



## City of Gainesville Agenda Item Report

---

**File Number:** 2025-343

**Agenda Date:** May 1, 2025

**Department:** Department of Financial Services

**Title:** 2025-343 Increase of Local Business Tax Rates (B)

**Department:** Department of Financial Services

**Description:** Request for the City Commission to review an increase in the local business tax rates in Section 25-51 of the Code of Ordinances.

**Fiscal Note:** Based on the average local business tax receipts for the past three fiscal years, this increase would generate approximately \$43,000 in General Fund revenue per fiscal year.

**Explanation:** Florida Statutes 205.0535(4) permits municipalities to increase local business tax rates by up to five percent every other year. The last increase for local business tax rates was for the fiscal year starting October 1, 2000.

**Strategic Connection:**

- ☐ Goal 1: Equitable Community
- ☐ Goal 2: More Sustainable Community
- ☐ Goal 3: A Great Place to Live and Experience
- ☐ Goal 4: Resilient Local Economy
- ☒ Goal 5: "Best in Class" Neighbor Services

**Recommendation:** The City Commission direct the City Manager or designee to work with the City Attorney to draft an ordinance increasing the local business tax rates by five percent for the fiscal year starting October 1, 2025.

**Sec. 25-51. Schedule.**

## EXHIBIT A

## ZONING GROUP I—AGRICULTURE, FORESTRY, FISHING

Hatchery	<del>\$131.25</del>	<u>\$137.81</u>
Nursery-shrubs, trees & plants	<del>\$131.25</del>	<u>\$137.81</u>

## ZONING GROUP II—MINING

Sand, dirt, rock or shell	<del>\$131.25</del>	<u>\$137.81</u>
Wood & coal yards	<del>\$131.25</del>	<u>\$137.81</u>

## ZONING GROUP III—CONSTRUCTION

Burglar alarm-install, monitor & service	<del>\$131.25</del>	<u>\$137.81</u>
Contractor/sub-contractor	<del>\$131.25</del>	<u>\$137.81</u>
Signs-installation	<del>\$131.25</del>	<u>\$137.81</u>
Tree service—unlimited	<del>\$131.25</del>	<u>\$137.81</u>
Tree service—trimming & pruning only	<del>\$84.00</del>	<u>\$88.20</u>

## ZONING GROUP IV—MANUFACTURING

Bottling plant &amp;/or distributor see below\*

Manufacturing see below\*

\*Fee schedule:

1—6 Workers	<del>\$52.50</del>	<u>\$55.13</u>
7—13 Workers	<del>\$105.00</del>	<u>\$110.25</u>
14—20 Workers	<del>\$157.50</del>	<u>\$165.38</u>
21—50 Workers	<del>\$210.00</del>	<u>\$220.50</u>
Over 50 Workers	<del>\$525.00</del>	<u>\$551.25</u>

## ZONING GROUP V—TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS &amp; SANITARY SERVICES (INCLUDES WAREHOUSES)

Agency—travel	<del>\$105.00</del>	<u>\$110.25</u>
Aircraft—fixed base operator	<del>\$210.00</del>	<u>\$220.50</u>

Aircraft—rental/leasing:

—Aircraft for rent:

1—6	<del>\$52.50</del>	<u>\$55.13</u>
7—13	<del>\$105.00</del>	<u>\$110.25</u>
14—20	<del>\$157.50</del>	<u>\$165.38</u>
21—50	<del>\$210.00</del>	<u>\$220.50</u>
Over 50	<del>\$525.00</del>	<u>\$551.25</u>
Ambulance service	<del>\$105.00</del>	<u>\$110.25</u>

Auto—Buses:

—First vehicle	<del>\$52.50</del>	<u>\$55.13</u>
—Each additional vehicle	<del>\$10.50</del>	<u>\$11.03</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>

Auto—Limousines with drivers:

—First vehicle	<del>\$52.50</del>	<u>\$55.13</u>
—Each additional vehicle	<del>\$10.50</del>	<u>\$11.03</u>

—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Auto—Storage 14 day maximum	<del>\$105.00</del>	<u>\$110.25</u>
Auto—Storage or parking lot:		
—Spaces not in excess of 25	<del>\$52.50</del>	<u>\$55.13</u>
—Over 25 spaces	<del>\$157.50</del>	<u>\$165.38</u>
Auto—Taxicabs or vehicles with drivers:		
—First vehicle	<del>\$52.50</del>	<u>\$55.13</u>
—Each additional vehicle	<del>\$10.50</del>	<u>\$11.03</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Auto—transfer, hauling or delivery company:		
—First vehicle	<del>\$52.50</del>	<u>\$55.13</u>
—Each additional vehicle	<del>\$10.50</del>	<u>\$11.03</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Auto—wrecker yard—storage—no retail sales	<del>\$105.00</del>	<u>\$110.25</u>
Cold storage plant	<del>\$105.00</del>	<u>\$110.25</u>
Directories—compiling &/or selling	<del>\$105.00</del>	<u>\$110.25</u>
Gas (L/P) and/or fuel oil dealer	<del>\$105.00</del>	<u>\$110.25</u>
Gas company—natural or manufactured	<del>\$105.00</del>	<u>\$110.25</u>
Gas company—natural or manufactured/fran	<del>\$105.00</del>	<u>\$110.25</u>
Gasoline and oil dealer wholesale	<del>\$105.00</del>	<u>\$110.25</u>
Radio wire or background music	<del>\$105.00</del>	<u>\$110.25</u>
Radio/TV—Studio for O/C station	<del>\$105.00</del>	<u>\$110.25</u>
Radio/TV/cable broadcasting	<del>\$105.00</del>	<u>\$110.25</u>
Radio/TV/cable broadcasting/franchise	<del>\$105.00</del>	<u>\$110.25</u>
Radio/TV/cable mobile studio	<del>\$105.00</del>	<u>\$110.25</u>
Railroad company	<del>\$525.00</del>	<u>\$551.25</u>
Storage warehouse or lot	<del>\$105.00</del>	<u>\$110.25</u>
Studio—TV advertising, etc. Film made	<del>\$105.00</del>	<u>\$110.25</u>
Telegraph company	<del>\$210.00</del>	<u>\$220.50</u>
Telephone company	<del>\$525.00</del>	<u>\$551.25</u>
Telephone company/franchise	<del>\$446.25</del>	<u>\$468.56</u>
Telephone solicitation	<del>\$105.00</del>	<u>\$110.25</u>
ZONING GROUP VI—WHOLESALE TRADE		
Bakery—Wholesale, plant outside city	<del>\$105.00</del>	<u>\$110.25</u>
Distributor—Merchandise or commodities	<del>\$105.00</del>	<u>\$110.25</u>
Livestock bet/commission agent	<del>\$105.00</del>	<u>\$110.25</u>
Merchant—Wholesale from vehicle/\$3000	<del>\$105.00</del>	<u>\$110.25</u>
Merchant—Wholesale		
—When cost value of inventory based on most recent fiscal year end inventory prior to June 1st equals:		
0—\$10,000.00	<del>\$105.00</del>	<u>\$110.25</u>
10,001.00—20,000.00	<del>\$157.50</del>	<u>\$165.38</u>
20,001.00—50,000.00	<del>\$210.00</del>	<u>\$220.50</u>

50,001.00—100,00.00	\$315.00	<u>\$330.75</u>
100,001.00—150,000.00	\$420.00	<u>\$441.00</u>
Over \$150,000.00	\$525.00	<u>\$551.25</u>
ZONING GROUP VII—RETAIL TRADE		
Art show, festival, etc.:		
—First ten booths/stalls	\$78.75	<u>\$82.69</u>
—Each additional booth/stall	\$3.15	<u>\$3.31</u>
—Maximum	\$525.00	<u>\$551.25</u>
Auto—New car dealer	\$315.00	<u>\$330.75</u>
Auto—New car dealer—Second location	\$315.00	<u>\$330.75</u>
Auto—Salvage yard	\$210.00	<u>\$220.50</u>
Auto—Service station:		
—1—6 pumps	\$52.50	<u>\$55.13</u>
—7—13 pumps	\$105.00	<u>\$110.25</u>
—14—20 pumps	\$157.50	<u>\$165.38</u>
—21—50 pumps	\$210.00	<u>\$220.50</u>
—Over 50 pumps	\$525.00	<u>\$551.25</u>
Auto—Used cars	\$210.00	<u>\$220.50</u>
Auto—Used cars sold by new car dealer	\$99.75	<u>\$104.74</u>
Bakery—Baking on premises for R/T sales:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Catalogue order service/mail order	\$105.00	<u>\$110.25</u>
Caterer	\$105.00	<u>\$110.25</u>
Caterer—Food prep—Off premises only	\$105.00	<u>\$110.25</u>
Cemetery	\$315.00	<u>\$330.75</u>
Christmas tree lot	\$99.75	<u>\$104.74</u>
Coin-op/vending mach. Less than five cents:		
—Each machine	\$10.50	<u>\$11.03</u>
—Maximum	\$525.00	<u>\$551.25</u>
Coin-op/vending mach. five cents or more:		
—Each machine	\$15.75	<u>\$16.54</u>
—Maximum	\$525.00	<u>\$551.25</u>
—Concession stand	\$52.50	<u>\$55.13</u>
Drive-in/B-B-Q Stand, etc	\$105.00	<u>\$110.25</u>
Flea/farmer's market:		
—First ten booths/stalls	\$78.75	<u>\$82.69</u>
—Each additional booth/stall	\$3.15	<u>\$3.31</u>
—Maximum, <u>except as provided by F.S. Ch. 205.064</u>	\$525.00	<u>\$551.25</u>
Florist	\$105.00	<u>\$110.25</u>

Florist—Catalogue sales only	\$105.00	<u>\$110.25</u>
Home party sales (comb. With 1805, 1811, 1812)	\$78.75	<u>\$82.69</u>
Indoor sales—Temporary location	\$315.00	<u>\$330.75</u>
Junk or scrap metal dealer	\$315.00	<u>\$330.75</u>
Manufacturing—Silk/cut floral arrang. Only	\$52.50	<u>\$55.13</u>
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Merchant—retail		
—When cost value of inventory based on most recent fiscal year end inventory prior to June 1st equals:		
—0—\$5,000.00	\$52.50	<u>\$55.13</u>
—\$5,001.00—\$10,000.00	\$105.00	<u>\$110.25</u>
—\$10,001.00—\$20,000.00	\$157.50	<u>\$165.38</u>
—\$20,001.00—\$50,000.00	\$210.00	<u>\$220.50</u>
—\$50,001.00—\$100,000.00	\$262.50	<u>\$275.63</u>
—\$100,001.00—\$300,000.00	\$315.00	<u>\$330.75</u>
—\$300,001.00—\$500,000.00	\$420.00	<u>\$441.00</u>
—Over \$500,000.00	\$525.00	<u>\$551.25</u>
Merchant—retail w/pharmacy		
—When cost value of inventory based on most recent fiscal year end inventory prior to June 1st equals:		
—0—\$5,000.00	\$52.50	<u>\$55.13</u>
—\$5,001.00—\$10,000.00	\$105.00	<u>\$110.25</u>
—\$10,001.00—\$20,000.00	\$157.50	<u>\$165.38</u>
—\$20,001.00—\$50,000.00	\$210.00	<u>\$220.50</u>
—\$50,001.00—\$100,000.00	\$262.50	<u>\$275.63</u>
—\$100,001.00—\$300,000.00	\$315.00	<u>\$330.75</u>
—\$300,001.00—\$500,000.00	\$420.00	<u>\$441.00</u>
—Over \$500,000.00	\$525.00	<u>\$551.25</u>
Mobile home sales	\$315.00	<u>\$330.75</u>
Motorcycle sales or rental only	\$105.00	<u>\$110.25</u>
Motorcycle sales, repairs & rental	\$210.00	<u>\$220.50</u>
Pawnshop	\$315.00	<u>\$330.75</u>
Peddler	\$52.50	<u>\$55.13</u>
Peddler—food cart	\$105.00	<u>\$110.25</u>
Physical therapy devices	\$78.75	<u>\$82.69</u>
Restaurant:		
—0—10 Seating accommodations	\$52.50	<u>\$55.13</u>
—11—15 Seating accommodations	\$78.75	<u>\$82.69</u>
—16—20 Seating accommodations	\$105.00	<u>\$110.25</u>
—21—50 Seating accommodations	\$131.25	<u>\$137.81</u>

—51—100 Seating accommodations	\$210.00	<u>\$220.50</u>
—101—200 Seating accommodations	\$288.75	<u>\$303.19</u>
—201—250 Seating accommodations	\$367.50	<u>\$385.88</u>
—251—300 Seating accommodations	\$472.50	<u>\$496.13</u>
—Over 300 Seating accommodations	\$525.00	<u>\$551.25</u>
Stand—Farm products, fruits, plants	\$52.50	<u>\$55.13</u>
ZONING GROUP VIII—FINANCE, INSURANCE, & REAL ESTATE		
Appraisal bureau or agency	\$105.00	<u>\$110.25</u>
Auto broker (purchasing service)	\$105.00	<u>\$110.25</u>
Bail bonding agent	\$99.75	<u>\$104.74</u>
Bank building & loan association	\$315.00	<u>\$330.75</u>
Bank building & loan association-Branch	\$131.25	<u>\$137.81</u>
Bank, building & loan assn.-Auto teller	\$105.00	<u>\$110.25</u>
Bonding company	\$131.25	<u>\$137.81</u>
Bonding company criminal or bail	\$131.25	<u>\$137.81</u>
Broker—Business	\$105.00	<u>\$110.25</u>
Broker—Business (multiple), each	\$105.00	<u>\$110.25</u>
Broker—Management office	\$105.00	<u>\$110.25</u>
Insurance adjustor	\$105.00	<u>\$110.25</u>
Insurance adjustors (multiple), each	\$105.00	<u>\$110.25</u>
Insurance agent	\$47.25	<u>\$49.61</u>
Insurance agents (multiple), each	\$47.25	<u>\$49.61</u>
Insurance Claims Investigator	\$99.75	<u>\$104.74</u>
Insurance company or broker	\$131.25	<u>\$137.81</u>
Loan & finance co.—Chapter 516	\$315.00	<u>\$330.75</u>
Loan & finance co.—Chapter 520	\$315.00	<u>\$330.75</u>
Loan & finance co.—Lease installment	\$315.00	<u>\$330.75</u>
Loan & finance co.—2nd mortgage only	\$315.00	<u>\$330.75</u>
Merchant—Importer	\$105.00	<u>\$110.25</u>
Money transfer only	\$105.00	<u>\$110.25</u>
Mortgage or loan—Broker	\$105.00	<u>\$110.25</u>
Mortgage or loan—Solicitor/agent	\$99.75	<u>\$104.74</u>
Real estate appraiser	\$105.00	<u>\$110.25</u>
Real estate broker	\$105.00	<u>\$110.25</u>
Real estate broker—Branch office	\$105.00	<u>\$110.25</u>
Real estate listing bureau	\$105.00	<u>\$110.25</u>
Real estate salesperson	\$52.50	<u>\$55.13</u>
Stock bond or mutual fund—Dealer (multiple), each	\$105.00	<u>\$110.25</u>
Stock, bond &/or mutual fund—Dealer	\$105.00	<u>\$110.25</u>
Stock, bond &/or mutual fund—Sales	\$99.75	<u>\$104.74</u>
ZONING GROUP IX—SERVICES		
Abstracts of title	\$210.00	<u>\$220.50</u>
Advertising matter—Distributor	\$105.00	<u>\$110.25</u>

Advertising—Agency	\$105.00	<u>\$110.25</u>
Advertising—Graphics/art layouts	\$78.75	<u>\$82.69</u>
Advertising—Motor vehicles	\$105.00	<u>\$110.25</u>
Advertising—Outdoor signs & billboards	\$105.00	<u>\$110.25</u>
Advertising—Sound amplifying vehicles	\$26.25	<u>\$27.56</u>
Advertising—Trade inducement	\$105.00	<u>\$110.25</u>
Agency	\$105.00	<u>\$110.25</u>
Agency—Claims & collections	\$105.00	<u>\$110.25</u>
Agency—Credit reporting	\$105.00	<u>\$110.25</u>
Agency—Display/stock not for sale	\$105.00	<u>\$110.25</u>
Agency—Employment	\$105.00	<u>\$110.25</u>
Agency—Equipment	\$105.00	<u>\$110.25</u>
Agency—Manufacturer's representative	\$105.00	<u>\$110.25</u>
Agency—Marketing	\$105.00	<u>\$110.25</u>
Agency—Private detective/investigative	\$105.00	<u>\$110.25</u>
Agency—Private investigative:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Agency—Temp. services (originally Serv. For Pub.)	\$105.00	<u>\$110.25</u>
Amusement park/permanently located	\$525.00	<u>\$551.25</u>
Animal Care—Boarding	\$52.50	<u>\$55.13</u>
Animal care—Grooming	\$52.50	<u>\$55.13</u>
Animal care—Hospital without vet	\$105.00	<u>\$110.25</u>
Apartment, condominium, etc. rental:		
—0—4 units	No charge	
—5 units	\$52.50	<u>\$55.13</u>
—Over five units, each additional unit	\$1.05	<u>\$1.10</u>
—Maximum	\$525.00	<u>\$551.25</u>
Armored car service	\$105.00	<u>\$110.25</u>
Auction shop	\$210.00	<u>\$220.50</u>
Auctioneer	\$105.00	<u>\$110.25</u>
Auto—Body painting, upholstery & top shop:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Auto-car cleaning, waxing, detailing:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>

—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Auto—car wash/mechanical:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Automobile repair:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
ZONING GROUP IX—SERVICES		
Auto recovery service:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Auto—Rental of trailers to be towed	<del>\$105.00</del>	<u>\$110.25</u>
Auto—Stall rental for repair:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Auto—U Drive It leasing:		
—First vehicle	<del>\$105.00</del>	<u>\$110.25</u>
—Each additional vehicle	<del>\$10.50</del>	<u>\$11.03</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Auto—Vehicle repair garage (incl. motorcycle)		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Auto—Wrecker service:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>



—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Automobile association	<del>\$52.50</del>	<u>\$55.13</u>
Banquet hall	<del>\$105.00</del>	<u>\$110.25</u>
Barbershop/beauty parlor:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Billiards, bagatelle or pool:		
—Each machine	<del>\$26.25</del>	<u>\$27.56</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Bookkeeping or income tax service	<del>\$105.00</del>	<u>\$110.25</u>
Bowling alley:		
—First lane	<del>\$105.00</del>	<u>\$110.25</u>
—Each additional lane	<del>\$10.50</del>	<u>\$11.03</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Burglar alarm—Rental/leasing of equip	<del>\$52.50</del>	<u>\$55.13</u>
Business office—Not otherwise taxed:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Child care	<del>\$52.50</del>	<u>\$55.13</u>
Coin-op/amusement machine:		
—Each machine	<del>\$26.25</del>	<u>\$27.56</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Coin-op/music machine:		
—Each machine	<del>\$26.25</del>	<u>\$27.56</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Coin-op/per or dist of amuse/vend mach	<del>\$210.00</del>	<u>\$220.50</u>
Coin-op/weighing machine:		
—Each machine	<del>\$26.25</del>	<u>\$27.56</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Contest company	<del>\$315.00</del>	<u>\$330.75</u>
Copy business:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>

Counselor/advisor (non-professional):		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Counselor/advisor—Hearing aid:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Dance hall	<del>\$210.00</del>	<u>\$220.50</u>
Data processing service:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Dental hygienist/assistant	<del>\$105.00</del>	<u>\$110.25</u>
Divine healer	<del>\$131.25</del>	<u>\$137.81</u>
Dry clean plant	<del>\$210.00</del>	<u>\$220.50</u>
Dry clean—Pick up station	<del>\$26.25</del>	<u>\$27.56</u>
Dry clean—Pick up station/no local plant	<del>\$52.50</del>	<u>\$55.13</u>
Dry clean—self service or automatic:		
—1—3 machines	<del>\$52.50</del>	<u>\$55.13</u>
—Each additional machine	<del>\$5.25</del>	<u>\$5.51</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Electronics—Computer analyst, each	<del>\$105.00</del>	<u>\$110.25</u>
Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Electronics—Computer programmers:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Exterminator—Termites/other insects	<del>\$210.00</del>	<u>\$220.50</u>
Fortuneteller—Required fingerprinting:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>

Funeral home	<del>\$210.00</del>	<u>\$220.50</u>
Go-karts & like amusement devices	<del>\$210.00</del>	<u>\$220.50</u>
Golf—Driving range only	<del>\$105.00</del>	<u>\$110.25</u>
Golf—Miniature course	<del>\$105.00</del>	<u>\$110.25</u>
Golf—Regular course, 9 or 18 holes	<del>\$210.00</del>	<u>\$220.50</u>
Gymnasium, athletic club or health salon	<del>\$131.25</del>	<u>\$137.81</u>
Hospital	<del>\$315.00</del>	<u>\$330.75</u>
Hotel, rooming house, motel, tourist, ct.:		
—0—4 Rooms	<del>\$0.00</del>	<u>\$0.00</u>
—5 Rooms	<del>\$52.50</del>	<u>\$55.13</u>
—Over five rooms, each additional room	<del>\$2.63</del>	<u>\$2.76</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Interior decorator/designer	<del>\$105.00</del>	<u>\$110.25</u>
Janitorial & allied serv.—Interior clean:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Janitorial & allied ser.—Exterior clean:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Janitorial & allied serv.—Park lot sweep:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>
—7—13 workers	<del>\$105.00</del>	<u>\$110.25</u>
—14—20 workers	<del>\$157.50</del>	<u>\$165.38</u>
—21—50 workers	<del>\$210.00</del>	<u>\$220.50</u>
—Over 50 workers	<del>\$525.00</del>	<u>\$551.25</u>
Kennel—Dog & other animals	<del>\$131.25</del>	<u>\$137.81</u>
Laboratory	<del>\$105.00</del>	<u>\$110.25</u>
Laboratory—Dental	<del>\$105.00</del>	<u>\$110.25</u>
Laundry—Carpet/drape—off customer site	<del>\$105.00</del>	<u>\$110.25</u>
Laundry—Diaper service only	<del>\$105.00</del>	<u>\$110.25</u>
Laundry—Facility	<del>\$210.00</del>	<u>\$220.50</u>
Laundry—Self service or automatic:		
—1—3 machines	<del>\$52.50</del>	<u>\$55.13</u>
—Each additional machine	<del>\$5.25</del>	<u>\$5.51</u>
—Maximum	<del>\$525.00</del>	<u>\$551.25</u>
Lawn/yard maintenance:		
—1—6 workers	<del>\$52.50</del>	<u>\$55.13</u>

—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Linen, uniform & towel service only	\$105.00	<u>\$110.25</u>
Masseur/masseuse	\$105.00	<u>\$110.25</u>
Microfilming/not lic. as photographer	\$105.00	<u>\$110.25</u>
Mobile home serv, repair, awn. Inst.:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Museum	\$105.00	<u>\$110.25</u>
Newspaper—Local office for o/c paper	\$105.00	<u>\$110.25</u>
Newspaper/less than six times a week	\$105.00	<u>\$110.25</u>
Newspaper/6 or more times a week	\$446.25	<u>\$468.56</u>
Notary public:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Photo or film dev./not otherwise lic	\$105.00	<u>\$110.25</u>
Photographer	\$105.00	<u>\$110.25</u>
Physical/speech therapy	\$105.00	<u>\$110.25</u>
Piano/organ tuner	\$52.50	<u>\$55.13</u>
Professional	\$105.00	<u>\$110.25</u>
Professional (multiple), each	\$105.00	<u>\$110.25</u>
Maximum per firm/company	\$525.00	<u>\$551.25</u>
Professional—Accountant/auditor	\$105.00	<u>\$110.25</u>
Professional—Acupuncture	\$105.00	<u>\$110.25</u>
Professional—Architect	\$105.00	<u>\$110.25</u>
Professional—Artist	\$105.00	<u>\$110.25</u>
Professional—Artist/tattoo	\$105.00	<u>\$110.25</u>
Professional—Athletic trainer	\$105.00	<u>\$110.25</u>
Professional—Attorney/lawyer	\$105.00	<u>\$110.25</u>
Professional—Branch office	\$105.00	<u>\$110.25</u>
Professional—Chemist	\$105.00	<u>\$110.25</u>
Professional—Chiropractor	\$105.00	<u>\$110.25</u>
Professional—Clinical social worker	\$105.00	<u>\$110.25</u>
Professional—Consultant	\$105.00	<u>\$110.25</u>
Professional—Dentist	\$105.00	<u>\$110.25</u>

Professional—Direct disposer (cremation)	\$105.00	<u>\$110.25</u>
Professional—Engineer/civil, consulting	\$105.00	<u>\$110.25</u>
Professional—Land surveyor	\$105.00	<u>\$110.25</u>
Professional—Landscape architect	\$105.00	<u>\$110.25</u>
Professional—Marriage & family therapist	\$105.00	<u>\$110.25</u>
Professional—Mental health counselor	\$105.00	<u>\$110.25</u>
Professional—Occupational therapist	\$105.00	<u>\$110.25</u>
Professional—Optician filling prescrip.	\$105.00	<u>\$110.25</u>
Professional—Optician/prescrip & lenses	\$105.00	<u>\$110.25</u>
Professional—Optometrist	\$105.00	<u>\$110.25</u>
Professional—Osteopathic physician	\$105.00	<u>\$110.25</u>
Professional—Physician/surgeon (MD)	\$105.00	<u>\$110.25</u>
Professional—Podiatrist	\$105.00	<u>\$110.25</u>
Professional—Psychiatrist	\$105.00	<u>\$110.25</u>
Professional—Psychologist	\$105.00	<u>\$110.25</u>
Professional—Veterinarian	\$105.00	<u>\$110.25</u>
Professional—Writer	\$105.00	<u>\$110.25</u>
Promoter	\$105.00	<u>\$110.25</u>
Publisher including graphics, etc	\$105.00	<u>\$110.25</u>
Publisher—Agent	\$105.00	<u>\$110.25</u>
Recording studio:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Recreational vehicle/motor homes, trucks	\$210.00	<u>\$220.50</u>
Recreational vehicle/trvl. trailers, etc	\$210.00	<u>\$220.50</u>
Recycling company:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Rental/portable buildings	\$131.25	<u>\$137.81</u>
Rentals/leasing business:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Rentals/leasing—Heavy equipment	\$210.00	<u>\$220.50</u>
Rentals/leasing—Other	\$52.50	<u>\$55.13</u>

Rentals/leasing—Portable toilets	\$210.00	<u>\$220.50</u>
Rentals/leasing—Sanitary containers	\$210.00	<u>\$220.50</u>
Rides/ferris wheels, etc.:		
1—3 days, each device	\$52.50	<u>\$55.13</u>
Each additional day, each device	\$15.75	<u>\$16.54</u>
Rinks—bicycles, skating, etc	\$105.00	<u>\$110.25</u>
Sanitarium, nursing home, etc	\$210.00	<u>\$220.50</u>
School	\$52.50	<u>\$55.13</u>
School—Aircraft	\$105.00	<u>\$110.25</u>
School—Animal care—Obedience	\$105.00	<u>\$110.25</u>
School—Art studio	\$52.50	<u>\$55.13</u>
School—Automobile driving	\$52.50	<u>\$55.13</u>
School—Business	\$52.50	<u>\$55.13</u>
School—Cosmetology	\$52.50	<u>\$55.13</u>
School—Crafts	\$52.50	<u>\$55.13</u>
School—Dancing	\$52.50	<u>\$55.13</u>
School—Dramatic	\$52.50	<u>\$55.13</u>
School—Exercise	\$52.50	<u>\$55.13</u>
School—Karate/judo	\$52.50	<u>\$55.13</u>
School—Model or charm	\$52.50	<u>\$55.13</u>
School—Music (piano, voice, instrument)	\$52.50	<u>\$55.13</u>
School—Private	\$52.50	<u>\$55.13</u>
School—Real estate	\$52.50	<u>\$55.13</u>
School—Riding or academy	\$52.50	<u>\$55.13</u>
Service for the public:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Service for the public—Repair:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Service for the public—Sewer cleaning:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Shooting gallery	\$210.00	<u>\$220.50</u>

Show—Small animals/dog, pony, etc	\$105.00	<u>\$110.25</u>
Show—Wrestling, boxing, musicals, etc	\$210.00	<u>\$220.50</u>
Show/carnival, per day	\$315.00	<u>\$330.75</u>
Maximum per event	\$1,575.00	<u>\$1,653.75</u>
Show/circus, per day	\$315.00	<u>\$330.75</u>
Maximum per event	\$1,575.00	<u>\$1,653.75</u>
Show/exhibit (freaks, curiosities, etc.)	\$131.25	<u>\$137.81</u>
Stenographer, typist, court reporter:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Swimming pool (not municipally owned)	\$105.00	<u>\$110.25</u>
Tailor	\$52.50	<u>\$55.13</u>
Taxidermist	\$52.50	<u>\$55.13</u>
Telephone answering service	\$105.00	<u>\$110.25</u>
Theater seating 1000 or more	\$525.00	<u>\$551.25</u>
Theater seating 500 or less	\$315.00	<u>\$330.75</u>
Theater seating 501 to 999	\$420.00	<u>\$441.00</u>
Theater/drive-in	\$315.00	<u>\$330.75</u>
Ticket office not otherwise taxed	\$105.00	<u>\$110.25</u>
Trailer/mobile home camps or parks:		
—0—4 spaces	\$0.00	<u>\$0.00</u>
—5 spaces	\$52.50	<u>\$55.13</u>
—Over five spaces, each additional space	\$1.05	<u>\$1.10</u>
—Maximum	\$525.00	<u>\$551.25</u>
Upholstery shop:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
Watchman, guard or patrol agency:		
—1—6 workers	\$52.50	<u>\$55.13</u>
—7—13 workers	\$105.00	<u>\$110.25</u>
—14—20 workers	\$157.50	<u>\$165.38</u>
—21—50 workers	\$210.00	<u>\$220.50</u>
—Over 50 workers	\$525.00	<u>\$551.25</u>
ZONING GROUP X—PUBLIC ADMINISTRATION		
Fair—certified county (per event)	\$525.00	<u>\$551.25</u>
Fair—County (per event)	\$525.00	<u>\$551.25</u>

ZONING GROUP XI—NONCLASSIFIABLE ESTABLISHMENTS  
UNCLASSIFIED—Maximum

~~\$525.00~~

\$551.25

Fees for unclassified will be set based on reasonable assumptions with a maximum of ~~\$525.00~~ \$551.25.

(Code 1960, § 16-8; Ord. No. 3217, § 1, 4-28-86; Ord. No. 3258, § 1, 9-22-86; Ord. No. 3296, 1, 11-3-86; Ord. No. 3323, § 1, 2-16-87; Ord. No. 3613, § 2, 4-2-90; Ord. No. 3647, § 1, 8-20-90; Ord. No. 3919, §§ 1—3, 11-15-93; Ord. No. 3975, § 7, 6-13-94; Ord. No. 950188, § 1, 7-10-95; Ord. No. 000191, § 1, 8-28-00; Ord. No. 070022, § 10, 6-25-07)

Cross reference(s)—Schedule of fees, rates and charges, App. A.