

ORDINANCE 2024-03

AN ORDINANCE AMENDING APPENDIX C - SECTION 2. TABLE 1.A - LOCAL BUSINESS TAX; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission has previously provided in Article V Chapter 78 for a local business tax in accordance with a Schedule of Fees set forth in Appendix C, Table 1; and

WHEREAS, the City Commission has determined that per FS 205.0535(4) municipalities and counties may, every other year, increase or decrease by ordinance the rates of business taxes by up to 5 percent; and

WHEREAS, the City Commission finds that despite increased costs, business taxes have not increased since 2021; and

WHEREAS, the City Commission has determined that it is in the best interest of the Citizens of the City of Belleview and the public welfare to amend the business tax and Appendix C, Table 1 to reflect such amended business tax; and

NOW THEREFORE, BE IT ORDAINED by the City Commission of the City of Belleview, Florida, that Article V, Chapter 78 of the City Code of Ordinances Section 126 regarding the calculation of Business Tax Receipts is hereby amended to reflect an increase of 5% in the various business taxes provided for therein, and Appendix C, Table 1.A. is hereby amended to set forth the amended amount for business tax, which shall read as follows, to wit:

“Section 2. – Table 1.A. – Local Business Tax

Appendix C. Table 1.A. Local Business Tax (as authorized in Chapter 78, Article V of the City of Belleview Code), to wit:

Business Tax

Convenience Stores with gas pumps	\$85.05
Financial Institutions (all financial institutions, including banks, savings and loan associations, finance companies, and credit unions	\$121.50
Food Service Activities:	
0-50 Seats	\$54.65
51-100 Seats	\$78.90
101+ Seats	\$103.25
*Drive Through Window (additional)	\$30.35
Home Delivery/Roadside Sales	\$54.65

No Seats (deli, catering, take out)	\$54.65
Home Business	\$12.10
Insurance Companies and Agencies (Companies writing any class of insurance upon any person or property residing or located with the City limits or risks occurring within the City limits)	\$54.65
Lease Departments (such as independent flower stands, card stands, or kiosks in department stores)	\$54.65
Machines:	
Coin-operated machines (such as gumballs, drinks, candy, and air supply) when operated for profit. Proof of non-profit status shall be submitted upon request, per machine, each	\$7.25
Games or devices, automatic or otherwise, such as pinball, shuffleboard, mechanical crane, and the like not otherwise specified in this chapter shall pay a license tax on each game or device, each	\$18.15
<i>Note: If a merchant owns a machine(s) and has them on the premises, there is no local business tax fee for the machine. However, a person who is a supplier of machines, locating them on premises which he does not own or lease, pays per machine.</i>	
Mini-Storage	\$54.65
Nurseries	\$54.65
Pawnbrokers	\$121.50
Professional Services	\$54.65
<i>Note: Multiple Independent Contractors operating from one location may be excepted as provided in Section 78-134.</i>	
Retail Sales, mail order sales, wholesale sales, manufacturing, processing, daycare, health spas, nursing homes, service stations (without grocery or food sales), taverns, bars, lounges, and billiard halls serving beer, wine, or liquor (except those serving meals):	
0-5,000 square feet	\$54.65
5,001-10,000 square feet	\$109.35
10,001-20,000 square feet	\$218.75
20,001 square feet and over	\$364.60

Note 1: Square footage calculations shall include the entire structure area

and/or outside display area, including storage, areas covered by a roof, associated offices, restrooms, etc.

Note 2: Multiple Independent Contractors operating from one location may be excepted as provided in Section 78-134.

Seasonal and Special Occasion Sales of less than six weeks in duration (Christmas trees, truck sales, etc.)	\$66.75
Categories, businesses, or professions not enumerated elsewhere	\$54.65

BE IT FURTHER ORDAINED by the City Commission of the City of Belleview, Florida that sections of this ordinance may be renumbered or re-lettered to accomplish such intention; and that the word “ordinance” may be changed to “section”, “article” or other appropriate designation.

This Ordinance shall become effective with the 2024-2025 Fiscal Year Business Tax billing.

CERTIFICATE OF ADOPTION AND APPROVAL

The above and foregoing ordinance was duly read and approved upon First Reading by a _____ vote of the City Commission of the City of Belleview, Florida, at a Regular Meeting held on May 7, 2024. Said ordinance was duly read, passed, and adopted upon Final Reading by a _____ vote of the City Commission of the City of Belleview, Florida at a Public Hearing held on May 21, 2024.

CHRISTINE DOBKOWSKI
Mayor/Commissioner

Attest:

Mariah Moody
City Clerk

APPROVED AS TO FORM AND LEGALITY:

FREDERICK E. LANDT, III
City Attorney

CERTIFICATE OF ADVERTISING

I HEREBY CERTIFY that the foregoing Ordinance was advertised for a Public Hearing in the Voice of South Marion on _____, 2024, in accordance with Florida Statutes.

Mariah Moody
City Clerk