

ORDINANCE NO. 39

AN ORDINANCE OF THE VILLAGE OF GOLF, PALM BEACH COUNTY, FLORIDA, PROVIDING FOR THE ISSUANCE OF OCCUPATIONAL LICENSES AND PROVIDING FOR A LICENSE TAX TO BE LEVIED FOR THE ISSUANCE OF SAID LICENSES IN ACCORDANCE WITH THE PROVISIONS OF CHAPTER 205 LAWS OF FLORIDA.

*by
Rep. [unclear]
Ord 82*

Be it ordained by the Village Council of the Village of Golf, Palm Beach County, Florida, as follows:

Section 1. Limited Commercial District. That Section XIII of the Village Building and Zoning Ordinance, among other things, limits the uses of property within the Limited Commercial District (LCD) to the following and then only after finding that such proposed use is consistent with the general zoning plan and the public interest:

1. Personal service establishments such as barber shops, beauty parlors, medical and dental clinics, restaurants, drive-in restaurants, retail stores, banks, professional and other offices, parking garages and lots, laundry pick up stations, shoe repair, tailoring, watch and clock repairs, locksmith.
2. Theatres, except drive-in-theatres.
3. Hotels and motels when located on sites having a lot area of at least twenty thousand (20,000) square feet, an average lot frontage at the base building line of at least one hundred (100) feet and a minimum lot area per sleeping unit of one thousand (1,000) square feet.
4. Gasoline service stations providing no major repairs.
5. Shops or limited service establishments consistent with the general zoning plan for this district as outlined in Paragraph A above, such as television and appliance sales and repairs, pet shops, bicycle repair shops, drug stores, laundromats, dental, beauty and barber supply houses, cutlery sharpening and office supplies, provided that all activity be conducted entirely within an enclosed building.
6. Dry cleaning shops intended to serve the "walk-in public" and using modern automatic dry cleaning systems with a completely enclosed process and with solvent and vapor recovery units designed to prevent the emission of objectionable odors and effluents, provided that the cleaning solvents be a non-flammable agent and have the endorsement of the Board of Fire Underwriters.

Section II. Authority. That the Local Occupational License tax Act, Florida Statute Chapter 205, grants to municipalities the power to levy an annual occupational license tax on any business, profession or occupation within its jurisdiction under conditions, qualifications, and limitations as stipulated in the Local Occupational License Tax Act.

Section III. Tax Levy. An occupational license tax is hereby levied on and shall be collected from:

1. Any person who maintains a permanent business location or branch office within said municipality, for the privilege of engaging in or managing any business, profession or occupation within its jurisdiction.

2. Any person who does not qualify under the provisions of subsection 1. and who transacts any business or engages in any occupation or profession in interstate commerce, if such license tax is not prohibited by §8 of Art. 1 of the United States Constitution.

Section IV. License. Every person defined in the foregoing Section III shall obtain an occupational license and shall pay the tax therefor as set forth in this Ordinance.

Section V. Classification. The business, profession or occupation of each qualifying person shall be classified according to reasonable classifications below enumerated.

1. Class A. Professions.

Professions include, but are not limited to the following: the medical, dental, legal, accounting, auditing, architectural, engineering and surveying professions; interior decorators or designers; financial institutions; realtors; developers; and advertising, insurance and travel agents.

2. Class B. Retail stores (with the exception of food and beverage outlets) and/or service establishments where no product is made, fabricated, assembled, repaired, serviced or prepared: Such retail stores and/or service establishments include, but are not limited to the following: clothing, apparel and accessory shops; florists; beauty or barber shops; bakery outlets; newspaper, card or book stores; gift shops; and furniture and furnishing accessory stores.

3. Class C. Private Clubs and Theatres.

4. Class D. Retail stores and/or service establishments where a product is made, fabricated, assembled, repaired, serviced or prepared: Such retail stores and/or service establishments include, but are not limited to the following: restaurants, bars, or lounges; dairies, meat markets, bakeries, food and beverage outlets; shoes, appliance and all other repair stores; drycleaning plants or stores; jewelers or jewelry stores; printers; laundromats; photographers or photographic studios; and drug stores and/or pharmacies.

5. Class E. Hotels and motels.

Section VI. Occupational License Tax. The occupational license tax shall be uniformly applied throughout each classification and to all businesses, professions and occupations fitting within such classifications. The occupational license tax herein levied is the indicated amount and such tax is levied for each year or any part thereof, as below defined:

Classes A, B, C and D: \$50.00 for each 1000 square feet of gross floor area or portion thereof.

Class E: \$10.00 for each room or unit.

Section VII. Exemptions. All provisions of F. S. Chapter 205, pertaining to exemptions, are hereby incorporated herein when such provisions are mandatorily applied to the Village. All persons, firms or corporations which are thereby exempt from securing an occupational license and pay the tax levied hereunder, shall register with the Village clerk and provide a copy of any and all applicable certificates of compliance, license and permits, proof of exemption status and proof of adequate liability insurance and tender to the clerk therewith registration application fee of two (\$2.00) dollars for expenses incurred in such registration.

Section VIII. Conditions of Issuance and Levy.

1. Person. Person means any individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver or other fiduciary, and shall include the plural as well as the singular.

2. Registration. The occupational license tax shall be due and payable October 1 of each year. No license shall be issued for more than one year. The Village shall mail registration applications to each prospective, qualified license tax payer.

Application and license fee must be received in the mail by Village by the due date with copies of the following:

- a. Current, effective, Palm Beach County Occupational License.
- b. Certificate of Competency card or State Certification, as applicable.
- c. Certificate of Insurance for Liability and Workmen's Compensation.

3. Transferability.

- a. All business licenses may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of \$3 and presentation of the original license and evidence of the sale.
- b. Upon written request and presentation of the original license, any license may be transferred from one location to another location in the same municipality upon payment of a transfer fee of \$3.

Section IX. Severability. In the event that any Section or provision of this Ordinance or any portion thereof, any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such a decision shall not affect the validity of the remainder hereof as a whole or part thereof other than the part declared to be invalid.

Section X. Effective date. This Ordinance, after its passage and approval as provided by law, shall be effective on October 1, 1983.

PASSED on first reading this 29th day of August, 1983

PASSED and ADOPTED on second and final reading this 27th day of September, 1983.

APPROVED:

Baldon Blunt
Mayor

ATTEST:

Lorraine London
Village Clerk