



CITY OF DANIA BEACH FINANCE DEPARTMENT MEMORANDUM

TO: Honorable Mayor and Commissioners

FROM: Robert Baldwin, City Manager

By: Mark Bates, Finance Director

DATE: May 22, 2012

SUBJECT: Business Tax Receipt (BTR) Rates

Business Tax Receipts (BTR) are used by the City to obtain annual information about all businesses operating in the City of Dania Beach. The City's annual BTR registration and billing is mailed on or about July 1st of each year requiring businesses to provide information about their operations in the City of Dania Beach. More recently, BTR registration has been coupled with the City's annual Fire Inspection program, as recommended by our external auditors. Thus, the annual BTR registration now provides a centralized platform of information for City safety inspections made by both Code Compliance and Fire Inspectors each year.

BTR rate adjustments are governed by Florida Statutes which allow for a 5% adjustment once in every 2-year period. A schedule showing the Administration's proposed 5% rate adjustment is attached for your reference. The City last adjusted BTR rates in 2008.

The Administration recommends Commission consideration and approval of a 5% adjustment to the City's existing BTR rates. This adjustment is to be effective with annual BTR billings that will be mailed on July 1st for the fiscal year registration period starting October 1, 2012.

"BUSINESS TAX SCHEDULE"

Code Section 15-12

July, 2012

Final w/
5% Adj.

	<u>Current</u>	<u>Final w/ 5% Adj.</u>
<i>Abstract and title companies or agents</i>	170.50	179.00
<i>Advertising</i>	170.50	179.00
<i>Agency</i>	91.75	96.25
<i>Airplanes</i>	236.25	248.00
<i>Airplane repair and overhaul</i>	196.75	206.50
<i>Alleys, bowling, boxball, or ten pin</i>	105.00	110.25
<i>Alterations</i>	39.25	41.00
<i>Ambulance Services, per ambulance</i>	91.75	96.25
<i>Amusement parlors</i>		
1 - 25	1,443.75	1,515.75
26 - 50	1,575.00	1,653.75
51 - 75	1,706.25	1,791.50
76 - 100	1,837.50	1,929.25
each over 100	15.75	16.50
<i>Amusement parks, permanent</i>	16,406.25	17,226.50
<i>Animal exhibition</i>		
per day	131.25	137.75
per week	295.25	310.00
<i>Animal grooming service</i>	91.75	96.25
<i>Art and craft studio</i>	105.00	110.25
<i>Athletic club</i>	78.75	82.50
<i>Auction stores, permanent</i>	1,410.75	1,481.25
<i>Auctioneer</i>		-
1st day	105.00	110.25
each day after the 1st	26.25	27.50
Auction shops (itinerant) per week	723.00	759.00
<i>Automatic amusement machines, games and devices</i>		
owners and operators	262.50	275.50
distributor	262.50	275.50
for each machine	65.50	68.75
each set	65.50	68.75
<i>Automatic musical device</i>		-
owner or operator	262.50	275.50
each machine	65.50	68.75
<i>Automatic trade machines</i>		
\$.01 machine - each	2.50	2.50
.05 " "	13.00	13.50
.10 " "	26.25	27.50
.25 " "	78.75	82.50
.50 " "	131.25	137.75
over \$0.50 - each	157.50	165.25
<i>Automatic trade machines</i>		
distributor	262.50	275.50

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each machine	19.50	20.25
<i>Automatic weighing machines</i>	13.00	13.50
<i>Automobile dealers</i>		
Display room or lot	196.75	206.50
Paint, body or top shop	210.00	220.50
Repair shop	210.00	220.50
washing, polishing and greasing	157.50	165.25
combined	263.00	276.00
wrecking service	183.75	192.75
<i>Automobile tag bureau</i>	39.25	41.00
<i>Automobile towing</i>	183.75	192.75
<i>Bakery</i>	183.75	192.75
Bakery Truck - per truck	105.00	110.25
<i>Balls, concerts, dances and related performances</i> (per perf)	236.25	248.00
<i>Ballrooms</i> (each)	131.25	137.75
<i>Banks</i>	603.75	633.75
<i>Banks (each automatic teller machines)</i>	105.00	110.25
<i>Barber shops:</i>		
each chair	52.50	55.00
manicurist in shop	26.25	27.50
bootblack stands - each operator or stand	26.25	27.50
<i>Barber supplies</i>	52.50	55.00
Baths - public	65.50	68.75
Baths - Turkish, Russian or vapor	65.50	68.75
<i>Beach equipment</i>	bids to Comm.	
<i>Beauty shops</i>		
1 - 3 operators	105.00	110.25
over 3 operators	157.50	165.25
<i>Billiard, pool or bagatelle tables</i>	52.50	55.00
<i>Birds and tropical fish</i>	65.50	68.75
<i>Blacksmith shop</i>	91.75	96.25
<i>Blueprinting</i>	131.25	137.75
<i>shipyards</i>		
Sales only	236.25	248.00
Yacht broker	210.00	220.50
Marine ways, drydock, hardware, equipment		
Each boat - More than 10 but less than 50 passenger	210.00	220.50
" - More than 50 passenger	262.50	275.50
Boats, towing and lightening		-
2 boats or less	157.50	165.25
more than 2 boats	262.50	275.50
each barge not permitted with above	36.75	38.50
<i>Boats for hire</i>	131.25	137.75

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	<u>Current</u>	<u>Final w/ 5% Adj.</u>
<i>Boiler shop</i>	118.00	123.75
<i>Bonding company</i>	393.75	413.25
<i>Book bindery</i>	65.50	68.75
<i>Book and magazine canvasser</i>	158.00	165.75
<i>Books, makers of, for advertising, for directories</i>	105.00	110.25
<i>Bootblack stands</i>	26.25	27.50
<i>Bottled water or seltzer water</i>	65.50	68.75
<i>Bottled works</i>	131.25	137.75
<i>Brokers (selling stocks, bonds, mutual funds, mortgages, et</i>	301.75	316.75
<i>Building and loan associations</i>	498.75	523.50
Capital to \$100,000	78.75	82.50
each additional \$100,000 of captial	52.50	55.00
<i>Bulldozing and land clearing</i>	131.25	137.75
<i>Burglar alarm company</i>	91.75	96.25
<i>Bus station (interstate only)</i>	91.75	96.25
<i>Business opportunities</i>		
Broker (not real estate broker)	131.25	137.75
Salesman	39.25	41.00
<i>Canning plant</i>	262.50	275.50
<i>Canteen wagon or cafe, lunch wagon, or snack wagon(ea. \</i>	262.50	275.50
<i>Car shipping agency</i>	131.25	137.75
<i>Carnivals, circuses and shows under canvas (per wk. or any p</i>	820.25	861.25
concessions - per day	26.25	27.50
<i>Carpet and rug cleaners</i>	105.00	110.25
<i>Catering (not in connection with other business)</i>	105.00	110.25
In connection with other business	52.50	55.00
<i>Check cashing/tag agency</i>	236.25	248.00
<i>Christmas trees</i>	65.50	68.75
<i>Circus parade</i>	656.25	689.00
<i>Citrus fruits and vegetables</i>	78.75	82.50
<i>Cleaning, pressing and dyeing ofclothes</i>		
For each business establishment in city	158.00	165.75
For each out-of-town concern having agents or solicitors	91.75	96.25
<i>Clothing, dealers in secondhand, each location</i>	105.00	110.25
<i>Coffee dealers</i>	39.26	41.00
<i>Collection and claim agencies (other than lawyers)</i>	236.25	248.00
<i>Commissary</i>	262.50	275.50
<i>Communication towers</i>	1,050.00	1,102.50
<i>Consultants or business advisors</i>	236.25	248.03
<i>Contractors</i>	315.00	330.75
<i>Convalescent homes</i>	262.50	275.50
<i>Cottages each unit</i>	15.75	16.50
<i>Credit bureaus</i>	105.00	110.25

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<i>Dairies, milk distributors</i>	65.50	68.75
<i>Dance hall,</i>	525.00	551.25
<i>Dances - temporary, each night</i>	105.00	110.25
<i>Delivery service - each vehicle</i>	52.50	55.00
<i>Detective agency</i>	236.25	248.00
<i>Diaper service</i>	78.75	82.50
<i>Directories</i>	105.00	110.25
<i>Electric light and power companies</i>	1,050.00	1,102.50
<i>Electroplating</i>	78.75	82.50
<i>Employment agencies</i>	196.75	206.50
<i>Engravers or lithographers</i>	65.50	68.75
<i>Exhibits, freak or other curiosities, per week</i>	131.25	137.75
<i>Ferris wheel or amusement devices - per week</i>	210.00	220.50
<i>Fertilizer manufacturing or mixing plant</i>	91.75	96.25
<i>Financing companies or small loan companies</i>	262.50	275.50
<i>Firearms and ammunition sales</i>	367.50	385.75
<i>Fish peddler - each vehicle</i>	262.50	275.50
<i>Fishing pier</i>	210.00	220.50
<i>Florist (fresh flowers only)</i>	157.50	165.25
<i>Fruits and vegetables, sold from trucks or vehicles - each vehicle</i>	105.00	110.25
<i>Funeral homes</i>	183.75	192.75
<i>Furniture refinishing</i>	78.75	82.50
<i>Garbage and trash collection</i>	301.75	316.75
<i>Gardeners</i>	78.75	82.50
<i>Gas companies</i>		
<i>through pipelines</i>	761.25	799.25
<i>selling bottled gas</i>	131.25	137.75
<i>Gasoline and oil distributors</i>		
<i>Wholesale gas lines</i>	498.75	523.50
<i>Wholesale oil</i>	105.00	110.25
<i>Gasoline service stations</i>		-
<i>3 pumps or less</i>	157.50	165.25
<i>Each additional pump beyond 3 pumps</i>	52.50	55.00
<i>Golfcourse:</i>		
<i>Ordinary golf course</i>	196.75	206.50
<i>Miniature course (containing under 5 acres)</i>	183.75	192.75
<i>Driving range</i>	157.50	165.25
<i>Guaranty surety title company</i>	183.75	192.75
<i>Home opening and closing service</i>	65.50	68.75
<i>Hospital, private</i>	315.00	330.75
<i>Hospital, animal</i>	183.75	192.75
<i>Hotels, apartments and rooming houses</i>		
<i>2 rooms or more, per room</i>	7.75	8.00

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apartments or more, per apartment	10.50	11.00
<i>Hypnotists - teaching and salesmanship</i>		
25 pupils or less	65.50	68.75
More than 25 pupils	131.25	137.75
<i>Ice cream parlor</i>	196.75	206.50
<i>Ice cream vendors - from moving vehicle - each vehicle</i>	131.25	137.75
<i>Ice manufacturing or storage</i>	131.25	137.75
<i>Immigrant agents</i>	820.25	861.25
<i>Import/export</i>	157.50	165.25
<i>Income tax service</i>	105.00	110.25
<i>Insurance:</i>		
Each company	183.75	192.75
Each agent	78.75	82.50
Each solicitor	52.50	55.00
Each adjuster	78.75	82.50
<i>Interior decorators</i>	236.25	248.00
<i>Itinerant grinders of knives, scissors</i>	26.25	27.50
<i>Janitorial services</i>	236.25	248.00
<i>Jewelry</i>	420.00	441.00
<i>Junkyards</i>	367.50	385.75
<i>Laundries</i>		
4 to 10 people, inclusive	183.75	192.75
over 10 people	420.00	441.00
Local agency, permanent offices	157.50	165.25
Agents for out-of-town laundries	210.00	220.50
Automatic coin laundries	236.25	248.00
<i>Lumber merchants</i>	196.75	206.50
<i>Lunch stands, exclusive of drive-in restaurants</i>	78.75	82.50
<i>Mail order establishment</i>	131.25	137.75
<i>Manufacturing (factories):</i>		
Employing one to 5 people, inclusive	131.25	137.75
Employing 6 to 10 people, inclusive	170.50	179.00
Employing 10 to 25 people, inclusive	275.50	289.25
Employing over 25 people	351.75	369.25
<i>Markets, meat, poultry, seafoods and re</i>	144.25	151.25
<i>Mattress renovating</i>	65.50	68.75
<i>Merchant police patrol and watchman</i>	105.00	110.25
<i>Merchants, retail</i>		
Value of inventory not over \$500.00	105.00	110.25
Value of inventory over \$500.00 and not over \$1,000.00	105.00	110.25
For each \$1,000.00 additional value of inventory - maximum fee	105.00	110.25
Maximum fee - inventory at or above \$31,000	1,000.00	1,050.00
<i>Merchants, wholesale delivery - each vehicle</i>	367.50	385.75

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<i>Merchants (commission)</i>	196.75	206.50
<i>Messenger service (exclusive of telegram service)</i>	52.50	55.00
<i>Mini theater</i>	1,890.00	1,984.50
<i>Motion picture theater</i>		
each screen	367.50	385.75
refreshment stand operating in connection	131.25	137.75
<i>Motocross</i>	262.50	275.50
<i>Motorcycles or motor scooters, (for sale of accessories see</i>	210.00	220.50
<i>News bureau and newspaper agency</i>	262.50	275.50
<i>Newspapers</i>		
Weekly or monthly	52.50	55.00
Daily	78.75	82.50
<i>Nursery (day nursery for children)</i>	52.50	55.00
<i>Packing houses</i>	196.75	206.50
<i>Parking lots</i>		
One to 25 cars inclusive	196.75	206.50
Over 25 cars	393.75	413.25
<i>Pawnbrokers</i>	1,050.00	1,102.50
<i>Peddlers, such as hawkers or vendors of medicine, drugs</i>	262.50	275.50
<i>Pet shop</i>	196.75	206.50
<i>Photographers</i>	196.75	206.50
<i>Picture agents</i>	236.25	248.00
<i>Printing (offset, book and magazines, screen, etc.)</i>	157.50	165.25
<i>Process servers</i>	131.25	137.75
<i>Professional categories</i>		
Accountants, including income tax service	236.25	248.00
Analytical chemists	236.25	248.00
Architects	236.25	248.00
Artists	236.25	248.00
Attorneys at law	236.25	248.00
Auditors	236.25	248.00
Blood pressure taker	236.25	248.00
Chiropodists	236.25	248.00
Chiropractors	236.25	248.00
Civil engineers and surveyors	236.25	248.00
Dentists	236.25	248.00
Detectives	236.25	248.00
Doctors	236.25	248.00
Draftsman	236.25	248.00
Electrical engineers	236.25	248.00
Electrolysis	236.25	248.00
Engravers (photo)	236.25	248.00
Laboratory technicians	236.25	248.00

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Landscape architect	236.25	248.00
Mechanical engineers	236.25	248.00
Naturopath	236.25	248.00
Osteopaths	236.25	248.00
Podiatrists	236.25	248.00
Psychiatrists	236.25	248.00
Surgeons	236.25	248.00
Tree surgeons	236.25	248.00
Veterinarians	236.25	248.00
Any Other	236.25	248.00
<i>Promoters, entertainment</i>	367.50	385.75
<i>Public stenographer</i>	105.00	110.25
<i>Railroad</i>	492.00	516.50
<i>Real estate Broker</i>	236.25	248.00
<i>Rental service (if no other business)</i>	157.50	165.25
<i>Rental service (if in conjunction with other business)</i>	105.00	110.25
<i>Repair shops:</i>		
Battery or radiator	131.25	137.75
Boiler and steam engine	91.75	96.25
Jewelry and watch repair	105.00	110.25
Key, lock, knife and lawnmower	131.25	137.75
Motorcycle and bicycle	131.25	137.75
Radio, phonograph, electrical appliance and television	91.75	96.25
Shoe repair	131.25	137.75
Typewriter, Dictaphone, adding machine and office m	91.75	96.25
Vulcanizing, retreading	91.75	96.25
Other types of repair shops	105.00	110.25
<i>Rental of cars</i>		
Agency	367.50	385.75
Each vehicle	26.25	27.50
<i>Rental of equipment (heavy)</i>	157.50	165.25
<i>Rental of uniforms</i>		
Out-of-town concern	236.25	248.00
Local concern	170.50	179.00
<i>Rental property/management</i>	236.25	248.00
<i>Rental unit, per unit (excludes apartments but includes dup</i>	31.50	33.00
<i>Restaurants</i>		
Seating one to 15 persons	105.00	110.25
Seating 16 to 50 persons	157.50	165.25
Seating over 50 persons	315.00	330.75
Drive-in	131.75	138.25
<i>Rock pit and quarry</i>	157.50	152.38
<i>Sale office (desk space only with no stock maintained)</i>	105.00	110.25

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	<u>Current</u>	<u>5% Adj.</u>
<i>Sales and service</i> (Electronics, equipment)	236.25	248.00
<i>Schools:</i>		
Automobile driving	78.75	82.50
75 Business college	131.25	137.75
Dancing	78.75	82.50
Music	78.75	82.50
Private educational schools:		
Less than 25 students	65.50	68.75
25 or more students	131.25	137.75
Tutoring	39.25	41.00
<i>Scrap metal</i>	367.50	385.75
<i>Secondhand dealers</i> in goods, wares and merchandise	157.50	165.25
Solicitors to be fingerprinted	262.50	275.50
<i>Security patrol</i> , each man (to be approved by city manager)	78.75	82.50
<i>Shipping ports</i>	367.50	385.75
<i>Steamship and stevedore agencies</i>	262.50	275.50
<i>Storage</i> , all kinds, including trailers, boats and automobiles		
For first 5,000 square feet	262.50	275.50
Each additional 1,000 square feet	26.25	27.50
<i>Taxi business</i>		
For owner	131.25	137.75
Per cab	26.25	27.50
<i>Telemarketing</i>	525.00	551.25
<i>Telephone answering service</i>	131.25	137.75
<i>Telephone Company</i>	787.50	826.75
<i>Towel supply:</i>		
Local	157.50	165.25
Itinerant	91.75	96.25
<i>Trailer park</i>		
One to 10 units, inclusive	236.25	248.00
Each additional unit	19.50	20.25
Rental or utility trailers	210.00	220.50
Sale of trailers (either new or used)	262.50	275.50
<i>Truckingfirms</i>	196.75	206.50
<i>Trucks</i> , doing freight transportation or transfer business	196.75	206.50
<i>Unclassified occupations</i>	131.25	137.75
<i>Upholsterer</i>	105.00	110.25