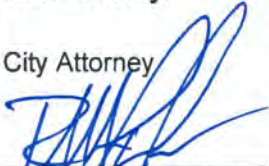
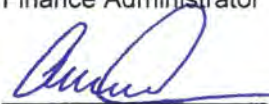
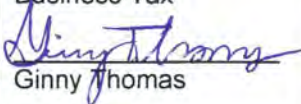

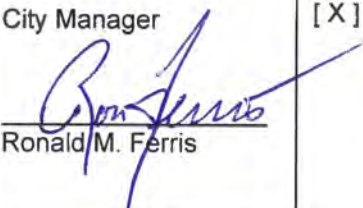


**CITY OF PALM BEACH GARDENS
CITY COUNCIL
Agenda Cover Memorandum**

Meeting Date: **September 8, 2021**
Ordinance 9, 2021

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

CITY COUNCIL: On August 5, 2021, the City Council approved Ordinance 9, 2021 on First Reading by a vote of 5-0.

STAFF RECOMMENDATION: Staff recommends approval of Ordinance 9, 2021 as presented on Second and Final Reading.

ORDINANCE 9, 2021

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2
3
4 AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PALM
5 BEACH GARDENS, FLORIDA, AMENDING CHAPTER 66. TAXATION.
6 AT SECTION 66-59. EXEMPTION ALLOWED CERTAIN DISABLED
7 PERSONS, THE AGED, AND WIDOWS WITH MINOR DEPENDENTS. BY
8 RENAMING SAID SECTION AND BY ADOPTING NEW SUBSECTIONS
9 (b) THROUGH (e) AND REDESIGNATING SUBSECTION (b) AS
10 SUBSECTION (f); FURTHER AMENDING CHAPTER 66. BY
11 REPEALING SECTION 66-60. EXEMPTIONS FOR DISABLED
12 VETERANS. IN ITS ENTIRETY AND ADOPTING NEW SECTION 66-60.
13 WITH A NEW TITLE; PROVIDING THAT EACH AND EVERY OTHER
14 SECTION AND SUBSECTION OF CHAPTER 66. TAXATION. SHALL
15 REMAIN IN FULL FORCE AND EFFECT AS PREVIOUSLY ADOPTED;
16 PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE, AND
17 AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR
18 OTHER PURPOSES.
19

20
21 **WHEREAS**, the City Council has determined that the exemptions from the
22 assessment and/or payment of a Business Tax Receipt reflected in the City's Code of
23 Ordinances need to be brought up to date; and
24

25 **WHEREAS**, the City Council deems approval of this Ordinance to be in the best
26 interests of the health, safety, and welfare of the residents and citizens of the City of Palm
27 Beach Gardens and the public at large.
28

29
30 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY**
31 **OF PALM BEACH GARDENS, FLORIDA, that:**
32

33 **SECTION 1.** Chapter 66. Taxation. of the Code of Ordinances of the City of Palm
34 Beach Gardens, Florida, is hereby amended at 66-59. Exemption allowed certain
35 disabled persons, the aged, and widows with minor dependents. by renaming said section
36 and by adopting new subsections (b) through (e) and redesignating old subsection (b) as
37 subsection (f); providing that Section 66-59. shall hereafter read as follows:
38

39 **Sec. 66-59. – Exemption allowed certain disabled persons, the aged, and widows**
40 **with minor dependents, persons receiving public assistance, and persons who are**
41 **impoverished.**
42

43 (a) (This subsection shall remain in full force and effect as previously adopted.)
44

45 ~~(b) In no event under this or any other law shall any person, veteran, or otherwise~~
46 ~~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.**

33
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.:

37
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

41
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.

44
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).

2
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.

9
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.

14
15 **SECTION 3.** All other sections and subsection of Chapter 66. Taxation. shall remain
16 in full force and effect as previously enacted.

17
18 **SECTION 4.** All Ordinances or parts of Ordinances in conflict be and the same are
19 hereby repealed.

20
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.

24
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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30 (The remainder of this page intentionally left blank.)
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PASSED this 5th day of August, 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

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



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