

Sec. 12-39. - Amount of fee.

Business tax receipts shall be issued to cover but one (1) location and but one (1) of the occupations of business classifications hereinafter set out unless permitted hereunder and the amounts assessed as business tax fees against the various trades, businesses and professions are created to read as follows:

CLASSIFICATION—USES	CODE	BUSINESS FEE	REQUIREMENTS
RESIDENTIAL			
Accessory dwelling unit	ADU	\$364.30	Accessory dwelling unit shall be limited to one bedroom
Apartment complex— Multifamily	APC	\$194.25	Rental Office
Apartment or unit, each	APA	\$13.10	
Property management— leasing	PMP	\$212.35	
Family day care home	FDC	\$50.00	Limited to six children. F.S. §§ 166.0445 and 125.0109 applies
Home-based business	HOM	\$212.30	The business shall perform consistent with section 10-3.4(D)(7) of this Code and F.S. § 559.955
Residential Life Safety Inspection	RLS	\$50.00	Annual Inspection Required
Group Living			
Assisted living facility, Flat fee Up to six residents	ALF	\$401.75	State of Florida approval and inspection required; and certificate of occupancy; zoning distant of 1,000 feet; state license required
Fee for additional one to six beds	ALF1	\$199.50	
Community residential home, type 1—six or less residents	CRH1	\$601.26	State of Florida approval and inspection required; and certificate of occupancy; zoning distant of 1,000 feet; state license required
Community residential home, type 2—seven to 14 residents	CRH2	\$702.75	State of Florida approval and inspection required; and certificate of occupancy; zoning distant of 1,000 feet; state license required
Continuing Care Retirement Community	CCRC	\$401.75	

Fee for additional one to six beds	CCRC1	\$199.50	
Nursing home/convalescent facility	CV	\$401.10	
One to 50 beds	CVB1	\$200.25	
Over 51 beds	CVB2	\$267.75	

CLASSIFICATIONS—USES PUBLIC, INSTITUTIONAL AND CIVIC	CODE	BUSINESS FEE	REQUIREMENTS
Community and Cultural Facilities			
Assembly hall	AH	\$273.50	Accessory use
Club or lodge, Private	LPC	\$273.50	
Country club	CCG	\$273.50	Separate tax for Golf Course
Bingo games	BIN	\$33.05	Accessory use
Bingo hall	BINN	\$275.60	Accessory use
Hall for Hire	HH	\$334.40	Includes Banquet facilities
Library, art gallery or museum	ARG	\$182.15	Separate tax receipt for retail
Artist school	ARS	\$182.15	
Artist	ART	\$90.80	Each
Instructional classes	AL1	\$133.60	In additional to accessory retail use
Municipal Facilities	MF	Fee exempt	
Religious Assembly	RA	Fee exempt	Fl. Stat. 205.191
Stadium or Arena	SA	\$551.25	Plus each accessory use
Auditorium, public or private	AUP	\$334.40	
Day Care Facilities			
Adult day care center	ADC	\$200.55	
Child care facility/nursery	NUR	\$200.55	Special Exception
Educational Facilities			
Business, trade and vocational school, Heavy	BVS1	\$425.25	Heavy
Business, trade and vocational school, Light	BVS2	\$425.25	Light
College or university	CU	\$401.40	In addition to student enrollment
Less than 50 students	CU1	\$133.85	
51 students or more	CU2	\$200.55	
Dormitory or residence hall	DORM	\$194.25	Accessory use
Dormitory or unit, each	DORM1	\$13.10	

Parochial school, incidental	PS	\$401.40	Incidental to a religious assembly
Less than 50 students	PS1	\$133.85	In addition to Parochial school
51 students or more	PS2	\$200.55	
Schools, public, private or religious	PV	\$401.60	
Less than 50 students	PV1	\$133.85	In addition to student enrollment
51 students or more	PV2	\$200.55	
Health Care Facilities			
Clinic, medical, urgent care, or dental	PFF	\$388.75	Includes PA and one individual with state license
Fee for additional state license and service	PFF1	\$186.60	
Detoxification facility	DF	\$468.00	
One to 50 beds	DF1	\$199.50	
Over 51 beds	DF2	\$301.05	
Hospitals and sanitariums (public or private)	HS	\$468.00	
One to 50 beds	HS1	\$199.50	
Over 51 beds	HS2	\$301.05	
Post office	PO	Fee exempt	Governmental use—Non-profit
Post office accessory	POA	Fee exempt	Governmental use—Non-profit
Un-classified governmental uses	UGU	\$267.75	Each use
Parks and open space			
Botanical Garden	BG	\$401.60	Fee for each accessory use
Community Garden	CG	\$200.55	
Golf Course business or office	GD	\$194.25	In addition to all accessory uses
Golf Course	GD1	\$468.00	
Golf carts, each	GCC	\$36.20	Accessory to golf course
Golf cart service	GOC1	\$92.90	Accessory to golf course
Driving range	GD2	\$133.85	Accessory to golf course
Miniature golf—archery range	GD3	\$133.85	Accessory to golf course
Golf or tennis pro	GPT	\$186.60	Each
Miniature golf center	MGC	\$401.60	
Park and playground	PAR	\$401.60	

CLASSIFICATION— COMMERCIAL USES	CODE	BUSINESS FEE	REQUIREMENTS
Agriculture and Animal-Related Services			

Agriculture, general	AG	\$200.55	
Landscape, nursery, garden supp	LNU	\$200.55	
Square feet of area used *	NU1	\$133.85	
Gravel, sand, sod, topsoil service	GR	\$303.70	
Animal boarding kennel	AN-1	\$267.75	
Animal clinic, veterinary office	AN-2	\$133.85	No boarding of animals
Veterinarian/surgeon, each	AN-5	\$186.60	At facility
Animal groomer, each	AN-4	\$133.85	At facility
Animal groomer mobile	ANM-4	\$133.85	Each
Pet care daily	PCD	\$267.75	
Stable	ST	\$267.75	
Food and Beverage Services			
Bakery	BA	\$200.25	* In addition to retail
Bakery—Accessory use	BA1	\$99.30	
Bar, lounge, or tavern	BAR	\$267.50	Special Exception use
Bar, each	BARR	\$267.50	Alcoholic beverage license
Bottle club	BT	\$267.90	
Brewery	BRE	\$267.50	
Food Truck	MFT	\$00.0	Exempt
Nightclub	NTC	\$535.80	Special Exception
Restaurant	RS		* Fee based on seating capacity
Capacity: one to 15	RS1	\$166.95	
Capacity: <u>16</u> to 50	RS2	\$301.05	
Capacity: 51 to 150	RS3	\$434.95	
Capacity: 151 to 225	RS4	\$702.95	
Capacity: 226 and over	RS5	\$741.30	
Restaurant, fast casual (w/wo drive-through)	RFC	\$125.00	In addition to seating capacity
Restaurant, fast food (w/wo drive through)	RFF	\$125.00	In addition to seating capacity
Carryout—Take out foods or beverages (w/wo drive-through)	CRT	\$212.35	Such as coffee shops
Restaurant, with microbrewery	RBRE	\$267.50	
Funeral and Internment Services			
Cemetery or mausoleum	CM	\$803.50	
Crematorium	CC	\$803.50	
Funeral home	FU	\$803.50	
Funeral consultant	FUC	\$304.20	
Funeral home embalmer	FU1	\$186.60	State license, each

Lodging			
Bed and breakfast	BB	\$212.35	No more than eight sleeping rooms
Bed and breakfast—per room	BB1	\$13.10	No more than eight sleeping rooms
Hotel—Administrative Office	HTL	\$186.60	
Hotel—Property Man/Leasing	PRP	\$212.35	
Hotel—Per unit or room	HTL1	\$13.10	Each
Hotel office and uses *	HTLS	\$88.50	* In addition to accessory uses(vending machines, snack shop, restaurant, laundry machines, gift shops, etc.)
Offices, Business and Professional Services			
Bank/financial institution	FI	\$535.75	
Bank/financial institution Acc.	FL1	\$127.55	* Accessory use only
Office, professional and business	OFF	\$186.60	
Contractor office	CO	\$267.75	
Medical or dental office	PFF	\$388.75	
Telephone call center	ANS	\$267.75	
Personal Services			
Body piercing establishment	BPE	\$254.10	
Body piercing technician	BPE1	\$66.65	Each
Dry cleaning service	DRY1	\$240.15	No chemical processing onsite
Dry cleaning pick-up station	DRY2	\$166.95	Accessory
Coin laundry	DRY3	\$289.80	No chemical processing onsite
Laundry, hand wash service	DRY4	\$106.66	Accessory
Day spa	MGGB	\$254.00	
Masseur or masseuse, each	MGG1	\$66.65	
Massage establishment	PF43	\$254.00	
Massage therapist/spa technician	MGTW	\$66.65	Each
Stylist/salon			
Barber	BEB	\$80.85	In addition to operators/chairs
One to four operators or chairs	BEB1	\$194.25	
Five to 11 operators or chairs	BEB2	\$267.85	
Over 12 operators or chairs	BEB3	\$303.70	
Nail Salon/Tanning salon	BNTS	\$151.45	In addition to number of technicians/specialists below
Nail salon—one to three	BNTS1	\$200.00	One to three nail specialist/technician

Nail salon—Four and over	BNTS2	\$463.00	Four and more nail specialist/technician
Accessory activity, each	BNTS4	\$66.65	Each activity: skin care, facials etc.
Tanning bed	BNTS5	\$66.55	Each bed
Tanning salon	TAN	\$267.75	
Tanning units one to ten	TAN1	\$119.70	
Tanning units 11 or more	TAN2	\$200.55	
Shoe repair	SRS	\$133.85	Retail Sales General for add. fee
Tailor	TA	\$166.95	
Tailor, accessory	TAA	\$92.90	Accessory to business
Tattoo parlor establishment	TPE	\$200.25	
Tattoo technician	TPE1	\$66.65	Each
Recreation and Entertainment			
Adult Entertainment	ADE	\$551.25	Additional receipt for sub uses
Adult bathhouse	ADE1	\$200.55	
Adult bookstore	ADE2	\$200.55	
Adult business and establishment	ADE3	\$402.40	
Adult cabaret or theater	ADE4	\$402.40	
Adult dancing establishment	ADE5	\$402.40	
Adult dating service	ADE6	\$254.10	
Adult encounter parlor	ADE7	\$254.10	
Adult escort service	ADE8	\$254.10	
Adult mini motion picture theater	ADE9	\$402.40	
Adult photography/modeling	ADE10	\$54.10	Studio
Amusement Arcade/center	ASA	\$551.25	
Shooting gallery—paint ball	ASA1	\$425.25	Add. receipt for accessory uses
Paint ball guns and accessories	PBG	\$40.50	Each
Game machine	WG1	\$186.60	Each
Vending machines	VIN1	\$7.85	Each
Bowling alley	BAW	\$275.60	In addition to accessory uses
Bowling alley lane	BW	\$53.00	Each
Carnival—Circus company	CIR	\$92.90	Additional receipt for carnival
Carnival—Circus per week	CIR1	\$669.60	
Concession stands	CIR2	\$36.20	Each
Fitness/health and recreational sports center	HLH	\$254.10	In additional to accessory uses such as retail
Movie Theater, Indoor	MV	\$200.25	
Seats—500 or less	MV1	\$303.70	

Seats—Over 501	MV2	\$535.75	
Juice and snack bar	JUS	\$139.65	
Movie Theater—Drive-in	MV4	\$669.60	
Recreation Center, indoor	RCOI	\$401.60	
* Accessory use	MGC1	\$66.65	* In addition to each accessory uses not listed
Children's rides	KR	\$39.35	Each
Concession stands	MCC	\$66.65	Each
Juice bar/Refreshment stand/Snack bar	JUS	\$139.65	
Administrative Office	AGO	\$194.20	
Retail	MMR		See Retail
Recreation Center, Outdoor	RCOO	\$401.60	
* Accessory use	MGC1	\$66.65	* In addition to each accessory uses listed above and not listed
Riding academy/Ice skating and roller rinks/Roller blade and bicycle tracks	RIR	\$424.25	Apply Code for each accessory uses listed above and not listed
Shooting range	SR	\$559.90	
Retail Sales			
Bulk pool chemical sales	BPC	\$303.70	
Convenience store	CON		Fee based on retail inventory
Equipment sales and repair, heavy	MS	\$303.70	Apply Code for retail accessory use
Equipment rental/leasing	LER	\$273.25	
Equipment rental/leasing acc.	LER1	\$92.90	Accessory use
Farmer's market, outdoor	MRK	\$186.60	
Medical Marijuana Dispensary	MMD	\$186.60	See Retail Sales General/Add. fee
Furniture store	FRS		See Retail Sales General/Add. fee
Furniture store showroom	FUR	\$121.50	Minimal inventory and limited sale
Grocery store	GSR		Fee based on retail inventory
Liquor store	LIQ		Fee based on retail inventory
Vape and Smoke Shop	VSS		Fee based on retail inventory
Nursery	LNU	\$200.55	
Square feet of area used *	NU1	\$133.85	Receipt required for sq. ft. of area
Gravel/sand/sod/topsoil service	GR	\$303.70	
Pawn shop	PW	\$535.75	

Personal and household goods repair	PRS	\$273.25	See definition in 10-6.2(C)
Locksmith	LO	\$166.95	
Locks and keys—Accessory	LOO	\$159.00	
Tailor	TA	\$166.95	
Pharmacy	PHAR	\$186.60	See Retail Sales General/Add. fee
Print shop	PMM	\$212.35	
Retail sales/General	MMR		Fee based on retail inventory
Retail stock peak inventory:			
\$1,000.00 or less	MM1	\$106.55	
\$1,001.00—\$5,000.00	MM2	\$151.70	
\$5,001.00—\$15,000.00	MM3	\$212.35	
\$15,001.00—\$25,000.00	MM4	\$243.05	
\$25,001.00—\$55,000.00	MM5	\$334.05	
\$55,001.00—\$105,000.00	MM6	\$486.15	
\$105,001.00—\$150,000.00	MM7	\$759.60	
\$150,001.00—\$200,000.00	MM8	\$911.40	
\$200,001.00 or over	MM9	\$1,060.50	
Vehicles and Equipment			
Boat and marine sales	BME	\$267.75	See Retail Sales General/Add. fee
Car wash & auto detailing/Auto	AUT	\$401.60	Accessory use
Car wash & auto detailing/Non	AUTN	\$401.60	Accessory use
Vehicle fuel sales/Gasoline station	GAS	\$267.75	Separate receipt for retail sales
Vehicle rental—leasing	VRL	\$303.70	
Per vehicle leased or rented	VRL1	\$42.25	Each
Vehicle sales, new one to 25 vehicles	VSN	\$402.30	Additional tax for accessory uses
Vehicle sales, new 26 and more	VSN1	\$578.80	Additional tax for accessory uses
Vehicle sales, used one to 25	VSU	\$402.30	Additional tax for accessory uses
Vehicle sales, used 25 and more	VSU1	\$578.80	Additional tax for accessory uses
Vehicle service and repair, major	VSR	\$182.15	
Vehicle service and repair, minor	VSR1	\$182.15	

CLASSIFICATION—INDUSTRIAL USES	CODE	BUSINESS FEE	REQUIREMENTS
Communications			
Broadcast Studio	BD	\$669.60	
Communication facility	WTF	\$401.60	
Motion picture studio	MPS	\$836.85	
Industrial Services			
Building material sales, Indoor	BUW	\$267.75	Retail—Plus other sub uses below
Retail	MMR		Retail—See merchant
Administrative office	AGO	\$194.25	
Warehouse—Storage	WAA	\$401.60	
Showroom—Accessory	SHWW	\$121.50	
Building material sales, Wholesale	MMW		Outdoor or Wholesale
Wholesale stock peak inventory:			
\$1,000.00 or less	MM10	\$133.85	
\$1,001.00—\$5,000.00	MM11	\$254.10	
\$5,001.00—\$15,000.00	MM12	\$364.60	
\$15,001.00—\$25,000.00	MM13	\$455.40	
\$25,001.00—\$55,000.00	MM14	\$546.75	
\$55,001.00—\$105,000.00	MM15	\$759.40	
\$105,001.00—\$150,000.00	MM16	\$911.40	
\$150,001.00—\$200,000.00	MM17	\$1,002.45	
\$200,001.00 or over	MM18	\$1,159.95	
Industrial service, general	WAS	\$401.60	
Laboratory, research	PF20	\$186.60	
Manufacturing and Production			
Assembly, light	AL	\$200.55	No manufacturing on premises
Food processing	FPW	\$267.75	
Manufacturing, artisan	MFA	\$400.80	
Manufacturing, heavy	MFH	\$401.50	
Manufacturing, light	MFL	\$400.80	
Warehouse—On site	WAA	\$401.60	Storage and distribution
Employing one to 25 people	MAO1	\$212.35	
Employing over 26 people	MAO2	\$425.25	
Wholesale	MMW		Add MMW stock inventory Code
Retail	MMR		Add MMR stock inventory Code
Utilities			
Utility facility, major	UFM	\$836.85	

Utility facility, minor	UFM1	\$401.60	
Wind energy conversion system	WECS	\$401.60	
Warehouse, Wholesale and Freight			
Contractor's storage yard and supply	STY	\$267.75	
Storage yard (cold storage)	SYC	\$267.75	
Distribution center	DC	\$401.60	
Food and other products, wholesale	FPW	\$267.75	
Wholesale	MMW		Add MMW stock inventory Code
Administrative office	AGO	\$194.25	Accessory use
Warehouse—Storage	WAA	\$401.60	Accessory use
Showroom	SHWW	\$121.50	Accessory use
Parcel delivery service	PDS	\$212.35	
Personal hobby activity	HAC	\$151.70	
Self-storage—Indoor	SLF	\$186.90	In addition to the square footage
Under 5,000 square feet	STA	\$243.05	
5,001 to 8,000 square feet	STB	\$333.90	
8,001 to 25,000 square feet	STC	\$455.40	
Over 25,001 square feet	STD	\$546.75	
Self-storage, outdoor	STO	\$267.75	In addition to square footage
Storage buildings	SBB	\$401.60	
Wholesale establishment	WWG	\$267.75	Add MMW stock inventory Code
Waste and Salvage			
Auto towing	TOW	\$267.75	In addition to each tow truck
Tow truck	TOT	\$42.25	Each
Auto wrecking and salvage yard	VE7	\$267.75	
Recycling facilities	TRT	\$200.55	
Wireless communication facilities			
Alternative tower structure—ROW	WTFR	\$401.60	In addition to base station
Alternative tower structure—NROW	WTRN	\$401.60	In addition to base station
Base station in right-of-way	BSR	\$401.60	
Base station NOT in right-of-way	BSN	\$401.60	
Small cell facility	SWF	\$401.60	In addition to base station
Tower	TL	\$836.85	In addition to base station

(Ord. No. 2023-003, § 2, 3-8-23)