

RESOLUTION 2014-08

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
ARCADIA, FLORIDA, REPEALING RESOLUTION 2013-13
AND RE-ESTABLISHING THE LOCAL BUSINESS TAX FEE
SCHEDULE AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Chapter 94 of the Code of Ordinances of the City of Arcadia formerly contained various fees and charges within the text of the ordinances; and

WHEREAS, Ordinance No. 990 amended Chapter 94 of the Code of Ordinances of the City of Arcadia by adopting the Local Business Tax Fee Schedule set forth in Resolution No. 2013-13; and

WHEREAS, Resolution No. 2013-13 sets forth inaccurate proposed fees and should be repealed; and

WHEREAS, the City Council finds adoption of this resolution to re-establish the fees set forth herein is in the best interest of the City of Arcadia; and

WHEREAS, the fees set forth herein will be in effect until changed by further resolution of City Council.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ARCADIA, FLORIDA:

SECTION 1. The recitals contained in the preamble to the Resolution are incorporated by reference herein.

SECTION 2. The following enumerated business taxes shall be paid annually on September 30 of each year, or as otherwise specified by the city, and a receipt obtained from the City Clerk by any person engaged in the various occupations, professions, businesses and classifications set forth in this section:

Local Business Classification or Type	Fee
Any business, profession, industry and occupation not referred to in this listing schedule shall pay an annual license tax of:	\$50.00
Abstract or title insurance companies	50.00
Accountants and auditors	50.00
Advertising: (1) Each person advertising on the streets with banners, floats, cartoons or exhibitions or any other means, except merchants of the city who are licensed as such	(1) 50.00

Local Business Classification or Type	Fee
(2) Agents, firms, associations or corporations or other persons distributing circulars or other advertising matter, except merchants of the city who are licensed as such	(2) 30.00
Alcoholic beverages, beer parlors, liquor dealers, package stores, spirituous liquor, wine dealers: Pursuant to state law, F.S. § 561.342(2).	Collected by state
Amusement devices, game boards, not otherwise specified, each	50.00
Apartment houses with two or more apartments, for each apartment available for rent at any time during the year, per apartment	5.00
Architects	50.00
Auction Shops or Stores (E-Bay)	500.00
Auctioneers	50.00
Automatic vending machines and scales designed for weighing persons for compensation. Any vending machines located on public rights-of-way shall be subject to the approval of the city marshal. (1) Each machine where the price is under \$0.05 (2) Each machine where the price is from \$0.05 up to but not including \$0.10 (3) Each machine where the price is \$0.10 or more All food or beverage vending machines for the sole use of an individual, firm, corporation or its employees shall not be subject to this tax.	(1) 1.00 (2) 3.00 (3) 10.00
Automotive (see also "Locksmiths and truck repairers"):	(1) 100.00
(1) Truck or tractor agencies: Persons engaged in the sale of automobiles, trucks, and tractors alone or in connection with a garage or repair shop and sale of any equipment	(2) 100.00
(2) Agencies: Persons representing agencies whose headquarters are not in the city	(3) 50.00
(3) Garages, alone or in connection with repair shop	(4) 30.00
(4) Top manufacturers or repairs of tops	(5) 20.00
(5) Paint shops	(6) 20.00
(6) Washing and greasing, separate from other business	(7) 20.00
(7) Batteries: See "Batteries."	(8) 20.00
(8) Vulcanizing: See "Vulcanizing plants."	
Bakeries	30.00
Ball games, knife racks, cane racks, or other similar amusements, per day	10.00
Banks, commercial	100.00
Barbershops (see also "Beauty parlors" and "Manicurists"):	
(1) First chair	(1) 20.00
(2) Each additional chair	(2) 10.00
Baths, owners or managers, Turkish, Russian or others, with or without swimming pools	20.00
Batteries:	
(1) Service stations	(1) 20.00
(2) Manufacturing or selling	(2) 30.00

Local Business Classification or Type	Fee
Beauty parlors and hairdressers (see also "Barbers" and "Manicurists"):	
(1) First chair 20.00	(1) 20.00
(2) Each additional chair 10.00	(2) 10.00
Bicycle shops	10.00
Billboards: Billposting companies or person in charge of billboards:	
(1) For each four or less billboards used	(1) 20.00
(2) For each additional billboard used	(2) 5.00
Billiard or pool tables, for public use or profit:	
(1) First table	(1) 50.00
(2) Each additional table	(2) 20.00
Book or magazine agents, taking orders for future delivery or selling from stock	50.00
Bookkeepers, office	20.00
Boot and shoe repair shops	20.00
Bootblack stands	10.00
Bottling works and water factories	100.00
Bowling alleys:	
(1) First alley	(1) 50.00
(2) Each additional alley	(2) 10.00
Brick and cement yards and factories, wholesale and retail	50.00
Brokers:	
(1) Stocks and bonds	(1) 50.00
(2) Lumber and other timber products	(2) 50.00
(3) Futures and options	(3) 150.00
Building and loan associations, local	50.00
Bus lines operating in and out of the city in interstate commerce	50.00
Business colleges	20.00
Candy (see also "Ice cream, cold drinks and confectionaries"):	
(1) Stands or shops	(1) 10.00
(2) Manufacturing, including right to sell wholesale or retail	(2) 50.00
Canning and juice plants	50.00
Canvassers, salesmen, door-to-door peddlers, not otherwise specified (see also chapter 34, article II, pertaining to peddlers and solicitors)	50.00
Card directories	100.00
Card writing or metal stamping, cutting or engraving when not connected with regular licensed business	20.00
Cement or concrete:	
(1) Yards: See "Brick and cement yards."	(1) --
(2) Cement blocks and other precast concrete items, manufacture and sale	(2) 50.00
Chiropodist (<u>Podiatrist</u>)	50.00
Chiropractors	50.00
Cigar and tobacco dealers	20.00
Claim and collection agencies	50.00

Local Business Classification or Type	Fee
Clairvoyants	150.00
Cold drink stands	10.00
Cold storage plants, each	50.00
Commission merchants and wholesale produce merchants	50.00
Contest companies: Persons conducting contests by offering inducements for securing subscriptions to newspapers, magazines or other periodicals	40.00
Contractors and subcontractors:	
(1) General building	(1) 100.00
(2) Concrete, stone, brick or terrazzo	(2) 40.00
(3) House wreckers and movers	(3) 20.00
(4) Sidewalk and curbing builders	(4) 40.00
(5) Paving	(5) 100.00
(6) Tinsmith and sheet metal work	(6) 40.00
(7) Refrigeration and air conditioning	(7) 50.00
(8) Roofing	(8) 40.00
(9) Lathing, drywall or plastering	(9) 40.00
(10) Awnings and prefabricated carports, etc.	(10) 40.00
(11) Painters, paperhangers, interior decorators	(11) 40.00
(12) Not otherwise specified	(12) 50.00
Curio dealers	10.00
Curiosity shows	20.00
Dairies (see also "Milk"): Each person selling milk in the city:	(1) 20.00
(1) Having more than one and not more than five cows or goats	(2) 30.00
(2) Having more than five and not more than ten cows or goats	(3) 50.00
(3) Having more than ten and not more than 20 cows or goats	(4) 80.00
(4) Having more than 20 cows or goats	
Dancehalls, operated for profit (see also "Amusements")	100.00
Delicatessens, not restaurants or lunch stands	30.00
Dentists	50.00
Detectives: Each detective, investigator or other person guaranteeing protection for compensation or making a personal or commercial investigation	30.00
Dry cleaners and pressing clubs, each plant or receiving station where work is received or distributed, or doing business in the city without depot	50.00
Dye works and steam cleaners (see also "Laundries")	50.00
Dynamite or other explosives, dealers in	20.00
Electricity:	
(1) Wholesale distributors or manufacturers	(1) 100.00
(2) Machinery, appliances or supplies, dealers in	(2) 40.00
(3) Electricians, self-employed	(3) 50.00
Employment agencies	50.00
Engineers, civil, mechanical, mining and chemical, engineers or surveyors	50.00
Express companies	50.00
Exterminators or pest control	30.00

Local Business Classification or Type	Fee
Ferris wheels (see also "Amusements"): Owner or operator, each	50.00
Fertilizer, each agent selling, offering for sale or taking orders for fertilizer	50.00
Fish and oyster dealers	30.00
Florists	40.00
Flying jennies or merry-go-rounds (see also "Amusements"), owner or operator	50.00
Fortunetellers, phrenologists, palmists, or soothsayers, each	150.00
Foundries:	
(1) Alone	(1) 50.00
(2) Machine shop, operated together	(2) 70.00
Fruit:	
(1) Dealers or stands, each	(1) 20.00
(2) Dealers, door-to-door: See "Peddlers."	(2) --
(3) Fruits or vegetables, or other farm produce: Each person selling or offering for sale from trucks or cars or railroad tracks (such trucks or cars not permitted to park on city right-of-way), per truck or car	(3) 50.00
(4) Dealers selling from samples to be shipped as directed	(4) 30.00
Funeral directors, embalmers and morticians	80.00
Games and devices, automatic or otherwise, such as shuffleboard, throwing balls, and the like, not otherwise specified, each (see also "Amusements")	20.00
Garages, public, not otherwise provided for (see also "Automotive")	50.00
Gas plants or distributors of liquefied petroleum gas	70.00
Gasoline and oils:	
(1) Retail dealers	(1) 40.00
(2) Wholesale dealers	(2) 100.00
Guns (see also "Shooting galleries," "Deadly weapons"): Each dealer in guns, pistols, Bowie knives or other deadly weapons, when no other stock is carried	100.00
Hawkers or street vendors of medicines, drugs or other patent medicine, expedient or device for use in or treatment of any disease, injury or deformity (see also "Medicine vendors")	100.00
Hospital and Sanitariums	50.00
Hotels, boardinghouses and roominghouses, motor courts and motels:	
(1) With accommodations for five and up to and including 15 persons	(1) 20.00
(2) With accommodations for 16 and up to and including 25 persons	(2) 30.00
(3) With accommodations for 26 and up to and including 50 persons	(3) 40.00
(4) With accommodations for 51 and up to and including 75 persons	(4) 50.00
(5) With accommodations for 76 and up to and including 100 persons	(5) 70.00
(6) With accommodations for 101 and up to and including 200 persons	(6) 100.00
(7) With accommodations for more than 200 persons	(7) 150.00
House movers and wreckers	20.00
Hypnotists, professional	150.00

Local Business Classification or Type	Fee
<p>Ice:</p> <p>(1) Depots, with no delivery service</p> <p>(2) Sale of, at either retail or wholesale, and using vehicles for delivery:</p> <p style="padding-left: 20px;">a. First two vehicles</p> <p style="padding-left: 20px;">b. Each additional vehicle</p> <p>(3) Manufacturing, with right to sell at retail or wholesale, with or without cold storage connected therewith</p>	<p>(1) 10.00</p> <p>(2)a. 20.00</p> <p>(2)b. 5.00</p> <p>(3) 70.00</p>
<p>Ice cream, cold drinks and confectionaries (see also "Candy"):</p> <p>(1) Selling at retail on the streets from carts or wagons, each cart or wagon</p> <p>(2) Manufacturers, selling at wholesale</p> <p>(3) Parlors, not connected with other business</p>	<p>(1) 10.00</p> <p>(2) 50.00</p> <p>(3) 20.00</p>
<p>Icing: Establishment doing business icing or reicing cars, either express, freight or refrigerator</p>	<p>50.00</p>
<p>Insurance (see also "Abstract or title insurance companies"):</p> <p>(1) Each person doing any kind of insurance in the city, including those engaged in the business of insurance against loss by fire, indemnity, accident to persons, loss, theft or destruction of property, acting as surety on bonds, guaranteeing the fidelity of employees, insuring employees against accidents, plate glass insurance, life insurance, and sickness and benefit insurance, including all persons as referred to in this subsection soliciting business in the city through agents or otherwise, whether the home office is local or foreign</p> <p>(2) Agents and solicitors:</p> <p style="padding-left: 20px;">a. Representing less than five companies and soliciting insurance in this city on behalf of any company, association or the like referred to in this subsection</p> <p style="padding-left: 20px;">b. Representing five or more companies</p> <p>It is the intention of this subsection that each company, association, society, firm or corporation usually known as an "insurance company" shall pay a license tax of \$20.00 as set forth in this subsection, and each agent or solicitor representing less than five companies and writing or soliciting insurance for them in the city shall pay an agent's or solicitor's license tax of \$20.00, and if such agent or solicitor represents five or more companies he shall then pay an annual license tax of \$30.00.</p>	<p>(1) 20.00</p> <p>(2)a. 20.00</p> <p>(2)b. 30.00</p>
<p>Junk dealers:</p> <p>(1) Housed in a permanent building, and keeping their property, such as secondhand automobiles and parts, within an enclosure out of public view; buildings shall be constructed in accordance with fire prevention ordinances and building codes</p> <p>(2) Where property is not housed as specified in subsection (1) of this subsection</p> <p>Dealers in junk shall hold their stock of this class of goods subject to inspection by the chief of police, and shall keep a record of all purchases, the price paid for such purchases and the name of the party from whom purchased.</p>	<p>(1) 50.00</p> <p>(2) 100.00</p>

Local Business Classification or Type	Fee
Knife and scissors sharpeners	10.00
Laundries (see also "Dry cleaners and pressing clubs" and "Dye works and steam cleaners"):	
(1) Commercial	(1) 30.00
(2) Coin-operated laundries:	
a. Having not more than 15 machines (washers and dryers)	(2)a. 30.00
b. Each additional machine (washer or dryer)	(2)b. 2.00
Lawyers	50.00
Locksmiths and truck repairers (see also "Automotive")	10.00
Lumber:	
(1) Dealers	(1) 100.00
(2) Brokers: See "Brokers."	(2) - - - -
(3) Dealers, including the manufacture and sale of cement blocks and other precast concrete items	(3) 120.00
Lunch stands, having no provision for seating	20.00
Lung testers, when operated for profit, each machine	5.00
Machine shops or repair shops, general	50.00
Manicurists (see also "Barbershops" and "Beauty parlors")	30.00
Manufacturers, not otherwise specified	100.00
Marble yards	20.00
Masseurs	30.00
Mattress renovating	50.00
Meat dealers in fresh meats selling at retail and paying no other license	30.00
Medicine vendors (patent) (see also "Hawkers"):	
(1) Advertising by means of minstrels, shows or vaudeville acts, per day	(1) 100.00
(2) Advertising by vehicles on the streets by means of banners, floats, cartoons or any other means not otherwise specified, per day	(2) 50.00
Mental healers and all persons claiming to heal by absent treatment (not including members of the Christian Science faith)	200.00
Merchants:	
(1) Wholesale, not otherwise specified	(1) 40.00
(2) Retail:	
a. For first \$1,000.00 of stock, per \$1,000.00	(2)a. 20.00
b. For next \$2,000.00 of stock, per \$1,000.00	(2)b. 10.00
c. For next \$7,000.00 of stock, per \$1,000.00	(2)c. 4.00
d. For each additional \$1,000.00 of stock or major fraction thereof over \$10,000.00	(2)d. 2.00
Milk:	
(1) Depots, each	(1) 20.00
(2) Processing plants, each	(2) 80.00
(3) Distributors:	
a. One truck	(3)a. 50.00
b. Each additional truck	(3)b. 20.00
(4) Dairies: See "Dairies."	(4) --

Local Business Classification or Type	Fee
Money lenders: Persons lending money at interest, other than legal banking businesses	50.00
Monuments and tombstones, carving and sale of	20.00
Motorcycles: All persons engaged in sale of motorcycles, along or in connection with a motorcycle repair shop	10.00
Moving picture shows or theaters, including drive-in theaters (see also "Amusements")	100.00
Musicians, per day	10.00
Newsstands, not part of another licensed business	10.00
Novelty works	50.00
Nursery stock or forest trees, agents for or dealers in	40.00
Oculists, opticians or optometrists	50.00
Oriental goods, dealers in	30.00
Osteopaths	50.00
Packing companies, fruits and vegetables	50.00
Paint shops (see also "Automotive")	20.00
Painters and paper hangers, self-employed	40.00
Pawnbrokers or pawnshops, permanent	100.00
Peat moss, sale of from trucks	20.00
Peddlers, engaged in the selling of produce such as fruits, eggs, vegetables and other farm products from wagon or pushcart, for each wagon or pushcart, whether retail or wholesale	50.00
Photographers, stationary, each	40.00
Physicians, each	50.00
Pinball machines (see also "Amusements" and "Amusement devices"), each machine	20.00
Pipefitters, each firm, person or corporation	40.00
Plumbers, self-employed	50.00
Podiatrists, each	50.00
Popcorn and peanut stands	10.00
Pre-cooling of trucks or railroad cars	50.00
Printing:	
(a) Newspaper and job printing (power)	(a) 50.00
(b) Persons doing job printing (hand)	(b) 20.00
Radiator shops (see also "Automotive")	50.00
Radio repairing, not connected with other business	30.00
Railroad companies	100.00
Real estate:	
(1) Agents or brokers	(1) 50.00
(2) Associates or salesman, each	(2) 30.00
Repairers of furniture or small articles not paying any other license tax (see also "Upholsterers")	10.00
Restaurants and cafeterias (see also "Lunch stands," "Cold drink stands," "Cafes" and "Delicatessens"):	
(1) With seats or accommodations for 15 or more persons	(1) 50.00

Local Business Classification or Type	Fee
(2) With seats or accommodations for less than 15 persons	(2) 30.00
Rubber balloons, dealers in	3.00
Safes, sale or exchange, each agent for	10.00
Salvaging and reclaiming. This classification shall include all cleaning of septic tanks, cesspools and sewer systems	50.00
Sewing machines, each agent or member of agency	30.00
Shooting galleries, owner or manager of (see also "Guns")	50.00
Shows of all kinds (see also "Amusements"):	
(1) Vaudeville, minstrel, theatrical or any other kind except street carnivals giving performances under tents or temporary structures of any kind, covered or uncovered	(1) 100.00
(2) Circuses	(2) 100.00
(3) Circus parades through the streets when performing outside the city	(3) 200.00
(4) Concerts or parades or other exhibitions given inside the city	(4) 100.00
(5) Shows or carnivals	(5) 250.00
(6) Lunch stands or lunch counters, cane racks, knife racks, candy stands, popcorn stands, peanut stands, or any other booth, stand or counter of like or similar nature, where articles are sold or games are played within the enclosure of carnival grounds, for each and every stand, counter rack or booth	(6) 20.00
(7) Side shows	(7) 20.00
Signs (see also "Billboards"):	
(1) Erectors, neon	(1) 50.00
(2) Painters	(2) 30.00
Skating rinks, roller or ice (see also "Amusements")	100.00
Soda water or mineral fountains	20.00
Solicitors or canvassers (see also chapter 34, article II, pertaining to peddlers and solicitors)	50.00
Stocks, bonds, debentures, or certificates or any other evidence of interest in corporations, associations or common law trusts: Each person or agent or broker selling or offering for sale, barter or exchange any of such items	50.00
Tailors	30.00
Taxis:	
(1) First taxi or automobile for hire operating in the city	(1) 30.00
(2) Each additional taxi	(2) 20.00
Telegraph companies	70.00
Telephone companies, per phone	0.125
Tombstones, carving and sale	20.00
Towel supply companies	20.00
Trailers:	
(1) Sales	(1) 50.00
(2) Park	(2) 50.00
Tree removing or tree surgeons	20.00

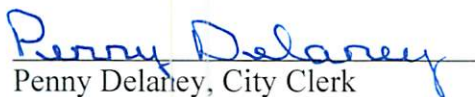
Local Business Classification or Type	Fee
Trucks:	
(1) Each truck doing interurban hauling over the streets of the city and not paying a license tax in the city	(1) 30.00
(2) Each additional truck	(2) 20.00
(3) Truck and tractor agencies: See "Automotive."	(3) --
Upholsterers of furniture and repair shops	40.00
Veterinary surgeons	20.00
Vulcanizing plants, tire recapping not run in connection with other businesses (see also "Automotive")	30.00
Wagons:	
(1) Used for selling candy, drinks, peanuts, confectionaries or popcorn, per wagon	(1) 10.00
(2) Used for selling other articles not otherwise classified, per wagon	(2) 20.00
Warehouse storage, owners or managers of	10.00
Watchmakers and jewelry repair shops, not run in connection with other business	20.00
Wood, coal, coke and other fuels not specified, dealers in	20.00

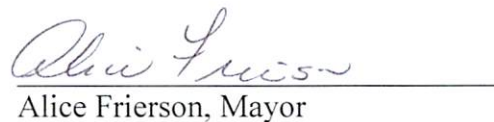
SECTION 3. This Resolution shall take effect immediately upon its adoption.

PASSED BY THE CITY COUNCIL OF THE CITY OF ARCADIA, FLORIDA, in regular session this 19th day of August, 2014.

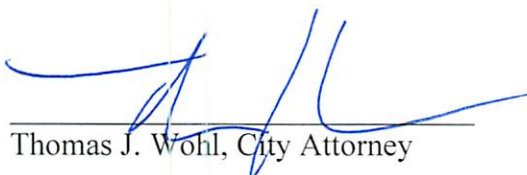
ATTEST:

CITY OF ARCADIA, FLORIDA


Penny Delaney, City Clerk


Alice Frierson, Mayor

APPROVED AS TO FORM:


Thomas J. Wohl, City Attorney