

CITY OF AVENTURA ORDINANCE NO. 2022-03

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, on June 3, 2008, the City Commission of the City of Aventura, Florida (the “City”) passed and adopted Ordinance No. 2008-11, which established a new rate structure for local business tax receipts by providing an increase of up to ten (10%) percent; and

WHEREAS, the City Commission has not increased such rates since 2008; 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

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:

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

Abstract, land title, title insurance, property closing	\$ 110.00	<u>\$ 115.50</u>
Adult care facility	110.00	<u>115.50</u>
Adult congregate living facility	110.00	<u>115.50</u>
Advertising--products and services	165.00	<u>173.25</u>
Alcoholic beverage business establishment	110.00	<u>115.50</u>
Ambulance service	110.00	<u>115.50</u>
Amusement center	550.00	<u>577.50</u>
Amusement center over 100 machines, each machine	7.70	<u>8.09</u>
Amusement machines, each machine as accessory use	44.00	<u>46.20</u>
Animal grooming	55.00	<u>57.75</u>
Animal clinic/hospital	82.50	<u>86.63</u>
Animal exhibition	165.00	<u>173.25</u>
Animal kennel	66.00	<u>69.30</u>
Answering service	110.00	<u>115.50</u>
Antique shop	137.50	<u>144.38</u>
Apartment, each unit over 2	23.85	<u>25.04</u>
Auction shop/auctioneer	220.00	<u>231.00</u>
Auto driving school	110.00	<u>115.50</u>
Auto parking, storage, garage or parking lot	110.00	<u>115.50</u>
Auto detailing, car wash or wax	110.00	<u>115.50</u>
Auto repair and/or service shop	110.00	<u>115.50</u>
Auto paint and body shop	110.00	<u>115.50</u>
Auto mechanical repairs	110.00	<u>115.50</u>
Auto service station	220.00	<u>231.00</u>
Auto, truck, trailer, boat renting service, each vehicle	55.00	<u>57.75</u>
Auto tag agency	55.00	<u>57.75</u>

Bakery—retail	110.00	<u>115.50</u>
Bar/lounge	110.00	<u>115.50</u>
Barber, each	33.00	<u>34.65</u>
Barbershop	66.00	<u>69.30</u>
Bicycles (repairs only)	66.00	<u>69.30</u>
Billiard parlor	110.00	<u>115.50</u>
Blueprinting	110.00	<u>115.50</u>
Boats for sale/rental	110.00	<u>115.50</u>
Boats--charter and dredge	110.00	<u>115.50</u>
Boatbuilder	110.00	<u>115.50</u>
Boat taxi operation	22.00	<u>23.10</u>
Bondsman—professional	165.00	<u>173.25</u>
Bookkeeper/accounting service	110.00	<u>115.50</u>
Bowling alley, each lane	44.00	<u>46.20</u>
Broker--stocks, bonds	165.00	<u>173.25</u>
Broker—insurance	110.00	<u>115.50</u>
Broker--yacht and ship salespersons	110.00	<u>115.50</u>
Broker—others	110.00	<u>115.50</u>
Burglar alarm/monitoring company	110.00	<u>115.50</u>
Butcher/butcher shop	82.50	<u>86.63</u>
Carpenter shop	82.50	<u>86.63</u>
Carwash	110.00	<u>115.50</u>
Catering	55.00	<u>57.75</u>
Carpet and rug cleaning	110.00	<u>115.50</u>
Carpet sales/installation	110.00	<u>115.50</u>
Check cashing store	220.00	<u>231.00</u>
Cigars and tobaccos	55.00	<u>57.75</u>

Claims and collection agency	110.00	<u>115.50</u>
Clothing:		
(1) Alterations	49.50	<u>51.98</u>
(2) Tailor, dressmaking	110.00	<u>115.50</u>
Coin dealer	55.00	<u>57.75</u>
Cold storage warehouse	110.00	<u>115.50</u>
Commercial garbage collection	375.00	<u>393.75</u>
Commercial trash collection	495.00	<u>519.75</u>
Community-based residential facilities	110.00	<u>115.50</u>
Consultants, each	165.00	<u>173.25</u>
Contractors:		
(1) General building	247.50	<u>259.88</u>
(2) Subcontractor, general	184.80	<u>194.04</u>
(3) Engineering subcontractor	184.80	<u>194.04</u>
(4) Acoustical tile	82.50	<u>86.63</u>
(5) Air conditioning	132.00	<u>138.60</u>
(6) Awning	90.00	<u>103.95</u>
(7) Carpentry	165.00	<u>173.25</u>
(8) Electrical	165.00	<u>173.25</u>
(9) Elevator	99.00	<u>103.95</u>
(10) Floor laying and sanding	165.00	<u>173.25</u>
(11) Gas fitting, pipe fitting	165.00	<u>173.25</u>
(12) Jalousie	55.00	<u>57.75</u>
(13) Mason and plaster contractor	165.00	<u>173.25</u>
(14) Moving and wrecking houses	82.50	<u>86.63</u>

(15) Ornamental iron, bronze and steel	82.50	<u>86.63</u>
(16) Plumbing	165.00	<u>173.25</u>
(17) Painting	132.00	<u>138.60</u>
(18) Plastering and cement	160.00	<u>168.00</u>
(19) Plate glass and glazier	82.50	<u>86.63</u>
(20) Roofing	165.00	<u>173.25</u>
(21) Sandblasting	165.00	<u>173.25</u>
(22) Sign	99.00	<u>103.95</u>
(23) Solar water heater	82.50	<u>86.63</u>
(24) Septic tank	132.00	<u>138.60</u>
(25) Sprinkler system	82.50	<u>86.63</u>
(26) Steel, reinforcing	110.00	<u>115.50</u>
(29) Swimming pools	99.00	<u>103.95</u>
(30) Venetian blind	66.00	<u>69.30</u>
(31) Tile, marble and granite	165.00	<u>173.25</u>
(32) Well drilling	99.00	<u>103.95</u>
(33) Not classified	99.00	<u>103.95</u>
Country club	495.00	<u>519.75</u>
Cosmetology salon	66.00	<u>69.30</u>
Cosmetologist, each	33.00	<u>34.65</u>
Credit bureau	110.00	<u>115.50</u>
Dancehall	165.00	<u>173.25</u>
Data processing--service agency	137.50	<u>144.38</u>
Data processing--software development	165.00	<u>173.25</u>
Delivery services, per each vehicle	11.00	<u>11.55</u>
Dental technician/hygienist	33.00	<u>34.65</u>
Dramatic or theatrical troupe or company	220.00	<u>231.00</u>

Disc jockey (see entertainment)	110.00	<u>115.50</u>
Dry cleaning plant	82.50	<u>86.63</u>
Electric light and power company	165.00	<u>173.25</u>
Employment agency	165.00	<u>173.25</u>
Engraver, lithographer	110.00	<u>115.50</u>
Exterminator	110.00	<u>115.50</u>
Financial institution--banks and trust companies	385.00	<u>404.25</u>
Financial institution--building and loan association	385.00	<u>404.25</u>
Financial institution--money lenders, except banks	385.00	<u>404.25</u>
Financial institution--mortgage loan company	385.00	<u>404.25</u>
Financial institution--personal finance company	385.00	<u>404.25</u>
Fire extinguisher service	82.50	<u>86.63</u>
Fish market	82.50	<u>86.63</u>
Florist	110.00	<u>115.50</u>
Funeral home	110.00	<u>115.50</u>
Golf course	550.00	<u>577.50</u>
Golf driving range/miniature golf	247.50	<u>259.88</u>
Hall for hire	165.00	<u>173.25</u>
Health club	137.50	<u>144.38</u>
Home health care services	110.00	<u>115.50</u>
Hospital	346.50	<u>363.83</u>
Hotel, lodging house or motel, first room	55.00	<u>57.75</u>
Hotel, lodging houses or motel, each additional room	6.05	<u>6.35</u>
Hypnotist	187.00	<u>196.35</u>
Ice cream shop/parlor	110.00	<u>115.50</u>
Import/export	110.00	<u>115.50</u>
Insurance adjuster	110.00	<u>115.50</u>

Insurance agents, each	55.00	<u>57.75</u>
Insurance agency office	110.00	<u>115.50</u>
Insurance company	110.00	<u>115.50</u>
Interior decorator	110.00	<u>115.50</u>
Janitorial services	110.00	<u>115.50</u>
Jewelry	165.00	<u>173.25</u>
Jewelry broker	330.00	<u>346.50</u>
Labor union organization	275.00	<u>288.75</u>
Landscaping service/lawn maintenance	55.00	<u>57.75</u>
Land development company	110.00	<u>115.50</u>
Laundry--self-service	247.50	<u>259.88</u>
Laundry or dry cleaner	110.00	<u>115.50</u>
Loan agent	165.00	<u>173.25</u>
Lecturer	247.50	<u>259.88</u>
Locksmith	88.00	<u>92.40</u>
Machine shop	82.50	<u>86.63</u>
Manicurists, each	33.00	<u>34.65</u>
Masseur/masseuse	55.00	<u>57.75</u>
Mail order business	55.00	<u>57.75</u>
Manufacturing	165.00	<u>173.25</u>
Marina	100.00	<u>105.00</u>
Marina, each boat slip	82.50	<u>86.63</u>
Massage salon	110.00	<u>115.50</u>
Medical clinic	220.00	<u>231.00</u>
Merchants--retail stock less than \$1,000.00	66.00	<u>69.30</u>
Merchants--retail stock over \$1,000.00 and less than \$5,000.00	77.00	<u>80.85</u>
Merchants--retail stock over \$5,000.00 and less than \$10,000.00	165.00	<u>173.25</u>

Merchants--retail stock over \$10,000.00 and less than \$20,000.00	198.00	<u>207.90</u>
Merchants--retail stock over \$20,000.00 and less than \$50,000.00	247.50	<u>259.88</u>
Merchants--retail stock over \$50,000.00 and less than \$100,000.00	440.00	<u>462.00</u>
Merchants--retail stock over \$100,000.00, each additional \$1,000.00	2.20	<u>2.31</u>
Merchants--Wholesale: Same as retail.		
Messenger service	66.00	<u>69.30</u>
Messenger service, each vehicle	22.00	<u>23.10</u>
Motion picture theater	440.00	<u>462.00</u>
Motion picture theater--candy and popcorn concession	44.00	<u>46.20</u>
Moving company with storage	110.00	<u>115.50</u>
Moving company, each vehicle over 2	227.50	<u>238.88</u>
Museum	247.50	<u>259.88</u>
Newspaper publishers bureau or agency	137.50	<u>144.38</u>
Newspaper published daily	132.00	<u>138.60</u>
Newspapers published weekly, semimonthly or monthly	132.00	<u>138.60</u>
Newsstand	55.00	<u>57.75</u>
Nightclub	330.00	<u>346.50</u>
Nurse	33.00	<u>34.65</u>
Nursery--trees/plants	55.00	<u>57.75</u>
Nursing home	110.00	<u>115.50</u>
Parking lot--1 to 25 cars	55.00	<u>57.75</u>
Parking lot--over 25 cars	110.00	<u>115.50</u>
Pet shop	82.50	<u>86.63</u>
Photographer	55.00	<u>57.75</u>
Photography studio	110.00	<u>115.50</u>
Piano tuner	55.00	<u>57.75</u>
Pool maintenance	11.00	<u>11.55</u>

Printing	110.00	<u>115.50</u>
Private investigative agency	137.50	<u>144.38</u>
Private school	192.50	<u>202.13</u>
Professionals, each individual	187.00	<u>196.35</u>
Property management	110.00	<u>115.50</u>
Publisher	110.00	<u>115.50</u>
Real estate broker with no agents	110.00	<u>115.50</u>
Real estate broker, each agent	110.00	<u>115.50</u>
Real estate salesman	55.00	<u>57.75</u>
Repair of watches and jewelry	110.00	<u>115.50</u>
Repair and service shops	110.00	<u>115.50</u>
Restaurant--0 to 30 seats	55.00	<u>57.75</u>
Restaurant--31 to 74 seats	110.00	<u>115.50</u>
Restaurant--74 to 149 seats	165.00	<u>173.25</u>
Restaurant--150 or more seats	220.00	<u>231.00</u>
Restaurant--drive-in	110.00	<u>115.50</u>
Research laboratory	110.00	<u>115.50</u>
Rinks--skating, roller	165.00	<u>173.25</u>
Sales office, no stock	55.00	<u>57.75</u>
School	192.50	<u>202.13</u>
Security company	137.50	<u>144.38</u>
Shoe repair	82.50	<u>86.63</u>
Shoeshine, each chair	30.80	<u>32.34</u>
Showroom	110.00	<u>115.50</u>
Snack bar as accessory use	66.00	<u>69.30</u>
Storage warehouse/public storage	110.00	<u>115.50</u>
Tanning salon--1 to 5 units	110.00	<u>115.50</u>

Tanning salon as accessory use	55.00	<u>57.75</u>
Tanning salon, each additional unit over 5 units	11.00	<u>11.55</u>
Tax preparation service	110.00	<u>115.50</u>
Taxicabs, each	55.00	<u>57.75</u>
Telemarketing sales	110.00	<u>115.50</u>
Travel agency	110.00	<u>115.50</u>
Truck/trailer rental or leasing	110.00	<u>115.50</u>
Truck/trailer rental or leasing--each vehicle over 3	332.00	<u>348.60</u>
Unclassified	110.00	<u>115.50</u>
Uniform service (towel, linen, diaper)	137.50	<u>144.38</u>
Upholsterer	110.00	<u>115.50</u>
Valet parking, per location, for hire only	110.00	<u>115.50</u>
Vehicle leasing company, each vehicle	55.00	<u>57.75</u>
Vending machines--business premises	82.50	<u>86.63</u>
Vending machines--one cent, each machine	1.10	<u>1.16</u>
Vending machines--five cents, each machine	5.50	<u>5.78</u>
Vending machines--ten cents, each machine	8.25	<u>8.66</u>
Vending machines--over ten cents, each machine	11.00	<u>11.55</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. 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, 2022 and thereafter.

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

Commissioner Jonathan Evans	<u>Absent</u>
Commissioner Denise Landman	<u>Yes</u>
Commissioner Dr. Linda Marks	<u>Yes</u>
Commissioner Marc Narotsky	<u>No</u>
Commissioner Robert Shelley	<u>Yes</u>
Vice Mayor Rachel S. Friedland	<u>Yes</u>
Mayor Enid Weisman	<u>Yes</u>

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

Commissioner Jonathan Evans	<u>Absent</u>
Commissioner Denise Landman	<u>Yes</u>
Commissioner Dr. Linda Marks	<u>Yes</u>
Commissioner Marc Narotsky	<u>No</u>
Commissioner Robert Shelley	<u>Yes</u>
Vice Mayor Rachel S. Friedland	<u>Yes</u>
Mayor Enid Weisman	<u>Yes</u>

PASSED on first reading on this 4th day of January, 2022.

PASSED AND ADOPTED on second reading on this 1st day of February, 2022.




ENID WEISMAN, MAYOR

ATTEST:


ELLISA L. HORVATH, MMC
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY:


CITY ATTORNEY