

**ORDINANCE NO. 260-03-103**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA, AMENDING THE CODE OF ORDINANCES, CHAPTER 12, "BUSINESS REGULATIONS," ARTICLE II "CERTIFICATE OF USE AND LOCAL BUSINESS TAX RECEIPT," SECTION 12-33, "DUE DATES; PENALTIES," TO REVISE THE ADMINISTRATIVE FEE ASSOCIATED WITH THE FILING OF LIENS FOR DELINQUENT LOCAL BUSINESS TAX RECEIPTS; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY CITY MANAGER, KENNIE HOBBS, JR.).**

WHEREAS, City staff has identified that the administrative costs associated with the preparation, processing, filing, and release of liens for delinquent local business tax receipts have increased since the fee was last updated; and

WHEREAS, the existing lien fee does not fully reflect the City's actual administrative costs associated with enforcing compliance with local business tax receipt requirements; and

WHEREAS, staff has recommended revising the administrative fee associated with the filing of such liens so that the City may recover its actual costs related to enforcement and collection activities; and

WHEREAS, the City Commission finds that updating this fee will assist the City in maintaining efficient enforcement of local business tax regulations and protecting the health, safety, and welfare of the community.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA:

Section 1. That the City of Lauderhill Code of Ordinances, Chapter 12, "Business Regulations," Article II, "Certificate of Use and Local Business Tax Receipt," Section 12-33, "Due dates; penalties," is hereby amended as follows (underline is added; ~~strike through~~ is deleted):

Chapter 12 – BUSINESS REGULATIONS

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ARTICLE II. – CERTIFICATE OF USE AND LOCAL BUSINESS TAX RECEIPT

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Sec. 12-3. – Due dates; penalties

(a) All local business taxes imposed by this article shall be imposed beginning July 1 of each

year and shall be due and payable on September 30 of that same year. Those local business taxes ~~receipts and fees including business license taxes, fire inspection fees, minimum housing inspection fees, business development fee and lien fee and any other charges exclusive of the initial processing fee~~ not renewed and paid by September 30 shall be delinquent and shall be subject to a penalty of ten (10) percent on October 1. Those local business tax receipts not renewed and paid by October 31 shall be subject to a cumulative penalty of fifteen (15) percent on November 1. Those local business tax receipts not renewed and paid by November 30 shall be subject to a cumulative penalty of twenty (20) percent on December 1. Those local business tax receipts not renewed and paid by December 31 shall be subject to a cumulative penalty of twenty-five (25) percent on January 1 of the following year. All certificates of use and local business tax receipts shall expire on September 30 of the following year regardless of when issued.

- (b) Any person engaging in or managing any business, occupation or profession, without first obtaining a local business tax receipt, if required hereunder, shall be subject to a penalty of twenty-five (25) percent of the local business tax determined to be due, in addition to any other penalty provided by law or ordinance.
- (c) Any person who engages in a business, occupation or profession who does not pay the required local business tax within one hundred fifty (150) days of the initial notice of tax due, and who does not obtain the required local business tax receipt, shall be subject to civil action in county court and shall be required to pay an ~~penalty~~ administrative fee of two hundred ~~fifty~~ dollars ~~(250.00)~~ (\$200.00) if the City files a lien with Broward County for the past due amount plus court costs, attorney fees, and any additional administrative costs incurred as a result of the city's collection efforts, in addition to any other citations and/or penalty provided in this law or ordinance.
- (d) Any person engaging in or managing any business, occupation or profession, without first obtaining a certificate of use prior to obtaining a local business tax receipt, or without the timely renewal of said certificate of use, if required hereunder, shall be subject to any and all of the following penalties: the issuance of a notice of violation, notice to appear or uniform code citation imposing fines or liens, or revocation of the certificate of use, or the closure of the business, profession or occupation after notice and the opportunity to request a hearing. If a business is closed pursuant to this article, it shall not be permitted to again operate until all required documents have been submitted, fees have been paid and a certificate of use has been issued in addition to a local business tax receipt. After the issuance of a citation and at least ten (10) days notice the special master may order the closure of the business and the removal of the officers and employees of the business, profession or occupation from the location thereof, change all locks at the location thereof, and perform any other acts which may be required to close the business, profession or occupation and prohibit it from operating. The city shall be permitted to utilize the assistance of the police department to enforce the requirements of this article. The city shall not be responsible for the inventory, furniture or fixtures, but rather the business, profession or occupation shall

remain responsible for its inventory, furniture and fixtures. It shall be permitted to take those acts which the city deems reasonable to protect same, but shall not be permitted to operate. The business, profession or occupation shall be required to pay all costs incurred in connection with the closing of said business including, but not limited to, the cost of locksmiths, police services, costs incurred by the city, and any other associated fees and costs. The special master may also order daily fines for continuing to operate despite the order of closure/revocation of COU. For residential rental COU violations, the special master may order daily fines in lieu of closure, and the liens can be foreclosed upon in addition to any other remedy as provided by law.

Section 2. Conflicts. That all Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 3. Severability. Should any section, provision, paragraph, sentence, clause or word of this Ordinance or portion hereof be held or declared by any court of competent jurisdiction to be invalid, the invalid portion shall be stricken, and such striking shall not affect the validity of the remaining portions or applications of this Ordinance.

Section 4. Codification. It is the intention of the City Commission that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Lauderhill, Florida, and that the sections of this Ordinance may be renumbered or relettered and the word "Ordinance" may be changed to "section", "article" or such other word or phrase in order to accomplish such intentions.

Section 5. Effective Date. This Ordinance shall take effect immediately upon adoption.

PASSED on first reading this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

PASSED AND ADOPTED on second reading this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

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DENISE D. GRANT, MAYOR  
PRESIDING OFFICER

ATTEST:

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ANDREA M. ANDERSON, MMC  
CITY CLERK

Approved as to Form:

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Hans Ottinot, City Attorney

	First Reading	Second Reading
MOTION	_____	_____
SECOND	_____	_____
R. CAMPBELL	_____	_____
M. DUNN	_____	_____
D. GRANT	_____	_____
J. HODGSON	_____	_____
S. MARTIN	_____	_____