

**CITY OF PALM BEACH GARDENS  
CITY COUNCIL**

**Agenda Cover Memorandum**

**Meeting Date: August 5, 2021  
Ordinance 9, 2021**

**Subject/Agenda Item:** An amendment to Chapter 66. Taxation at Sections 66-59 and 66-60 of the City's Code of Ordinances.

- Recommendation to APPROVE**  
 **Recommendation to DENY**

<p><b>Reviewed by:</b></p> <p>City Attorney            R. Max Lohman, Esq.</p> <p>Finance Administrator            Allan Owens</p>	<p><b>Originating Dept.:</b>          Building Department -          Business Tax</p> <p>          Ginny Thomas</p> <p><b>Advertised: N/A</b></p> <p>Date:</p> <p>Paper:</p> <p><input checked="" type="checkbox"/> Not Required</p>	<p><b>Costs: \$ <u>0</u></b>          (Total)</p> <p><b>\$ <u>0</u></b>          Current FY</p> <p><b>Funding Source: N/A</b></p> <p><input type="checkbox"/> Operating  <input type="checkbox"/> Other</p> <p>-----  <b>Contract/Agreement:</b></p> <p>Effective Date: N/A</p> <p>-----          Expiration Date: N/A</p>	<p><b>Council Action:</b></p> <p><input type="checkbox"/> Approved  <input type="checkbox"/> Approved w/          Conditions  <input type="checkbox"/> Denied  <input type="checkbox"/> Continued to:</p>
<p><b>Submitted by:</b></p> <p>Department Director            David Reyes          Community Services          Administrator</p>	<p><b>Affected parties</b></p> <p><input type="checkbox"/> Notified  <input checked="" type="checkbox"/> Not required</p>	<p><b>Budget Acct.#: N/A</b></p>	<p><b>Attachments:</b></p> <ul style="list-style-type: none"> <li>• Ordinance 9, 2021</li> </ul>
<p><b>Approved by:</b></p> <p>City Manager            Ronald M. Ferris</p>			

**BACKGROUND:** The Florida State Statute amended Chapter 205 to include Section 205.055 - Exemptions; veterans, spouses of veterans and certain servicemembers, and low-income persons. To reflect the exemptions in the state statute, the implementation of Chapter 66-59 and Chapter 66-60 of the Code of Ordinances of the City of Palm Beach Gardens are amended to read:

**SECTION 1.** Chapter 66. Taxation. of the Code of Ordinances of the City of Palm Beach Gardens, Florida, is hereby amended at 66-59. Exemption allowed certain disabled persons, the aged, and widows with minor dependents. by renaming said section and by adopting new subsections (b) through (e) and redesignating subsection (b) as subsection (f); providing that Section 66-59 shall hereafter read as follows:

**Sec. 66-59. – Exemption allowed certain disabled persons, the aged, and widows with minor dependents, persons receiving public assistance, and persons who are impoverished.**

- (a) (This subsection shall remain in full force and effect as previously adopted.)
- (b) All persons who are receiving public assistance as defined in Section 409.2554, Florida Statutes, as may be amended or renumbered from time to time.
- (c) All persons whose household income is below 130 percent of the federal poverty level based on the current year's federal poverty guidelines.
- (d) A person must complete and sign, under penalty of perjury, a Request for Fee Exemption furnished by the city and provide written documentation in support of his or her request for an exemption under subsection (b) or (c).
- (e) If a person who is exempt under subsection (b) or (c) owns a majority interest in a business with fewer than 100 employees, the business is exempt. Such person must complete and sign, under penalty of perjury, a Request for Fee Exemption furnished by the city and provide written documentation in support of his or her request for an exemption for the business under either subsection.
- (b) (f) In no event under this or any other law shall any person, veteran, or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a business tax receipt to sell intoxicating liquors or malt and vinous beverages.

**SECTION 2.** Chapter 66. Taxation. of the Code Section Ordinances of the City of Palm Beach Gardens, Florida is hereby amended at 66-60. Exemptions for disabled veterans. is hereby repealed and readopted; providing that Section 66-60 shall hereafter read as follows:

**Sec. 66-60. – Exemptions for honorably discharged veterans or their spouses, and for spouses of certain active duty servicemembers.**

- (a) A veteran of the United States Armed Forces who was honorably discharged upon separation from service, or the spouse or unremarried surviving spouse of such a veteran.
- (b) The spouse of an active-duty military servicemember who has relocated to the city pursuant to a permanent change of station order.
- (c) A person must complete and sign, under penalty of perjury, a Request for Fee Exemption furnished by the city and provide written documentation in support of his or her request for an exemption under subsection (a) or (b).
- (d) If a person who is exempt under subsection (a) or (b) owns a majority interest in a business with fewer than 100 employees, the business is exempt. Such person must complete and sign, under penalty of perjury, a Request for Fee Exemption furnished by the city and provide written documentation in support of his or her request for an exemption for the business under either subsection.

**STAFF RECOMMENDATION:** Staff recommends approval of Ordinance 9, 2021 as presented on first reading.

ORDINANCE 9, 2021

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PALM BEACH GARDENS, FLORIDA, AMENDING CHAPTER 66. TAXATION. AT SECTION 66-59. EXEMPTION ALLOWED CERTAIN DISABLED PERSONS, THE AGED, AND WIDOWS WITH MINOR DEPENDENTS. BY RENAMING SAID SECTION AND BY ADOPTING NEW SUBSECTIONS (b) THROUGH (e) AND REDESIGNATING SUBSECTION (b) AS SUBSECTION (f); FURTHER AMENDING CHAPTER 66. BY REPEALING SECTION 66-60. EXEMPTIONS FOR DISABLED VETERANS. IN ITS ENTIRETY AND ADOPTING NEW SECTION 66-60. WITH A NEW TITLE; PROVIDING THAT EACH AND EVERY OTHER SECTION AND SUBSECTION OF CHAPTER 66. TAXATION. SHALL REMAIN IN FULL FORCE AND EFFECT AS PREVIOUSLY ADOPTED; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE, AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**WHEREAS**, the City Council has determined that the exemptions from the assessment and/or payment of a Business Tax Receipt reflected in the City's Code of Ordinances need to be brought up to date; and

**WHEREAS**, the City Council deems approval of this Ordinance to be in the best interests of the health, safety, and welfare of the residents and citizens of the City of Palm Beach Gardens and the public at large.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PALM BEACH GARDENS, FLORIDA, that:**

**SECTION 1.** Chapter 66. Taxation. of the Code of Ordinances of the City of Palm Beach Gardens, Florida, is hereby amended at 66-59. Exemption allowed certain disabled persons, the aged, and widows with minor dependents. by renaming said section and by adopting new subsections (b) through (e) and redesignating old subsection (b) as subsection (f); providing that Section 66-59. shall hereafter read as follows:

**Sec. 66-59. – Exemption allowed certain disabled persons, the aged, and widows with minor dependents, persons receiving public assistance, and persons who are impoverished.**

(a) (This subsection shall remain in full force and effect as previously adopted.)

~~(b) In no event under this or any other law shall any person, veteran, or otherwise be allowed any exemption whatsoever from the payment of any amount required~~

1 ~~by law for the issuance of a business tax receipt to sell intoxicating liquors or malt~~  
 2 ~~and vinous beverages. All persons who are receiving public assistance as~~  
 3 ~~defined in Section 409.2554, Florida Statutes, as may be amended or~~  
 4 ~~renumbered from time to time.~~

- 5
- 6 (c) All persons whose household income is below 130 percent of the federal poverty  
 7 level based on the current year's federal poverty guidelines.
- 8
- 9 (d) A person must complete and sign, under penalty of perjury, a Request for Fee  
 10 Exemption furnished by the city and provide written documentation in support of  
 11 his or her request for an exemption under subsection (b) or (c).
- 12
- 13 (e) If a person who is exempt under subsection (b) or (c) owns a majority interest in  
 14 a business with fewer than 100 employees, the business is exempt. Such person  
 15 must complete and sign, under penalty of perjury, a Request for Fee Exemption  
 16 furnished by the city and provide written documentation in support of his or her  
 17 request for an exemption for the business under either subsection.
- 18
- 19 (f) In no event under this or any other law shall any person, veteran, or otherwise, be  
 20 allowed any exemption whatsoever from the payment of any amount required by  
 21 law for the issuance of a business tax receipt to sell intoxicating liquors or malt and  
 22 vinous beverages.

23

24 **SECTION 2.** Chapter 66. Taxation. of the Code of Ordinances of the City of Palm  
 25 Beach Gardens, Florida, is hereby amended by repealing Section 66-60. Exemptions for  
 26 disabled veterans. in its entirety and readopting an entirely new Section 66-60, to be  
 27 entitled "Exemptions for honorably discharged veterans or their spouses, and for spouses  
 28 of certain active duty servicemembers."; providing that Section 66-60 shall hereafter read  
 29 as follows:

30

31 **Sec. 66-60. – Exemptions for disabled honorably discharged veterans or their**  
 32 **spouses, and for spouses of certain active duty servicemembers.**

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- 34 (a) The following veterans, spouse of veterans and certain servicemembers are  
 35 exempt from paying a business tax and any fees imposed pursuant to Chapter  
 36 205, Fla. Stat.:
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- 38 (1) A veteran of the United States Armed Forces who was honorably  
 39 discharged upon separation from service, or the spouse or unmarried  
 40 surviving spouse of such a veteran; and
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- 42 (2) The spouse of an active-duty military servicemember who has relocated to  
 43 the city pursuant to a permanent change of station order.
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- 45 (b) A person must complete and sign, under penalty of perjury, a Request for Fee  
 46 Exemption furnished by the city and provide written documentation in support of

1           his or her request for an exemption under subsection (a)(1) or (a)(2).

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3       (c) If a person who is exempt under subsection (a)(1) or (a)(2) owns a majority  
4       interest in a business with fewer than 100 employees, the business is exempt.  
5       Such person must complete and sign, under penalty of perjury, a Request for  
6       Fee Exemption furnished by the city and provide written documentation in  
7       support of his or her request for an exemption for the business under either  
8       subsection.

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10       (d) In no event under this or any other law shall any person, veteran, or otherwise,  
11       be allowed any exemption whatsoever from the payment of any amount required  
12       by law for the issuance of a business tax receipt to sell intoxicating liquors or malt  
13       and vinous beverages.

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15       **SECTION 3.** All other sections and subsection of Chapter 66. Taxation. shall remain  
16 in full force and effect as previously enacted.

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18       **SECTION 4.** All Ordinances or parts of Ordinances in conflict be and the same are  
19 hereby repealed.

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21       **SECTION 5.** Should any section or provision of this Ordinance or any portion  
22 thereof, any paragraph, sentence, or word be declared by a court of competent jurisdiction  
23 to be invalid, such decision shall not affect the validity of the remainder of this Ordinance.

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25       **SECTION 6.** Specific authority is hereby granted to codify this Ordinance.

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27       **SECTION 7.** This Ordinance shall become effective immediately upon adoption.

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PASSED this \_\_\_\_ day of \_\_\_\_\_, 2021 upon first reading.

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2021, upon second and final reading.

CITY OF PALM BEACH GARDENS FOR AGAINST ABSENT

BY: \_\_\_\_\_

Rachelle A. Litt, Mayor

\_\_\_\_\_  
Chelsea Reed, Vice Mayor

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Carl W. Woods, Councilmember

\_\_\_\_\_  
Mark T. Marciano, Councilmember

\_\_\_\_\_  
Marcie Tinsley, Councilmember

ATTEST:

BY: \_\_\_\_\_

Patricia Snider, CMC, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

BY: \_\_\_\_\_

R. Max Lohman, City Attorney

