

ORDINANCE NO. 2008-11

AN ORDINANCE OF THE CITY OF AVENTURA, FLORIDA AMENDING THE CITY CODE BY AMENDING ARTICLE II "LOCAL BUSINESS TAXES" OF CHAPTER 18 "BUSINESS REGULATIONS, TAXES AND PERMITS" BY AMENDING SECTION 18-32 "TERM OF RECEIPT; HALF YEAR RECEIPT; TRANSFER OF RECEIPT"; AMENDING SECTION 18-41 "HOME OCCUPATION RECEIPTS"; AND AMENDING SECTION 18-42 "TAX SCHEDULE" TO CONFORM WITH RECENT REVISIONS TO FLORIDA STATUTE CHAPTER 205 TO ESTABLISH NEW RATE STRUCTURES FOR LOCAL BUSINESS TAX RECEIPTS BY PROVIDING AN INCREASE OF UP TO TEN (10%) PERCENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in 2007, the Florida Legislature enacted Senate Bill 1178 that amended Sections 205.053 and 205.0535, Florida Statutes, to provide that by October 1, 2008, any municipality that had adopted a local business tax after October 1, 1995 could, by ordinance, reclassify businesses, professions and occupations and could establish new rate structures; and

WHEREAS, state law provides that prior to the adoption of a reclassification and revision ordinance, the City is required to establish an equity study commission and appoint its members; and

WHEREAS, on March 4, 2008, the City Commission established the Aventura Business Tax Equity Study Advisory Board (the "Equity Study Advisory Board") to serve as the equity study commission and established procedures for appointment of members, a timetable and rules of procedure governing the Equity Study Advisory Board in the conduct of its business; and

WHEREAS, on February 5, 2008, the City Commission appointed representatives of the business community within the City to serve as members of the Equity Study Advisory Board; and

WHEREAS, after holding four public meetings, the Equity Study Advisory Board has recommended a new Business Tax Receipt classification and rate structure; and

WHEREAS, the City Commission finds that adoption of this ordinance will be in the best interests of the residents of the City.

NOW, THEREFORE, IT IS HEREBY ORDAINED BY THE CITY COMMISSION OF THE CITY OF AVENTURA, FLORIDA, AS FOLLOWS¹

Section 1. Recitals Adopted. That each of the above stated recitals is hereby adopted and confirmed.

Section 2. Chapter 18 of City Code Amended. That Article II "Local Business Taxes" of Chapter 18 "Business Regulations, Taxes and Permits" of the City Code, is hereby amended to read as follows:

...

Sec. 18-32. Term of receipt; half year receipt; transfer of receipt;

(a) Receipts issued under this article shall expire on September 30 of each year. No receipt shall be issued for more than one year. For each receipt obtained between October 1 and April 1, the full tax for one year shall be paid, and for each receipt obtained between April 1 and September 30, one-half the full tax for one year shall be paid.

(b) Any receipt may be transferred with the approval of the City Manager or his designee when there is a bona fide sale and transfer of the business and the property used and employed therein as stock in trade, and not otherwise. Such transfer shall be made within 30 days after such bona fide sale has taken place. If the provisions of this section are not strictly and completely complied with in every respect, the receipt pertaining to the business shall be null and void and of no

^{1/} Proposed additions to existing City Code text are indicated by underline; proposed deletions from existing City Code text are indicated by ~~strikethrough~~; presently existing text is indicated by the absence of any underlining or ~~strikethroughs~~.

further effect. Such transfer shall take effect upon payment of a transfer fee of ~~\$3.00~~ up to 10 percent of the annual tax, but not less than \$3 nor more than \$25 and after presentation of evidence of both the sale and of the original receipt.

(c) Upon written request and presentation of the original receipt, any receipt may be transferred from one location to another location upon payment of a transfer fee of ~~\$3.00~~ up to 10 percent of the annual tax, but not less than \$3 nor more than \$25 and upon verification that such use is permitted by the zoning district regulations at the new location.

...

Sec. 18-41. Home occupation receipts.

(a) *Generally.* For purposes of this section, the term "home occupation" shall mean a business or occupation conducted for limited business activities. In any instance where a residential unit is used to conduct a home business consistent with this section, a home use receipt shall be required. No home use business receipt issued pursuant to this article shall be transferable, assignable or otherwise alienable.

(b) *Permitted activities.* The following limited business activities are permitted subject to a home use receipt being issued:

- (1) Post and receive correspondence of a business nature.
- (2) Initiate and receive business communications by telephone, ~~or~~ fax or electronic means.

...

Sec. 18-42. Tax Schedule

For the purposes 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	\$ 100.00	\$ <u>110.00</u>
Adult care facility	100.00	<u>110.00</u>
Adult congregate living facility	100.00	<u>110.00</u>
Advertising--products and services	150.00	<u>165.00</u>
Airplane dealer or manufacturer	120.00	

Alcoholic beverage business establishment	100.00	<u>110.00</u>
Ambulance service	100.00	<u>110.00</u>
Amusement center	500.00	<u>550.00</u>
Amusement center over 100 machines, each machine	7.00	<u>7.70</u>
Amusement machines—distributor	150.00	
Amusement machines, each machine as accessory use	40.00	<u>44.00</u>
Amusement park	1,000.00	
Animal grooming	50.00	<u>55.00</u>
Animal clinic/hospital	75.00	<u>82.50</u>
Animal exhibition	150.00	<u>165.00</u>
Animal kennel	60.00	<u>66.00</u>
Answering service	100.00	<u>110.00</u>
Antique shop	125.00	<u>137.50</u>
Apartment, each unit over 2	3.50	<u>3.85</u>
Archery range	1,000.00	
Armored car	100.00	
Auction shop/auctioneer	200.00	<u>220.00</u>
Astrologer, psychic, fortuneteller	500.00	
Auto driving school	100.00	<u>110.00</u>
Auto dealer	350.00	
Auto parking, storage, garage or parking lot	100.00	<u>110.00</u>
Auto detailing, car wash or wax	100.00	<u>110.00</u>
Auto repair and/or service shop	100.00	<u>110.00</u>
Auto paint and body shop	100.00	<u>110.00</u>
Auto mechanical repairs	100.00	<u>110.00</u>
Auto service station	200.00	<u>220.00</u>

Auto used car dealer	350.00	
Auto, truck, trailer, boat renting service, each vehicle	50.00	<u>55.00</u>
Auto fuel dispenser not located at automotive service station	15.00	
Auto tag agency	50.00	<u>55.00</u>
Bakery—retail	100.00	<u>110.00</u>
Bakery—wholesale, manufacturer/distributor	200.00	
Bar/lounge	100.00	<u>110.00</u>
Barber, each	30.00	<u>33.00</u>
Barbershop	60.00	<u>66.00</u>
Bicycles (repairs only)	60.00	<u>66.00</u>
Billiard parlor	100.00	<u>110.00</u>
Blueprinting	100.00	<u>110.00</u>
Boats for sale/rental	100.00	<u>110.00</u>
Boats--charter and dredge	100.00	<u>110.00</u>
Boatbuilder	100.00	<u>110.00</u>
Boat taxi operation	200.00	<u>220.00</u>
Bondsman—professional	150.00	<u>165.00</u>
Bookkeeper/accounting service	100.00	<u>110.00</u>
Bottling works—manufacturing and distribution	150.00	
Bowling alley, each lane	40.00	<u>44.00</u>
Broker--stocks, bonds	150.00	<u>165.00</u>
Broker—insurance	100.00	<u>110.00</u>
Broker--yacht and ship salespersons	100.00	<u>110.00</u>
Broker—others	100.00	<u>110.00</u>
Burglar alarm/monitoring company	100.00	<u>110.00</u>
Butcher/butcher shop	75.00	<u>82.50</u>

Ganteen wagon or cafe, each vehicle	_____ 50.00	
Carpenter shop	_____ 75.00	<u>82.50</u>
Carwash	_____ 100.00	<u>110.00</u>
Catering	_____ 50.00	<u>55.00</u>
Carpet and rug cleaning	_____ 100.00	<u>110.00</u>
Carpet sales/installation	_____ 100.00	<u>110.00</u>
Cement, concrete, plaster	_____ 100.00	
Check cashing store	_____ 200.00	<u>220.00</u>
Cigars and tobaccos	_____ 50.00	<u>55.00</u>
Claims and collection agency	_____ 100.00	<u>110.00</u>
Clothing:		
(1) Alterations	_____ 45.00	<u>49.50</u>
(2) Tailor, dressmaking	_____ 100.00	<u>110.00</u>
Coin dealer	_____ 50.00	<u>55.00</u>
Cold storage warehouse	_____ 100.00	<u>110.00</u>
Commission merchant	_____ 75.00	
Commercial garbage collection	_____ 1,250.00	<u>1,375.00</u>
Commercial trash collection	_____ 450.00	<u>495.00</u>
Community-based residential facilities	_____ 100.00	<u>110.00</u>
Consultants, each	_____ 150.00	<u>165.00</u>
Contractors:		
(1) General building	_____ 225.00	<u>247.50</u>
(2) Subcontractor, general	_____ 168.00	<u>184.80</u>
(3) Engineering subcontractor	_____ 168.00	<u>184.80</u>

(4) Acoustical tile	75.00	<u>82.50</u>
(5) Air conditioning	120.00	<u>132.00</u>
(6) Awning	90.00	<u>99.00</u>
(7) Carpentry	150.00	<u>165.00</u>
(8) Electrical	150.00	<u>165.00</u>
(9) Elevator	90.00	<u>99.00</u>
(10) Floor laying and sanding	150.00	<u>165.00</u>
(11) Gas fitting, pipe fitting	150.00	<u>165.00</u>
(12) Jalousie	50.00	<u>55.00</u>
(13) Mason and plaster contractor	150.00	<u>165.00</u>
(14) Moving and wrecking houses	75.00	<u>82.50</u>
(15) Ornamental iron, bronze and steel	75.00	<u>82.50</u>
(16) Plumbing	150.00	<u>165.00</u>
(17) Painting	120.00	<u>132.00</u>
(18) Plastering and cement	150.00	<u>165.00</u>
(19) Plate glass and glazier	75.00	<u>82.50</u>
(20) Roofing	150.00	<u>165.00</u>
(21) Sandblasting	150.00	<u>165.00</u>
(22) Sign	90.00	<u>99.00</u>
(23) Solar water heater	75.00	<u>82.50</u>
(24) Septic tank	120.00	<u>132.00</u>
(25) Sprinkler system	75.00	<u>82.50</u>
(26) Steel, reinforcing	100.00	<u>110.00</u>
(27) Septic tank	120.00	
(28) Solar water heater	75.00	
(29) Swimming pools	90.00	<u>99.00</u>

(30) Venetian blind	60.00	<u>66.00</u>
(31) Tile, marble and granite	150.00	<u>165.00</u>
(32) Well drilling	90.00	<u>99.00</u>
(33) Not classified	90.00	<u>99.00</u>
Country club	450.00	<u>495.00</u>
Cosmetology salon	60.00	<u>66.00</u>
Cosmetologist, each	30.00	<u>33.00</u>
Credit bureau	100.00	<u>110.00</u>
Dancehall	150.00	<u>165.00</u>
Data processing--service agency	125.00	<u>137.50</u>
Data processing--software development	150.00	<u>165.00</u>
Delivery services, per each vehicle	10.00	<u>11.00</u>
Dental technician/hygienist	30.00	<u>33.00</u>
Directory	100.00	
Dramatic or theatrical troupe or company	200.00	<u>220.00</u>
Disc jockey (see entertainment)	100.00	<u>110.00</u>
Dry cleaning plant	75.00	<u>82.50</u>
Electric light and power company	150.00	<u>165.00</u>
Employment agency	150.00	<u>165.00</u>
Engraver, lithographer	100.00	<u>110.00</u>
Exterminator	100.00	<u>110.00</u>
Factory	100.00	
Financial institution--banks and trust companies	350.00	<u>385.00</u>
Financial institution--building and loan association	350.00	<u>385.00</u>
Financial institution--money lenders, except banks	350.00	<u>385.00</u>
Financial institution--mortgage loan company	350.00	<u>385.00</u>

Financial institution--personal finance company	350.00	<u>385.00</u>
Fire extinguisher service	75.00	<u>82.50</u>
Fish market	75.00	<u>82.50</u>
Flea market	1,500.00	
Florist	100.00	<u>110.00</u>
Funeral home	100.00	<u>110.00</u>
Furniture refinisher	50.00	
Gas company--selling bottled gas	100.00	
Gas company--selling through pipeline	250.00	
Golf course	500.00	<u>550.00</u>
Golf driving range/miniature golf	225.00	<u>247.50</u>
Gravel, sand, sod, dirt--sales	100.00	
Hall for hire	150.00	<u>165.00</u>
Health club	125.00	<u>137.50</u>
Home health care services	100.00	<u>110.00</u>
Hospital	315.00	<u>346.50</u>
Hotel, lodging house or motel, first room	50.00	<u>55.00</u>
Hotel, lodging houses or motel, each additional room	5.50	<u>6.05</u>
Hypnotist	170.00	<u>187.00</u>
Ice cream vendor	50.00	
Ice cream, manufacturing of, wholesale	100.00	
Ice cream shop/parlor	100.00	<u>110.00</u>
Ice manufacturing, distribution and storage	180.00	
Import/export	100.00	<u>110.00</u>
Insurance adjuster	100.00	<u>110.00</u>
Insurance agents, each	50.00	<u>55.00</u>

Insurance agency office	100.00	<u>110.00</u>
Insurance company	100.00	<u>110.00</u>
Interior decorator	100.00	<u>110.00</u>
Janitorial services	100.00	<u>110.00</u>
Jewelry	150.00	<u>165.00</u>
Jewelry broker	300.00	<u>330.00</u>
Junk shop	250.00	
Kerosene dealer-wholesale dealer	225.00	
Kerosene distributor, each vehicle	28.10	
Labor union organization	250.00	<u>275.00</u>
Landscaping service/lawn maintenance	50.00	<u>55.00</u>
Land development company	100.00	<u>110.00</u>
Laundry--self-service	225.00	<u>247.50</u>
Laundry or dry cleaner	100.00	<u>110.00</u>
Loan agent	150.00	<u>165.00</u>
Lecturer	225.00	<u>247.50</u>
Locksmith	80.00	<u>88.00</u>
Lumber dealer	150.00	
Machine shop	75.00	<u>82.50</u>
Manicurists, each	30.00	<u>33.00</u>
Masseur/masseuse	50.00	<u>55.00</u>
Mail order business	50.00	<u>55.00</u>
Manufacturing	150.00	<u>165.00</u>
Marble and granite works	100.00	
Marina	1,000.00	<u>1,100.00</u>
Marina, each boat slip	75.00	<u>82.50</u>

Massage salon	100.00	<u>110.00</u>
Medical clinic	200.00	<u>220.00</u>
Merchants--retail stock less than \$1,000.00	60.00	<u>66.00</u>
Merchants--retail stock over \$1,000.00 and less than \$5,000.00	70.00	<u>77.00</u>
Merchants--retail stock over \$5,000.00 and less than \$10,000.00	150.00	<u>165.00</u>
Merchants--retail stock over \$10,000.00 and less than \$20,000.00	180.00	<u>198.00</u>
Merchants--retail stock over \$20,000.00 and less than \$50,000.00	225.00	<u>247.50</u>
Merchants--retail stock over \$50,000.00 and less than \$100,000.00	400.00	<u>440.00</u>
Merchants--retail stock over \$100,000.00, each additional \$1,000.00	2.00	<u>2.20</u>
Merchants--Wholesale: Same as retail.		
Messenger service	60.00	<u>66.00</u>
Messenger service, each vehicle	20.00	<u>22.00</u>
Mobile home park	300.00	
Mobile home sales	150.00	
Monuments and tombstones	100.00	
Motion picture theater	400.00	<u>440.00</u>
Motion picture theater--candy and popcorn concession	40.00	<u>44.00</u>
Moving company with storage	100.00	<u>110.00</u>
Moving company, each vehicle over 2	25.00	<u>27.50</u>
Museum	225.00	<u>247.50</u>
Music/recording studio	120.00	
Newspaper publishers bureau or agency	125.00	<u>137.50</u>
Newspaper published daily	120.00	<u>132.00</u>
Newspapers published weekly, semimonthly or monthly	120.00	<u>132.00</u>
Newsstand	50.00	<u>55.00</u>
Nightclub	300.00	<u>330.00</u>

Nurse	30.00	<u>33.00</u>
Nursery--trees/plants	50.00	<u>55.00</u>
Nursing home	100.00	<u>110.00</u>
Paint and body shop	100.00	
Parking lot--1 to 25 cars	50.00	<u>55.00</u>
Parking lot--over 25 cars	100.00	<u>110.00</u>
Pawnbroker	500.00	
Peddler, street vendor	100.00	
Pet shop	75.00	<u>82.50</u>
Photographer	50.00	<u>55.00</u>
Photography studio	100.00	<u>110.00</u>
Piano tuner	50.00	<u>55.00</u>
Pool maintenance	100.00	<u>110.00</u>
Printing	100.00	<u>110.00</u>
Private investigative agency	125.00	<u>137.50</u>
Private school	175.00	<u>192.50</u>
Professionals, each individual	170.00	<u>187.00</u>
Property management	100.00	<u>110.00</u>
Publisher	100.00	<u>110.00</u>
Railroad train	500.00	
Real estate broker with no agents	100.00	<u>110.00</u>
Real estate broker, each agent	100.00	<u>110.00</u>
Real estate salesman	50.00	<u>55.00</u>
Repair of watches and jewelry	100.00	<u>110.00</u>
Repair and service shops	100.00	<u>110.00</u>
Restaurant--0 to 30 seats	50.00	<u>55.00</u>

Restaurant--31 to 74 seats	100.00	<u>110.00</u>
Restaurant--74 to 149 seats	150.00	<u>165.00</u>
Restaurant--150 or more seats	200.00	<u>220.00</u>
Restaurant--drive-in	100.00	<u>110.00</u>
Research laboratory	100.00	<u>110.00</u>
Rinks--skating, roller	150.00	<u>165.00</u>
Sales office, no stock	50.00	<u>55.00</u>
School	175.00	<u>192.50</u>
Security company	125.00	<u>137.50</u>
Shoe repair	75.00	<u>82.50</u>
Shoeshine, each chair	28.00	<u>30.80</u>
Showroom	100.00	<u>110.00</u>
Snack bar as accessory use	60.00	<u>66.00</u>
Storage warehouse/public storage	100.00	<u>110.00</u>
Tanning salon--1 to 5 units	100.00	<u>110.00</u>
Tanning salon as accessory use	50.00	<u>55.00</u>
Tanning salon, each additional unit over 5 units	10.00	<u>11.00</u>
Tattoo parlor	1,000.00	
Tax preparation service	100.00	<u>110.00</u>
Taxicabs, each	50.00	<u>55.00</u>
Telegraph company	200.00	
Telemarketing sales	100.00	<u>110.00</u>
Telephone company	200.00	
Television and radio station	150.00	
Towing service (wrecking, hauling, salvage)	100.00	
Travel agency	100.00	<u>110.00</u>

Trucking or transport company	150.00	
Truck/trailer rental or leasing	100.00	<u>110.00</u>
Truck/trailer rental or leasing--each vehicle over 3	20.00	<u>22.00</u>
Unclassified	100.00	<u>110.00</u>
Uniform service (towel, linen, diaper)	125.00	<u>137.50</u>
Upholsterer	100.00	<u>110.00</u>
Valet parking, per location, for hire only	100.00	<u>110.00</u>
Vehicle leasing company, each vehicle	50.00	<u>55.00</u>
Vending machines--business premises	75.00	<u>82.50</u>
Vending machines--one cent, each machine	1.00	<u>1.10</u>
Vending machines--five cents, each machine	5.00	<u>5.50</u>
Vending machines--ten cents, each machine	7.50	<u>8.25</u>
Vending machines--over ten cents, each machine	10.00	<u>11.00</u>

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. Effective Date. That this Ordinance shall be effective upon adoption on second reading.

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

Commissioner Bob Diamond	yes
Commissioner Teri Holzberg	yes
Commissioner Billy Joel	yes
Commissioner Michael Stern	yes
Commissioner Luz Urbacz Weinberg	yes
Vice Mayor Zev Auerbach	yes
Mayor Susan Gottlieb	yes

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

Commissioner Bob Diamond	yes
Commissioner Teri Holzberg	yes
Commissioner Billy Joel	yes
Commissioner Michael Stern	yes
Commissioner Luz Urbacz Weinberg	yes
Vice Mayor Zev Auerbach	yes
Mayor Susan Gottlieb	yes

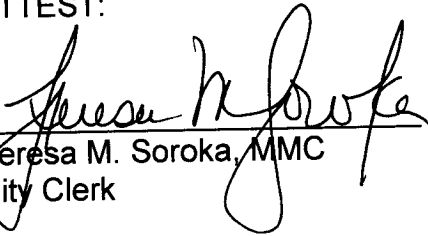
PASSED AND ADOPTED on first reading this 6th day of May, 2008.

PASSED AND ADOPTED on second reading this 3rd day of June, 2008.



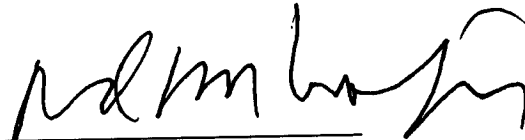
Susan Gottlieb, Mayor

ATTEST:



Teresa M. Soroka, MMC
City Clerk

Approved as to Form and Legal Sufficiency:



City Attorney