

APPENDIX A - CITY FEE STRUCTURE<sup>[1]</sup>

The following establishes the fees for the city.

**D. BUILDING FEES**

<b>BUILDING FEES</b>	
<b>BUSINESS TAX (formerly occupational license tax):</b>	
<b>Amusements</b>	
Amusement parks	\$100.00
Amusement parlors	\$100.00
Bathing, swimming pools (when admission charges are made)	\$30.00
Billiard, pool, bowling, ten-pin alley, machines, etc. (when not in billiard or pool halls or parlors) each	\$30.00
Billiards or pool halls or parlors, including coin-operated tables	\$100.00
Bowling alleys	\$100.00
Carnivals	\$100.00
Circuses	\$100.00
Courts for handball, racquetball, tennis, shuffleboard, etc.	\$100.00
Distributor, owner and/or leaser of amusement devices and/or machines engaged in the business of placing amusement devices, music machines, etc. for a consideration and/or a share of the money collected by a coin operated machine or otherwise in the place of business, other than the owner or operator of such machine	\$100.00
Golf course (18 holes or more)	\$100.00
Golf course, miniature	\$100.00
Golf course (9 holes)	\$100.00

Golf, tennis, racquetball instruction pro	\$50.00
Golf, tennis, racquetball pro shop	\$50.00
Motion-picture theater	\$100.00
Pyrotechnics (display of fireworks); must have fire department approval	\$100.00
Ranges for skeet, pistol, golf, target, archery, driving, etc.	\$100.00
Rinks, indoor or outdoor, for skating, bicycles, motorbikes, etc.	\$100.00
Show band, entertainment, etc.	\$100.00
Traveling shows, with or without ferris wheels or merry-go-rounds, using any device or machine for amusement or for seeing an exhibition of animals, human beings, reptiles, etc.	\$100.00
Every amusement business or occupation not otherwise specifically designated	\$100.00
<b>Contractors</b>	
Contractors maintaining a permanent business location or branch office within the city will be charged a business tax	\$50.00
<b>Living Accommodations</b>	
1 to 10 rooms	\$30.00
Each additional room	\$1.00
<b>Manufacturing</b>	
1 to 5 employees	\$30.00
6 to 15 employees	\$50.00
Over 15 employees	\$100.00
<b>Merchants and Dealers</b>	

Arms (must have police department approval)	\$50.00
Bottled gas dealer	\$50.00
Explosives (must have fire department approval)	\$50.00
Filling station	\$50.00
Fireworks (must have fire department approval)	\$200.00
Garage	\$50.00
Ice or bottled water distributors	\$50.00
<b>Merchant</b>	
1. Any person who sells, leases, distributes and/or services, for a consideration, goods or merchandise or the finished products or ingredients thereof to another for resale or for consumption or use shall, for the purpose of this chapter, be classified as a "merchant".	
2. Merchant with fixed place of business within the city:	
A. For any person occupying up to 1,000 square feet	\$50.00
B. Additional space over 1,000 square feet	\$0.04 per square foot
C. Any person conducting such business by use or from a vehicle	\$50.00
3. If a portion of said business is conducted in an enclosure, for example, a garden center, automobile sales, drive-in food stand restaurant, etc., the space outside the enclosure will be computed at the rate of 4 square feet and will equal 1 square foot of space within the enclosure for the purpose of computing the total square footage of space occupied or used.	
4. For the purpose of computing the square footage in the enclosed portion of a business classified as "merchant" the entire space used for the display of goods and merchandise, office storage, sales and/or checkout, preparation, receipt or dispatch of goods, assembly, growing and/or otherwise handling the goods and merchandise, collection of price thereof, washrooms, dressing rooms and/or any and all other space within the enclosure used in the	

operation of the business shall be included.	
Milk distributors	\$50.00
Peddler of fruits, vegetables and farm produce, by the growers thereof only	No fee
Petroleum products dealers	\$50.00
Printing and publishing establishment	\$50.00
Restaurant	\$50.00
Secondhand dealer	\$50.00
Solicitor	\$50.00
Vehicle dealer	\$50.00
<b>Professional</b>	
Accountant or auditor	\$50.00
Architect	\$50.00
Attorney	\$50.00
Chiropodist	\$50.00
Chiropractor	\$50.00
Dental hygienist	\$50.00
Dentist	\$50.00
Engineer	\$50.00
Masseur	\$50.00
Naturopath	\$50.00

Optometrist	\$50.00
Osteopath	\$50.00
Physician or surgeon	\$50.00
Podiatrist	\$50.00
Surveyor	\$50.00
Veterinarian	\$50.00
Any person licensed by the state under Florida Basic Science Law for practice of the healing arts	\$50.00
Every profession not specifically designated	\$50.00
<b>Service Establishments</b>	
Abstract and title company	\$100.00
Addressing, mailing or duplicating company	\$50.00
Administrative office	\$50.00
Advertising trade inducement company	\$100.00
Ambulance service	\$25.00
Armored car service	\$50.00
Artist, commercial	\$50.00
Auctioneer	\$50.00
Auto painting	\$50.00
Barbershop	\$50.00
Baths, Turkish or mineral	\$50.00

Bookkeeping service	\$50.00
Broker or agent, mercantile	\$50.00
Broker or agent, mortgages and loans	\$50.00
Check-cashing service or agency	\$50.00
Cleaner and dryer	\$50.00
Cold storage	\$50.00
Collection agency—credit bureaus	\$50.00
Dance hall or ballroom	\$50.00
Delivery or messenger service	\$50.00
Detective agency	\$100.00
Dressmaking	\$10.00
Employment agency or agent	\$50.00
Express company	\$100.00
Exterminator	\$50.00
Fender and body shop	\$50.00
Financial institutions	\$175.00
For-hire cars (see "taxi")	
Funeral home (not permitting embalming)	\$100.00
Funeral home (permitting embalming)	\$150.00
Garbage and trash collections	\$50.00

Hauling (see "transfer company")	
Hospital-sanitarium	\$100.00
Insurance agency	\$100.00
Insurance adjuster	\$50.00
Insurance company	\$100.00
Investment counselor	\$50.00
Investment and securities dealer	\$150.00
Laboratory	\$50.00
Laundry	\$50.00
Linen supply service	\$50.00
Loan agency	\$100.00
Patrol agency	\$100.00
Pawnbroker	\$100.00
Photographer or photo finisher	\$50.00
Private school	\$50.00
Public stenographer, court reporter	\$30.00
Radio broadcasting station	\$100.00
Real estate broker	\$50.00
Rental agency	\$50.00
Rental cars	\$100.00

Repair shop, machine shop	\$50.00
Riding academy	\$50.00
Shoe repair	\$50.00
Sign writer	\$50.00
Small loan company	\$100.00
Storage warehouse	
Not exceeding 5,000 sq. ft.	\$50.00
Over 5,000 sq. ft.	\$100.00
Tailor	\$30.00
Taxidermist	\$30.00
Taxi (each vehicle)	\$30.00
Telegraph company	\$100.00
Telephone company (non-franchised)	\$200.00
Ticket office (selling tickets for transportation of persons or freight)	\$20.00
Transfer company, general hauling	\$50.00
Travel bureau	\$50.00
Tree surgeon	\$50.00
Valet shop	\$50.00
Water company	\$150.00
Water house or commercial cleaning service	\$50.00

General service establishments, each person engaged in any other business not specifically listed herein as owner, agent or otherwise, whereby services are performed for the public in return for a consideration and where not part of such business consists of sale of merchandise or other tangible property	\$50.00
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Footnotes:

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**Editor's note**— Ord. No. [2018-31](#), §§ 2, 3, adopted July 24, 2018, repealed the former Appendix A, and enacted a new Appendix A as set out herein. The former Appendix A pertained to similar subject matter and derived from Ord. No. [2017-22](#), §§ 2.01, 3.01, adopted July 25, 2017; and Ord. No. [2017-37](#), § 2(2.01), adopted Mar. 6, 2018.