

**TOWN OF BELLEAIR, FLORIDA  
RESOLUTION NO. 2022-01**

**A RESOLUTION OF THE TOWN OF BELLEAIR, FLORIDA, ENUMERATING THE BUSINESSES, PROFESSIONS, AND OCCUPATIONS SUBJECT TO BUSINESS TAX LEVY AND SETTING THE SCHEDULE OF AMOUNTS FOR BUSINESS TAXES PURSUANT TO CHAPTER 54 - TAXATION, ARTICLE II – BUSINESS TAX, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Chapter 54, Article II of the Town’s Code of Ordinances provides that the Town Commission may from time to time specifically identify those business, professions, or occupations subject to the business tax set forth therein and the amount of such business tax; and

**WHEREAS**, the Town Commission has reviewed the enumerated businesses, professions, and occupations subject to business tax levy and the existing schedule of the amount of such business taxes and finds it necessary, appropriate, and in the interest of the public, health, and welfare to amend the previously established fees; and

**WHEREAS**, the Town Commission has complied with the notice and publication requirements set forth in § 205.042, Fla. Stat., in the adoption of this Resolution.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Commission of the Town of Belleair, Florida that:

**Section 1.** In accordance with Chapter 54, Article II, Code of Ordinances, Town of Belleair, Florida, the following are hereby established effective as of the date of adoption of this Resolution by the Town Commission:

Business tax schedule:			
(1)	Advertising .....		50.00
(2)	Alarm system, fire, burglary—Sales and service .....		50.00
(3)	Auctioneer .....		200.00
(4)	Banks .....		150.00
(5)	Barbershop .....		40.00
(6)	Beauty parlor .....		40.00
(7)	Cabaret .....		40.00
(8)	Cabinetmaker, and furniture and woodshop .....		50.00

(9)	Cocktail lounge .....	40.00
(10)	Contractor, general construction:	
	Class A .....	200.00
	Class B .....	100.00
	Class C .....	50.00
	Certificate of good standing .....	20.00
(11)	Contractor or subcontractor, others .....	50.00
(12)	Developer .....	200.00
(13)	Electric power company .....	25.00
(14)	Equipment rental .....	50.00
(15)	Florist .....	50.00
(16)	Garage—Auto repair .....	50.00
(17)	Garage, estate, household or yard sales by other than owner, provided no fee shall be charged to charitable organizations conducting such sale .....	40.00
(18)	Golf course, each 18 holes .....	200.00
(19)	Golf range, driving .....	40.00
(20)	Golf cart rental, each riding cart .....	10.00
(21)	Inside storage and warehouse:	
	25,000 square feet or less .....	180.00
	25,001 square feet or more .....	305.00
(22)	Insurance:	
	Any company writing insurance placed in the town .....	60.00
	Adjustor, per person .....	50.00
	Agency (covers only one principal owner or manager) .....	40.00
	Each additional agent or solicitor .....	20.00

(23)	Iron works (ornamental) .....	50.00
(24)	Lawn service .....	20.00
(25)	Merchant or merchandising:	
	Inventory value \$1,000.00 or less .....	30.00
	Over \$1,000.00 but less than \$2,000.00 .....	40.00
	Over \$2,000.00 but less than \$3,000.00 .....	50.00
	\$3,000.00 and over .....	50.00
	Plus, per \$1,000.00 or any fraction thereof over \$3,000.00 .....	6.00
(26)	Newsstand .....	40.00
(27)	Pavilion, bathing, including concessions .....	60.00
(28)	Photographer .....	50.00
(29)	Professions: Accountant, architect, artist, attorney, auditor, chiropodist, chiropractor, commodity broker, court reporter, dental hygienist, dentist, draftsman, engineer, oculist, optician, optometrist, pharmacist, physician, physiotherapist, psychologist, surgeon, surveyor, veterinarian and other professions .....	70.00
(30)	Radio, television, sound recording and reproducing—Service and repair .....	50.00
<del>(31)</del>	<del>Real estate broker .....</del>	<del>50.00</del>
<del>(32)</del>	<del>Real estate salesperson .....</del>	<del>20.00</del>
(33)	Rental units non-residential:	
	2 to 5 units .....	20.00
	6 to 10 units, per unit .....	4.00
	Over 10 units, per unit .....	2.00
	Hotel/temporary lodging:	
	2 to 5 units .....	20.00
	6 to 10 units, per unit .....	4.00
	Over 10 units, per unit .....	2.00

	(33.10) Single-family rental (fees set by resolution 2011-16)	100.00
	(33.11) Multifamily rental (per parcel)(fees set by resolution 2011-16)	100.00
(34)	Rehabilitation center .....	50.00
	Plus, for each professional .....	70.00
(35)	Repair and service not otherwise classified .....	50.00
(36)	Restaurant:	
	1 to 10 seating capacity .....	30.00
	11 to 25 seating capacity .....	50.00
	26 to 50 seating capacity .....	100.00
	51 to 100 seating capacity .....	150.00
	101 or more seating capacity .....	200.00
	Stand or counter without seats .....	40.00
	Drive-in .....	70.00
(37)	School, studio and instruction .....	50.00
(38)	Storage space rental, outdoor, each 1,000 square feet or fraction thereof .....	20.00
(39)	Taxi, each vehicle .....	10.00
(40)	Telephone company .....	50.00
(41)	Tree surgery; includes trimming and removal .....	50.00
(42)	Vehicle rental:	
	Auto .....	100.00
	Truck .....	100.00
	Combination—Auto, truck .....	150.00
	Cargo and U-haul container .....	70.00
(43)	Vending machines and/or amusement machines:	

		Dealer or lessor .....	50.00
		Operator or lessee .....	10.00

**PASSED AND ADOPTED** by the Town Commission of the Town of Belleair, Florida  
this **5<sup>th</sup>** day of **APRIL, 2022**.

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Michael Wilkson, Mayor

ATTEST: \_\_\_\_\_  
Christine Nicole, CPM, CMC, Town Clerk