

ORDINANCE No. 01-08

AN ORDINANCE OF THE TOWN OF MIAMI LAKES, FLORIDA, PROVIDING FOR THE ESTABLISHMENT OF AN OCCUPATIONAL LICENSE TAX; PROVIDING FOR ISSUANCE OF OCCUPATIONAL LICENSES; PROVIDING FOR TERM AND TRANSFER OF LICENSES; PROVIDING DUE DATE FOR PAYMENT OF OCCUPATIONAL LICENSE TAX; PROVIDING FOR PENALTIES; PROVIDING GROUNDS FOR DENIAL OF LICENSE; PROVIDING FOR REVOCATION OF LICENSE; PROVIDING FOR DISPLAY OF LICENSE; PROVIDING FOR UNCLASSIFIED CATAGORIES; PROVIDING FOR EXEMPTIONS AND EXCLUSIONS; ESTABLISHING AN INITIAL TAX SCHEDULE; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING PROVISIONS; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 205.042, Florida Statutes, authorizes the governing body of a municipality to establish and levy an occupational license tax for the privilege of engaging in or managing any business, profession or occupation within its jurisdiction; and

WHEREAS, the Town Council has determined that it is in the best interest of the Town to adopt an Occupational License Tax Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, THAT:

Section 1. Recitals. The Town of Miami Lakes Occupational License Tax Ordinance is created to read as follows:

“Section 1.01 Occupational License Tax Imposed.

- (a) Every person, as defined in Sec. 205.022(3), Florida Statutes, engaged in or managing any business, profession or occupation in the Town is required to obtain an occupational license issued by the Town.
- (b) This occupational license tax requirement shall apply to:

- (1) Any person who maintains a permanent business location or branch office within the Town for the privilege of engaging in or managing any business, profession, or occupation within the Town;
 - (2) Any person who does not qualify under the provisions of subsection (1) above and who transacts any business or engages in any occupation or profession in interstate commerce where such license tax is not prohibited by Section 8 of Article I of the United States Constitution.
- (c) A person shall be required to pay an occupational license tax to the Town as outlined in the Tax Schedule. A license tax shall be required for each type of business performed at the applicant's location that requires a separate license tax as outlined in the Tax Schedule.

Section 1.02 Application; Administrative Fee.

- (a) The Town Manager shall develop and implement administrative procedures and forms relating to the issuance of occupational licenses.
- (b) No license shall be issued or renewed except upon written application filed with the Town Manager. The application shall include a statement, under oath, detailing the full and complete information necessary to calculate the applicable tax. The application shall be signed by an officer, partner or owner of the proposed business, occupation, or profession and shall be filed with the Town together with payment of the applicable tax.
- (c) All occupational licenses shall be applied for and issued in the real name of the applicant. In cases where the applicant does or will do business under a

fictitious trade name or firm name, the application and license, if issued, will show the real name as well as the fictitious trade or firm name of the applicant.

In such case, the applicant shall deliver to the Town either (i) a copy of application for registration of a fictitious name as required by Florida law or (ii) if such name is already registered, a copy of the applicant's or new owner's current fictitious name registration from the Florida Secretary of State, Division of Corporations.

- (d) An applicant will be allowed one reapplication for an occupational license, if, for some reason, the initial application for the license is not approved. Should the reapplication not be approved, the applicant shall remove all evidence of a business operation from the premises until such time as the reasons for the disapproval have been resolved to the satisfaction of the Town Manager.
- (e) The following requirements must be met prior to the issuance of a Town occupational license:

1. Subject to the exceptions provided in Section 205.194, Florida Statutes, all applicants who are required to obtain a state and/or county license, registration or certification, as a pre-condition for operating a business or practicing a profession, must show proof of having obtained such a license or certification.
2. All applicants seeking to operate a business from a building constructed within the last twelve (12) months must produce a Certificate of Occupancy.

3. The Town Manager shall have appropriate Town Staff review the Town's land development regulations and determine if the type of proposed business at the listed location is a permitted use in the particular land development district. If the use is not permitted, the applicant shall be required to show evidence of a vested right for a legal non-conforming use or an approved variance or special exception.
 4. All applicants must show proof that the applicant has complied with all annual inspections required under the Town Code and paid any required inspection fees.
- (e) A fee of _____ dollars (\$_____.00) shall be paid per business location or branch office for the review and processing of all applications for new and renewal licenses to ensure compliance with the requirements of the Town's land development regulations.

Section 1.03 Term of licenses; half year licenses; transfer of license.

- (a) Occupational licenses shall expire on the thirtieth day of September of each year. No license shall be issued for more than one (1) year. For each license obtained between October first and April first, the full tax for one (1) year shall be paid. For each license obtained between April first and September thirtieth, one-half the full tax for one (1) year shall be paid.
- (b) Any license may be transferred with the approval of the Town Manager or his/her designee when there is a bona fide sale and transfer of the business

and the property used and employed therein as stock in trade. Such transfer shall be made within thirty (30) days after such bona fide sale has taken place and shall take effect upon payment of a transfer fee of up to ten (10%) percent of the annual license tax, but not less than three dollars (\$3.00) and after presentation of evidence of both the sale and of the original license. If the provisions of this section are not strictly and completely complied with in every respect, the license pertaining to the business shall be null and void and have no further effect.

- (c) Upon written request and presentation of the original license, any license may be transferred from one (1) location to another location upon payment of a transfer fee of up to ten (10%) percent of the annual license tax, but not less than three dollars (\$3.00) and upon verification that such use is permitted by the Town's land development regulations at the new location.
- (d) Every person assuming operation of or purchasing an existing business which is required to be licensed under this Ordinance shall comply with the requirements of this Ordinance with thirty (30) days of such assumption or purchase.

Section 1.04 Due Date for Payment of Occupational License Tax; Delinquent Payment; Penalties.

- (a) On or before October 1st of each year, and prior to engaging in or managing any business, profession or occupation, every person shall obtain an occupational license from the Town. In the event that October 1st falls on a weekend or holiday, the occupational license shall be obtained on or

before the first business day following October 1st.

- (b) For licenses and fees for the year starting October 1, 2001, fees shall not be considered late and no additional late fees or penalties shall be imposed for any fees paid by December 31, 2001.
- (c) Any person engaging in or managing any business, occupation or profession without first having complied with the provisions of this Ordinance shall be declared delinquent. Those licenses not renewed when due and payable shall be considered delinquent and shall be subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each month of delinquency thereafter until paid. However, the total delinquency penalty shall not exceed 25 percent of the applicable occupational license tax. Any person who does not pay the required occupational license tax within 150 days after the initial notice of the tax due, and who does not obtain the required occupational license is subject to civil actions and penalties, including court costs, reasonable attorney's fees, additional administrative costs incurred as a result of collection efforts, and a penalty of no more than \$250.00.
- (d) Each and every day of selling or disposing of merchandise or engaging in a business or profession compliance in full with all of the provisions of this Ordinance shall constitute a separate and distinct violation of this Ordinance.
- (e) The fact that any person represented himself as being engaged in any business, occupation, or profession for which any license is required shall

be evidence of the liability of such person to pay an occupational license tax, regardless of whether such person actually transacts any business or practices a profession. Displaying a sign or advertisement indicating the conduct of a business or profession at a given location, advertising a business or profession in the telephone directory, newspaper, internet, or other media shall be prima facie evidence that such person is holding himself out to the public as being engaged in a business or profession and shall be a sufficient predicate for conviction by the court or other enforcement authority.

- (f) Any person who violates any provisions of this Ordinance shall, upon conviction, be punished by a fine not to exceed \$500 or imprisonment in the County jail not to exceed sixty (60) days or both such fine and imprisonment. Each day that a violation continues shall be deemed a separate violation. Nothing contained in this Ordinance shall prohibit the Town from enforcing its Code by any other means including, but not limited to, any enforcement provisions provided in Chapter 162, Florida Statutes, or a civil action for appropriate relief in a court of competent jurisdiction. The enforcement procedures outlined herein are cumulative to all others and shall not be deemed to be prerequisites to filing suit for the enforcement of any section of the Town Code.

Section 1.05 Grounds for denial.

After interview or investigation, the Town Manager shall not grant or issue a license to an applicant when the Town Manager determines that:

- (1) The information provided by the applicant is false or incomplete.
- (2) The applicable land development regulations do not permit the conduct of the particular business at the intended business location and the applicant has not provided evidence of a legal nonconforming use, variance or special exception.

Section 1.06 Revocation of license.

(a) Notwithstanding any other provision of this Ordinance, the privilege of doing business within the Town allowed by the issuance of an occupational license will be subject to summary administrative revocation by a written thirty (30) day notice of revocation issued to the applicant by the Town Manager if it is determined that one or more of the following conditions, if applicable, exist:

- (1) Serious or repeated violations of the Town Code or State Statute.
- (2) Misrepresentation(s) in the application.
- (3) Misrepresentation(s) made to the Town Manager during the application and investigation process.
- (4) Use of the business location for illegal or unsafe activities.
- (5) Use of the business location for activities not contemplated in the application.
- (6) Use of the business not in compliance with the conditions of the license.
- (7) Lack of solid waste collection or utility services.
- (8) Use of the business in a manner that constitutes a public nuisance.

- (9) Failure to maintain compliance with all applicable building code regulations.
- (10) Failure to obtain required annual inspections.
- (b) Such revocation may be appealed to the Town Manager within ten (10) days of notice of revocation.
- (c) This section shall not affect the power of any of the courts of the State of Florida or any other governmental agency to revoke certain licenses where such revocation is specifically provided for by law.

Section 1.07 Display of License.

- (a) All persons to whom licenses are issued pursuant to this Ordinance shall cause the licenses to be displayed at all times in a prominent place in their business establishments. Failure to display in such a manner shall constitute a violation of this Ordinance.
- (b) If the Person to whom the license is issued has no licensed business premises anywhere, he or she may carry the license on his or her person or in his or her vehicle.

Section 1.08 Unclassified Categories.

In the event application is made for a license not specifically enumerated in the Tax Schedule, the Town Manager or designee shall have the authority to determine the most nearly similar category that shall apply to the applicant. The Town Manager may consider the appropriate provisions of Ordinance 8A, Article X, of the Miami-Dade County Code as it existed on the effective date of this Ordinance when determining the category that shall apply to the applicant.

Section 1.09 Refund of fees.

No portion of any occupational license tax shall be refunded unless such license tax was collected by mistake or in error.

Section 1.10. Payment of license tax not to authorize commission of offense.

The payment of a license tax under this Ordinance shall not authorize or legalize in any manner whatsoever the commission of any violation, offense or crime against the Town, the county, the state or the United States.

Section 1.12 Exemptions; Exclusions.

- (a) Eligibility. Members of exempt classes as provided by Chapter 205, Florida Statutes, are exempt from paying for a license under the provisions of this Ordinance.
- (b) Veteran's credit. Any honorably discharged veteran of any branch of the armed forces of the United States or his/her un-remarried widow/er who is disabled from performing manual labor and a permanent resident of the Town shall receive a credit not to exceed \$50.00 on any Town occupational license tax. Any license obtained under the provisions of this subsection shall be marked across the face with the words "Veteran's Exempt License -- Not Transferable." Applicants granted a license under this sub-section shall not be exempt from the other provisions of this Ordinance or the Town Code.
- (c) Exclusions. Nothing in this Ordinance shall be construed to require an occupational license for:
 - 1. Any religious, charitable, fraternal, youth, civic or service

organization when the organization makes occasional sales or engages in fundraising, provided that the projects are performed exclusively by the members thereof and that the proceeds are used exclusively in the activities of the organization; or

2. Practicing the religious tenets of any church or temple.

Section 1.13 Tax Schedule.

Licenses shall be issued to cover only one location and only one business classification. The initial amounts assessed as the occupational license tax against the various trades, businesses, and professions are set forth in the Tax Schedule, attached as Exhibit "A" to this Ordinance, and are fully incorporated herein by reference. The Tax Schedule may be amended from time to time by resolution of the Town Council.”

Section 2. Severability. 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 3. Repeal of Conflicting Provisions. Chapter 8A, Article X of the Code of Miami-Dade County and any other provisions of the Code of Miami-Dade County, as made applicable to the Town by Article VIII, Section 8.3 of the Town Charter, which are in conflict with this Ordinance are hereby repealed.

Section 4. Inclusion in the Code. It is the intention of the Town Council that the provisions of this Ordinance shall become and made a part of the Town of Miami Lakes Code;

that the sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

Section 5. Effective Date. This Ordinance shall be effective immediately upon adoption on second reading.

The foregoing Ordinance was offered by **Councilmember Collins**, who moved its adoption on first reading. The motion was seconded by **Vice Mayor Alonso** and upon being put to a vote, the vote was as follows:

Councilmember Mary Collins	Yes
Councilmember Robert Meador, II	Yes
Councilmember Michael Pizzi	Yes
Councilmember Nancy Simon	Yes
Councilmember Peter Thomson	Yes
Vice Mayor Roberto Alonso	Yes
Mayor Wayne Slaton	Yes

PASSED AND ADOPTED on first reading this **28th** day of **August**, 2001.

The foregoing Ordinance was offered by **Councilmember Collins**, who moved its adoption on second reading. The motion was seconded by **Vice Mayor Alonso**, and upon being put to a vote, the vote was as follows:

Councilmember Mary Collins	Yes
Councilmember Robert Meador, II	Yes
Councilmember Michael Pizzi	Yes
Councilmember Nancy Simon	Yes
Councilmember Peter Thomson	Yes
Vice Mayor Roberto Alonso	Yes
Mayor Wayne Slaton	Yes

PASSED AND ADOPTED on second reading this **25th** day of **September**, 2001.


WAYNE SLATON, MAYOR

ATTEST:


BEATRIS M. ARGUELLES, CMC
TOWN CLERK

APPROVED AS TO FORM:


ACTING TOWN ATTORNEY

EXHIBIT "A"

PUBLIC NOTICE:

Pursuant to Section 166.041 and 205 of the Florida Statutes, notice is herewith given that the Town of Miami Lakes, Town Council proposes to adopt the following ordinance at a public hearing to be held on Tuesday, September 11, 2001, at 7:00 p.m. at Miami Lakes Middle School, 6245 Miami Lakeway North, Miami Lakes, FL:

AN ORDINANCE OF THE TOWN OF MIAMI LAKES, FLORIDA, PROVIDING FOR THE ESTABLISHMENT OF AN OCCUPATIONAL LICENSE TAX; PROVIDING FOR ISSUANCE OF OCCUPATIONAL LICENSES; PROVIDING FOR TERM AND TRANSFER OF LICENSES; PROVIDING DUE DATE FOR PAYMENT OF OCCUPATIONAL LICENSE TAX; PROVIDING FOR PENALTIES; PROVIDING GROUNDS FOR DENIAL OF LICENSE; PROVIDING FOR REVOCATION OF LICENSE; PROVIDING FOR DISPLAY OF LICENSE; PROVIDING FOR UNCLASSIFIED CATEGORIES; PROVIDING FOR EXEMPTIONS AND EXCLUSIONS; ESTABLISHING AN INITIAL TAX SCHEDULE; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING PROVISIONS; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

The amount assessed for Occupational License Tax on trades, occupations, professions and businesses to be fixed as follows:

Type of Business	Tax	Additional amounts, if any.			
Abstract company	\$100.00				
Accountant	30.00				
Acupuncture	30.00				
Administrative office	30.00				
Adult congregate living facility	100.00 +	\$3.00 for each additional employee	from	21 to	99,999
Adult day care	30.00 +	3.00 for each additional employee	from	11 to	99,999
Advertising / marketing / public relations	30.00 +	3.00 for each additional employee	from	11 to	99,999
Advertising space rental	25.00 +	3.00 for each additional space	from	2 to	99,999
Alteration service - commercial	30.00 +	3.00 for each additional employee	from	11 to	99,999
Alterations	25.00				
Ambulance service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Amusement center	25.00				
Amusement device (non coin)	25.00 +	15.00 for each additional device	from	2 to	99,999
Amusement facility	25.00 +	15.00 for each additional unit	from	2 to	99,999
Amusement ride	25.00 +	15.00 for each additional ride	from	2 to	99,999
Amusement / service vending machine	25.00	for one machine			
"	25.00 +	15.00 for each additional machine	from	2 to	30
"	460.00 +	6.00 for each additional machine	from	31 to	99,999
Animal service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Answering service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Antique / art dealer / studio	30.00 +	3.00 for each additional employee	from	11 to	99,999
Apartments	not taxable	apartments	from	1 to	4
"	25.00	apartments	from	5 to	10
"	25.00 +	1.50 for each additional apartment	from	11 to	99,999
Apparel / accessory mfg	30.00 +	3.00 for each additional employee	from	11 to	99,999
Appraiser	30.00				
Architect	40.00				
Artist / illustrator	30.00				
Assembly / fabricating	30.00 +	3.00 for each additional employee	from	11 to	99,999
Astrology / palm reader	230.00				
Attorney	40.00 +	10.00 library fee			
Attorney branch office	30.00				
Auction sales / liquidator	30.00 +	3.00 for each additional employee	from	11 to	99,999
Auctioneering service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Audio visual service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Audiologist / speech pathologist	30.00				
Auditorium / playhouse	300.00				
Author / writer	30.00				
Auto / truck / van sales	30.00 +	3.00 for each additional employee	from	11 to	99,999
Auto / truck / van service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Automated teller machine	50.00				
Baby sitting service (itinerant)	25.00				
Bakery	30.00 +	3.00 for each additional employee	from	11 to	99,999
Bank / trust company	200.00				
Banking facility	80.00				
Barber or beauty school	30.00 +	3.00 for each additional employee	from	11 to	99,999
Barber shop / chair	30.00 +	3.00 for each additional employee	from	11 to	99,999
Beauty service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Beauty shop / chair	30.00 +	3.00 for each additional employee	from	11 to	99,999
Beeper paging	80.00				

Binding service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Blood bank center	50.00				
Body / paint / repair shop	30.00 +	3.00 for each additional employee	from	11 to	99,999
Bookkeeping / tax / immigration service	30.00 +	3.00 for each additional employee	from	11 to	99,999
bowling lanes	25.00 +	15.00 for each additional lane	from	2 to	99,999
Bulk merchandise vending stand	25.00 +	16.00 for each additional stand	from	2 to	99,999
Business service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Cabinets / woodworking mfg.	30.00 +	3.00 for each additional employee	from	11 to	99,999
Cable TV	600.00				
Cable TV franchise	500.00				
Canning / bottling	30.00 +	3.00 for each additional employee	from	11 to	99,999
Car wash / auto detailing	30.00 +	3.00 for each additional employee	from	11 to	99,999
Carnival (sponsored)	25.00 +	15.00 for each additional unit	from	2 to	99,999
Catering service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Cemetery / crematorium -	200.00				
Ceramic studio / kiln / supplies	30.00 +	3.00 for each additional employee	from	11 to	99,999
Charter / leasing service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Check service / cashing	30.00 +	3.00 for each additional employee	from	11 to	99,999
Child day care facility	30.00 +	3.00 for each additional employee	from	11 to	99,999
Chiropractor	40.00				
Circus / carnivals (not sponsored)	100.00	per day			
Cleaner / laundry / alterations	30.00 +	3.00 for each additional employee	from	11 to	99,999
Cleaning service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Clinic / medical center / dialysis	100.00 +	3.00 for each additional employee	from	21 to	99,999
Clinical social worker	40.00				
Collection / credit service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Community TV antenna	600.00				
Comm TV antenna franchise	500.00				
Computer / data processing service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Concession / news stand	30.00 +	3.00 for each additional employee	from	11 to	99,999
Consultant	40.00				
Copy / DUP / reproduction service	30.00 +	3.00 for each additional employee	from	11 to	99,999
correspondence school	30.00 +	3.00 for each additional employee	from	11 to	99,999
courier drop box	25.00	per location			
Courier service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Court reporter	30.00 +	3.00 for each additional employee	from	11 to	99,999
CPA	40.00				
Credit / debit card co.	150.00				
Cruise line /dinner cruise	100.00	per vessel			
Custom house broker	30.00 +	3.00 for each additional employee	from	11 to	99,999
Cutting / sewing / press service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Dancing or entertainment / one night only	150.00				
Dancing or entertainment	225.00				
Dating / escort business	100.00				
Dealer in intangible personal property	80.00				
Dealer in petroleum products	75.00 +	3.00 for each additional employee	from	11 to	99,999
Dealer/ in LPG / equipment	130.00				
Dealer / installation LPG	130.00				
Delivery / messenger service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Dental lab school	30.00 +	3.00 for each additional employee	from	11 to	99,999
Dental laboratory	30.00 +	3.00 for each additional employee	from	11 to	99,999
Dentist	40.00				
Designer	40.00				
Dietician	30.00				
Dispensing optician	30.00				
DLR used motor vehicle parts	100.00				
Drafting service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Drive in restaurant	60.00				
Eating establishment	30.00	seats	from	1 to	30
""	60.00	seats	from	31 to	74
""	90.00	seats	from	75 to	149
""	120.00	seats	from	150 to	99,999
Educational institutions	30.00 +	3.00 for each additional employee	from	11 to	99,999
Electric plant	600.00				
Electric plant franchise	500.00				
Electrical	30.00	employees	from	1 to	50

***	60.00	employees	from	51 to	100
***	120.00	employees	from	101 to	99,999
Electrolysis service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Electronic telephone info	200.00				
embalmer	40.00				
Embroidery / monogram service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Employment agency	30.00 +	3.00 for each additional employee	from	11 to	99,999
Engraving / laminating service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Equipment operator	30.00 +	3.00 for each additional employee	from	11 to	99,999
Exercise center - non member	100.00				
Export / import	30.00 +	3.00 for each additional employee	from	11 to	99,999
Farmers market	200.00				
Fax communication	50.00				
Film / photo process / develop	30.00 +	3.00 for each additional employee	from	11 to	99,999
Film / photo service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Finance / loans / mortgages	150.00				
Firearms mfg	30.00 +	3.00 for each additional employee	from	11 to	99,999
Fitness center - membership	200.00				
Flea market	230.00				
Flea market sales	30.00				
Food products mfg / process	30.00 +	3.00 for each additional employee	from	11 to	99,999
Food / beverage sales	30.00 +	3.00 for each additional employee	from	11 to	99,999
Foreign exchange	80.00				
Framing service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Freight forwarding / cargo service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Fruit shipping agent	30.00 +	3.00 for each additional employee	from	11 to	99,999
Funeral director	40.00				
Funeral director / embalmer	40.00				
Funeral home	30.00 +	3.00 for each additional employee	from	11 to	99,999
Garbage / waste disposal	30.00 +	3.00 for each additional employee	from	11 to	99,999
Gas plant	600.00				
Gas plant franchise	500.00				
eneral building	30.00	employees	from	1 to	50
"	60.00	employees	from	51 to	100
"	120.00	employees	from	101 to	99,999
General engineering	30.00	employees	from	1 to	50
"	60.00	employees	from	51 to	100
"	120.00	employees	from	101 to	99,999
General mechanical	30.00	employees	from	1 to	50
"	60.00	employees	from	51 to	100
"	120.00	employees	from	101 to	99,999
Golf course / miniature	25.00 +	15.00 for each additional course	from	2 to	99,999
Graphic / art / typesetting	30.00 +	3.00 for each additional employee	from	11 to	99,999
Guard patrol agency	30.00 +	3.00 for each additional employee	from	11 to	99,999
Hall for hire	230.00				
Handwriting analyst -- affidavit	30.00				
Health testing -- invasive	30.00 +	3.00 for each additional employee	from	11 to	99,999
Health testing non-invasive	30.00 +	3.00 for each additional employee	from	11 to	99,999
Hearing aid specialist	30.00				
Holding company / franchising	150.00				
Home health care agency	120.00				
Home health care provider	25.00				
Hospital / emergency room	100.00 +	3.00 for each additional employee	from	21 to	99,999
Hotel	not taxable	rooms	from	1 to	4
"	25.00	rooms	from	5 to	10
"	25.00 +	1.50 for each additional room	from	11 to	99,999
Hypnotherapist (affidavit)	30.00				
Ice cream vendor	30.00				
Information / referral service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Inspection service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Installation service -- non contractor	30.00 +	3.00 for each additional employee	from	11 to	99,999
ntractor / training / tutor	30.00 +	3.00 for each additional employee	from	11 to	99,999
Insurance adjustor	25.00				
Interior decorator	30.00 +	3.00 for each additional employee	from	11 to	99,999
Interior designer	40.00				
Investments / land development	150.00				

Janitorial service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Junk dealer / junk yard	100.00				
Key making	30.00 +	3.00 for each additional employee	from	11 to	99,999
Land surveyor	40.00				
Landfill / dump	100.00				
Landscape architect	40.00				
Laundromat / laundry room	25.00 +	1.50 for each additional machine	from	2 to	99,999
Laundry machines	25.00 +	1.50 for each additional machine	from	2 to	99,999
Lawn / lawnscape / tree service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Lessor of commercial property	230.00				
Local exchange telephone service	900.00				
Locksmith service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Long distance communications	250.00				
LPG installer	50.00				
LPG (Propane) Gas tank exchange under 20lbs.	25.00				
Lunch wagon / truck	30.00				
Machine / welding shop	30.00 +	3.00 for each additional employee	from	11 to	99,999
Mail order	30.00 +	3.00 for each additional employee	from	11 to	99,999
Management service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Manufacturing	30.00 +	3.00 for each additional employee	from	11 to	99,999
Marine surveyor	40.00				
Marine / boat repair	30.00 +	3.00 for each additional employee	from	11 to	99,999
Marriage and family therapist	40.00				
Massage establishment	30.00 +	3.00 for each additional employee	from	11 to	99,999
Massage therapist	25.00				
Membership organization	200.00				
Mental health counselor	40.00				
Merchandise vending machine	25.00	for one machine			
"	25.00 +	6.00 for each additional machine	from	2 to	30
"	199.00 +	3.00 for each additional machine	from	31 to	99,999
MFG of LPG equipment	130.00				
MFG representative (individual)	30.00				
Mobile auto mechanic	25.00				
Mobile home park / camp grounds	30.00	spaces	from	1 to	100
"	60.00	spaces	from	101 to	200
"	90.00	spaces	from	201 to	99,999
Mobile home sales	30.00 +	3.00 for each additional employee	from	11 to	99,999
Money order sales	30.00				
Mortgage broker business	150.00				
Motel	not taxable	rooms	from	1 to	4
"	25.00	rooms	from	5 to	10
"	25.00 +	1.50 for each additional room	from	11 to	99,999
Movie / multi theatre	80.00	per screen			
Moving / hauling / storage (local)	30.00 +	3.00 for each additional employee	from	11 to	99,999
Multiple business	100.00				
Naturopath	40.00				
News / wire service	80.00				
Nurse / midwife	30.00				
Nursery plant sales	30.00 +	3.00 for each additional employee	from	11 to	99,999
Nursing / convalescent home	100.00 +	3.00 for each additional employee	from	21 to	99,999
Occult science	230.00				
Operation center	30.00 +	3.00 for each additional employee	from	11 to	99,999
Optometrist	40.00				
Osteopathic physician	40.00				
Packing / packaging	30.00 +	3.00 for each additional employee	from	11 to	99,999
Packing/ processing (farm products)	25.00 +	2.00 for each additional employee	from	11 to	60
"	150.00	employees	from	61 to	99,999
Paralegal	30.00				
Paramedic / physician assistant	30.00				
Parking facility	30.00	spaces	from	1 to	100
"	60.00	spaces	from	101 to	200
"	90.00	spaces	from	201 to	99,999
Party / entertainment service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Passenger transportation service	30.00 +	3.00 for each additional employee	from	11 to	99,999
* Pawnbroker	340.00				
Pay telephone provider	75.00 +	7.50 for each employee	from	11 to	99,999

Peddler	30.00				
Permanent exhibit / admission facility	230.00				
Personal services	30.00 +	3.00 for each additional employee	from	11 to	99,999
Pest control service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Photographer / video service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Physical therapy center	30.00 +	3.00 for each additional employee	from	11 to	99,999
Physician	40.00				
Plumbing	30.00	employees	from	1 to	50
"	60.00	employees	from	51 to	100
"	120.00	employees	from	101 to	99,999
Podiatrist	40.00				
Polygraph examiner	30.00 +	3.00 for each additional employee	from	11 to	99,999
Postal service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Printing / lithograph	30.00 +	3.00 for each additional employee	from	11 to	99,999
Private investigative agency	30.00 +	3.00 for each additional employee	from	11 to	99,999
Process server	30.00 +	3.00 for each additional employee	from	11 to	99,999
Processing	30.00 +	3.00 for each additional employee	from	11 to	99,999
Producer / productions	300.00				
Professional association / corp / firm	30.00				
Professional engineer	40.00				
Professional sports team	300.00				
Promoter / coordinator	200.00				
Psychologist	40.00				
Publishing service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Purchasing agent / ship chandler	30.00 +	3.00 for each additional employee	from	11 to	99,999
Quarrying / mining	30.00 +	3.00 for each additional employee	from	11 to	99,999
Railroad	225.00				
Real estate appraiser	30.00				
Real estate branch office	30.00				
Real estate broker	30.00				
Real estate firm	30.00				
Real estate school	30.00 +	3.00 for each additional employee	from	11 to	99,999
Recording / film studio	300.00				
Recycling / refiners	30.00 +	3.00 for each additional employee	from	11 to	99,999
Refinish / finishing / dye service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Rental service - not real property	30.00 +	3.00 for each additional employee	from	11 to	99,999
Repossessing service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Resale of communication time	150.00				
Research / search service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Retail of firearms	30.00 +	3.00 for each additional employee	from	11 to	99,999
Retail pharmacy	30.00 +	3.00 for each additional employee	from	11 to	99,999
Retail store	30.00 +	3.00 for each additional employee	from	11 to	99,999
Rooms / boarding / guest home	Not taxable	rooms	from	1 to	4
"	25.00	rooms	from	5 to	10
"	25.00 +	1.50 for each additional room	from	11 to	99,999
Selling / trading tangible personal property	30.00 +	3.00 for each additional employee	from	11 to	99,999
Sales broker (individual)	30.00				
Saving and loan association	200.00				
School bus service	30.00 +	3.00 for each additional employee	from	11 to	99,999
School psychologist	40.00				
Scrap metal processor	150.00				
Secretarial / clerical service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Security systems monitoring	100.00				
Self storage	100.00				
Seller of travel	30.00 +	3.00 for each additional employee	from	11 to	99,999
Service and repairs - non contractor	30.00 +	3.00 for each additional employee	from	11 to	99,999
Shopping mall	230.00				
Showroom / sales office	30.00 +	3.00 for each additional employee	from	11 to	99,999
Slaughter house	30.00 +	3.00 for each additional employee	from	11 to	99,999
Specialty building	25.00	employees	from	1 to	50
"	50.00	employees	from	51 to	100
"	100.00	employees	from	101 to	99,999
Specialty electrical	25.00	employees	from	1 to	50
"	50.00	employees	from	51 to	100
"	100.00	employees	from	101 to	99,999
Specialty engineering	25.00	employees	from	1 to	50

""	50.00	employees	from	51 to	100
""	100.00	employees	from	101 to	99,999
Specialty mechanical	25.00	employees	from	1 to	50
""	50.00	employees	from	51 to	100
"	100.00	employees	from	101 to	99,999
Specialty plumbing	25.00	employees	from	1 to	50
""	50.00	employees	from	50 to	100
""	100.00	employees	from	101 to	99,999
Stadium / arena	150.00	seats	from	1 to	10,000
""	300.00	seats	from	10,001 to	30,000
""	600.00	seats	from	30,001 to	99,999
Stevadore agency	30.00 +	3.00 for each additional employee	from	11 to	99,999
Stock and bond / commodity broker	150.00				
Sub building	30.00	employees	from	1 to	50
""	60.00	employees	from	50 to	100
""	120.00	employees	from	101 to	99,999
Sub general building	30.00	employees	from	1 to	50
""	60.00	employees	from	51 to	100
""	120.00	employees	from	101 to	99,999
Swimming pool	25.00 +	15.00 for each additional pool	from	2 to	99,999
Tailor / dressmaking	30.00 +	3.00 for each additional employee	from	11 to	99,999
Take out food / snack bar	30.00				
Tank refills (LPG)	60.00				
Tattoo service (affidavit)	25.00				
Taxicab / jitney / dispatch service	30.00 +	3.00 for each additional employee	from	11 to	99,999
Tele / radio / sat communication	250.00				
Telecom systems sales / service	250.00				
Telegraph	80.00				
Telemarketing	30.00 +	3.00 for each additional employee	from	11 to	99,999
Temporary employment agency	120.00				
Tennis courts	25.00 +	15.00 for each additional court	from	2 to	99,999
Tent sales	30.00 +	3.00 for each additional employee	from	11 to	99,999
Testing service (non-medical)	30.00 +	3.00 for each additional employee	from	11 to	99,999
Textile products mfg	30.00 +	3.00 for each additional employee	from	11 to	99,999
Therapist (physical)	30.00				
Ticket sales / reservation	30.00 +	3.00 for each additional employee	from	11 to	99,999
Trip sheet	230.00				
Title insurance companies	100.00				
Tour guide service	25.00				
Tour / travel agency	30.00 +	3.00 for each additional employee	from	11 to	99,999
Towing truck	25.00	per truck			
Transport - local / intra state	30.00 +	3.00 for each additional employee	from	11 to	99,999
Traveling junk dealer	30.00				
Unclassified business	100.00				
Upholstering	30.00 +	3.00 for each additional employee	from	11 to	99,999
Used merchandise sales / no pawn	30.00 +	3.00 for each additional employee	from	11 to	99,999
Valet parking	30.00 +	3.00 for each additional employee	from	11 to	99,999
Veterinarian	40.00				
Veterinary clinic	50.00 +	1.50 for each additional employee	from	11 to	99,999
Warehouse / distribution center	30.00 +	3.00 for each additional employee	from	11 to	99,999
Water / sewer plant	500.00				
Weight control center	30.00 +	3.00 for each additional employee	from	11 to	99,999
Wholesale / distributor	30.00 +	3.00 for each additional employee	from	11 to	99,999
Yacht / boat / marine broker	30.00 +	3.00 for each additional employee	from	11 to	99,999

All documentation pertaining to this ordinance are on file in the office of the Town Clerk, Town Offices located at 6853 Main Street, Miami Lakes, Florida 33014. All interested parties are invited to attend.

In accordance with the provisions of F.S. Section 286.0105, should any person seek to appeal any decision made by the Council with respect to any matter considered at this meeting, such person will need 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.

In accordance with the American with Disabilities Act of 1990, persons needing special accommodation to participate in the proceeding should contact Town Hall at 305-558-8244 no later than four (4) days before the proceeding for assistance.

Beatris M. Argueffes, CMC
Town Clerk

Adv. Date: August 28, 2001