

ORDINANCE NO. O-2010-11

AN ORDINANCE OF THE CITY OF HOLLYWOOD, FLORIDA, AMENDING SECTION 110.53 OF THE MUNICIPAL CODE OF ORDINANCES RELATED TO LOCAL BUSINESS TAX RATES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City revised its local business tax classification and rate structure in July 1995 consistent with the requirements of Section 205.0535 of Florida Statutes; and

WHEREAS, Section 205.0535(4) of Florida Statutes provides for municipalities at their option to increase by ordinance the rates of the local business tax by up to 5 percent every other year after the rates established for the local business tax year beginning October 1, 1995, provided that said ordinance is enacted by a majority plus one vote of the governing body; and

WHEREAS, the City last increased the rates of the local business tax in July 2006, and desires to increase said rates by 5 percent, for the local business tax year beginning October 1, 2010, and the bills that are to be mailed beginning July 1 of this year would reflect said rate increase;

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

Section 1: That Section 110.53 "Local Business Tax Schedule" is hereby amended as follows:

§ 110.53 LOCAL BUSINESS TAX SCHEDULE.

The amount assessed for local business taxes shall be as follows:

(A) Entertainment and leisure. Any business categorized under this classification shall pay the local business tax based on the total available occupancy or seating of the business in accordance with the following scale:

5 or less occupants/seats	\$ 59.00	<u>\$ 61.00</u>
6 through 25 occupants/seats	\$120.00	<u>\$126.00</u>
26 through 100 occupants/seats	\$242.00	<u>\$254.00</u>
Over 100 occupants/seats	\$486.00	<u>\$510.00</u>

Movie theaters shall be assessed the local business tax based on each movie screen available for use within the theater. Each individual movie screen shall be assessed an amount based on the occupancy of the room, and then the individual amounts added to arrive at the total tax to be paid by the movie theater.

(B) Lodging. Any business categorized under this classification shall pay the local business tax based on the number of rooms, apartments or living units rented, leased or used, or available for rent, lease or use, per building, in accordance with the following scale:

1 through 5 living units	\$ 59.00	<u>\$ 61.00</u>
6 through 25 living units	\$120.00	<u>\$126.00</u>
26 through 50 living units	\$242.00	<u>\$254.00</u>
Over 50 living units	\$486.00	<u>\$510.00</u>

(C) Manufacturing. Any business categorized under this classification shall pay the local business tax of ~~\$59.00~~ \$61.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$ 59.00	<u>\$ 61.00</u>
5 through 25 workers	\$120.00	<u>\$126.00</u>
26 through 50 workers	\$242.00	<u>\$254.00</u>
Over 50 workers	\$486.00	<u>\$510.00</u>

(D) Merchant. Any business categorized under this classification shall pay a local business tax based on the amount of inventory in accordance with the following scale:

Less than \$5,000	\$ 59.00	<u>\$ 61.00</u>
\$5,000 through \$25,000	\$120.00	<u>\$ 126.00</u>
\$25,001 through \$50,000	\$363.00	<u>\$ 381.00</u>
\$50,001 through \$100,000	\$546.00	<u>\$ 573.00</u>
\$100,001 through \$250,000	\$728.00	<u>\$ 764.00</u>
Over \$250,000	\$972.00	<u>\$1,020.00</u>

(E) Restaurants and related establishments. Any business categorized under this classification shall pay the local business tax based on the seating of the business in accordance with the following scale:

15 or less seats	\$ 59.00	<u>\$ 61.00</u>
16 through 50 seats	\$ 96.00	<u>\$ 100.00</u>
51 through 199 seats	\$181.00	<u>\$ 190.00</u>
200 seats and over	\$273.00	<u>\$ 286.00</u>

(F) Service/professional. Any business categorized under this classification shall pay a local business tax of ~~\$273.00~~ \$286.00 per professional person working for the business and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$ 59.00	<u>\$ 61.00</u>
5 through 25 workers	\$120.00	<u>\$126.00</u>
26 through 50 workers	\$242.00	<u>\$254.00</u>
Over 50 workers	\$486.00	<u>\$510.00</u>

(G) Service/Banks and Savings and Loan Associations. Any business categorized under this classification shall pay a local business tax of ~~\$181.00~~ \$190.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$ 59.00	<u>\$ 61.00</u>
5 through 25 workers	\$120.00	<u>\$126.00</u>
26 through 50 workers	\$242.00	<u>\$254.00</u>
Over 50 workers	\$486.00	<u>\$510.00</u>

(H) Service/licensed businesses. Any business categorized under this classification shall pay a local business tax of ~~\$181.00~~ \$190.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$ 59.00	<u>\$ 61.00</u>
5 through 25 workers	\$120.00	<u>\$126.00</u>
26 through 50 workers	\$242.00	<u>\$254.00</u>
Over 50 workers	\$486.00	<u>\$510.00</u>

(I) Service/other business. Any business categorized under this classification shall pay a local business tax of ~~\$59.00~~ \$61.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$ 59.00	<u>\$ 61.00</u>
5 through 25 workers	\$120.00	<u>\$126.00</u>
26 through 50 workers	\$242.00	<u>\$254.00</u>
Over 50 workers	\$486.00	<u>\$510.00</u>

Except that astrologists and clairvoyants shall pay a flat rate of ~~\$1,214.00~~ \$1,274.00 for the privilege of operating a business in the city.

(J) Storage. Any business categorized under this classification shall pay a local business tax based on the total square footage of space that is rented, leased or used,

or available to be rented, leased or used for consideration in accordance with the following scale:

Less than 5,000 sq. ft.	\$ 59.00	<u>\$ 61.00</u>
5,000 through 25,000 sq. ft.	\$120.00	<u>\$126.00</u>
25,001 through 50,000 sq. ft.	\$242.00	<u>\$254.00</u>
Over 50,000 sq. ft.	\$486.00	<u>\$510.00</u>

(K) Transportation. Any business categorized under this classification shall pay a local business tax based on the number of vehicles or vessels rented, leased or used, or available to be rented, leased or used for consideration in accordance with the following scale:

Less than 3 vehicles/vessels	\$ 59.00	<u>\$ 61.00</u>
3 through 10 vehicles/vessels	\$242.00	<u>\$254.00</u>
11 through 40 vehicles/vessels	\$486.00	<u>\$510.00</u>
Over 40 vehicles/vessels	\$728.00	<u>\$764.00</u>

(L) Utility. Any business categorized under this classification shall pay a local business tax based on the nature of the utility service that is sold or leased for consideration as follows:

Electrical Energy	\$ 972.00	<u>\$1,020.00</u>
Fuel Pipeline	\$1,214.00	<u>\$1,274.00</u>
Fuel Energy	\$2,916.00	<u>\$3,061.00</u>
Telecommunications/Television	\$ 363.00	<u>\$ 381.00</u>
Telecommunications/All Other	\$ 972.00	<u>\$1,020.00</u>

(M) Vending Machine.

(a) The local business tax for vending and amusement machines shall be assessed based on the highest number of machines located on the business premises on any single day during the previous licensing year or, in the case of new businesses, be based on an estimate for the current year, in accordance with the following scale:

Each \$0.01 machine	\$ 2.40	<u>\$ 2.50</u>
Each \$0.05 machine	\$11.50	<u>\$12.00</u>
Each machine/coin amounts in excess of \$0.05	\$24.00	<u>\$25.00</u>
Each ice vending machine, coin operated or other	\$11.50	<u>\$12.00</u>

Replacement of one vending machine with another machine during a local business tax year shall not affect the tax assessment for that year.

(b) Effective April 1, 1996, the City may elect an alternative method of taxing vending machines. Under this alternative, each business owning vending machines that are located or operated in the City shall notify the Director of Financial Services of the location of such machines upon the Director's request. Each business owning machines that are located or operated in the City shall provide notice of the provisions of F.S. 205.0537 and of this chapter to each affected business premises where the machines are located or operated. The business owning the machines shall secure the local business tax receipts on behalf of the affected business premises, and pay the local business tax according to the following scale:

1 through 5 machines distributed	\$ 59.00	<u>\$ 61.00</u>
6 through 25 machines distributed	\$120.00	<u>\$126.00</u>
26 through 50 machines distributed	\$242.00	<u>\$254.00</u>
Over 50 machines distributed	\$486.00	<u>\$510.00</u>

However, the affected business premises is ultimately liable for securing the local business tax receipt and paying the tax pursuant to F.S. 205.0537.

(N) One-Time Sales. One-time events of up to 30 days or seasonal events that do not require obtaining any other City permit in addition to a local business tax receipt shall be issued a temporary local business tax receipt and pay ~~\$120.00~~ \$126.00. In the case of seasonal sales, where seasonal or holiday merchandise is sold for profit, a cash bond of \$250 shall be required to be paid to the City prior to the event and refunded to the business upon conclusion of the event less any expenses deducted by the City for damage or clean-up to public property, if any.

(O) Commercial property rental. Any business categorized under this classification shall pay a local business tax based on the number of units available for rent, lease or use, per building, in accordance with the following:

1 through 5 commercial rental units	\$ 59.00	<u>\$ 61.00</u>
6 through 25 commercial rental units	\$120.00	<u>\$126.00</u>
26 through 50 commercial rental units	\$242.00	<u>\$254.00</u>
Over 50 commercial rental units	\$486.00	<u>\$510.00</u>

Section 2: That if any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

Section 3: That all sections or parts of sections of the Code of Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

ORDINANCE - AMENDING SECTION 110.53 OF THE MUNICIPAL CODE OF ORDINANCES RELATED TO LOCAL BUSINESS TAX RATES

Section 4: That this Ordinance shall be in full force and effect immediately upon its passage and adoption.


Advertised MARCH 26, 2010.

PASSED on first reading this 17 day of MARCH, 2010.

PASSED AND ADOPTED on second reading this 7 day of April, 2010.



PETER BOBER, MAYOR

ATTEST:


PATRICIA A. CERNY, MMC
CITY CLERK

APPROVED AS TO FORM AND LEGALITY
For the use and reliance of the
City of Hollywood, Florida, only.



JEFFREY P. SHEFFEL
CITY ATTORNEY

4/8/10pac

PO-2010-10

Passed
on
1st ReAd

3/17/10

PO-2010-10

Passed
on
2nd
ReAd

4/7/10

**LEGAL AD
CITY OF HOLLYWOOD**

NOTICE IS HEREBY GIVEN in accordance with Section 166.041 Florida Statutes that the City Commission of the City of Hollywood, Florida, at a Regular City Commission Meeting, on WEDNESDAY, April 7, 2010, in the City Commission Chambers, Room 219, General Joseph W. Watson Circle, Hollywood, Florida, proposes to consider on second and final reading the following proposed ordinance(s):

Proposed Ordinance - PO-2010-09 beginning at: 1:15 PM, or as soon thereafter as same can be heard:

AN ORDINANCE OF THE CITY OF HOLLYWOOD, FLORIDA, AMENDING CHAPTER 102 OF THE CODE OF ORDINANCES; AMENDING THE DEFINITION OF "CITY-SPONSORED EVENT" TO INCLUDE BUSINESS EVENTS; AUTHORIZING THE CITY COMMISSION TO ESTABLISH BY RESOLUTION FEES FOR CITY-SPONSORED EVENTS.

Proposed Ordinance - PO-2010-10 beginning at: 1:15 PM, or as soon thereafter as same can be heard:

AN ORDINANCE OF THE CITY OF HOLLYWOOD, FLORIDA, AMENDING SECTION 110.53 OF THE MUNICIPAL CODE OF ORDINANCES RELATED TO LOCAL BUSINESS TAX RATES; AND PROVIDING FOR AN EFFECTIVE DATE.

Proposed Ordinance - PO-2010-11 beginning at: 1:15 PM, or as soon thereafter as same can be heard:

AN ORDINANCE OF THE CITY OF HOLLYWOOD, FLORIDA, AMENDING SECTION 161.07 OF THE CODE OF ORDINANCES REGARDING REQUIRED PARK DEDICATION FOR NEW DEVELOPMENT; DELETING REFERENCE TO DIRECTOR OF REAL ESTATE AND ASSET MANAGEMENT DIVISION; DELETING CREDIT FOR PRIVATE RECREATIONAL FACILITIES; ESTABLISHING CREDIT FOR EXISTING RESIDENTIAL DEVELOPMENT. (10-T-03)

Proposed Ordinance - PO-2010-08 beginning at: 1:30 PM, or as soon thereafter as same can be heard:

AN ORDINANCE OF THE CITY OF HOLLYWOOD, FLORIDA, AMENDING THE ZONING AND DEVELOPMENT REGULATIONS TO: REMOVE LCF (LIFE CARE FACILITY) AND ADD SSF (SOCIAL SERVICE FACILITY); REVISE THE DEFINITION OF FAMILY AND COMMUNITY RESIDENTIAL HOME; CREATE DEFINITIONS RELATING TO PAIN MANAGEMENT CLINICS, MEDICAL OFFICES AND PHARMACIES AND TO CLARIFY OTHER DEFINED USES THAT MAY DISPENSE CONTROLLED SUBSTANCES; ADD DISTANCE REQUIREMENTS FOR SOCIAL SERVICE FACILITIES; ESTABLISH REGULATIONS FOR PAIN MANAGEMENT CLINICS; DESIGNATE PAIN MANAGEMENT CLINICS AND SUBSTANCE ABUSE REHABILITATION CENTERS AS PERMITTED OR PROHIBITED USES; UPDATE THE COMMUNITY RESIDENTIAL FACILITIES REGULATIONS TO BE CONSISTENT WITH STATE LAW; CREATING A ZONING RELIEF PROCEDURE; PROVIDING FOR A REPEALER PROVISION, A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE. (09-T-32b)

The proposed ordinance(s) may be inspected by the public in the Office of the City Clerk, Room 221, General Joseph W. Watson Circle, Hollywood, Florida, between the hours of 8:00 AM and 4:45 PM on any regular working day. Interested parties may appear at the aforesaid time and place and be heard with respect to the proposed ordinance(s).

NOTE: Any person who decides to appeal any decision made by the City Commission with respect to any matter considered at this meeting will need a record of the proceedings, and it will be their responsibility to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. Please call 954-921-3211 for any questions regarding the above matter.

Persons with disabilities who require reasonable accommodation to participate in City programs and/or services may call the Office of the City Manager five business days in advance at 954-921-3201 (voice). If an individual is hearing or speech impaired, please call 800-955-8771 (V-TDD).

Dated this 26th day of March, 2010.

Patricia A. Cerny, MMC
City Clerk
Hollywood, FL

THE SUN SENTINEL/LEGAL AD
PUBLISH: FRIDAY, March 26, 2010
FURNISH PROOF OF PUBLICATION

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