalmer or undertaker and ambulance, state license required	<del>115.76</del> — <del>121.55</del>
44)	Furniture packers, moving and/or storage:	
	a) 1 - 2 trucks	<del>86.8291.16</del>
	b) Each additional truck	<del>28.9430.39</del>
45)	Gas companies, state license required:	
	a) Distributing through pipe lines, natural gas (includes one truck); (franchised or other method devised by City Council)	<del>115.76</del> — <del>121.55</del>
	b) Bottle gas, wholesale merchant BTRrequired	<del>57.89</del> <del>60.78</del>
	c) Bottle gas, retail BTR merchant required	<del>57.89</del> <del>60.78</del>

- 46) Gas contractors, installing container, piping(includes one vehicle), state license required
- a) Not connected with other business ~~86.82~~91.16
  - b) When connected with other business ~~57.89~~60.78
- 47) Gasoline, fuel oil, and other petroleum products, resident or nonresident (includes one vehicle):
- a) Wholesale ~~144.70~~ 151.94
- 48) General repairs, permitting to carry stocks or parts necessary to be used in making repairs in shop hereby permitted, however, if any portion of such stock is sold
- in any manner, a merchant's BTR is required.
- Machine shop and welding (not working on automotive) ~~40.52~~42.55
- Employing including owner and operator
- a) Not to exceed 3 employees (assemblage) ~~40.52~~42.55
  - b) Not exceeding 8 employees ~~57.89~~60.78
  - c) More than 8 employees, not exceeding 20 employees ~~144.70~~ 151.94
  - d) More than 20 employees ~~219.95~~ 230.95
- 49) Golf:
- a) Driving ranges or practice courses ~~57.89~~60.78
  - b) Course
    - 1. 9 holes ~~86.82~~91.16
    - 2. 18 holes ~~144.70~~ 151.94
  - c) Miniature golf ~~40.52~~42.55
- 50) Hazardous materials ~~28.94~~30.39
- 51) Health fitness centers ~~57.89~~60.78
- 52) Hospitals, sanitariums, nursing homes, and congregate living, operated for profit, state license required:
- a) 1 - 5 beds ~~40.52~~42.55
  - b) 6 - 12 beds ~~81.04~~85.09
  - c) 13 - 20 beds ~~115.76~~ 121.55
  - d) Each additional bed ~~121.55~~ 5.796.08  
must be taken out for all beds whether used or unused
- 53) Housecleaning and janitorial services (including window cleaning domestic help excepted) ~~40.52~~42.55
- 54) Insurance adjustor company:
- a) Company with one adjustor ~~86.82~~91.16
  - b) Each additional adjustor ~~28.94~~30.39
- 55) Insurance companies (see also Section 11-20, City Code) for the purpose of

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taxation, insurance companies are classified and defined as follows:

- a) Casualty and liability insurance, only on annual, semi-annual, or quarterly premium basis and:
  - 1. Bonds, including fidelity, court contracts and surety bonds and financial guarantees.
  - 2. Burglary insurance, including residences, bank stock, bonds and securities, safe burglary and holdup and messenger robbery.
  - 3. Liability insurance, including employers, public and automobile liability for personal injury, property damage and collision.
  
- 4. Plate glass insurance.
- 5. Workman's compensation insurance issued to employers or labor.
- 6. Accident and health insurance only on annual, semi-annual, or quarterly premium basis.
- b) Fire insurance companies, writing policies of insurance against hazards of fire, tornado and windstorms, use and occupancy, profits, rent, leasehold insurance, insurrections, riot and civil commotion, sprinkler, leakage, rain, fire, theft, automobile collisions; and marine cargoes and bills; and rail, mail express shipments; against fire, collisions, stranding, sinking.
- c) Industrial insurance companies, (including funeral benefits associations or companies) writing life and or accident and health, insurance and funeral benefits on a weekly, bi-monthly or monthly premium paying basis.
- d) Insurance agency, any person who represents or otherwise acts as agent for an insurance company as defined and or classified in this subsection or classification of insurance companies, or which operates or maintains an office or place of business in the city shall be deemed to constitute and operate an insurance agency. Fees to be paid by the company, includes representation by each agent.
  - 1. Casualty and liability companies ~~40.5242.55~~
  - 2. Fire insurance companies ~~40.5242.55~~
  - 3. Industrial insurance and funeral benefits association or company ~~40.5242.55~~
  - 4. Life insurance company ~~40.5242.55~~
  - 5. Each additional agent ~~28.9430.39~~
- 56) Laboratories, scientific and industrial investigation, if not connected with taxpayers manufacturing enterprises ~~144.70~~ 151.94
- 57) Lawn service and care:
  - a) Gardener and/or lawn care ~~28.9430.39~~
- 58) Manufacturers. The following businesses are classified as manufacturers and each person engaged in the operation of such business in the manner described are required to cover

this operation by taking out a manufacturer's as follows:

Factory, permitted to manufacture and sell the products manufactured, employees include owner and operators actively engaged in such business.

a)	Not to exceed 3 employees (assemblage)	<del>40.52</del> <u>42.55</u>
b)	Not exceeding 8 employees	<del>57.89</del> <u>60.78</u>
c)	More than 8 employees, not exceeding 20 employees	<del>144.70</del> —— <del>151.94</del>
d)	More than 20 employees	<del>219.95</del> —— <del>230.95</del>
59)	Meat, fish and poultry products, packinghouses or storage	<del>86.82</del> <u>91.16</u>
60)	Merchandise mart (flea market) owner operator:	
a)	Up to 4 spaces	<del>86.82</del> <u>91.16</u>
b)	5 - 10 spaces	<del>115.76</del> —— <del>121.55</del>
		<u>121.55</u>
c)	11 - 20 spaces	<del>173.65</del> —— <del>182.72</del>
d)	Each additional	<del>41.58</del> <u>12.16</u>
61)	Merchants - Retail, provided shall permit but one location when average stock of goods carried is as follows:	
a)	Stock up to \$1,000.00	<del>28.94</del> <u>30.39</u>
b)	Stock from \$1,001.00 to \$5,000.00	<del>40.52</del> <u>42.55</u>
c)	Stock from \$5,001.00 to \$10,000.00	<del>57.89</del> <u>60.78</u>
d)	Stock from \$10,001.00 to \$30,000.00	<del>86.82</del> <u>91.16</u>
e)	Stock from \$30,001.00 to \$50,000.00	<del>137.81</del> —— <del>144.70</del>
f)	Stock from \$50,001.00 to \$100,000.00	<del>173.65</del> —— <del>182.72</del>
g)	Stock from \$100,001.00 and over	<del>202.59</del> <u>212.72</u>
g)h)	<u>Internet based merchants with no stock on location</u>	<u>30.39</u>
62)	Merchants - Jobbing wholesaling, provided shall permit but one location when average stock of goods carried is as follows:	
a)	Stock up to \$1,000.00	<del>40.52</del> <u>42.55</u>
b)	Stock from \$1,001.00 to \$10,000.00	<del>57.89</del> <u>60.78</u>
c)	Stock from \$10,001.00 to \$30,000.00	<del>86.82</del> <u>91.16</u>
d)	Stock from \$30,001.00 to \$75,000.00	<del>115.76</del> —— <del>121.55</del>
		<u>121.55</u>
e)	Stock from \$75,001.00 and over	156.28
63)	Museums, historical, for profit (permission and fees set by Council)	
64)	Newspaper publisher	<del>86.82</del> <u>91.16</u>
65)	Parking lots, for profit:	
a)	1 to 10 cars	<del>28.94</del> <u>30.39</u>
b)	11 to 60 cars	<del>86.82</del> <u>91.16</u>
c)	61 to 100 cars	<del>115.76</del> —— <del>121.55</del>

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- d) 101 cars and over 121.55  
~~144.70~~—151.94
- 66) Pawnbrokers and second hand gold buyers, not transferable

~~173.65~~—182.72

Each pawnbroker, gold buyer or money broker shall keep a complete and true record of all transactions showing from whom the article was taken or purchased and to whom sold, which shall at all times be subject to inspection by the police department to the city, one copy of daily records being delivered to the police department. Violations of this subsection shall be punished by fine or imprisonment. (See Section 11-27 and 11-28, City Code.)

- 67) Printing business ~~57.89~~60.78
- 68) Private and social clubs, Bars and Lounges (no food served)

- 69) Private schools (religious, institutions exempt) ~~28.94~~30.39  
~~57.89~~60.78
  - a) Art color studio
  - b) Automobile and truck driving
  - c) Business
  - d) Cosmetology
  - e) Dancing
  - f) Dramatic
  - g) Flying instructions
  - h) Kindergarten, nursery, or day care (state license required)
  - i) Martial arts
  - j) Model or charm
  - k) Music (piano, voice, instruments)
  - l) Riding school or academy
  - m) Trade
  - n) Other

- 71) Professional ~~86.82~~91.16

The following professional practitioners are classed as professional and each person engaged in the practice of any such profession is required to cover this practice by taking out a professional as follows: (Other county and state compliance required if applicable)

  - a) Accountants, bookkeepers
  - b) Artists
  - c) Acupuncturists, state license required

- d) Architects
- e) Astronomers
- f) Attorneys, state license required
- g) Auditors, state license required
- h) Chemists, state license required
- i) Clinic labs, state license required
- j) Computer consultant
- k) Drafting
- l) Dentistry, state license required
- m) Embalmers, state license required
- n) Engineers, state license required
- o) Engravers, embossing, lithographs
- p) Homeopathic or drugless physicians
- q) Income tax, tax consultant
- r) Interior decorators, designers
- s) Masseur, state license required
- t) Medical doctors, state license required
- u) Naprapaths, state license required
- v) Opticians, state license required
- w) Optometrists
- x) Osteopathic physicians, state license required
- y) Pharmacists (exempt F.S. 205.196), state license required
- z) Physicians, state license required
- aa) Photographers
- bb) Pilot
- cc) Podiatrists, state license required
- dd) Private instructors
- ee) Secretary
- ff) Security (must register with police department)
- gg) Therapists
- hh) Tree surgeons
- ii) Veterinarian, state license required
- jj) Taxidermist, state license required
- kk) Bondsman (state license required):
  - 1. Each agency 86.8291.16
  - 2. Each agent 28.9430.39
- ll) All other professions 86.8291.16
- 72) Real estate or rental agency, state license required:
  - a) With one person designated as broker 40.5242.55
  - b) Each additional salesperson 28.9430.39

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(No BTR issued until state registration certificate is presented.)

73)	Recording studios	<u>57.8960.78</u>
74)	Refuge hauling and recycling, for profit, (by authority of the City Council fees also determined by Council)	
75)	Rent all (equipment & video)	<u>57.8960.78</u>
76)	Restaurant, café and other public eating places, where food is served in connection with or separate from other business according to seating capacity:	
a)	0 to 50 seats also carry out	<u>57.8960.78</u>
b)	51 to 100 seats	<u>86.8291.16</u>
c)	101 seats and over	<u>98.40</u> — <u>103.32</u>
d)	Caterer service Health permit certificate required.	<u>40.5242.55</u>
77)	Rinks	<u>86.8291.16</u>
78)	Saw mills	<u>86.8291.16</u>
79)	Service:	
a)	Mail order	<u>40.5242.55</u>
b)	Parcel packing	<u>40.5242.55</u>
c)	Telephone answering services	<u>40.5242.55</u>
d)	Telemarketing	<u>40.5242.55</u>
e)	Housesitting	<u>28.9430.39</u>
f)	Chimney sweeper	<u>28.9430.39</u>
g)	Other	<u>40.5242.55</u>
80)	Shooting galleries Must be arranged and located as to be entirely safe and not a nuisance to adjoining property and approved by the City Council and the Police Department.	<u>57.8960.78</u>
81)	Shows, carnivals, parades, concerts (fees set by Council)	
82)	Solicitors:	
a)	For magazines or periodicals (see Section 11-26, City Code);(each solicitor required to register with the City Clerk's Office and receive a registration and identification card signed by the City Clerk)	<u>28.9430.39</u>
b)	Going from house to house soliciting business, (each solicitor required to register with the City Clerk's Office and receive a registration and identification card signed by the Police Chief)	<u>28.9430.39</u>
c)	Canvassers (see Section 11-26, Edgewater Code, must get permit from City)	<u>28.9430.39</u>
83)	Storage warehousing	<u>86.8291.16</u>
a)	Boat houses or boat yards (keeping or storing)	<u>28.9430.39</u>
b)	Garage and storage and parking for all types of vehicles	<u>40.5242.55</u>
c)	<u>Self Storage/Mini warehouse</u>	<u>42.55</u>



84)	Swimming pools (public)	<del>40.52</del> <u>42.55</u>
85)	Telegram companies	<del>57.89</del> <u>60.78</u>
86)	Telephone companies	<del>57.89</del> <u>60.78</u>
87)	Theaters:	
	a) Up to 500 seats	<del>69.46</del> <u>72.93</u>
	b) 501 to 1,000 seats	<del>86.82</del> <u>91.16</u>
	c) Over 1,001 seats	<del>115.76</del> <u>121.55</u>
		<u>121.55</u>
	d) Drive-ins	<del>86.82</del> <u>91.16</u>
	(If merchandise is sold, merchants BTR is required)	
88)	Trailers or mobile homes parks or camps:	
	a) 1 to 9 trailer spaces	<del>40.52</del> <u>42.55</u>
	b) 10 to 20 trailer spaces	<del>57.89</del> <u>60.78</u>
	c) 21 or more trailer spaces	<del>86.82</del> <u>91.16</u>
	Sales	<del>144.70</del> <u>151.94</u>
89)	Transportation:	
	a) Chauffeurs, taxis, limousines or motor vehicles for hire (each driver must obtain Drivers Permit):	
	1. 1 to 5 vehicles	<del>57.89</del> <u>60.78</u>
	2. 6 to 10 vehicles	<del>86.82</del> <u>91.16</u>
	3. Each additional vehicle	<del>5.79</del> <u>6.08</u>
	b) Wrecker service:	
	1. One vehicle	<del>40.52</del> <u>42.55</u>
	2. Each additional vehicle	<del>5.79</del> <u>6.08</u>
90)	Trucking companies (Freight):	
	a) Each truck	<del>28.94</del> <u>30.39</u>
91)	Unclassified	<del>57.89</del> <u>60.78</u>
92)	Utilities	<del>144.70</del> <u>151.94</u>
<u>93)</u>	Vendors, concession mobile, health permit required	<del>40.52</del> <u>42.55</u>
<u>94)</u>	<u>Warehouse/Distribution – one truck</u>	<del>60.78</del>
<del>93)</del> <u>95)</u>	<u>a) each additional truck</u>	<del>6.08</del>

**Sec. 11-8. Punishment for violation.**

If any person is in violation of any provision of this chapter said person shall, in addition to any penalties herein prescribed, upon conviction thereof, be subject to punishment as provided in section 1-8.

**Sec. 11-9. Certificate of Use required.**

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a) No person, firm or corporation shall engage in or manage any business, profession, trade, amusement or industry in the city, without first making application and having procured a certificate of use for each location or premise. Certificates of use shall not be issued until a new business inspection is completed at the location or premise and found to comply with all requirements of the code of the city and all applicable laws and regulations.

Whenever any business, profession, occupation, trade, amusement or industry shall fall into more than one of the classifications or uses contained in the schedule set forth in Chapter 11, Article 1, Section 11-8, business tax schedule, such occupation, business, profession, or privilege shall not be required to obtain more than one certificate of use. Each classification or use shall be indicated on the certificate of use as appropriate.

b) Prior to the issuance of a home occupation certificate of use, an applicant shall be required to sign an affidavit stating compliance with all matters as may be required by the Land Development Code. Any action contrary to the terms of such affidavit shall be subject to enforcement against the violator in the manner provided by Florida Statute §162 or §166.0415, Article X et. seq of the City Code and all other available legal and judicial remedies.

c) Anyone other than a property owner making application for a certificate of use must provide a notarized property owner affidavit. The property owner affidavit makes the property owner aware that their tenant is applying for a business tax receipt and certificate of use. This affidavit states that the property owner is aware that if the tenant, for any reason, is found to be in non-compliance with any City of Edgewater codes, ordinances or laws relating to the tenant's business that they, as the property owner, will be held responsible for any code enforcement action that may be necessary.

d) In order to obtain a certificate of use, an original fee shall be paid for the purpose of defraying the costs of all original new business inspections and/or department approvals. An annual renewal fee shall be paid to defray the costs of maintenance of the certificate of use.

e) As of the effective date of this article, all existing paid home occupations or mobile occupations, businesses, professions or privileges shall be considered to have an active certificate of use and shall not be subject to the original fee however; they will be subject to the annual renewal fee.

f) The city shall have the right to request reasonable records from any paid business for purposes of ensuring and confirming continued compliance with representations made to the city when such business applied to the city for land use or zoning approval.

**Sec. 11-9.1 Accomodations for rent - Residential.**

a) Local business tax receipt required: It shall be unlawful for any owner of residential property to rent or lease, or offer to rent or lease (throughout this subsection the terms "rent" and "lease" are synonymous; as are the terms "to rent or lease" and "to offer to rent or lease") therein any residential dwelling or dwelling unit(s), whether single-family, duplex, triplex, multi-family, apartment, condominium, etc., unless a current local business tax receipt and Certificate of Use therefore has been issued by the city, a

copy of which is to be available at the structure in which the dwelling unit(s) is located. There is no requirement for there to be a written lease or any evidence on monetary payment to establish a rental arrangement. A rental arrangement shall be presumed to exist when someone is residing in a residential structure who is not the owner of the property and someone with an ownership interest is also not residing in said structure at the same time

b) Annual inspection required: Each dwelling unit licensed [permitted] for rental must pass an annual inspection. The purpose of the annual inspection shall be to determine compliance with the current edition of the International Property Maintenance and City of Edgewater Code of Ordinances

c) Special inspection provisions:

1) Special provisions for properties served by private potable water wells. Every year as part of the annual rental housing inspection, the local business tax receipt holder whose property is subject to inspection but not connected to a public potable water supply system shall provide to the code enforcement officer evidence that water from the private potable water source has been tested and found sanitary and potable through a standard and customary bacteriological test done by a state-certified laboratory within three (3) months of the date of inspection.

2) Special provisions for properties served by an onsite sewage treatment and disposal system. As part of the annual rental housing inspection, the local business tax receipt holder whose property is not connected to a public sewage treatment and disposal system shall provide to the code enforcement officer written evidence, from an authorized contractor, that the sewage treatment and disposal system has been pumped out and no deficiencies exist. The sewage treatment and disposal system shall be pumped out and inspected every 3 years.

3) Rights of privacy and freedom from unreasonable search. Each local business tax receipt holder engaged in the business of renting residential property shall undertake to make such property available for reasonable inspection by the code enforcement officer to determine compliance with the International Property Maintenance Code, other applicable ordinances and the supplemental provisions of this article, provided that the city shall at all times honor the rights of the local business tax receipt holder and the lessee, as provided in this subsection:

i. Inspections required under this subsection shall be made only by a code enforcement officer. No law enforcement officer may accompany a code inspector unless there is probable cause to believe that the inspector's personal safety is at risk during the inspection. No other person may accompany a code inspector without the consent of the local business tax receipt holder or lessee.

ii. The code enforcement officer shall make his or her inspections during daylight hours, unless the code enforcement officer has made an appointment for

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another inspection time at the request of the local business tax receipt holder or lessee.

iii. At the commencement of each inspection, the code enforcement officer shall present credentials and identification and advise the local business tax receipt holder, lessee, or adult person authorized to admit the code enforcement officer that an inspection is required under the provisions of this subsection. If need be, the code enforcement officer shall provide the referenced occupant or other authorized person with a copy of this subsection.

iv. If the code enforcement officer is denied admittance by the local business tax receipt holder or lessee, or if the code enforcement officer fails in at least two (2) attempts to complete an inspection of the premises because there was no adult person on the premises to admit him, code enforcement action shall be taken.

v. Notwithstanding any other enforcement provisions of chapter 11 of this Code, whenever the code enforcement officer observes violations, code enforcement action shall be taken.

vi. The city shall administratively adopt an official rental housing inspection form, based upon the International Property Maintenance Code, with a checklist of items to be noted by the code enforcement officer. This form shall be made available to the public. Any rental housing inspection shall focus upon, but not necessarily be limited to, the items set out on such a checklist.

#### **Sec. 11-10. Definitions.**

For the purpose of this article, the following terms, phrases, words and their derivations shall have the meanings given herein:

**Business** shall mean all kinds of vocations, occupations, professions, enterprises, establishments, and all kinds of activities and matters, together with all devices, machines, vehicles and appurtenances used therein, any of which are conducted for private profit or benefit, either directly or indirectly. It shall not include the customary religious, charitable or educational activities of nonprofit religious, nonprofit charitable and nonprofit educational institutions in the city, which institutions are more particularly defined as follows:

a) **Religious institutions** shall mean churches and ecclesiastical or denominational organizations, or established physical places for worship in this city at which nonprofit religious services and activities are regularly conducted and carried on, and shall also mean church cemeteries.

b) **Educational institutions** shall mean state tax supported or parochial, church and nonprofit private schools, colleges or universities conducting regular classes and courses of study required for accreditation by or membership in the southern association of colleges and secondary schools, department of education or the Florida Council of Independent Schools.

Nonprofit libraries, art galleries and museums open to the public are defined as educational institutions and eligible for exemption.

**Certificate of use** shall mean the method by which the city grants approval for any business to occupy any office building, industrial or commercial building, apartment building or hotel, upon inspection of the premises and proof of compliance with all requirements of the Code of the City of Edgewater and all applicable laws and regulations. The term “business” shall include, for purposes of certificate of use only, any nonprofit religious, nonprofit charitable and nonprofit education institution.

**City business tax receipt** shall mean the tax paid to the city for the privilege of engaging in or managing any business, profession or occupation within its jurisdiction. It shall not mean any fees or taxes paid to any board, commission or officer for permits, registration, examination or inspection or any fees which are of a regulatory nature which shall be in addition to and not in lieu of any city business tax imposed under the provisions of this article.

**Classification** shall mean the method by which a business or group of businesses are identified.

**Home occupation** shall mean a business or occupation conducted entirely within a dwelling unit providing such business or occupation meets the provisions of Article III, Section 21-34.01 of the City of Edgewater Land Development.

**Mobile occupation** shall mean a business, occupation or trade where the physical location is a residential dwelling unit, used only for office purposes and whereby the actual business operation is performed someplace other than the dwelling unit providing such mobile business or occupation meets the provisions of Article III, Section 21-34.01 of the City of Edgewater Land Development Code.

**New business inspection** shall mean the inspection made at the commercial location(s) or premises in which a business, profession, occupation, trade, amusement or industry is conducted. The inspection is to ensure compliance with all zoning regulations, Life Safety Code requirements, proper tenant separations, and all applicable city, county and state regulations.

**Person** shall mean any individual, firm, partnership, joint adventure, syndicate or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver or other fiduciary and shall include the plural as well as the singular; or any officers, agents, employees, factors, or any kind of personal representatives if any thereof, in any capacity, acting either for himself, or for any other person, under either personal appointment or pursuant to law.

**Premises** shall mean all lands, structures, places, and also the equipment and appurtenances connected or used therewith, in any business, and also any personal property which is either affixed to, or is otherwise used in connection with any such business conducted on such premises.

**Professional** shall mean any person engaged in the practice of any profession, business or occupation regulated by law and requiring a tax issued by the state. However, “professional” shall not include those persons who are required to obtain a tax under a regulatory statute, but are

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prohibited from engaging in a profession, business or occupation unless under the direct supervision of another person. A professional taxed shall not relieve the person paying the tax from the payment of any business tax imposed on any business operated by him or her.

**Rental Property (Accommodations for Rent – Residential), A rental arrangement shall be presumed to exist when someone is residing in a residential structure who is not the owner of the property and someone with an ownership interest is also not residing in said structure at the same time. (see Section 11-9.1)**

**Taxed or taxes** shall include respectively the words “permit” or “permittee” or the holder for any use or period of time of any similar privilege, wherever relevant to any provision of this article or other law or ordinance.

**Taxing authority** shall mean that person designated by the City Manager.

**Taxpayer** shall mean any person liable for taxes imposed under the provisions of this article, any agent required to file and pay any taxes imposed hereunder, and the heirs, successors, assignees and transferees of any such person or agent.

**Sec. 11-11. Terms of certificate of use.**

a) No certificate of use shall be issued for more than one year, and all certificates shall be issued by the City Manager or his/her designee, upon payment of the required fee, beginning July 1 of each year and shall be due and payable on or before September 30th of each year. Certificates shall expire on September 30th of each succeeding year. In the event that September 30th falls on a weekend or holiday, the fee shall be due and payable on or before the first working day following September 30th.

b) The certificate of use for commercial locations may be transferred to a new owner where there is a bona fide sale of the business with no additional fee. Evidence of the sale and the original certificate of use must be submitted. If the sale of the business involves a change of business name, classification or use, a new certificate of use shall be required.

c) If a business is moved from one location to another properly zoned location in this city, a new certificate of use shall be required. No certificate of use shall be issued for commercial locations until a new business inspection is completed at the commercial location or premises and the location or premises is found to comply with all requirements of the City of Edgewater Code of Ordinances, Land Development Code and all applicable laws and regulations.

**Sec. 11-11.1. Evidence of engaging in business; responsibility of agent; separate business tax for each location; approval of uses; separate business tax for each company.**

1) *Evidence of engaging in business.* The fact that a person represents himself as being engaged in any business for which a business tax and certificate of use is required for the transaction of business or the practice of a profession shall be evidence of the liability of such person to pay a business tax and certificate of use fee, regardless of whether such person actually transacts any business or practices a profession. Soliciting business, displaying a sign or advertising, which indicates the conduct of a business or profession at a given location, advertising a business or profession in the classified section of the telephone directory or city directory or other media shall be sufficient evidence that such person is holding himself out to the public as being engaged in a business or profession.

2) *One act constitutes doing business.* For the purpose of this article, any person shall be deemed to be in business and thus subject to the requirements of this chapter, when he does one (1) act of:

- a) Selling any goods or service;
- b) Soliciting business or offering goods or services for sale or hire.

3) *Agents responsible for obtaining business tax.* The agents or other representatives of nonresidents who are doing business in this city shall be personally responsible for compliance with this article by their principals and of the businesses they represent.

4) *Each location to have separate business tax.* If any person operates any business at more

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than one (1) location, each location shall be considered a separate business and a separate business tax is required unless otherwise provided for herein.

5) *Approval of uses.* All activities and uses included within the operation of the business shall be approved uses in accordance with all applicable codes.

6) *Separate business tax for each company.* A company shall include each corporation and/or fictitious name being used for the operation of that business.

**Sec. 11-11.2. Administrative Fees; reprint, reinstatement, duplicate fees.**

Due to additional services provided by the city departments relating to the issuance of certificates of use, the city shall administer the following administrative fees in an amount stipulated below:

a) ***Reprint fee.*** Any business/person who holds a business tax receipt and/or certificate of use and who requests an additional copy of the business tax receipt or certificate of use shall be charged a \$7.00 reprint fee.

b) ***Reinstatement fee.*** Any business/person who holds a certificate of use that results in an expiration, revocation or suspension shall be charged a \$35.00 administrative fee for the reinstatement of the certificate of use in addition to all required annual fees and other delinquency charges.

**Sec. 11-11.3. Duties of licensing authority.**

1) The licensing authority shall collect all business taxes and shall issue certificates of use and business tax receipts in the name of the city to all persons qualified under the provisions of this article and shall:

a) Promulgate and enforce all reasonable rules and regulations necessary to the operation and enforcement of this article, with the approval of the city council.

b) Adopt all forms and prescribe the information to be given therein as to character and other relevant matters for all necessary papers.

c) Require applicants to submit all affidavits and oaths necessary to the administration of this article.

d) Submit all applications, in a proper case, to interested city officials for their endorsements thereon as to compliance by the applicant with all city regulations which they have the duty of enforcing.

e) Investigate and determine the eligibility of any applicant for a certificate of use and business tax receipt as prescribed herein.

f) Notify any applicant of the acceptance or rejection of his application and, upon his refusal of any certificate of use and business tax receipt or permit, at the applicant's request, state in writing the reasons therefore and deliver them to the applicant.

2) The licensing authority shall perform all functions designated by the Director of Development Services to ensure enforcement and carry out the provisions of this article.



**Sec. 11-11.4. Duties of tax payers.**

- 1) *General standard of conduct.* Every tax payer under this article shall:
  - a) Permit all reasonable inspections of his business by public authorities so authorized by law.
  - b) Ascertain and at all times comply with all laws and regulations applicable to such taxed business.
  - c) Refrain from operating the taxed businesses on premises after expiration of his business tax receipt and during the period his certificate of use is revoked or suspended.
- 2) *Display of tax and insignia.* Every tax payer under this article shall:
  - a) Post and maintain such certificate of use and tax upon the taxed premises in a place where it may be seen at all times.
  - b) Carry such business tax receipt on his person when he has no taxed business premises.
  - c) Not allow any certificate of use, business tax receipt, special permit or insignia to remain posted, or displayed or used, after the period for which it was issued has expired; or when it has been suspended or revoked; or for any other reason has become ineffective. The tax payer shall promptly return such inoperative certificate of use, business tax receipt, special permit or insignia to the Development Services Director.
  - d) Not loan, sell, give or assign to any other person or allow any other person to use or display or to destroy, damage or remove, or to have in his possession, except as authorized by the Development Services Director or by law any certificate of use, business tax receipt or insignia which has been issued to the tax payer.

**Sec. 11-11.5. How tax construed as to professions.**

The tax provided by this article for professionals shall be construed to mean that each individual shall pay the tax herein provided, whether practicing by himself or in partnership or employed by another.

**Sec. 11-11.6. Scope of tax; tax obtained by false statements void ab initio.**

- 1) No business tax receipt issued under the provisions of this article shall protect any person from prosecution for transacting any business not covered by such tax.
- 2) Any business tax receipt issued upon any false statement made under oath shall be considered as void ab initio and shall not protect the holder thereof from prosecution for transacting business without a tax.

**Sec. 11-11.7. Separate violations.**

Each day or part of a day that any provision of this article is violated shall constitute a separate and distinct offense for which such person or his agents, servants or employees may be prosecuted.

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**Sec. 11-12. Enforcement - Certificate of use.**

1) The licensing authority and such other personnel of the city as shall be designated by the City Manager shall conduct such investigations and inspections as shall be necessary to the enforcement of this article.

a) No business shall occupy any office building, industrial or commercial building, apartment building or hotel until a certificate of use is issued by the City. Certificates of use may not be issued until the premises have been inspected and found to comply with all requirements of the Code of the city.

b) At time of application for a certificate of use, a fee shall be paid for all new businesses, change of address, and changes of use, as specified in the City of Edgewater Business Tax Schedule. In addition, fees shall be paid to defray the cost of any required inspection(s) and re-inspections as specified in the City of Edgewater Business Tax Schedule.

c) The licensing authority shall either revoke or temporarily suspend the certificate of use of any owner/applicant where it is determined by the licensing authority that:

1. The owner/applicant has misrepresented or failed to disclose material information required by this chapter to be included in the certificate of use application form; or

2. The owner/applicant, as part of the owner/applicant's business activity within the City of Edgewater, is engaged in conduct which is an actual threat to the public health, welfare or safety; or

3. The owner/applicant is conducting business from premises which do not possess a valid and current business tax receipt and/or certificate of use as may be required by city or county laws; or

4. Habitual conduct has occurred at the owner/applicant's premises which violates city, county or state law; or

5. The certificate of use issued by the city depended upon the owner/applicant's compliance with specific provisions of federal, state, City or Volusia County law and the owner/applicant has violated such specific provision of law; or

6. The owner/applicant has violated any provision of this chapter and has failed or refused to cease or correct the violation after notification thereof; or

7. The premises have been condemned by the local health authority for failure to meet sanitation standards or the premises have been condemned by the local authority because the premises are unsafe or unfit for human habitation.

The suspension or revocation shall be of the certificate of use in effect at the date of such suspension or revocation, even though it may have been issued and an owner/applicant other than the person who held the certificate of use at the time the cause for such suspension or revocation arose.

No certificate of use shall be suspended under this section for a period of more than twelve (12)

months. No new certificate of use shall be issued to the owner/applicant, or to any other firm in which the owner/applicant or any of its stockholders is interested, for any premise during the term of such suspension or revocation. At the end of such period of suspension or revocation, the owner/applicant may apply for a new certificate of use.

d) A suspension not exceeding six (6) months shall be imposed in cases where the owner/applicant's violation is shown to be inadvertent and can be promptly corrected by the owner/applicant; a revocation of the certificate of use shall be imposed in all other cases.

e) If the licensing authority believes that an owner/applicant has engaged or is engaged in conduct warranting the suspension or revocation of a certificate of use, he shall serve the owner/applicant by certified mail or hand delivery at his business address, a written notice to the owner/applicant of facts or conduct which warrant the intended action. The notice shall state what is required to be done to eliminate the violation if any.

f) If an owner/applicant or permittee fails to comply with any notice issued as provided above, the licensing authority may cause to have a notice of violation issued and provide a reasonable time for correction. If not corrected within noticed time, a citation will be issued. Violator may correct the violation and satisfy the fine or request a hearing before the Citizen Code Enforcement Board. In the event an owner/applicant fails to comply with the rulings of the Code Enforcement Board, the licensing authority may order the closing of the offending business and enforce the order by action of the Edgewater Police Department, contracted services or other city forces. The cost of the enforcement action shall be placed as a lien against the owner/applicant's real and personal property.

2) All persons authorized herein to inspect businesses shall have the authority to enter, with or without warrant, at all reasonable times, the following premises:

a) Those for which a certificate of use is required.

b) Those for which a certificate of use was issued and which, at the time of inspection, are operating under such certificate of use;

c) Those for which the certificate of use has been revoked or suspended.

3) Persons inspecting businesses or premises, as herein authorized, shall report all violations of this article or of other laws or ordinances to the licensing authority and shall submit such other reports as the licensing authority shall order.

### **Sec. 11-13. Delinquent certificate of use; failure to obtain; penalty.**

Any person who violates the provisions of this article or otherwise fails to obtain or allows to expire the certificate of use as required by this article shall be subject to prosecution in the manner provided by Florida Statutes, Chapter 162 or 166.0415, and upon conviction, such person shall be subject to a fine, imprisonment, or both.

### **Sec. 11-14. Other certificates, taxes and regulations to be in addition to certificate of use.**

The provisions of this article are cumulative and in addition to all other state, county and city laws which require certificates, taxes or permits, or provide for the collection of certificate,

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business tax receipt and permit fees, and other charges; and no certificate of use issued hereunder shall exempt the certificate of use holder from any other certificate, taxed, permit, fee or tax required by law, or compliance with all applicable ordinances, rules and laws.

**Sec. 11-15. Schedule of certificate of use fees.**

Certificate of use fees are as follows:

Original certificate of use:

Residential: \$31.50

Commercial: \$52.50

Accommodations for rent- Residential: \$110.00

Certificate of use renewal:

Residential: \$20.00

Commercial: \$31.50

Accommodations for rent- Residential: \$100.00

**Sec. 11-16. Suspension or revocation of certificate of use.**

a) A certificate of use may be suspended or revoked by the City on the following grounds:

1. The owner/applicant has misrepresented or omitted material facts or information on the certificate of use application; or

2. The owner/applicant, as part of the owner/applicant's business activity, has violated City, county, or state laws for the protection of public health, safety or welfare, and it is determined by the city that the continuation of the business activity would be detrimental to the public health, safety or welfare; or

3. The certificate of use issued depended upon the owner/applicant's compliance with specific provisions of city, county or state laws and the owner/applicant has violated such specific provisions of law; or

4. The owner/applicant has violated any provision of this article and has failed or refused to cease the violation thereof; or

5. The premises has been condemned by the local health authority for failure to meet sanitation standards or the premises has been condemned by local authority because the premises is unsafe or unfit for human habitation; or

6. The owner/applicant has been convicted of a crime involving moral turpitude, and such crime was committed within the course of a business activity regulated by this article.

7. The owner/applicant fails to supply to the city the reasonable records requested by the city for purposes of ensuring and confirming continued compliance with representations made to the city when such business applied to the city for land use or zoning approval.

b. Prior to the suspension or revocation of a certificate of use under this section, the city shall notify the owner/applicant of the grounds for such suspension or revocation, and the right of such owner/applicant to request a hearing. Further, procedures for notices and hearings may

be prescribed by the city by resolution, under authority of this article.

**PART C. CONFLICTING PROVISIONS.**

All conflicting ordinances and resolutions, or parts thereof in conflict with this ordinance, are hereby superseded by this ordinance to the extent of such conflict.

**PART D. SEVERABILITY AND APPLICABILITY.**

If any portion of this ordinance is for any reason held or declared to be unconstitutional, inoperative, or void, such holding shall not affect the remaining portions of this ordinance. If this ordinance or any provisions thereof shall be held to be inapplicable to any person, property, or circumstances, such holding shall not affect its applicability to any other person, property, or circumstance.

**PART E. CODIFICATION.**

Provisions of this ordinance shall be incorporated in the Code of Ordinances of the City of Edgewater, Florida, and the word "ordinance", may be changed to "section", "article", or other appropriate word, and the sections of this ordinance may be renumbered or relettered to accomplish such intention; provided, however, that Parts C through G shall not be codified.

**PART F. EFFECTIVE DATE.**

This ordinance shall take effect as of **August 1, 2008**.

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**PART G. ADOPTION.**

During the July 28, 2008 City Council meeting, with a motion by Councilwoman Rhodes and second by Councilman Cooper, Council voted to continue this ordinance until the August 18, 2008 meeting.

During the August 18, 2008 City Council meeting, Council determined to include all modifications relating to business taxes, but not to increase rates. After Motion to approve by Councilwoman Bennington and Second by Councilwoman Rogers, the vote on the first reading of this ordinance held on August 18, 2008, was as follows:

	<b>AYE</b>	<b>NAY</b>
Mayor Mike Ignasiak	_____	_____
Councilwoman Christine Power	_____	_____
Councilwoman Amy Vogt	_____	_____
Councilman Dan Blazi	_____	_____
Councilman Gary Conroy	_____	_____

After Motion to approve by \_\_\_\_\_ and Second by \_\_\_\_\_,  
the vote on the second reading of this ordinance was as follows:

	<b>AYE</b>	<b>NAY</b>
Mayor Mike Ignasiak	_____	_____
Councilwoman Christine Power	_____	_____
Councilwoman Amy Vogt	_____	_____
Councilman Dan Blazi	_____	_____
Councilman Gary Conroy	_____	_____

**PASSED AND DULY ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

**ATTEST:**

**CITY COUNCIL OF THE  
CITY OF EDGEWATER, FLORIDA**

\_\_\_\_\_  
**Robin Matusick**  
City Clerk/Paralegal

By: \_\_\_\_\_  
**Mike Ignaziak**  
Mayor

For the use and reliance only by the City of Edgewater, Florida. Approved as to form and legality by: \_\_\_\_\_  
City Attorney

Approved by the City Council of the City of Edgewater at a meeting held on this \_day of\_ \_\_\_\_\_, 2018 under Agenda Item No. \_\_\_\_\_.

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2018-O-xx