

1 **ORDINANCE NO. 2026 -**

2 **AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF**
3 **PINECREST, FLORIDA AMENDING THE PINECREST CODE OF**
4 **ORDINANCES, CHAPTER 28, TAXATION, INCLUDING ARTICLE III,**
5 **LOCAL BUSINESS TAX; PROVIDING FOR AMENDMENT AND**
6 **ADOPTION; PROVIDING FOR INCLUSION IN THE VILLAGE OF**
7 **PINECREST CODE OF ORDINANCES; PROVIDING FOR CONFLICT;**
8 **PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE**
9 **DATE.**

10 WHEREAS, as provided in section 2(b), Article VIII of the Constitution of the State
11 of Florida, and Section 166.021(1), Florida Statutes, the Village of Pinecrest, Florida (the
12 "Village"), a municipal corporation, enjoys all governmental, corporate, and proprietary
13 powers necessary to conduct municipal government, perform municipal functions, and
14 render municipal services, and may exercise any power for municipal purposes, except
15 as expressly prohibited by law; and

16 WHEREAS, Article VIII, Section 2 of the Florida Constitution, and Chapter 166,
17 Florida Statutes, provide municipalities the authority to exercise any power for municipal
18 purposes, except where prohibited by law, and to adopt ordinances in furtherance of
19 such authority; and

20 WHEREAS, the Village Council of the Village of Pinecrest ("Village Council") finds
21 it periodically necessary to amend its Code of Ordinances and Land Development
22 Regulations ("Code") in order to update regulations and procedures to implement
23 municipal goals and objectives; and

24 WHEREAS, the Village Council of the Village of Pinecrest, Florida amended the
25 Village's Comprehensive Development Master Plan on October 18, 2016, and will
26 consider comprehensive updates to the Comprehensive Development Master Plan on April
27 14, 2026; and

28 WHEREAS, the Village Council of the Village of Pinecrest, Florida adopted the
29 *Pinecrest Parkway (US 1) Vision Plan* on October 9, 2012, and updated the Plan in
30 2022, for the future development, redevelopment, beautification, and enhancement of
31 Pinecrest Parkway; and

Note:
~~Strikethrough words~~ are deletions to the existing words in the Code of Ordinances and Land Development Regulations.
Underlined words are additions to the existing words in the Code of Ordinances and Land Development Regulations.

32 WHEREAS, the Village Council has identified amendments to the Village’s Code
33 of Ordinances and Land Development Regulations necessary for implementation of the
34 goals, objectives, and policies of the Village’s Comprehensive Development Master Plan,
35 and Pinecrest Parkway (US 1) Vision Plan; and

36 WHEREAS, the Village Charter empowers the Village Council to adopt, amend or
37 repeal its ordinances and resolutions as may be required for the benefit of the residents of
38 the Village of Pinecrest; and

39 WHEREAS, the Local Planning Agency, held a duly advertised public hearing on
40 April 14, 2026; and

41 WHEREAS, after reviewing the Local Planning Agency’s recommendations, the
42 recommendations of Village staff, and comments from the public, the Village Council finds
43 that the proposed amendments to its Code of Ordinances and Land Development
44 Regulations are in compliance and consistent with Florida law, its adopted
45 Comprehensive Development Master Plan, and the Pinecrest Parkway (US 1) Vision Plan;
46 and

47 WHEREAS, the Village Council further finds it to be in the best interest of the public
48 health, safety and welfare of the citizens to adopt this ordinance amending the Village’s
49 Code of Ordinances and Land Development Regulations;

50 NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE
51 VILLAGE OF PINECREST, FLORIDA:

52
53 **SECTION 1. Recitals.**

54 The foregoing “WHEREAS” clauses are hereby ratified and confirmed as being
55 true, correct and reflective of the legislative intent underlying this Ordinance and are
56 hereby made a specific part of this Ordinance.

57 **SECTION 2. Amendment and Adoption.**

Note:
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Underlined words are additions to the existing words in the Code of Ordinances and Land Development Regulations.

58 The amendments to the Village of Pinecrest Code of Ordinances and Land
59 Development Regulations, attached hereto and incorporated herein as Exhibit "A", are
60 hereby adopted.

61 **SECTION 3. Inclusion in the Code of Ordinances.**

62 It is the intention of the Village Council and it is hereby ordained that the
63 amendments to the Code of Ordinances and Land Development Regulations made by this
64 Ordinance as set forth in Exhibit "A" shall become part of the Code of Ordinances, and
65 that the sections of this Ordinance may be renumbered and relettered as necessary, and
66 that the word "Ordinance" may be changed to "Section, "Article" or other appropriate
67 word.

68 **SECTION 4. Conflicts.**

69 All ordinances or parts of ordinances and all resolutions or parts of resolutions in
70 conflict with the provisions of this Ordinance are hereby repealed.

71 **SECTION 5. Severability.**

72 If any section, clause, sentence or phrase of this Ordinance is for any reason held
73 invalid or unconstitutional by a court of competent jurisdiction, the holding shall not affect
74 the validity of the remaining portions of this Ordinance.

Note:
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Underlined words are additions to the existing words in the Code of Ordinances and Land Development Regulations.

Exhibit "A"

CHAPTER 28 – TAXATION

ARTICLE III. - LOCAL BUSINESS TAX

* * *

Sec. 28-52. Local business tax receipt required.

No person, ~~either directly or indirectly,~~ shall, ~~within the village limits,~~ engage in or manage any business, **profession or occupation with** in the village **of Pinecrest limits** for which payment of the **a** local business tax **receipt** is required by this article without first **obtaining the required license or licenses from the Village** and **without** having paid the amount of tax required in section 28-61 below.

With respect to each place where a business or profession is located, a separate local business tax receipt shall be required for each type of business, business classification or profession conducted therein. For purposes of this chapter, a business or profession will be deemed located where it exists at an identifiable physical location or where representation to the public has been made as to the location of the business or profession. Fees or licenses paid to any regulatory, Board, Commission or Officer for permits, registration, examination or inspection shall be in addition to and not in lieu of any local business tax receipt required by this article.

For the purpose of this chapter, any representation by any person being engaged in any business, occupation or profession for which a local business tax receipt is required under this chapter shall constitute evidence of the liability of such person to pay a local business tax, whether or not such person actually transacts any business or practices any profession. Displaying a sign or advertisement indicating the operation of a business, occupation or profession at a given location, advertising a business, or profession in the classified section of the newspaper, in the telephone directory, on the world-wide web, or in any other media or publication, shall also constitute evidence that such person is holding himself or herself out to the public as being engaged in a business, occupation or profession.

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Sec. 28-56. Due date for payment of local business tax; delinquent payment; **lack of required business tax penalties.**

- (a) The tax shall be due and payable on October 1 of each year. If October 1 falls on a weekend or holiday, the tax shall be due and payable on or before the first working day following October 1. Those businesses failing to make payment of the local business tax by October 1 shall be considered delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each month of delinquency thereafter until paid; provided that the total delinquency penalty shall not exceed 25 percent of the tax due, **plus a civil citation not to exceed \$500.00 and appearance before the special magistrate for an order of compliance.**
- (b) Any person engaging in or managing any business without first ~~making payment of~~ **obtaining** the local business tax **receipt from the Village**, if required under this article, shall be subject to a penalty of 25 percent of the tax determined to be due, in addition to any other penalty

provided by law or ordinance, **including a civil citation not to exceed \$500.00 and appearance before the special magistrate for an order of compliance.**

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