

1 the city or any person employing the contractor in the construction of work provided for in this  
2 article.

3 **Sec. 23-97. Work to be performed by bonded contractors; requirements of bond.**

4 All work of removing any curb and building of any driveway shall be done by a  
5 contractor having in force a current contractor's bond in an amount equal to or greater than three  
6 (3) times the estimated cost of the proposed work. This bond shall be for a period of three (3)  
7 years and shall be renewed each year at the time the contractor obtains his/her business tax  
8 receipt ~~occupational license~~.

9 **Section 10.** Sections 25-41 thru 25-51, of Article III, entitled "Occupational License  
10 Tax", Code of Ordinances of the City of Gainesville, are hereby amended to read as follows:

11 **ARTICLE III. LOCAL BUSINESS ~~OCCUPATIONAL LICENSE~~ TAX\***

12 **Sec. 25-41. Levy.**

13 There is hereby levied a local business ~~an occupational license~~ tax in the amounts set out  
14 in this article for the privilege of engaging in or managing any business, profession or occupation  
15 within the city limits on the following:

- 16 (1) Any person who maintains a permanent business location or branch office within  
17 the city for the privilege of engaging in or managing any business within its  
18 jurisdiction; and
- 19 (2) Any person who maintains a permanent business location or branch office within  
20 the city for the privilege of engaging in or managing any profession or occupation  
21 within its jurisdiction; and

1 (3) Any person who does not qualify under the provisions of subsection (1) or (2)  
2 above and who transacts any business or engages in any occupation or profession in  
3 interstate commerce where such business ~~license~~ tax is not prohibited by Section 8  
4 of Article 1 of the United States Constitution.

5 **Sec. 25-42. Business tax receipt ~~License~~--Required; issuance; penalty for violation.**

6 (a) No person shall engage in or manage any business, occupation or profession for  
7 which there is a local business ~~an occupational license~~ tax receipt required by this article or any  
8 other ordinance of the city, unless the person shall first procure a business tax receipt ~~license~~ to  
9 conduct the same from the director of finance.

10 (b) All business tax receipts ~~licenses~~ shall be signed by the director of finance or  
11 designee.

12 (c) Any person engaging in or managing any business, occupation or profession without  
13 first obtaining a local business tax receipt ~~occupational license~~, if required hereunder, shall be  
14 subject to a penalty of 25 percent of the tax ~~license~~ determined to be due, either within seven  
15 days of written notification by the city or within 30 days of opening to the public, whichever  
16 occurs first, in addition to any other penalty provided by law or ordinance.

17 (d) Any person who engages in any business, occupation, or profession who does not  
18 pay the required local business ~~occupational~~ tax within 180 days after the initial notice of tax due  
19 for either the initial local business tax receipt ~~occupational license~~ or any renewal thereof, and  
20 who does not obtain the required local business tax receipt ~~occupational license~~ shall be required  
21 to pay a penalty of \$250.00 per offense and may be subject to civil actions and penalties,

1 including court costs, reasonable attorneys' fees, plus any collection and administrative costs  
2 authorized in accordance with F.S. Ch. 205.

3 (e) All applications and affidavits required by this article shall be retained and destroyed  
4 pursuant to the guidelines of the state.

5 **Sec. 25-43. Same—A business tax receipt license for each location; change in location.**

6 A business tax receipt license shall only be valid for the location to which it is issued.  
7 Additional locations require separate receipts licenses. When determining which apartment,  
8 condominium, etc., rental units under common controlling ownership comprise a location for  
9 assessing the business license tax on the rental of the units, the following factors shall be  
10 considered: common management, common signage, common rental account, and site of the  
11 units in a compact, contiguous neighborhood. A change in location will require reapplication and  
12 payment of a transfer fee as provided by section 25-45.

13 **Sec. 25-44. Same--Application in writing; affidavit as to basis of business tax receipt license.**

14 No business tax receipt license shall be issued except upon written application of the  
15 person applying for the same, and it shall be the duty of the director of finance, before issuing a  
16 business tax receipt license based wholly or in part upon property valuation, capacity, number of  
17 workers, or any other contingency, to require the person applying for such a receipt license to file  
18 with the director of finance an affidavit giving full and complete information thereof. Any  
19 business, profession or occupation failing to provide information to the director of finance as to  
20 property valuation, capacity, number of workers, or any other contingency prior to August 1 each  
21 year and who engages in business on October 1 shall be considered as operating without a  
22 business tax receipt license and subject to the penalty provided by section 25-47. The

1 applications and affidavits required by this section shall be retained as part of the records of the  
2 office of the director of finance.

3 **Sec. 25-45. Same--Transfer.**

4 (a) All business tax receipts ~~licenses~~ except those issued pursuant to the business ~~license~~  
5 tax exemption set forth in subsection 25-50(f) may be transferred to a new owner when there is a  
6 bona fide sale of the business upon payment of a transfer fee of ten percent of the annual  
7 business ~~license~~ tax but not less than \$3.00 nor more than \$25.00 and presentation of evidence of  
8 the sale and the original business tax receipt ~~license~~.

9 (b) Upon written application and presentation of the original business tax receipt ~~license~~,  
10 any receipt ~~license~~ except those issued pursuant to the business ~~license~~ tax exemption set forth in  
11 subsection 25-50(f) may be transferred from one location to another location in the same  
12 municipality, upon payment of a transfer fee in accordance with the schedule set out in Appendix  
13 A.

14 **Sec. 25-46. Same--Terms; due dates for renewals; half-year business tax receipts ~~licenses~~.**

15 (a) No business tax receipt ~~license~~ shall be issued for longer than one year.

16 (b) All business tax receipts ~~licenses~~ shall expire on the 30th day of September and shall  
17 be renewable on or before the first day of October. If October 1 falls on a weekend or holiday,  
18 the tax shall be due and payable on or before the first working day following October 1.

19 (c) Half-year business tax receipts ~~licenses~~ may be issued by the director of finance  
20 under the provisions of this article for the period April 1 to September 30th, upon payment of  
21 one-half of the tax fixed as the amount for the business tax receipt ~~license~~ for one year.

22 **Sec. 25-47. Same--Penalty for delinquent renewals.**

1           Those business tax receipts ~~licenses~~ not renewed when due and payable shall be  
2 considered delinquent and subject to a delinquency penalty of ten percent for the month of  
3 October, plus an additional five-percent penalty for each month of delinquency thereafter until  
4 paid; provided that the total delinquency penalty shall not exceed 25 percent of the local business  
5 tax ~~occupational license fee~~ for the delinquent establishment.

6 **Sec. 25-48. Business License taxes based on number of workers or inventory; how**  
7 **computed.**

8           Whenever the amount of a business ~~license~~ tax shall be based wholly or in part on the  
9 basis of the number of workers, the number to be used in calculating the amount of the business  
10 ~~license~~ tax shall be the average number of workers during the preceding receipted ~~license~~ year or  
11 business operating period, or the average number of workers reasonably expected to be  
12 employed during the period for which the business tax receipt ~~license~~ is to be issued, whichever  
13 number shall be the greater. The average shall be obtained by adding the maximum and  
14 minimum number of workers for the period for which the average is to be obtained and the  
15 division by two of the sum of the maximum and the minimum. The term "workers" includes all  
16 persons actively working in the business, whether owners thereof or not. Whenever the amount  
17 of a business ~~license~~ tax shall be based wholly or in part on the basis of inventory, the cost value  
18 of inventory shall be based on the most recent fiscal year end inventory taken prior to June 1 of  
19 the year the business tax receipt ~~license~~ is issued.

20 **Sec. 25-49. Gambling and lotteries, zoning violations not authorized.**

21           The issuance of any business tax receipt ~~license~~ under the terms of this article shall not be  
22 construed to authorize or permit the conduct of any business, occupation or profession in any

1 area of the city in violation of the zoning laws or any other ordinance of the city or any law of  
2 the state; nor shall anything in this article or other ordinances of the city be construed to  
3 authorize gambling or the operation of a lottery.

4 **Sec. 25-50. Exemptions.**

5 (a) All disabled persons physically incapable of manual labor, all widows or widowers  
6 with minor dependents, and all persons 65 years of age or older shall be allowed to engage in any  
7 business, occupation or profession without being required to pay a business ~~license~~ tax, except  
8 for a license to sell intoxicating liquors or malt and vinous beverages, provided they:

- 9 (1) Live in Alachua County,  
10 (2) Employ not more than one employee or helper, and  
11 (3) Use their own capital only, not in excess of \$1,000.00.

12 (b) Any bona fide, permanent resident elector of the state who is a veteran of any war in  
13 which the United States Armed Forces participated and who was honorably discharged from the  
14 service of the United States and who at the time of application for a business tax receipt ~~license~~,  
15 shall be disabled from performing manual labor shall, upon due proof of qualifications for  
16 exemption, be granted a business tax receipt ~~license~~ to engage in any business, profession or  
17 occupation which may be carried on mainly through the personal efforts of the receipt holder  
18 ~~licensee~~ as a means of livelihood and for which the business ~~license~~ tax does not exceed the sum  
19 of \$50.00, or shall be entitled to an exemption to the extent of \$50.00 on any business tax ~~license~~  
20 to engage in any business, profession or occupation which may be carried on mainly through the  
21 personal efforts of the receipt holder ~~licensee~~ as a means of livelihood when the business ~~license~~  
22 tax therefor shall be more than \$50.00. The unremarried spouse of the deceased disabled veteran

1 of any war in which United States Armed Forces participated will be entitled to the same  
2 exemptions as the disabled veteran.

3 (c) College and high school students may, with the approval of the athletic association or  
4 proper school authorities, sell the pennants, badges, insignia and novelties of their school without  
5 being required to pay a business license tax.

6 (d) Nothing in this article shall be construed to require a business tax receipt license for  
7 practicing the religious tenets of any church.

8 (e) All persons who are full-time employees of the University of Florida, do not have  
9 offices off the University of Florida campus, and do not hold themselves out to the public as  
10 available for practice of their professions, shall be exempt from the payment of the local business  
11 tax. occupational license fees.

12 (f) All persons who conduct their business, profession, or occupation at a permanent  
13 business location or branch office located in an area designated as an enterprise zone pursuant to  
14 F.S. Ch. 290, shall be exempt from 50 percent of the local business occupation tax levied by this  
15 chapter for that permanent business location or branch office.

16 (g) All persons engaging in or managing a business, profession, or occupation regulated  
17 by the Department of Business and Professional Regulation who have paid a local business an  
18 occupational license tax for the current year to the county or municipality in the state where their  
19 permanent business location or branch office is maintained shall be exempt from payment of the  
20 local business occupation tax levied by this article for work or services on a temporary or  
21 transitory basis in the city.

22 **Sec. 25-50.1. Same--Enterprise zone.**

1 (a) Any business subject to the local business ~~occupational license~~ tax which exercises  
2 its privilege to do business at a permanent business location or branch office in the enterprise  
3 zone established by Resolution R050296 may receive a 50-percent reduction in the local  
4 business ~~occupational license~~ tax levied for the business located in the enterprise zone.

5 (b) Before a business tax receipt ~~license~~ with the exemption authorized herein may be  
6 issued, the applicant must provide proof to the city that the applicant is entitled to such  
7 exemption. Such proof shall be made by means of a statement filed under oath with the tax  
8 collecting authority, which statement indicates that the permanent business location or branch  
9 office of the applicant is located in the enterprise zone as defined in Resolution R050296. In  
10 order to obtain the exemption herein authorized, any business renewing its business tax receipt  
11 ~~license~~ must file the required proof with its local business ~~occupational~~ tax payment on or before  
12 October 1 of the affected fiscal year. Any business failing to timely file required proof and  
13 payment will forfeit its right to the exemption for that fiscal year.

14 (c) Any business tax receipt ~~license~~ obtained with the exemption herein authorized  
15 which was procured by the commission of fraud, shall be deemed null and void. Any person who  
16 fraudulently obtained such exemption and thereafter engages, under color of the business tax  
17 receipt ~~license~~, in any business, profession, or occupation requiring the business tax receipt  
18 ~~license~~ is subject to prosecution for engaging in a business, profession, or occupation without  
19 having the required business tax receipt ~~license~~ under the laws of the state.

20 (d) Any business tax receipt ~~license~~ issued with the exemption herein authorized in  
21 nontransferable. The exemption authorized by this section does not apply to any penalty  
22 authorized in F.S. § 205.053.



1 (e) This exemption shall be applicable beginning with business tax receipts or  
2 occupational licenses issued for the 1995/1996 fiscal year.

3 (f) No business tax receipt ~~license~~ shall be issued with the exemption authorized in this  
4 section for any period beginning on or after January 1, 2016.

5 **Sec. 25-51. Schedule.**

6 EXHIBIT A

7 ZONING GROUP I--AGRICULTURE, FORESTRY, FISHING

8 Hatchery .....\$131.25

9 Nursery-shrubs, trees & plants .....131.25

10 ZONING GROUP II--MINING

11 Sand, dirt, rock or shell .....131.25

12 Wood & coal yards .....131.25

13 ZONING GROUP III--CONSTRUCTION

14 Burglar alarm-install, monitor & service .....131.25

15 Contractor/sub-contractor .....131.25

16 Signs-installation.....131.25

17 Tree service—unlimited.....131.25

18 Tree service--trimming & pruning only.....84.00

19 ZONING GROUP IV--MANUFACTURING

20 Bottling plant &/or distributor .....see below\*

1	Manufacturing.....	see below*
2	*Fee schedule:	
3	1--6 Workers .....	52.50
4	7--13 Workers .....	105.00
5	14--20 Workers .....	157.50
6	21--50 Workers .....	210.00
7	Over 50 Workers.....	525.00
8	ZONING GROUP V--TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS &	
9	SANITARY SERVICES (INCLUDES WAREHOUSES)	
10	Agency—travel .....	105.00
11	Aircraft--fixed base operator.....	210.00
12	Aircraft--rental/leasing:	
13	--Aircraft for rent:	
14	1—6.....	52.50
15	7—13.....	105.00
16	14—20.....	157.50
17	21—50.....	210.00
18	Over 50.....	525.00
19	Ambulance service.....	105.00
20	Auto--Buses:	

1	--First vehicle .....	52.50
2	--Each additional vehicle . . .	10.50
3	--Maximum .....	525.00
4	Auto--Limousines with drivers:	
5	--First vehicle .....	52.50
6	--Each additional vehicle .....	10.50
7	--Maximum .....	525.00
8	Auto--Storage 14 day maximum.....	105.00
9	Auto--Storage or parking lot:	
10	--Spaces not in excess of 25.....	52.50
11	--Over 25 spaces .....	157.50
12	Auto--Taxicabs or vehicles with drivers:	
13	--First vehicle .....	52.50
14	--Each additional vehicle .....	10.50
15	--Maximum .....	525.00
16	Auto--transfer, hauling or delivery company:	
17	--First vehicle .....	52.50
18	--Each additional vehicle .....	10.50
19	--Maximum .....	525.00
20	Auto--wrecker yard--storage--no retail sales .....	105.00

1	Cold storage plant .....	105.00
2	Directories--compiling &/or selling.....	105.00
3	Gas (L/P) and/or fuel oil dealer .....	105.00
4	Gas company--natural or manufactured.....	105.00
5	Gas company--natural or manufactured/fran .....	105.00
6	Gasoline and oil dealer wholesale.....	105.00
7	Radio wire or background music .....	105.00
8	Radio/TV--Studio for O/C station .....	105.00
9	Radio/TV/cable broadcasting.....	105.00
10	Radio/TV/cable broadcasting/franchise.....	105.00
11	Radio/TV/cable mobile studio .....	105.00
12	Railroad company .....	525.00
13	Storage warehouse or lot.....	105.00
14	Studio--TV advertising, etc. Film made .....	105.00
15	Telegraph company.....	210.00
16	Telephone company.....	525.00
17	Telephone company/franchise .....	446.25
18	Telephone solicitation.....	105.00
19	ZONING GROUP VI--WHOLESALE TRADE	
20	Bakery--Wholesale, plant outside city.....	105.00

1	Distributor--Merchandise or commodities.....	105.00
2	Livestock bet/commission agent.....	105.00
3	Merchant--Wholesale from vehicle/\$3000 .....	105.00
4	Merchant--Wholesale	
5	--When cost value of inventory based on most recent fiscal year end inventory prior to June 1st	
6	equals:	
7	0--\$10,000.00.....	105.00
8	10,001.00--20,000.00.....	157.50
9	20,001.00--50,000.00.....	210.00
10	50,001.00--100,00.00.....	315.00
11	100,001.00--150,000.00.....	420.00
12	Over \$150,000.00.....	525.00
13	ZONING GROUP VII--RETAIL TRADE	
14	Art show, festival, etc.:	
15	--First ten booths/stalls.....	78.75
16	--Each additional booth/stall.....	3.15
17	--Maximum .....	525.00
18	Auto--New car dealer.....	315.00
19	Auto--New car dealer--Second location .....	315.00
20	Auto--Salvage yard.....	210.00

1	Auto--Service station:	
2	--1--6 pumps.....	52.50
3	--7--13 pumps.....	105.00
4	--14--20 pumps.....	157.50
5	--21--50 pumps.....	210.00
6	--Over 50 pumps .....	525.00
7	Auto--Used cars .....	210.00
8	Auto--Used cars sold by new car dealer .....	99.75
9	Bakery--Baking on premises for R/T sales:	
10	--1--6 workers .....	52.50
11	--7--13 workers .....	105.00
12	--14--20 workers .....	157.50
13	--21--50 workers .....	210.00
14	--Over 50 workers.....	525.00
15	Catalogue order service/mail order .....	105.00
16	Caterer.....	105.00
17	Caterer--Food prep--Off premises only .....	105.00
18	Cemetery.....	315.00
19	Christmas tree lot .....	99.75
20	Coin-op/vending mach. Less than five cents:	

1	--Each machine .....	10.50
2	--Maximum .....	525.00
3	Coin-op/vending mach. five cents or more:	
4	--Each machine .....	15.75
5	--Maximum .....	525.00
6	--Concession stand .....	52.50
7	Drive-in/B-B-Q Stand, etc .....	105.00
8	Flea/farmer's market:	
9	--First ten booths/stalls.....	78.75
10	--Each additional booth/stall .....	3.15
11	--Maximum .....	525.00
12	Florist .....	105.00
13	Florist--Catalogue sales only .....	105.00
14	Home party sales (comb. With 1805, 1811, 1812).....	78.75
15	Indoor sales--Temporary location.....	315.00
16	Junk or scrap metal dealer.....	315.00
17	Manufacturing--Silk/cut floral arrang. Only.....	52.50
18	--1--6 workers .....	52.50
19	--7--13 workers .....	105.00
20	--14--20 workers .....	157.50

CODE: Words ~~stricken~~ are deleted; words underlined are added.

1	--21--50 workers .....	210.00
2	--Over 50 workers .....	525.00
3	Merchant--retail	
4	--When cost value of inventory based on most recent fiscal year end inventory prior to June 1st	
5	equals:	
6	--0--\$5,000.00 .....	52.50
7	--\$5,001.00--\$10,000.00 .....	105.00
8	--\$10,001.00--\$20,000.00 .....	157.50
9	--\$20,001.00--\$50,000.00 .....	210.00
10	--\$50,001.00--\$100,000.00 .....	262.50
11	--\$100,001.00--\$300,000.00 .....	315.00
12	--\$300,001.00--\$500,000.00 .....	420.00
13	--Over \$500,000.00.....	525.00
14	Merchant--retail w/pharmacy	
15	--When cost value of inventory based on most recent fiscal year end inventory prior to June 1st	
16	equals:	
17	--0--\$5,000.00 .....	52.50
18	--\$5,001.00--\$10,000.00 .....	105.00
19	--\$10,001.00--\$20,000.00 .....	157.50
20	--\$20,001.00--\$50,000.00 .....	210.00



1	--\$50,001.00--\$100,000.00 .....	262.50
2	--\$100,001.00--\$300,000.00 .....	315.00
3	--\$300,001.00--\$500,000.00 .....	420.00
4	--Over \$500,000.00 .....	525.00
5	Mobile home sales .....	315.00
6	Motorcycle sales or rental only .....	105.00
7	Motorcycle sales, repairs & rental .....	210.00
8	Pawnshop .....	315.00
9	Peddler .....	52.50
10	Peddler--food cart .....	105.00
11	Physical therapy devices .....	78.75
12	Restaurant:	
13	--0--10 Seating accommodations .....	52.50
14	--11--15 Seating accommodations .....	78.75
15	--16--20 Seating accommodations .....	105.00
16	--21--50 Seating accommodations .....	131.25
17	--51--100 Seating accommodations .....	210.00
18	--101--200 Seating accommodations .....	288.75
19	--201--250 Seating accommodations .....	367.50
20	--251--300 Seating accommodations .....	472.50

CODE: Words ~~stricken~~ are deleted; words underlined are added.

1	--Over 300 Seating accommodations.....	525.00
2	Stand--Farm products, fruits, plants.....	52.50
3	ZONING GROUP VIII--FINANCE, INSURANCE, & REAL ESTATE	
4	Appraisal bureau or agency .....	105.00
5	Auto broker (purchasing service).....	105.00
6	Bail bonding agent .....	99.75
7	Bank building & loan association .....	315.00
8	Bank building & loan association-Branch .....	131.25
9	Bank, building & loan assn.-Auto teller .....	105.00
10	Bonding company .....	131.25
11	Bonding company criminal or bail .....	131.25
12	Broker—Business .....	105.00
13	Broker--Business (multiple), each .....	105.00
14	Broker--Management office.....	105.00
15	Insurance adjustor .....	105.00
16	Insurance adjustors (multiple), each .....	105.00
17	Insurance agent .....	47.25
18	Insurance agents (multiple), each .....	47.25
19	Insurance Claims Investigator.....	99.75
20	Insurance company or broker.....	131.25

CODE: Words ~~stricken~~ are deleted; words underlined are added.

1	Loan & finance co.--Chapter 516 .....	315.00
2	Loan & finance co.--Chapter 520 .....	315.00
3	Loan & finance co.--Lease installment .....	315.00
4	Loan & finance co.--2nd mortgage only .....	315.00
5	Merchant—Importer .....	105.00
6	Money transfer only .....	105.00
7	Mortgage or loan—Broker .....	105.00
8	Mortgage or loan--Solicitor/agent .....	99.75
9	Real estate appraiser .....	105.00
10	Real estate broker .....	105.00
11	Real estate broker--Branch office .....	105.00
12	Real estate listing bureau .....	105.00
13	Real estate salesperson .....	52.50
14	Stock bond or mutual fund--Dealer (multiple), each .....	105.00
15	Stock, bond &/or mutual fund—Dealer .....	105.00
16	Stock, bond &/or mutual fund—Sales .....	99.75
17	ZONING GROUP IX--SERVICES	
18	Abstracts of title .....	210.00
19	Advertising matter—Distributor .....	105.00
20	Advertising—Agency .....	105.00

1	Advertising--Graphics/art layouts.....	78.75
2	Advertising--Motor vehicles.....	105.00
3	Advertising--Outdoor signs & billboards .....	105.00
4	Advertising--Sound amplifying vehicles .....	26.25
5	Advertising--Trade inducement.....	105.00
6	Agency .....	105.00
7	Agency--Claims & collections.....	105.00
8	Agency--Credit reporting.....	105.00
9	Agency--Display/stock not for sale .....	105.00
10	Agency—Employment .....	105.00
11	Agency—Equipment.....	105.00
12	Agency--Manufacturer's representative.....	105.00
13	Agency—Marketing .....	105.00
14	Agency--Private detective/investigative .....	105.00
15	Agency--Private investigative:	
16	--1--6 workers .....	52.50
17	--7--13 workers .....	105.00
18	--14--20 workers .....	157.50
19	--21--50 workers .....	210.00
20	--Over 50 workers .....	525.00

1	Agency--Temp. services (originally Serv. For Pub.).....	105.00
2	Amusement park/permanently located .....	525.00
3	Animal Care—Boarding .....	52.50
4	Animal care—Grooming .....	52.50
5	Animal care--Hospital without vet.....	105.00
6	Apartment, condominium, etc. rental:	
7	--0--4 units .....	No charge
8	--5 units .....	52.50
9	--Over five units, each additional unit .....	1.05
10	--Maximum .....	525.00
11	Armored car service.....	105.00
12	Auction shop .....	210.00
13	Auctioneer.....	105.00
14	Auto--Body painting, upholstery & top shop:	
15	--1--6 workers .....	52.50
16	--7--13 workers .....	105.00
17	--14--20 workers .....	157.50
18	--21--50 workers .....	210.00
19	--Over 50 workers.....	525.00
20	Auto-car cleaning, waxing, detailing:	

CODE: Words ~~stricken~~ are deleted; words underlined are added.

1	--1--6 workers .....	52.50
2	--7--13 workers .....	105.00
3	--14--20 workers .....	157.50
4	--21--50 workers .....	210.00
5	--Over 50 workers .....	525.00
6	Auto--car wash/mechanical:	
7	--1--6 workers .....	52.50
8	--7--13 workers .....	105.00
9	--14--20 workers .....	157.50
10	--21--50 workers .....	210.00
11	--Over 50 workers .....	525.00
12	Automobile repair:	
13	--1--6 workers .....	52.50
14	--7--13 workers .....	105.00
15	--14--20 workers .....	157.50
16	--21--50 workers .....	210.00
17	--Over 50 workers .....	525.00
18	ZONING GROUP IX--SERVICES	
19	Auto recovery service:	
20	--1--6 workers .....	52.50

1	--7--13 workers .....	105.00
2	--14--20 workers .....	157.50
3	--21--50 workers .....	210.00
4	--Over 50 workers .....	525.00
5	Auto--Rental of trailers to be towed .....	105.00
6	Auto--Stall rental for repair:	
7	--1--6 workers .....	52.50
8	--7--13 workers .....	105.00
9	--14--20 workers .....	157.50
10	--21--50 workers .....	210.00
11	--Over 50 workers .....	525.00
12	Auto--U Drive It leasing:	
13	--First vehicle .....	105.00
14	--Each additional vehicle .....	10.50
15	--Maximum .....	525.00
16	Auto--Vehicle repair garage (incl. motorcycle).....	52.50
17	--1--6 workers .....	52.50
18	--7--13 workers .....	105.00
19	--14--20 workers .....	157.50
20	--21--50 workers .....	210.00

1	--Over 50 workers .....	525.00
2	Auto--Wrecker service:	
3	--1--6 workers .....	52.50
4	--7--13 workers .....	105.00
5	--14--20 workers .....	157.50
6	--21--50 workers .....	210.00
7	--Over 50 workers .....	525.00
8	Automobile association.....	52.50
9	Banquet hall .....	105.00
10	Barbershop/beauty parlor:	
11	--1--6 workers .....	52.50
12	--7--13 workers .....	105.00
13	--14--20 workers .....	157.50
14	--21--50 workers .....	210.00
15	--Over 50 workers .....	525.00
16	Billiards, bagatelle or pool:	
17	--Each machine .....	26.25
18	--Maximum .....	525.00
19	Bookkeeping or income tax service.....	105.00
20	Bowling alley:	



1	--First lane.....	105.00
2	--Each additional lane .....	10.50
3	--Maximum .....	525.00
4	Burglar alarm--Rental/leasing of equip .....	52.50
5	Business office--Not otherwise <u>taxed</u> <del>licensed</del> :	
6	--1--6 workers .....	52.50
7	--7--13 workers .....	105.00
8	--14--20 workers .....	157.50
9	--21--50 workers .....	210.00
10	--Over 50 workers.....	525.00
11	Child care.....	52.50
12	Coin-op/amusement machine:	
13	--Each machine .....	26.25
14	--Maximum .....	525.00
15	Coin-op/music machine:	
16	--Each machine .....	26.25
17	--Maximum .....	525.00
18	Coin-op/per or dist of amuse/vend mach .....	210.00
19	Coin-op/weighing machine:	
20	--Each machine .....	26.25

1	--Maximum .....	525.00
2	Contest company.....	315.00
3	Copy business:	
4	--1--6 workers .....	52.50
5	--7--13 workers .....	105.00
6	--14--20 workers .....	157.50
7	--21--50 workers .....	210.00
8	--Over 50 workers .....	525.00
9	Counselor/advisor (non-professional):	
10	--1--6 workers .....	52.50
11	--7--13 workers .....	105.00
12	--14--20 workers .....	157.50
13	--21--50 workers .....	210.00
14	--Over 50 workers .....	525.00
15	Counselor/advisor--Hearing aid:	
16	--1--6 workers .....	52.50
17	--7--13 workers .....	105.00
18	--14--20 workers .....	157.50
19	--21--50 workers .....	210.00
20	--Over 50 workers .....	525.00

1	Dance hall .....	210.00
2	Data processing service:	
3	--1--6 workers .....	52.50
4	--7--13 workers .....	105.00
5	--14--20 workers .....	157.50
6	--21--50 workers .....	210.00
7	--Over 50 workers.....	525.00
8	Dental hygienist/assistant.....	105.00
9	Divine healer.....	131.25
10	Dry clean plant.....	210.00
11	Dry clean--Pick up station .....	26.25
12	Dry clean--Pick up station/no local plant.....	52.50
13	Dry clean--self service or automatic:	
14	--1--3 machines .....	52.50
15	--Each additional machine .....	5.25
16	--Maximum .....	525.00
17	Electronics--Computer analyst, each .....	105.00
18	Maximum.....	525.00
19	Electronics--Computer programmers:	
20	--1--6 workers .....	52.50

CODE: Words ~~stricken~~ are deleted; words underlined are added.

1	--7--13 workers .....	105.00
2	--14--20 workers .....	157.50
3	--21--50 workers .....	210.00
4	--Over 50 workers .....	525.00
5	Exterminator--Termites/other insects .....	210.00
6	Fortuneteller--Required fingerprinting:	
7	--1--6 workers .....	52.50
8	--7--13 workers .....	105.00
9	--14--20 workers .....	157.50
10	--21--50 workers .....	210.00
11	--Over 50 workers .....	525.00
12	Funeral home .....	210.00
13	Go-karts & like amusement devices .....	210.00
14	Golf--Driving range only .....	105.00
15	Golf--Miniature course .....	105.00
16	Golf--Regular course, 9 or 18 holes.....	210.00
17	Gymnasium, athletic club or health salon.....	131.25
18	Hospital .....	315.00
19	Hotel, rooming house, motel, tourist, ct.:	
20	--0--4 Rooms .....	0.00

CODE: Words ~~stricken~~ are deleted; words underlined are added.

1	--5 Rooms.....	52.50
2	--Over five rooms, each additional room.....	2.63
3	--Maximum .....	525.00
4	Interior decorator/designer.....	105.00
5	Janitorial & allied serv.--Interior clean:	
6	--1--6 workers .....	52.50
7	--7--13 workers .....	105.00
8	--14--20 workers .....	157.50
9	--21--50 workers .....	210.00
10	--Over 50 workers.....	525.00
11	Janitorial & allied ser.--Exterior clean:	
12	--1--6 workers .....	52.50
13	--7--13 workers .....	105.00
14	--14--20 workers .....	157.50
15	--21--50 workers .....	210.00
16	--Over 50 workers.....	525.00
17	Janitorial & allied serv.--Park lot sweep:	
18	--1--6 workers .....	52.50
19	--7--13 workers .....	105.00
20	--14--20 workers .....	157.50

1	--21--50 workers .....	210.00
2	--Over 50 workers .....	525.00
3	Kennel--Dog & other animals.....	131.25
4	Laboratory.....	105.00
5	Laboratory—Dental .....	105.00
6	Laundry--Carpet/drape--off customer site .....	105.00
7	Laundry--Diaper service only .....	105.00
8	Laundry—Facility.....	210.00
9	Laundry--Self service or automatic:	
10	--1--3 machines .....	52.50
11	--Each additional machine .....	5.25
12	--Maximum .....	525.00
13	Lawn/yard maintenance:	
14	--1--6 workers .....	52.50
15	--7--13 workers .....	105.00
16	--14--20 workers .....	157.50
17	--21--50 workers .....	210.00
18	--Over 50 workers .....	525.00
19	Linen, uniform & towel service only.....	105.00
20	Masseur/masseuse.....	105.00

CODE: Words ~~stricken~~ are deleted; words underlined are added.

1	Microfilming/not lic. as photographer .....	105.00
2	Mobile home serv, repair, awn. Inst.:	
3	--1--6 workers .....	52.50
4	--7--13 workers .....	105.00
5	--14--20 workers .....	157.50
6	--21--50 workers .....	210.00
7	--Over 50 workers .....	525.00
8	Museum.....	105.00
9	Newspaper--Local office for o/c paper .....	105.00
10	Newspaper/less than six times a week .....	105.00
11	Newspaper/6 or more times a week .....	446.25
12	Notary public:	
13	--1--6 workers .....	52.50
14	--7--13 workers .....	105.00
15	--14--20 workers .....	157.50
16	--21--50 workers .....	210.00
17	--Over 50 workers .....	525.00
18	Photo or film dev./not otherwise lic.....	105.00
19	Photographer .....	105.00
20	Physical/speech therapy.....	105.00

1	Piano/organ tuner .....	52.50
2	Professional.....	105.00
3	Professional (multiple), each .....	105.00
4	Maximum per firm/company .....	525.00
5	Professional--Accountant/auditor .....	105.00
6	Professional—Acupuncture .....	105.00
7	Professional—Architect.....	105.00
8	Professional—Artist.....	105.00
9	Professional--Artist/tattoo.....	105.00
10	Professional--Athletic trainer.....	105.00
11	Professional--Attorney/lawyer.....	105.00
12	Professional--Branch office .....	105.00
13	Professional—Chemist .....	105.00
14	Professional—Chiropractor .....	105.00
15	Professional--Clinical social worker.....	105.00
16	Professional—Consultant .....	105.00
17	Professional—Dentist .....	105.00
18	Professional--Direct disposer (cremation) .....	105.00
19	Professional--Engineer/civil, consulting.....	105.00
20	Professional--Land surveyor.....	105.00



1	Professional--Landscape architect .....	105.00
2	Professional--Marriage & family therapist .....	105.00
3	Professional--Mental health counselor .....	105.00
4	Professional--Occupational therapist .....	105.00
5	Professional--Optician filling prescript.....	105.00
6	Professional--Optician/prescrip & lenses .....	105.00
7	Professional—Optometrist.....	105.00
8	Professional--Osteopathic physician.....	105.00
9	Professional--Physician/surgeon (MD).....	105.00
10	Professional—Podiatrist .....	105.00
11	Professional—Psychiatrist .....	105.00
12	Professional—Psychologist .....	105.00
13	Professional—Veterinarian.....	105.00
14	Professional—Writer .....	105.00
15	Promoter.....	105.00
16	Publisher including graphics, etc .....	105.00
17	Publisher—Agent.....	105.00
18	Recording studio:	
19	--1--6 workers .....	52.50
20	--7--13 workers .....	105.00

1	--14--20 workers .....	157.50
2	--21--50 workers .....	210.00
3	--Over 50 workers .....	525.00
4	Recreational vehicle/motor homes, trucks .....	210.00
5	Recreational vehicle/trvl. trailers, etc .....	210.00
6	Recycling company:	
7	--1--6 workers .....	52.50
8	--7--13 workers .....	105.00
9	--14--20 workers .....	157.50
10	--21--50 workers .....	210.00
11	--Over 50 workers .....	525.00
12	Rental/portable buildings .....	131.25
13	Rentals/leasing business:	
14	--1--6 workers .....	52.50
15	--7--13 workers .....	105.00
16	--14--20 workers .....	157.50
17	--21--50 workers .....	210.00
18	--Over 50 workers .....	525.00
19	Rentals/leasing--Heavy equipment .....	210.00
20	Rentals/leasing—Other .....	52.50

1	Rentals/leasing--Portable toilets .....	210.00
2	Rentals/leasing--Sanitary containers.....	210.00
3	Rides/ferris wheels, etc.:	
4	1--3 days, each device.....	52.50
5	Each additional day, each device .....	15.75
6	Rinks--bicycles, skating, etc .....	105.00
7	Sanitarium, nursing home, etc .....	210.00
8	School .....	52.50
9	School—Aircraft.....	105.00
10	School--Animal care—Obedience .....	105.00
11	School--Art studio.....	52.50
12	School--Automobile driving .....	52.50
13	School—Business .....	52.50
14	School—Cosmetology .....	52.50
15	School--Crafts .....	52.50
16	School—Dancing.....	52.50
17	School—Dramatic.....	52.50
18	School—Exercise.....	52.50
19	School--Karate/judo .....	52.50
20	School--Model or charm .....	52.50

1	School--Music (piano, voice, instrument) .....	52.50
2	School—Private .....	52.50
3	School--Real estate .....	52.50
4	School--Riding or academy .....	52.50
5	Service for the public:	
6	--1--6 workers .....	52.50
7	--7--13 workers .....	105.00
8	--14--20 workers .....	157.50
9	--21--50 workers .....	210.00
10	--Over 50 workers .....	525.00
11	Service for the public--Repair:	
12	--1--6 workers .....	52.50
13	--7--13 workers .....	105.00
14	--14--20 workers .....	157.50
15	--21--50 workers .....	210.00
16	--Over 50 workers .....	525.00
17	Service for the public--Sewer cleaning:	
18	--1--6 workers .....	52.50
19	--7--13 workers .....	105.00
20	--14--20 workers .....	157.50

1	--21--50 workers .....	210.00
2	--Over 50 workers .....	525.00
3	Shooting gallery .....	210.00
4	Show--Small animals/dog, pony, etc .....	105.00
5	Show--Wrestling, boxing, musicals, etc .....	210.00
6	Show/carnival, per day.....	315.00
7	Maximum per event .....	1,575.00
8	Show/circus, per day.....	315.00
9	Maximum per event .....	1,575.00
10	Show/exhibit (freaks, curiosities, etc.).....	131.25
11	Stenographer, typist, court reporter:	
12	--1--6 workers .....	52.50
13	--7--13 workers .....	105.00
14	--14--20 workers .....	157.50
15	--21--50 workers .....	210.00
16	--Over 50 workers .....	525.00
17	Swimming pool (not municipally owned) .....	105.00
18	Tailor.....	52.50
19	Taxidermist .....	52.50
20	Telephone answering service.....	105.00

1	Theater seating 1000 or more .....	525.00
2	Theater seating 500 or less.....	315.00
3	Theater seating 501 to 999 .....	420.00
4	Theater/drive-in.....	315.00
5	Ticket office not otherwise <u>taxed</u> <del>licensed</del> .....	105.00
6	Trailer/mobile home camps or parks:	
7	--0--4 spaces.....	0.00
8	--5 spaces .....	52.50
9	--Over five spaces, each additional space .....	1.05
10	--Maximum .....	525.00
11	Upholstery shop:	
12	--1--6 workers .....	52.50
13	--7--13 workers .....	105.00
14	--14--20 workers .....	157.50
15	--21--50 workers .....	210.00
16	--Over 50 workers .....	525.00
17	Watchman, guard or patrol agency:	
18	--1--6 workers .....	52.50
19	--7--13 workers .....	105.00
20	--14--20 workers .....	157.50

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