

RESOLUTION NO. 2008-51

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELTONA, VOLUSIA COUNTY, FLORIDA; AMENDING APPENDIX A, "FEE SCHEDULE", SECTION ENTITLED "CHAPTER 22, ARTICLE I, LOCAL BUSINESS TAX" OF THE DELTONA CODE OF ORDINANCES, BY REPEALING SUBSECTION ENTITLED "CLASSIFICATION AND RATE SCHEDULE OF LOCAL BUSINESS TAX" AND REENACTING A NEW "CLASIFICATION AND RATE SCHEDULE OF LOCAL BUSINESS TAX" SUBSECTION; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Deltona is an incorporated municipality pursuant to the law of the State of Florida, and as such, is both required and authorized under the laws of Florida to adopt resolutions; and

WHEREAS, Florida Statutes, Chapter 205, the Local Business Tax Act, grants municipalities the power to adopt a reclassification and revision ordinance; and

WHEREAS, the City Commission for the City of Deltona adopted Ordinance No. 10-2007, authorizing the imposition and collection of local business tax upon each and every business, profession and occupation having an effective place of business or, engaging in or managing any business within its municipal boundaries; and

WHEREAS, the Equity Study Commission on August 18, 2008, recommended to the City of Deltona, a classification system and rate structure for business taxes; and

WHEREAS, the local business tax rate structure and classification provided for in this resolution is determined to be reasonable and based upon the rate structure and classification as prescribed in ordinances adopted by adjacent local governments that have complied with Section 205.0535, Florida Statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION
 OF THE CITY OF DELTONA, FLORIDA, AS FOLLOWS:**

SECTION 1. This Resolution is adopted pursuant to Ordinance No. 10-2007, and Chapter 205, Florida Statutes.

SECTION 2. Appendix A, of the Code of Ordinances, City of Deltona, Florida, entitled "Fee Schedule", Section "Chapter 22, Article I, "Local Business Tax" is hereby amended by repealing and reenacting Subsection "Classification and Rate Schedule – Local Business Tax", to read as follows:

**Appendix A
 City of Deltona, Florida
 Classification and Rate Schedule - Local Business Tax**

Broad Category	Classification	Proposed Tax Rate
Food and Beverage Services	Catering Service	40.00
	Concession/Cold Drink Stands	15.00
	Delicatessen	50.00
	Intoxicating/Alcoholic Beverages	1/2 state license
	Restaurant, café, cafeteria, dining room, buffet, tearoom, coffee shop or other food or beverage sales for consumption on premises:	
	up to 25 seats	25.00
	26 or more seats	50.00
	drive-in/take-out window	50.00
Administration	Agency and/or Administrative Office	40.00
	Collection Agency	40.00
	Employment Agency	40.00
Arts, Entertainment, and Recreation	Permanent Amusement Ride, Coin Operated/Game of Skill	45.00
	Amusement Show(s)	40.00
	Athletic Events:	

Per Day	35.00
Per Year	150.00
Billiards/Pool Room	
first table	20.00
each additional table	12.00
Bowling Alley	
first two alleys	25.00
each additional alley	8.00
Carnival/Tent Show/Circus/ Minstrel Show	
per event, less than 7 days	100.00
per week	200.00
Civic Center Complex: entertainment, promotional, theatrical, and parking	5000.00
Coin Operated/Vending Machines:	
game machine - per machine	15.00
music machine - per machine	15.00
vending machine - per machine	8.00
weighing machine - per machine	8.00
Dance Hall/Hall for Hire	125.00
Entertainment: musicals, concerts, sports shows, etc.	
per day	60.00
per year	270.00
Festivals on Public Property - which include a combination of the following: itinerant merchandising, trade shows, and entertainment	
per merchant per day	5.00
per sponsor per day	5.00
Golf Course:	
regular - public	50.00
regular - membership	75.00
miniature	40.00
driving range	40.00
Lecturer/Instructor: per week (not including non-profit)	200.00
Museum or exhibition of articles and relics of scientific or historic nature	120.00
Private Club for Profit	50.00
Promoter for Sports/Entertainment	150.00
Skating Rink	40.00
Spa/Health Club/Gym	55.00
Theater/Drive-In (per screen)	55.00
Tradeshaw/Exposition	250.00

Construction	Carpentry	45.00
	General Contractors (Defined as an entity that performs a construction contract all by itself, or through the use of subcontractors whose activities it supervises and coordinates)	100.00
	Subcontractors (Defined as an entity whose construction activities are supervises and coordinates by a General Contractor)	60.00
	Home Inspectors	50.00
	Land clearing/hauling relating to construction	55.00
	Painter	60.00
	Saw Mills	150.00
	Surveyor: land	70.00
	Wall Paper Hanger	60.00
	Welding	55.00
Educational Services	Nursery School/Kindergarten (not public schools)	45.00
	Private School/ Tutoring/Certification Training	40.00
	Driving School	55.00
Finance and Insurance	Bankruptcy	30.00
	Cash Advance	55.00
	Financial Institutions: banks, savings and loans, small loan company, credit bureau or credit union (per location)	100.00
	Investment Advisor/Counselor	70.00
	Investment Broker/Dealer	55.00
	Mortgage Broker/Company	55.00
Health Care and Social Assistance	Ambulance Service	40.00
	Chiropractor: each	70.00
	Congregate Living Facility	30.00
	Dentist: each	70.00
	Hospital/Sanitarium	100.00
	Laboratory	60.00
	Medical Office/Clinic	55.00
	Medical Rehabilitation Center	55.00
	Nursing/Convalescent Home	125.00
	Physical Therapist: each	70.00

	Physician/Surgeon: each	70.00
Information	Broadcasting: radio	100.00
	Broadcasting: television station	100.00
	Newspaper Publisher	55.00
Other Services	Appraiser -jewelry, precious gems, coin and/or metal	70.00
	Auctioneer	170.00
	Auto and/or Boat Detailing	45.00
	Auto - Paint, Body Work, Upholster and/or Repair Shop	45.00
	Bail Bonds	70.00
	Barbershop/Beauty shop/Cosmetology first chair	25.00
	each additional chair	10.00
	Blueprinting	45.00
	Boat Works	90.00
	Body Piercing	45.00
	Burglary Alarm Maintenance	45.00
	Car and/or Pressure Wash Service	45.00
	Carpet Installation	40.00
	Cemetery	100.00
	Child Day Care	45.00
	Computer Service	45.00
	Court Reporter	70.00
	Crematorium	45.00
	Delivery Service	40.00
	Electrolysis	70.00
	Express Company	115.00
	Exterminator/Pest Control	40.00
	Factory: principal business is the fabrication or manufacturing from raw materials or assembly from parts of any products for distribution and sale at wholesale or retail	90.00
	Fortunetelling: similar businesses, including astrology, card reading, phrenology	70.00
	Funeral Home	100.00

Garbage Collection and Disposal (excluding Commercial Waste Management/Transportation. See Transportation Category)	40.00
Gardener	25.00
Handyman - Maintenance/Repair	45.00
Janitorial and/or Cleaning Services	45.00
Kennel and/or Pet Grooming	45.00
Laundry/Dry Cleaning	40.00
coin operated	40.00
Lawn Maintenance	40.00
Linen/Towel/Uniform/Diaper Service	40.00
Locksmith	20.00
Machine Shop	40.00
Mailing Service	40.00
Manicurist	
first operator	45.00
each additional operator	10.00
Manufactures/Processors	115.00
Masseurs - not connected with licensed business	
first operator	45.00
each additional operator	10.00
Parking Lot (where fee is charged)	
1-20 capacity	45.00
21-50 capacity	90.00
51 or more capacity	120.00
Packing Plant/Wrapping/Boxing or Crating	50.00
Photographer	45.00
Photostat/Blueprinting	70.00
Printing/Copying	40.00
Repair/Maintenance Service (excluding Handyman and Lawn Maintenance)	45.00
Shooting Range	45.00
Sign Painter	45.00
Tailor/Alterations/Dressmaker	45.00
Taxidermist	45.00
Telephone Answering Service	40.00
Telemarketing	40.00
Travel Agency	45.00
Tree Surgeon	45.00
Wrecker Service	45.00
each additional vehicle	15.00
Other Services (Business or personal service not listed above)	70.00

Professional, Scientific, and Technical	Accountant/Bookkeeping Service/Auditing, Tax Service	45.00
	Advertising Agency/Trade Inducement Company	55.00
	Advertising, Directory	150.00
	Animal Hospital	55.00
	Architect: each	70.00
	Attorney: each	70.00
	Billboards	
	250 square feet or less	25.00
	exceeding 250 square feet	50.00
	large neon	40.00
	small neon	25.00
	Certified Public Accountant	70.00
	Consulting Firm	55.00
	Detective Agency	50.00
	Draftsman	70.00
	Engineer: each	70.00
	Engraver/Lithographer	30.00
	Insurance Adjuster	70.00
	Insurance Agent	20.00
	Interior Decorating	40.00
	Internet Website Design/Support	55.00
	Office: professional	55.00
	Optician: each	70.00
	Optometrist: each	70.00
	Public Relations Counselor: each	70.00
	Stenographer: each	20.00
Veterinarian: each	70.00	
Veterinary Surgeon: each	70.00	
Real Estate, Rental and Leasing	Abstract/Title Company	55.00
	Apartment Complex	20.00
	plus per unit	5.00
	Appraiser - Real Estate	70.00
	Boardinghouse/Rooming house	30.00
	plus per unit	2.00
	Boats for hire: fishing, sightseeing, ferry	55.00
	Commercial Real Estate Property Leasing: per building	150.00
	Hotel/Motel	50.00
	plus per unit	1.00
	Mobile Home Park	90.00
	Real Estate Agency	50.00
	Real Estate Broker: each	35.00
Real Estate Salesperson: each (excluding Real Estate Broker)	20.00	

	Rentals - Miscellaneous	75.00
	Rental Property	
	each single family unit	20.00
	Duplex	
	each unit	30.00
	Tuxedo/Formal Rental	30.00
	Vehicle Rental/Leasing	45.00
	Vehicle for Hire (example taxi, limousine)	50.00
	each additional vehicle	10.00
	Vending Machine: rental, lease	40.00
	Video Tape/DVD Rental	55.00
Retail Trade	Antique/Art Dealer	40.00
	Arms Dealer	40.00
	Artificial/Natural Gas Dealer	200.00
	Art Gallery	55.00
	Artist, Commercial	60.00
	Auction Sales	250.00
	Automobile/Truck Dealer (New)	110.00
	Automobile/Truck Dealer (Used)	55.00
	Auto Parts	55.00
	Bakery	25.00
	Bait Dealer	35.00
	Balloons: per day	10.00
	Bicycle	40.00
	Bottled Water	40.00
	Burglary Alarm Company	40.00
	Computer Sales	40.00
	Directories: offered for sale	170.00
	Filling/Gasoline/Convenience with Gas/Service Station	40.00
	Florist	25.00
	Fruit and Vegetable Stand	35.00
	Gas and Petroleum Product Dealer/Distributor: bottled, cooking, heat, illumination	45.00
	Glass Company	55.00
	Grocer/Supermarket:	
	buildings up to 5,000 sq.ft. base fee	65.00
	each additional sq. ft. (5,000-60,000 sq. ft.)	0.06
	each additional sq. ft. over 60,000 sq .ft.	0.04
	Hearing Aid Sales	40.00

Ice Company	55.00
Internet Sales	55.00
Itinerant Merchant:	
up to 2 weeks	200.00
each additional 2 weeks	100.00
Junk Dealer	85.00
Lawn Furniture Sales	30.00
Machine Dealers (pumps, hoists, cranes, engines, machines, etc...)	40.00
Magazine/Book Agent/Canvasser	300.00
Meat/Fish Market	35.00
Merchants: general	
buildings up to 5,000 sq.ft. base fee	65.00
each additional sq. ft. (5,000-60,000 sq. ft.)	0.06
each additional sq. ft. over 60,000 sq. ft.	0.04
Mobile Home Dealer: new/used	70.00
Motorcycle Sales (New and/or Used)	90.00
Music Distributor	200.00
Newsstand	25.00
Nursery: lawn/shrubbery	40.00
Open Air/Tent Sales	150.00
Pawnbroker/Similar Agency	100.00
Pet Shop	40.00
Photo Studio	45.00
Precious Metal Dealer	260.00
Retail Merchant - not otherwise classified	
buildings up to 5,000 sq.ft. base fee	65.00
each additional sq. ft. (5,000-60,000 sq. ft.)	0.06
each additional sq. ft. over 60,000 sq. ft.	0.04
Sand/Dirt/Shell/Gravel Dealers	45.00
Second Hand Dealers and/or Thrift Shop	40.00
Solicitors/Canvassers/Peddlers	
6 months	40.00
1 year	175.00
Stone Monument Works	75.00
Ticket Agent/Booking Agent	40.00
Trading Stamp Company	200.00
Vending Machine: sales	40.00
Vacuum Cleaner Sales	40.00
Water Conditioner Sales	40.00
Yacht Sales	70.00

Transportation and Warehousing	Bus Line:	
	office/station	75.00
	mini buses	40.00
	regular buses	75.00
	Transportation Service (Defined as a service that transports people.)	200.00
	Commercial Waste Management/Transportation	100.00
	Transfer/Armored Cars/Freight/Baggage Handling/Tractor Trailers (Defined as a service that transports items - not people)	100.00
	Warehouse	55.00
Utilities	Power Company	235.00
	Telegraph Company	-
	Telephone Company	235.00
	Gas Distributor: natural/pipeline	235.00
	Water Company	220.00
	Cable Franchise	220.00
Wholesale Trade	Bakery	75.00
	Bottle Works: soft drinks, carbonated beverages, soda, mineral, other waters	100.00
	Building Materials/Supply:	
	wholesale w/warehouse	150.00
	wholesale w/o warehouse	75.00
	Merchants - wholesale	75.00
	Wholesale Distributors	90.00
Unclassified categories	Unclassified Categories	100.00

SECTION 3. All resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed.

SECTION 4. In the event that any portion of this Ordinance is determined to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such decision shall in no manner affect the remaining portions or sections of this Ordinance which shall remain in full force and effect.

SECTION 5. This resolution shall become effective on October 1, 2008.

ADOPTED BY the City Commission of the City of Deltona this 15th day of
September, 2008.


DENNIS MULDER, MAYOR

ATTEST:


FAITH G. MILLER, MMC
ACTING CITY MANAGER/ CITY CLERK

Approved as to form & legality for use &
Reliance by the City of Deltona, Florida


GEORGE TROVATO, CITY ATTORNEY

NAME	YES	NO
CARMOLINGO	✓	
DEYETTE	✓	
DENIZAC	✓	
MCFALL-CONTE	✓	
MULDER	✓	
TREUSCH	✓	
ZISCHKAU		✓