

INTRODUCED BY: COMMISSIONER BRUBAKER

AN ORDINANCE OF ST. JOHNS COUNTY, STATE OF FLORIDA LEVYING OCCUPATIONAL LICENSE TAXES FOR THE PRIVILEGE OF ENGAGING IN OR MANAGING CERTAIN BUSINESSES, PROFESSIONS, AND OCCUPATIONS WITHIN ST. JOHNS COUNTY, FLORIDA AS PROVIDED BY CHAPTER 205, FLORIDA STATUTES; PROVIDING CERTAIN EXEMPTIONS; ESTABLISHING THE RATE OF THE TAX; PROVIDING PENALTIES FOR VIOLATION OF THE ORDINANCE; PROVIDING SEVERABILITY; PROVIDING FOR THE REPEAL OF EXISTING COUNTY ORDINANCES PERTAINING TO OCCUPATIONAL LICENSE TAXES; PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA:

Section 1. St. Johns County, Florida, hereby levies an occupational license tax for the privilege of engaging in or managing after September 30, 1987, the businesses, professions, and occupations within St. Johns County, Florida described on the attached Exhibit A.

Section 2. The occupational license tax levied hereunder and the occupational licenses for the year October 1, 1987 through September 30, 1988 and subsequent years shall be at the rates provided in the attached Exhibit A. Except as may be otherwise provided, any person who was not liable for a license during the first half of the license year may be issued a license during the second half of the license year upon the payment of one half the rate as provided in attached Exhibit A.

Section 3. The exemptions, penalties, and other provisions of Chapter 205 Florida Statutes (1985) pertaining to county occupational license taxes shall apply hereto.

Section 4. Any person, firm or corporation found guilty of violating any of the provisions of this Ordinance shall be prosecuted in the same manner as misdemeanors are prosecuted and upon conviction shall be punished by a fine not to exceed \$500.00 or by imprisonment in the county jail not to exceed 60 days or by both such fine and imprisonment. Each day that a violation continues shall constitute a separate offense.

Section 5. Severability Clause. Should any article, Section, Sub-Section, provision, tax, or clause of this ordinance be declared

by any court of competent jurisdiction to be unconstitutional or invalid for any reason whatsoever, the same shall not affect the validity of the ordinance as a whole or any part thereof other than the part judicially determined to be invalid.

Section 6. Conflicts and Repeal. Effective October 1, 1987, this ordinance supercedes and repeals any and all other County ordinances dealing with occupational license taxes within St. Johns County.

Section 7. This Ordinance shall take effect immediately upon receipt of official acknowledgement by the Office of the Secretary of State to the Clerk of the Board of County Commissioners, that same has been filed.

Section 8. The Clerk is requested and instructed to mail a copy of this ordinance to the Office of the Department of Revenue of the State of Florida and to the Department of Professional Regulation of the State of Florida.

PASSED by the St. Johns County Commission of St. Johns County, Florida this 11 day of August, 1987.

BOARD OF COUNTY COMMISSIONERS
OF ST. JOHNS COUNTY, FLORIDA

BY: Phyllis L. Lydon
Its Chairman

ATTEST: CARL "BUD" MARKEL, CLERK

By: Cheryl Kent
Deputy Clerk

Adopted regular meeting 08/11/87

Effective: August 20, 1987

EXHIBIT "A"

PROFESSIONALS

<u>TYPE OF LICENSE</u>	<u>COST OF LICENSE</u>
Accountant	\$ 30.00
Architect	30.00
Attorney	30.00
Auctioneers	22.00
Broker (Mortgage)	75.00
Certified Public Account	30.00
Chiropractor	30.00
Consultant	22.00
Dance Studio	30.00
Dental Lab	22.00
Dentist	30.00
Engineer	30.00
Funeral Director	30.00
Funeral Homes	22.00
Hypnotist	30.00
Insurance Adjuster	15.00
Massage	30.00
Optician	30.00
Optometrist	30.00
Physician	30.00
Podiatrist	30.00
Private Investigator/Agency	22.00
Professional Assn.	30.00
Psychiatrist	30.00
Real Estate Broker	30.00
Schools	30.00
Surveyor	30.00
Taxidermist	22.00
Veterinarian	30.00
Miscellaneous Professionals	30.00

CONTRACTORS

TYPE OF LICENSE

COST OF LICENSE

Air Conditioning Service	\$ 18.00
Aluminum Specialty	18.00
Building Contractor	18.00
Carpentry	18.00
Concrete Pumping	22.00
Demolition	18.00
Dredging	18.00
Dry Wall	18.00
Electrical	18.00
Excavating Contractor	22.00
Fence	22.00
Floor Covering	18.00
General	18.00
Home Improvement	18.00
Insulation	22.00
Marine	22.00
Masonry	18.00
Mechanical	18.00
Outdoor Advertising	18.00
Painting	18.00
Paving and Grading	22.00
Piping	18.00
Plaster and Stucco	18.00
Plumbing	18.00
Pump and Irrigating	18.00
Residential Building	18.00
Roofing	18.00
Sheet Metal	18.00
Steel Erection	18.00
Swimming Pool	18.00
Tile Contractor and Terrazzo	18.00
Underground Utilities	18.00

SERVICES

<u>TYPE OF LICENSE</u>	<u>COST OF LICENSE</u>
Abstract Company	\$ 22.00
Advertising Agency/Solicit	22.00
Aircraft Repair	22.00
Alarm System Inst. & Maint.	22.00
Appliance Repair	22.00
Appraisal Service	22.00
Athletic Club	22.00
Barber Shop	22.00
Beauty Shop	22.00
Bike Repair	22.00
Bookkeeper/Tax Service	22.00
Car Wash	22.00
Carpet Cleaning	22.00
Carpet Installation	22.00
Cemetary	22.00
Child Care Nursery	22.00
Cleaning Service	22.00
Collection	22.00
Cable TV	150.00
Convalescent Home	22.00
Credit Bureau	22.00
Dance Floor	225.00
Data Processing	22.00
Intangible Personal Property	30.00
Tangible Personal Property	30.00
Dog Grooming	22.00
Drafting Service	22.00
Drapery Service	22.00
Electronic Repair	22.00
Employment Agency	22.00
Exterminating	22.00
Flea Markets	225.00
Floor Cover	18.00
Fruit Harvester	22.00
Furniture Repair	22.00
Garage	22.00

SERVICES (CON'D)

TYPE OF LICENSE

COST OF LICENSE

Liquid Petroleum Gas	\$75.00
Fire Equipment	22.00
Glass Installation Service	22.00
Grove Service	22.00
Gunsmith	22.00
Hauling Service	22.00
Home Maintenance	22.00
House Mover	22.00
Interior Design	22.00
Janitorial Service	22.00
Junk Yard	100.00
Kennel	22.00
Land Clearing Service	22.00
Landscaping and Maintenance	22.00
Laundry	22.00
Lawn Maintenance	22.00
Lawn Mower Repair	22.00
Leasing Service	22.00
Locksmith	22.00
Machine Shop	22.00
Mail Order Service	30.00
Marina	22.00
Marine Repair	22.00
Misc. Public Service	22.00
Mobile Home Park	22.00
Mobile Home Set Up/Maintenance	22.00
Mobile Radio	22.00
Motels & Hotels	1.50 each rental unit
Moving/Storage	22.00
Packing House	22.00
Pawn Broker	225.00
Photo Studio	22.00
Piano Tuning and Repair	22.00
Printing Service	22.00
Publishing	22.00
Radio Station	n/a
Rental Service	22.00

SERVICES (CON'D)

<u>TYPE OF LICENSE</u>	<u>COST OF LICENSE</u>
Repair	\$ 22.00
Restaurant	*
Sanitation Service	22.00
Security Service	22.00
Septic Tank Inst/Maint.	22.00
Sewing Service	22.00
Sharpening Service	22.00
Shoe Repair	22.00
Sign Inst/Maint.	22.00
Sign Painting	22.00
Sod Installation	22.00
Solar Equipment Installation	22.00
Sound System	22.00
Sprinkler System	22.00
Taxi Service	22.00
Telephone Answering	22.00
Theatre	225.00
Tractor Service	22.00
Travel Service	22.00
Tree Service	22.00
Upholstery Service	22.00
Utilities	150.00
Water Conditioning	22.00
Weight Control	22.00
Welding Service	22.00
Well Drilling Service	22.00
Wholesale	30.00
Wholesale Petroleum Dealer	30.00
Wrecker Service	22.00
Secretarial Service	22.00

*Restaurant based on number of seats: (a)

1-30	Seats	\$30.00 minimum	75-149	Seats	\$56.25
31-74	Seats	37.50	150 or more		75.00

Snack Counter or take out in addition to (a) \$30.00 each

Drive-in restaurants in addition to (a) \$60.00

MISCELLANEOUS

TYPE OF LICENSE

COST OF LICENSE

Amusement Rides	\$ 15.00 each
Billiards or Pool	15.00 each table
Bowling Lanes	15.00 each lane
Carnivals/Circus/Tent Shows	225.00 per day
Exhibits - Wrestling	225.00
Games or Devices	15.00 each machine
Golf Course	22.00
Golf Course Maintenance	11.00
Go Kart Amusements	15.00 each cart
Race Track-Automobile	300.00
Ranges - Skeet, Archery, etc.	15.00
Rinks - Skating, Bike, etc.	225.00
Shooting Galleries	15.00
Shows - Travel, Local Talent	225.00
Slot Car Racing Track	15.00
Trampolines	15.00 each
Carwash and Vacuum Machines	15.00 each
Coin Operated Amusement Devices	15.00 each
Ice Machine	3.00 each
Laundry Machines/including Dryers	1.50 each
Merchandise Vending Machines	6.00 each
Service Vending Machine	15.00 each
Retail Sales	30.00
Manufacturing, Processing, or Quarrying	30.00
Fortunetellers and Clairvoyants	225.00
General Misc.	225.00

The St. Augustine Record
 PUBLISHED EVERY AFTERNOON EXCEPT SUNDAY
 ST. AUGUSTINE AND ST. JOHNS COUNTY, FLORIDA

STATE OF FLORIDA, }
 COUNTY OF ST. JOHNS }

Before the undersigned authority personally appeared _____
Kristi Robertson who on oath says that he is
Accounting Clerk of the St. Augustine Record, a
 daily newspaper published at St. Augustine in St. Johns County, Florida;
 that the attached copy of advertisement, being a _____
Notice of Ordinance
 _____ in the matter of _____
Occupational License Taxes
 _____ in the _____ Court,
 was published in said newspaper in the issues of _____
July 22, 1987

Affiant further says that the St. Augustine Record is a newspaper published at St. Augustine, in said St. Johns County, Florida, and that the said newspaper has heretofore been continuously published in said St. Johns County, Florida, each day, except Sundays, and has been entered as second class mail matter at the post office in the City of St. Augustine, in said St. Johns County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me
 this 24th day of July
 A.D. 19 87

[Signature]
 (SEAL) Notary Public

Notary Public, State of Florida
 My Commission Expires Aug. 4, 1989
 Bonded Thru Troy Fain - Insurance, Inc.

COPY OF ADVERTISEMENT

NOTICE IS HEREBY GIVEN THAT THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA, AT ITS REGULAR MEETING ON AUGUST 11, 1987 AT 10:30 O'CLOCK A.M., IN THE COUNTY AUDITORIUM, COUNTY ADMINISTRATION BUILDING, LEWIS SPEEDWAY (COUNTY ROAD 16-A) AND U.S. #1 NORTH, ST. AUGUSTINE, FLORIDA, WILL HOLD A PUBLIC HEARING TO CONSIDER THE PASSAGE OF THE FOLLOWING ORDINANCE:

AN ORDINANCE OF ST. JOHNS COUNTY, STATE OF FLORIDA LEVYING OCCUPATIONAL LICENSE TAXES FOR THE PRIVILEGE OF ENGAGING IN OR MANAGING CERTAIN BUSINESSES, PROFESSIONS, AND OCCUPATIONS WITHIN ST. JOHNS COUNTY, FLORIDA AS PROVIDED BY CHAPTER 205, FLORIDA STATUTES; PROVIDING CERTAIN EXEMPTIONS; ESTABLISHING THE RATE OF THE TAX; PROVIDING PENALTIES FOR VIOLATION OF THE ORDINANCE; PROVIDING SEVERABILITY; PROVIDING FOR THE REPEAL OF EXISTING COUNTY ORDINANCES PERTAINING TO OCCUPATIONAL LICENSE TAXES; PROVIDING AN EFFECTIVE DATE.

The proposed Ordinance is on file in the file in the office of the Clerk of the Circuit Court, St. Johns County, Florida, St. Johns County Administration Building, Lewis Speedway, and may be examined parties interested prior to said public hearing. All parties having any interest in said Ordinance will be afforded an opportunity to be heard at the public hearings. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the meeting or hearing, he will need a record of the proceedings, and for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA
 Carl "Bud" Markel, Its Clerk
 By Cheryl Kent
 Deputy Clerk
 L921 July 22, 1987