

CITY OF AVENTURA

OFFICE OF THE CITY MANAGER

MEMORANDUM

TO: City Commission

FROM: Bryan Pegues, City Manager *BP*

BY: Keven Klopp, Community Development Director

DATE: February 27, 2026

SUBJECT: **Biennial Business Tax Receipt Increase**

February 19, 2026 City Commission Workshop Agenda
March 3, 2026 City Commission Meeting Agenda (First Reading)
April 7, 2026 City Commission Meeting Agenda (Second Reading)

RECOMMENDATION

The Community Development Department proposes a 5% biennial increase to the City's business tax receipt (BTR) rates for Fiscal Year 2026-2027.

BACKGROUND

Pursuant to Section 205.0535(4) of the Florida Statutes, municipalities may, every other year, enact an increase to local business tax receipt rates not to exceed 5%, provided the increase is adopted through an ordinance approved by a majority plus one vote of the governing body.

The City established its business tax classifications and rate structure through Ordinance 96-13, adopted on August 20, 1996, pursuant to Section 205.0535(1) of the Florida Statutes. Chapter 18 of the City Code outlines the City's business regulations, including varying tax rates based on business type. Each business location and classification at the same address requires a separate Business Tax Receipt (BTR), and these receipts may be transferred in the event of ownership changes, relocations, or name alterations.

In 2008, the City of Aventura created a Business Tax Equity Study Advisory Board to oversee a comprehensive Equity Tax Study. The study resulted in the reclassification and revision of business tax rates, including a 10% increase for most business types and the elimination of several categories. These adjustments generated an estimated additional \$62,000 in annual business tax revenue.

Two years ago, through the adoption of Ordinance 2024-04, the City again adjusted its business tax rates. At its workshop on November 17, 2023, after reviewing business tax rates in surrounding municipalities, the City Commission directed the City Manager, City Attorney, and Community Development Department to propose a 5% business tax rate increase for Fiscal Year 2024–2025. This 5% increase was projected to conservatively augment the City’s FY 2024 BTR revenue by approximately \$49,000.

For the 2026–2027 Fiscal Year, the Community Development Department recommends implementing the biennial 5% increase in business tax rates as a sound financial strategy that provides consistent resources to support continued operational excellence. The 5% increase for FY 2027 is projected to conservatively augment the City’s BTR revenue by approximately \$55,000.

The highest BTR revenue contributors in the City are merchants, followed by medical professionals, other professional services, stock and bond brokers, insurance companies, restaurants, banks and trusts, hotels, and consultants. On average, Community Development Department staff process 393 new BTRs annually. New business applications are thoroughly reviewed by the Zoning Division and the Business Tax Receipt Division to ensure compliance with local, county, and state requirements. Renewal notices for existing businesses are distributed each July for the upcoming fiscal year, with payment due before October 1.

CITY OF AVENTURA ORDINANCE NO. 2026-__

AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA, AMENDING ARTICLE II “LOCAL BUSINESS TAXES” OF CHAPTER 18 “BUSINESS REGULATIONS, TAXES AND PERMITS” OF THE CITY CODE, BY AMENDING SECTION 18-42 “TAX SCHEDULE” BY PROVIDING AN INCREASE OF FIVE (5%) PERCENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 205.0535(4), Florida Statutes, authorizes municipalities to increase local business tax rates by up to five percent (5%) every other year, provided such increase is adopted by ordinance and approved by a majority plus one vote of the governing body; and

WHEREAS, the most recent biennial business tax increase was approved at the February 6, 2024 City Commission meeting; and

WHEREAS, the Community Development Department has reviewed the City’s current local business tax rates and recommends a five percent (5%) biennial adjustment for Fiscal Year 2026–2027 in accordance with the authority granted by state law; and

WHEREAS, the City Commission desires to increase the current rates by five (5%) percent; and

WHEREAS, the City Commission finds that the adoption of this Ordinance is in the best interests of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, AS FOLLOWS¹:

Section 1. Recitals Incorporated. That each of the above-stated recitals are hereby adopted and confirmed.

Section 2. City Code Amended. That Section 18-42 “Tax Schedule”, of Article II, “In General”, of Chapter 18 “Business Regulations, Taxes and Permits” of the City Code of the City of Aventura is hereby amended to read as follows:

Chapter 18 – Business Regulations, Taxes and Permits

ARTICLE II- Local Business Taxes

¹ Proposed additions to City Code are indicated by underline; Proposed deletions from City Code are indicated by ~~strikethrough~~.

Section. 18-42 – Tax Schedule.

For the purpose of this article, inventory shall mean the average selling value of annual inventory owned by the business, exclusive of excise tax. Local business taxes for the following business, occupation and/or professions are hereby levied and imposed:

Abstract, land title, title insurance, property closing	\$121.28	<u>\$127.34</u>
Adult care facility	\$121.28	<u>\$127.34</u>
Adult congregate living facility	\$121.28	<u>\$127.34</u>
Advertising--products and services	\$181.91	<u>\$191.01</u>
Alcoholic beverage business establishment	\$121.28	<u>\$127.34</u>
Ambulance service	\$121.28	<u>\$127.34</u>
Amusement center	\$606.38	<u>\$636.70</u>
Amusement center over 100 machines, each machine	\$8.49	<u>\$8.91</u>
Amusement machines, each machine as accessory use	\$48.51	<u>\$50.94</u>
Animal grooming	\$60.64	<u>\$63.67</u>
Animal clinic/hospital	\$90.96	<u>\$95.51</u>
Animal exhibition	\$181.91	<u>\$191.01</u>
Animal kennel	\$72.77	<u>\$76.41</u>
Answering service	\$121.28	<u>\$127.34</u>
Antique shop	\$151.60	<u>\$159.18</u>
Apartment, each unit over 2	\$4.24	<u>\$4.45</u>
Auction shop/auctioneer	\$242.55	<u>\$254.68</u>
Auto driving school	\$121.28	<u>\$127.34</u>
Auto parking, storage, garage or parking lot	\$121.28	<u>\$127.34</u>
Auto detailing, car wash or wax	\$121.28	<u>\$127.34</u>
Auto repair and/or service shop	\$121.28	<u>\$127.34</u>
Auto paint and body shop	\$121.28	<u>\$127.34</u>
Auto mechanical repairs	\$121.28	<u>\$127.34</u>
Auto service station	\$242.55	<u>\$254.68</u>
Auto, truck, trailer, boat renting service, each vehicle	\$60.64	<u>\$63.67</u>
Auto tag agency	\$60.64	<u>\$63.67</u>
Bakery—retail	\$121.28	<u>\$127.34</u>
Bar/lounge	\$121.28	<u>\$127.34</u>
Barber, each	\$36.38	<u>\$38.20</u>
Barbershop	\$72.77	<u>\$76.41</u>
Bicycles (repairs only)	\$72.77	<u>\$76.41</u>
Billiard parlor	\$121.28	<u>\$127.34</u>
Blueprinting	\$121.28	<u>\$127.34</u>
Boats for sale/rental	\$121.28	<u>\$127.34</u>
Boats--charter and dredge	\$121.28	<u>\$127.34</u>
Boatbuilder	\$121.28	<u>\$127.34</u>
Boat taxi operation	\$242.55	<u>\$254.68</u>
Bondsman—professional	\$181.91	<u>\$191.01</u>

Bookkeeper/accounting service	\$121.28	<u>\$127.34</u>
Bowling alley, each lane	\$48.51	<u>\$50.94</u>
Broker--stocks, bonds	\$181.91	<u>\$191.01</u>
Broker—insurance	\$121.28	<u>\$127.34</u>
Broker--yacht and ship salespersons	\$121.28	<u>\$127.34</u>
Broker—others	\$121.28	<u>\$127.34</u>
Burglar alarm/monitoring company	\$121.28	<u>\$127.34</u>
Butcher/butcher shop	\$90.96	<u>\$95.51</u>
Carpenter shop	\$90.96	<u>\$95.51</u>
Carwash	\$121.28	<u>\$127.34</u>
Catering	\$60.64	<u>\$63.67</u>
Carpet and rug cleaning	\$121.28	<u>\$127.34</u>
Carpet sales/installation	\$121.28	<u>\$127.34</u>
Check cashing store	\$242.55	<u>\$254.68</u>
Cigars and tobaccos	\$60.64	<u>\$63.67</u>
Claims and collection agency	\$121.28	<u>\$127.34</u>
Clothing:		
(1) Alterations	\$54.58	<u>\$57.31</u>
(2) Tailor, dressmaking	\$121.28	<u>\$127.34</u>
Coin dealer	\$60.64	<u>\$63.67</u>
Cold storage warehouse	\$121.28	<u>\$127.34</u>
Commercial garbage collection	\$1,515.94	<u>\$1,591.74</u>
Commercial trash collection	\$545.74	<u>\$573.03</u>
Community-based residential facilities	\$121.28	<u>\$127.34</u>
Consultants, each	\$181.91	<u>\$191.01</u>
Contractors:		
(1) General building	\$272.87	<u>\$286.51</u>
(2) Subcontractor, general	\$203.74	<u>\$213.93</u>
(3) Engineering subcontractor	\$203.74	<u>\$213.93</u>
(4) Acoustical tile	\$90.96	<u>\$95.51</u>
(5) Air conditioning	\$145.53	<u>\$152.81</u>
(6) Awning	\$109.15	<u>\$114.61</u>
(7) Carpentry	\$181.91	<u>\$191.01</u>
(8) Electrical	\$181.91	<u>\$191.01</u>
(9) Elevator	\$109.15	<u>\$114.61</u>
(10) Floor laying and sanding	\$181.91	<u>\$191.01</u>
(11) Gas fitting, pipe fitting	\$181.91	<u>\$191.01</u>
(12) Jalousie	\$60.64	<u>\$63.67</u>
(13) Mason and plaster contractor	\$181.91	<u>\$191.01</u>
(14) Moving and wrecking houses	\$90.96	<u>\$95.51</u>
(15) Ornamental iron, bronze and steel	\$90.96	<u>\$95.51</u>

(16) Plumbing	\$181.91	\$191.01
(17) Painting	\$145.53	\$152.81
(18) Plastering and cement	\$176.40	\$185.22
(19) Plate glass and glazier	\$90.96	\$95.51
(20) Roofing	\$181.91	\$191.01
(21) Sandblasting	\$181.91	\$191.01
(22) Sign	\$109.15	\$114.61
(23) Solar water heater	\$90.96	\$95.51
(24) Septic tank	\$145.53	\$152.81
(25) Sprinkler system	\$90.96	\$95.51
(26) Steel, reinforcing	\$121.28	\$127.34
(29) Swimming pools	\$109.15	\$114.61
(30) Venetian blind	\$72.77	\$76.41
(31) Tile, marble and granite	\$181.91	\$191.01
(32) Well drilling	\$109.15	\$114.61
(33) Not classified	\$109.15	\$114.61
Country club	\$545.74	\$573.03
Cosmetology salon	\$72.77	\$76.41
Cosmetologist, each	\$36.38	\$38.20
Credit bureau	\$121.28	\$127.34
Dancehall	\$181.91	\$191.01
Data processing--service agency	\$151.60	\$159.18
Data processing--software development	\$181.91	\$191.01
Delivery services, per each vehicle	\$12.13	\$12.74
Dental technician/hygienist	\$36.38	\$38.20
Dramatic or theatrical troupe or company	\$242.55	\$254.68
Disc jockey (see entertainment)	\$121.28	\$127.34
Dry cleaning plant	\$90.96	\$95.51
Electric light and power company	\$181.91	\$191.01
Employment agency	\$181.91	\$191.01
Engraver, lithographer	\$121.28	\$127.34
Exterminator	\$121.28	\$127.34
Financial institution--banks and trust companies	\$424.46	\$445.68
Financial institution--building and loan association	\$424.46	\$445.68
Financial institution--money lenders, except banks	\$424.46	\$445.68
Financial institution--mortgage loan company	\$424.46	\$445.68
Financial institution--personal finance company	\$424.46	\$445.68
Fire extinguisher service	\$90.96	\$95.51
Fish market	\$90.96	\$95.51
Florist	\$121.28	\$127.34
Funeral home	\$121.28	\$127.34
Golf course	\$606.38	\$636.70
Golf driving range/miniature golf	\$272.87	\$286.51

Hall for hire	\$181.91	<u>\$191.01</u>
Health club	\$151.60	<u>\$159.18</u>
Home health care services	\$121.28	<u>\$127.34</u>
Hospital	\$382.02	<u>\$401.12</u>
Hotel, lodging house or motel, first room	\$60.64	<u>\$63.67</u>
Hotel, lodging houses or motel, each additional room	\$6.67	<u>\$7.00</u>
Hypnotist	\$206.17	<u>\$216.48</u>
Ice cream shop/parlor	\$121.28	<u>\$127.34</u>
Import/export	\$121.28	<u>\$127.34</u>
Insurance adjuster	\$121.28	<u>\$127.34</u>
Insurance agents, each	\$60.64	<u>\$63.67</u>
Insurance agency office	\$121.28	<u>\$127.34</u>
Insurance company	\$121.28	<u>\$127.34</u>
Interior decorator	\$121.28	<u>\$127.34</u>
Janitorial services	\$121.28	<u>\$127.34</u>
Jewelry	\$181.91	<u>\$191.01</u>
Jewelry broker	\$363.83	<u>\$382.02</u>
Labor union organization	\$303.19	<u>\$318.35</u>
Landscaping service/lawn maintenance	\$60.64	<u>\$63.67</u>
Land development company	\$121.28	<u>\$127.34</u>
Laundry--self-service	\$272.87	<u>\$286.51</u>
Laundry or dry cleaner	\$121.28	<u>\$127.34</u>
Loan agent	\$181.91	<u>\$191.01</u>
Lecturer	\$272.87	<u>\$286.51</u>
Locksmith	\$97.02	<u>\$101.87</u>
Machine shop	\$90.96	<u>\$95.51</u>
Manicurists, each	\$36.38	<u>\$38.20</u>
Masseur/masseuse	\$60.64	<u>\$63.67</u>
Mail order business	\$60.64	<u>\$63.67</u>
Manufacturing	\$181.91	<u>\$191.01</u>
Marina	\$1,212.75	<u>\$1,273.39</u>
Marina, each boat slip	\$90.96	<u>\$95.51</u>
Massage salon	\$121.28	<u>\$127.34</u>
Medical clinic	\$242.55	<u>\$254.68</u>
Merchants--retail stock less than \$1,000.00	\$72.77	<u>\$76.41</u>
Merchants--retail stock over \$1,000.00 and less than \$5,000.00	\$84.89	<u>\$89.13</u>
Merchants--retail stock over \$5,000.00 and less than \$10,000.00	\$181.91	<u>\$191.01</u>
Merchants--retail stock over \$10,000.00 and less than \$20,000.00	\$218.30	<u>\$229.22</u>
Merchants--retail stock over \$20,000.00 and less than \$50,000.00	\$272.87	<u>\$286.51</u>
Merchants--retail stock over \$50,000.00 and less than \$100,000.00	\$485.10	<u>\$509.36</u>

Merchants--retail stock over \$100,000.00, each additional \$1,000.00	\$2.43	<u>\$2.55</u>
Merchants--Wholesale: Same as retail.		
Messenger service	\$72.77	<u>\$76.41</u>
Messenger service, each vehicle	\$24.26	<u>\$25.47</u>
Motion picture theater	\$485.10	<u>\$509.36</u>
Motion picture theater--candy and popcorn concession	\$48.51	<u>\$50.94</u>
Moving company with storage	\$121.28	<u>\$127.34</u>
Moving company, each vehicle over 2	\$250.82	<u>\$263.36</u>
Museum	\$272.87	<u>\$286.51</u>
Newspaper publishers bureau or agency	\$151.60	<u>\$159.18</u>
Newspaper published daily	\$145.53	<u>\$152.81</u>
Newspapers published weekly, semimonthly or monthly	\$145.53	<u>\$152.81</u>
Newsstand	\$60.64	<u>\$63.67</u>
Nightclub	\$363.83	<u>\$382.02</u>
Nurse	\$36.38	<u>\$38.20</u>
Nursery--trees/plants	\$60.64	<u>\$63.67</u>
Nursing home	\$121.28	<u>\$127.34</u>
Parking lot--1 to 25 cars	\$60.64	<u>\$63.67</u>
Parking lot--over 25 cars	\$121.28	<u>\$127.34</u>
Pet shop	\$90.96	<u>\$95.51</u>
Photographer	\$60.64	<u>\$63.67</u>
Photography studio	\$121.28	<u>\$127.34</u>
Piano tuner	\$60.64	<u>\$63.67</u>
Pool maintenance	\$121.28	<u>\$127.34</u>
Printing	\$121.28	<u>\$127.34</u>
Private investigative agency	\$151.60	<u>\$159.18</u>
Private school	\$212.24	<u>\$222.85</u>
Professionals, each individual	\$206.17	<u>\$216.48</u>
Property management	\$121.28	<u>\$127.34</u>
Publisher	\$121.28	<u>\$127.34</u>
Real estate broker with no agents	\$121.28	<u>\$127.34</u>
Real estate broker, each agent	\$121.28	<u>\$127.34</u>
Real estate salesman	\$60.64	<u>\$63.67</u>
Repair of watches and jewelry	\$121.28	<u>\$127.34</u>
Repair and service shops	\$121.28	<u>\$127.34</u>
Restaurant--0 to 30 seats	\$60.64	<u>\$63.67</u>
Restaurant--31 to 74 seats	\$121.28	<u>\$127.34</u>
Restaurant--74 to 149 seats	\$181.91	<u>\$191.01</u>
Restaurant--150 or more seats	\$242.55	<u>\$254.68</u>
Restaurant--drive-in	\$121.28	<u>\$127.34</u>
Research laboratory	\$121.28	<u>\$127.34</u>
Rinks--skating, roller	\$181.91	<u>\$191.01</u>
Sales office, no stock	\$60.64	<u>\$63.67</u>

School	\$212.24	\$222.85
Security company	\$151.60	\$159.18
Shoe repair	\$90.96	\$95.51
Shoeshine, each chair	\$33.96	\$35.66
Showroom	\$121.28	\$127.34
Snack bar as accessory use	\$72.77	\$76.41
Storage warehouse/public storage	\$121.28	\$127.34
Tanning salon--1 to 5 units	\$121.28	\$127.34
Tanning salon as accessory use	\$60.64	\$63.67
Tanning salon, each additional unit over 5 units	\$42.13	\$12.74
Tax preparation service	\$121.28	\$127.34
Taxicabs, each	\$60.64	\$63.67
Telemarketing sales	\$121.28	\$127.34
Travel agency	\$121.28	\$127.34
Truck/trailer rental or leasing	\$121.28	\$127.34
Truck/trailer rental or leasing--each vehicle over 3	\$366.03	\$384.33
Unclassified	\$121.28	\$127.34
Uniform service (towel, linen, diaper)	\$151.60	\$159.18
Upholsterer	\$121.28	\$127.34
Valet parking, per location, for hire only	\$121.28	\$127.34
Vehicle leasing company, each vehicle	\$60.64	\$63.67
Vending machines--business premises	\$90.96	\$95.51
Vending machines--one cent, each machine	\$1.22	\$1.28
Vending machines--five cents, each machine	\$6.07	\$6.37
Vending machines--ten cents, each machine	\$9.09	\$9.54
Vending machines--over ten cents, each machine	\$42.13	\$12.74

Section 3. Severability. That the provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional such decision shall not affect the validity of the remaining sections, sentences, clauses and phrases of this Ordinance, but they shall remain in effect it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

Section 4. Inclusion in the Code. That it is the intention of the City Commission and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of the City of Aventura, that the sections of this Ordinance may be renumbered or relettered to accomplish such intentions, and that the word Ordinance shall be changed to Section or other appropriate word.

Section 5. Implementation. That the City Manager is hereby authorized to take any action which is necessary to implement this Ordinance.

Section 6. Effective Date. That this Ordinance shall be effective immediately upon adoption on second reading and shall be applicable to Local Business Tax

Receipts which are issued for the annual local business tax period which commences on October 1, 2026 and thereafter.

The foregoing Ordinance was offered by Commissioner _____, who moved its adoption on first reading. This motion was seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

Commissioner Clifford B. Ain	_____
Commissioner Gustavo Blachman	_____
Commissioner Rachel S. Friedland	_____
Commissioner Paul A. Kruss	_____
Commissioner Cindy Orlinsky	_____
Vice Mayor Amit Bloom	_____
Mayor Howard S. Weinberg	_____

The foregoing Ordinance was offered by Commissioner _____, who moved its adoption on second reading. This motion was seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

Commissioner Clifford B. Ain	_____
Commissioner Gustavo Blachman	_____
Commissioner Rachel S. Friedland	_____
Commissioner Paul A. Kruss	_____
Commissioner Cindy Orlinsky	_____
Vice Mayor Amit Bloom	_____
Mayor Howard S. Weinberg	_____

PASSED on first reading on this 3rd day of March, 2026.

PASSED AND ADOPTED on second reading on this 7th day of April, 2026.

HOWARD S. WEINBERG, ESQ.
MAYOR

ATTEST:

ELLISA L. HORVATH, MMC
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:

ROBERT MEYERS
CITY ATTORNEY
WEISS SEROTA HELFMAN COLE + BIERMAN, P.L.