

Gainesville, FL Code of Ordinances

- 2. Application received 1 business day to 15 calendar days late or payment received after 10 business days but on or before 15 calendar days of city finding all other permit requirements met151.00
 - 3. Application received 16 to 30 calendar days late or payment received after 15 business days but on or before 30 calendar days of city finding all other permit requirements met199.75
 - 4. Application received 31 to 60 calendar days late or payment received after 30 calendar days but on or before 60 calendar days of city finding all other permit requirements met297.00
 - 5. Application received 61 to 90 calendar days late or payment received after 60 calendar days but on or before 90 calendar days of city finding all other permit requirements met394.25
2. Renewals:
- a. Payment received on or before August 31204.75
 - b. Payment received after August 31 but on or before September 15253.50
 - c. Payment received after September 15 but on or before October 1302.25
 - d. Payment received after October 1 but on or before November 1399.25
 - e. Payment received after November 1496.75
- b. Permit for family day care home, filing fee to be submitted with application42.50
 - c. Permit for personal care group home, filing fee42.50
 - d. Permit for foster family home for children and adults, filing fee42.50
 - e. Permit for across-street banner30.50
 - f. Permit for vertical pole banner32.25
 - g. Reserved.
 - h. Permit for Special Events (§ 30-67(g), §30-107, Ch. 1955.25
 - i. Sidewalk cafe in city right-of-way, annual license agreement administrative fee (§ 30-121)60.00
 - j. Sidewalk cafe in state right-of-way, annual license agreement administrative fee (§ 30-121)2.00 per square foot of right-of-way
 - k. Permit for patrons' dogs within outdoor portions of eating places (§ 30-123)250.00
 - l. Permit for parking for special event (§ 30-56(c)(5)52.50
 - m. Permit for seasonal use of portable storage unit by commercial parcel delivery services (§ 30-122)250.00
- (5) *All land development fees herein required which are applicable to land development occurring in the area designated as the enterprise zone by Resolution R050296, shall be reduced by 50 percent.*
- (6) *Review of Surface Waters and Wetlands (§ 30-300) and Review of Regulated Natural and Archaeological Resources (§ 30-310).* Note: only one fee will be charged for reviewing both surface waters and wetlands and regulated natural and archaeological resources:
- a. Basic reviewno fee
 - b. Level 1 review500.00
 - c. Level 2 review2,100.00
 - d. Optional binding resource determination of regulated natural and archaeological resources500.00
 - e. Optional binding resource determination update for regulated sinkholes and listed species125.00
 - f. Optional binding resource determination update for changes that could alter the presence and location of resources250.00
- (7) *Heritage overlay districts (§ 30-80.1 and § 30-80.2):*
- a. Petition for rezoning3,076.00
 - b. Petition for text change638.25
 - c. Petition for review of regulated work items110.25
 - d. Penalty if regulated work begun prior to approval in addition to fee in c. above408.75
 - e. Verification of signatures on petition per signature1.00

PARKS, RECREATION, AND CULTURAL AFFAIRS (Chapter 18, Article II)

	City Rate	Non-City Rate	City Rate with Surcharge*	Non-City with Surcharge*
<i>Parks, Recreation & Cultural Affairs</i>				
<i>Recreation Fees w/o Youth Programs except Swim Lessons:</i>				
<i>Sports Fees:</i>				
Adult Co-Ed Softball	\$167.75	\$251.25	\$184.50	\$276.50
Adult Men's Softball	167.75	251.25	184.50	276.50
Football/Soccer Scratch Lining (Field Preparation)	405.25	405.25	445.75	445.75

Sec. 25-50.1. - Same—Enterprise zone.

- (a) Any business subject to the local business tax which exercises its privilege to do business at a permanent business location or branch office in the enterprise zone established by Resolution R050296 may receive a 50-percent reduction in the local business tax levied for the business located in the enterprise zone.
- (b) Before a business tax receipt with the exemption authorized herein may be issued, the applicant must provide proof to the city that the applicant is entitled to such exemption. Such proof shall be made by means of a statement filed under oath with the tax collecting authority, which statement indicates that the permanent business location or branch office of the applicant is located in the enterprise zone as defined in Resolution R050296. In order to obtain the exemption herein authorized, any business renewing its business tax receipt must file the required proof with its local business tax payment on or before October 1 of the affected fiscal year. Any business failing to timely file required proof and payment will forfeit its right to the exemption for that fiscal year.
- (c) Any business tax receipt obtained with the exemption herein authorized which was procured by the commission of fraud, shall be deemed null and void. Any person who fraudulently obtained such exemption and thereafter engages, under color of the business tax receipt, in any business, profession, or occupation requiring the business tax receipt is subject to prosecution for engaging in a business, profession, or occupation without having the required business tax receipt under the laws of the state.
- (d) Any business tax receipt issued with the exemption herein authorized is nontransferable. The exemption authorized by this section does not apply to any penalty authorized in F.S. § 205.053.
- (e) This exemption shall be applicable beginning with business tax receipts or occupational licenses issued for the 1995/1996 fiscal year.
- (f) No business tax receipt shall be issued with the exemption authorized in this section for any period beginning on or after January 1, 2016.

(Ord. No. 950503, § 1, 8-31-95; Ord. No. 050667, § 1, 12-12-05; Ord. No. 070022, § 10, 6-25-07)

Sec. 25-18. - Exemptions.

- (a) *Political subdivisions, churches.* Purchases by the United States government, the State of Florida, and all counties, school districts and the city, and by public bodies exempted by law or court order, and by any recognized church of this state for use exclusively for church purposes, are exempt from the tax levied under section 25-17. Any religious institution that possesses a consumer certificate of exemption issued under F.S. ch. 212, is exempt from the tax on telecommunications services levied under section 25-17(c).
- (b) *Fuel costs and purchased gas adjustments.* All increases in the cost of utility services to the ultimate consumer resulting from an increase in the cost of fuel to the utility subsequent to October 1, 1973, are hereby exempt from the payment of the tax imposed by section 25-17. The following Gainesville Regional Utilities' fuel costs and adjustments are hereby exempt:
- (1) Electric fuel costs in excess of the October 1, 1973 cost of six and five-tenths mills (\$0.0065) per kilowatt-hour.
 - (2) Firm natural gas fuel costs in excess of the October 1, 1973 cost of sixty-nine and six one-hundredths mills (\$0.06906) per therm.
 - (3) Interruptible natural gas fuel costs in excess of the October 1, 1973 cost of fifty-five and sixteen one-hundredths mills (\$0.05516) per therm.
 - (4) Liquid propane gas fuel costs in excess of the October 1, 1973 cost of one hundred fifty-eight and eight-two one-hundredths mills (\$0.15882) per gallon.
- (c) *Special fuels, fuels in certain quantities and for certain uses.*
- (1) For the purposes of this article, the tax imposed by section 25-17 shall not include the following:
 - a. Purchases of special fuels as defined in F.S. Ch. 209;
 - b. The purchase of fuel oil or kerosene for use as an aircraft engine fuel or propellant or for use in internal combustion engines.
 - c. The purchase of natural gas or fuel oil by a public or private utility, including municipal corporations and rural electric cooperative associations, either for resale or for use as fuel in the generation of electricity.
 - (2) The extension of the utility tax authorized by F.S. § 166.231, to fuel oil as defined by this article is based upon the legislative finding that fuel oil as defined by this article is competitive with other utilities taxed by this article under the doctrine announced by the Florida Supreme Court in the case of *Central Oil Company v. Cheney* (Fla. 1971 253 So 2d 869). It is further determined and declared that items that are exempt under this article and other items which are not taxed under this article, such as coal, wood, charcoal and alcohol are not competitive with those other items that are taxed by this article.
- (d) *Enterprise zones; partial exemption for qualified businesses.*
- (1) Any business located within the enterprise zone established by Resolution R-95-6, shall be eligible to receive an exemption of 50 percent of the utility tax imposed by the city on the purchase of electrical energy if such business is a qualified business under the provisions of F.S. § 212.08, and is determined to be eligible for the exemption by the Department of Revenue.

- (2) To receive the exemption, a business must file an application with the enterprise zone development agency on a form provided by the Department of Revenue for the purposes of F.S. §§ 166.231(8) and 212.08(15). A qualified business may receive the benefit herein provided for a period of five years from the billing period beginning not more than 30 days following notification to Gainesville Regional Utilities by the Department of Revenue that an exemption has been authorized. The benefits of this article shall expire on December 31, 2015. Any qualified business which has been granted an exemption under F.S. § 212.08(15) shall be entitled to the full benefit of that exemption as if expiration had not occurred on that date. Notwithstanding the expiration referenced above, if a subsequent audit conducted by the Department of Revenue determines that the business did not meet the criteria mandated in F.S. § 212.08(15), the amount of taxes exempted pursuant to this article shall immediately be due and payable to the City of Gainesville by the business, together with the appropriate interest and penalty, computed from the due date of each bill for the electrical energy purchased as exempt under this article.

(Code 1960, §§ 25-4, 25-5.1, 25-9; Ord. No. 3062, § 1, 9-24-84; Ord. No. 3261, § 1, 9-22-86; Ord. No. 3838, § 1, 3-1-93; Ord. No. 950800, § 1, 10-23-95; Ord. No. 970352, § 1, 10-27-97; Ord. No. 050668, § 1, 12-12-05)