

# The City of Aventura



## City Commission Workshop Agenda

February 19, 2026

9:00 a.m.

**Aventura Government Center  
5<sup>th</sup> Floor Executive Conference Room  
19200 W. Country Club Drive, Aventura, FL 33180**

1. **Call to Order/Roll Call**
2. **Pledge of Allegiance**
3. **Proposed KLA Academy at 2740 NE 208 Terrace (City Manager)\*\***
4. **Proposed New Plan for Aventura Corporate Center by FLOW at 20801 Biscayne Blvd. (City Manager)\*\***
5. **Proposed Biennial Business Tax Receipt Increase (City Manager)\***
6. **Annual Selection of Aventura Director and Alternate Director to the Miami-Dade County League of Cities Board for May 2026 - May 2027 (City Clerk)**
7. **Appointment of Charter Revision Commission Members (City Manager)**
8. **Arts in Aventura Board Members (City Manager)**
9. **Resolution Supporting Proposed Florida House and Senate Legislation Addressing Anti-Semitism, Enhancing Security Grant Funding, and Strengthening Protections Against Discrimination (Vice Mayor Bloom)**
10. **Legislative Update (City Attorney)**
11. **Adjournment**

**\*Back-Up Information**

**\*\*Presentation**

This meeting is open to the public. In accordance with the Americans with Disabilities Act of 1990, all persons who are disabled and who need special accommodations to participate in this meeting because of that disability should contact the Office of the City Clerk, 305-466-8901 or [cityclerk@cityofaventura.com](mailto:cityclerk@cityofaventura.com), not later than two days prior to such proceeding. One or more members of the City of Aventura Advisory Boards may participate in the meeting. Agenda items are available online at [cityofaventura.com](http://cityofaventura.com) for viewing and printing. Copies of agenda items can also be requested through the Office of the City Clerk at 305-466-8901 or [cityclerk@cityofaventura.com](mailto:cityclerk@cityofaventura.com).

**CITY OF AVENTURA**

**OFFICE OF THE CITY MANAGER**

**MEMORANDUM**

TO: City Commission

FROM: Bryan Pegues, City Manager

BY: Keven Klopp, Community Development Director

DATE: February 13, 2026

SUBJECT: **Biennial Business Tax Receipt Increase**

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

## CURRENT FEES

MUNICIPALITY	AVERAGE GENERAL FEE	
<b>Aventura</b>	\$	<b>148.45</b>
Sunny Isles Beach	\$	157.85
Hallandale Beach	\$	168.63
Bal Harbour	\$	194.27
North Miami Beach	\$	265.03

MUNICIPALITY	AVERAGE MERCHANT BASE FEE	
Bal Harbour (Max Stock of \$1000.00)	\$	70.19
Sunny Isles Beach (Max Stock of \$100,000.00)	\$	156.67
North Miami Beach (Max Stock of \$100,000.00)	\$	199.32
<b>Aventura (Max Stock of \$100,000.00)</b>	<b>\$</b>	<b>219.30</b>
Hallandale Beach (Max Stock of \$500,000.00)	\$	497.35

MUNICIPALITY	AVERAGE MERCHANT BASE FEE (PER \$1000.00 OVER MAX AMOUNT)	
Sunny Isles Beach	\$	2.00
Hallandale Beach	\$	2.20
<b>Aventura</b>	<b>\$</b>	<b>2.43</b>
North Miami Beach	\$	2.52
Bal Harbour	\$	4.14

## 5% FEE INCREASE

MUNICIPALITY	AVERAGE GENERAL FEE	
<b>Aventura</b>	<b>\$</b>	<b>155.87</b>
Sunny Isles Beach	\$	157.85
Hallandale Beach	\$	168.63
Bal Harbour	\$	194.27
North Miami Beach	\$	265.03

MUNICIPALITY	AVERAGE MERCHANT BASE FEE	
Bal Harbour (Max Stock of \$1000.00)	\$	70.19
Sunny Isles Beach (Max Stock of \$100,000.00)	\$	156.67
North Miami Beach (Max Stock of \$100,000.00)	\$	199.32
<b>Aventura (Max Stock of \$100,000.00)</b>	<b>\$</b>	<b>230.27</b>
Hallandale Beach (Max Stock of \$500,000.00)	\$	497.35

MUNICIPALITY	AVERAGE MERCHANT BASE FEE (PER \$1000.00 OVER MAX AMOUNT)	
Sunny Isles Beach	\$	2.00
Hallandale Beach	\$	2.20
North Miami Beach	\$	2.52
<b>Aventura</b>	<b>\$</b>	<b>2.55</b>
Bal Harbour	\$	4.14

Business Classification	Current Fee	Proposed Fee
Abstract, land title, title insurance, property closing	\$121.28	\$127.34
Adult care facility	\$121.28	\$127.34
Adult congregate living facility	\$121.28	\$127.34
Advertising--products and services	\$181.91	\$191.01
Alcoholic beverage business establishment	\$121.28	\$127.34
Ambulance service	\$121.28	\$127.34
Amusement center	\$606.38	\$636.70
Amusement center over 100 machines, each machine	\$8.49	\$8.91
Amusement machines, each machine as accessory use	\$48.51	\$50.94
Animal grooming	\$60.64	\$63.67
Animal clinic/hospital	\$90.96	\$95.51
Animal exhibition	\$181.91	\$191.01
Animal kennel	\$72.77	\$76.41
Answering service	\$121.28	\$127.34
Antique shop	\$151.60	\$159.18
Apartment, each unit over 2	\$4.24	\$4.45
Auction shop/auctioneer	\$242.55	\$254.68
Auto driving school	\$121.28	\$127.34
Auto parking, storage, garage or parking lot	\$121.28	\$127.34
Auto detailing, car wash or wax	\$121.28	\$127.34
Auto repair and/or service shop	\$121.28	\$127.34
Auto paint and body shop	\$121.28	\$127.34
Auto mechanical repairs	\$121.28	\$127.34
Auto service station	\$242.55	\$254.68
Auto, truck, trailer, boat renting service, each vehicle	\$60.64	\$63.67
Auto tag agency	\$60.64	\$63.67
Bakery--retail	\$121.28	\$127.34
Bar/lounge	\$121.28	\$127.34
Barber, each	\$36.38	\$38.20
Barbershop	\$72.77	\$76.41
Bicycles (repairs only)	\$72.77	\$76.41
Billiard parlor	\$121.28	\$127.34
Blueprinting	\$121.28	\$127.34
Boats for sale/rental	\$121.28	\$127.34
Boats--charter and dredge	\$121.28	\$127.34
Boatbuilder	\$121.28	\$127.34
Boat taxi operation	\$242.55	\$254.68
Bondsman--professional	\$181.91	\$191.01
Bookkeeper/accounting service	\$121.28	\$127.34
Bowling alley, each lane	\$48.51	\$50.94
Broker--stocks, bonds	\$181.91	\$191.01
Broker--insurance	\$121.28	\$127.34
Broker--yacht and ship salespersons	\$121.28	\$127.34
Broker--others	\$121.28	\$127.34
Burglar alarm/monitoring company	\$121.28	\$127.34
Butcher/butcher shop	\$90.96	\$95.51
Carpenter shop	\$90.96	\$95.51
Carwash	\$121.28	\$127.34
Catering	\$60.64	\$63.67
Carpet and rug cleaning	\$121.28	\$127.34
Carpet sales/installation	\$121.28	\$127.34

Check cashing store	\$242.55	\$254.68
Cigars and tobaccos	\$60.64	\$63.67
Claims and collection agency	\$121.28	\$127.34
Clothing:		
(1) Alterations	\$54.58	\$57.31
(2) Tailor, dressmaking	\$121.28	\$127.34
Coin dealer	\$60.64	\$63.67
Cold storage warehouse	\$121.28	\$127.34
Commercial garbage collection	\$1,515.94	\$1,591.74
Commercial trash collection	\$545.74	\$573.03
Community-based residential facilities	\$121.28	\$127.34
Consultants, each	\$181.91	\$191.01
Contractors:		
(1) General building	\$272.87	\$286.51
(2) Subcontractor, general	\$203.74	\$213.93
(3) Engineering subcontractor	\$203.74	\$213.93
(4) Acoustical tile	\$90.96	\$95.51
(5) Air conditioning	\$145.53	\$152.81
(6) Awning	\$109.15	\$114.61
(7) Carpentry	\$181.91	\$191.01
(8) Electrical	\$181.91	\$191.01
(9) Elevator	\$109.15	\$114.61
(10) Floor laying and sanding	\$181.91	\$191.01
(11) Gas fitting, pipe fitting	\$181.91	\$191.01
(12) Jalousie	\$60.64	\$63.67
(13) Mason and plaster contractor	\$181.91	\$191.01
(14) Moving and wrecking houses	\$90.96	\$95.51
(15) Ornamental iron, bronze and steel	\$90.96	\$95.51
(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	\$191.01
Health club	\$151.60	\$159.18
Home health care services	\$121.28	\$127.34
Hospital	\$382.02	\$401.12
Hotel, lodging house or motel, first room	\$60.64	\$63.67
Hotel, lodging houses or motel, each additional room	\$6.67	\$7.00
Hypnotist	\$206.17	\$216.48
Ice cream shop/parlor	\$121.28	\$127.34
Import/export	\$121.28	\$127.34
Insurance adjuster	\$121.28	\$127.34
Insurance agents, each	\$60.64	\$63.67
Insurance agency office	\$121.28	\$127.34
Insurance company	\$121.28	\$127.34
Interior decorator	\$121.28	\$127.34
Janitorial services	\$121.28	\$127.34
Jewelry	\$181.91	\$191.01
Jewelry broker	\$363.83	\$382.02
Labor union organization	\$303.19	\$318.35
Landscaping service/lawn maintenance	\$60.64	\$63.67
Land development company	\$121.28	\$127.34
Laundry--self-service	\$272.87	\$286.51
Laundry or dry cleaner	\$121.28	\$127.34
Loan agent	\$181.91	\$191.01
Lecturer	\$272.87	\$286.51
Locksmith	\$97.02	\$101.87
Machine shop	\$90.96	\$95.51
Manicurists, each	\$36.38	\$38.20
Masseur/masseuse	\$60.64	\$63.67
Mail order business	\$60.64	\$63.67
Manufacturing	\$181.91	\$191.01
Marina	\$1,212.75	\$1,273.39

Marina, each boat slip	\$90.96	\$95.51
Massage salon	\$121.28	\$127.34
Medical clinic	\$242.55	\$254.68
Merchants--retail stock less than \$1,000.00	\$72.77	\$76.41
Merchants--retail stock over \$1,000.00 and less than \$5,000.00	\$84.89	\$89.13
Merchants--retail stock over \$5,000.00 and less than \$10,000.00	\$181.91	\$191.01
Merchants--retail stock over \$10,000.00 and less than \$20,000.00	\$218.30	\$229.22
Merchants--retail stock over \$20,000.00 and less than \$50,000.00	\$272.87	\$286.51
Merchants--retail stock over \$50,000.00 and less than \$100,000.00	\$485.10	\$509.36
Merchants--retail stock over \$100,000.00, each additional \$1,000.00	\$2.43	\$2.55
Merchants--Wholesale: Same as retail.		
Messenger service	\$72.77	\$76.41
Messenger service, each vehicle	\$24.26	\$25.47
Motion picture theater	\$485.10	\$509.36
Motion picture theater--candy and popcorn concession	\$48.51	\$50.94
Moving company with storage	\$121.28	\$127.34
Moving company, each vehicle over 2	\$250.82	\$263.36
Museum	\$272.87	\$286.51
Newspaper publishers bureau or agency	\$151.60	\$159.18
Newspaper published daily	\$145.53	\$152.81
Newspapers published weekly, semimonthly or monthly	\$145.53	\$152.81
Newsstand	\$60.64	\$63.67
Nightclub	\$363.83	\$382.02
Nurse	\$36.38	\$38.20
Nursery--trees/plants	\$60.64	\$63.67
Nursing home	\$121.28	\$127.34
Parking lot--1 to 25 cars	\$60.64	\$63.67
Parking lot--over 25 cars	\$121.28	\$127.34
Pet shop	\$90.96	\$95.51
Photographer	\$60.64	\$63.67
Photography studio	\$121.28	\$127.34
Piano tuner	\$60.64	\$63.67
Pool maintenance	\$121.28	\$127.34
Printing	\$121.28	\$127.34
Private investigative agency	\$151.60	\$159.18
Private school	\$212.24	\$222.85
Professionals, each individual	\$206.17	\$216.48
Property management	\$121.28	\$127.34
Publisher	\$121.28	\$127.34
Real estate broker with no agents	\$121.28	\$127.34
Real estate broker, each agent	\$121.28	\$127.34
Real estate salesman	\$60.64	\$63.67
Repair of watches and jewelry	\$121.28	\$127.34
Repair and service shops	\$121.28	\$127.34
Restaurant--0 to 30 seats	\$60.64	\$63.67
Restaurant--31 to 74 seats	\$121.28	\$127.34
Restaurant--74 to 149 seats	\$181.91	\$191.01
Restaurant--150 or more seats	\$242.55	\$254.68
Restaurant--drive-in	\$121.28	\$127.34
Research laboratory	\$121.28	\$127.34
Rinks--skating, roller	\$181.91	\$191.01
Sales office, no stock	\$60.64	\$63.67

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	\$12.13	\$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	\$12.13	\$12.74