

ORDINANCE NO. 9

AN ORDINANCE RELATING TO THE IMPOSITION OF LICENSE TAXES: PROVIDING PENALTIES FOR VIOLATION; PROVIDING FOR THE DUTY OF OFFICERS, AGENTS, ETC.; PROVIDING FOR THE PASSAGE OF RULES AND REGULATIONS; PROVIDING THE AMOUNT OF TAX; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE PEOPLE OF THE TOWN OF MEXICO BEACH, FLORIDA, AS FOLLOWS:

Section 1. License Required, Payment of <sup>Fee</sup> Tax, Compliance with Ordinance. It shall be unlawful for any person, firm or corporation to exercise any of the privileges or to carry on or engage in or conduct any of the businesses, occupations, or professions herein specifically enumerated without paying a license tax at the time and in the amount herein provided, or fail to make reports to the Town Clerk as provided herein, or to violate any other provisions of this Ordinance.

Section 2. When License is Due and Payable. A license tax as required by this Ordinance shall be due and payable upon the effective date of this Ordinance and annually on the first day of October thereafter, unless otherwise provided herein. ~~Whenever any license shall be issued on or after April 1st of any year, then the amount of the license tax shall be one-half (1/2) the amount set forth in Section 9 hereof.~~

Section 3. Penalty for Delinquent Payment of License Taxes. Whenever a license tax is imposed by any ordinance of the Town and no specific provision is made in such ordinance for the payment of a penalty after the license tax becomes due and payable, then such license tax due and remaining unpaid for thirty (30) days after having become due and payable, shall be increased by a penalty of Ten percent (10%) per month from the time when so due and payable until paid. Nothing in this section, however, shall be construed as being a bar or waiver of the right to prosecution or enforcing any other penalty provided by ordinance or otherwise provided by law.

Section 4. Issuance of Licenses. All licenses shall be made out and issued by the Town Clerk upon payment of the license tax, and shall be signed by her, and a list of all such licenses issued shall be preserved, showing the date of issuance, and the nature of the business or occupation licensed.

Section 5. Payment of License Tax Not to Exempt Other Forms of Taxation. Licenses imposed and collected by this Ordinance shall not be construed to exempt from other forms of taxation the licensed business or occupation.

Section 6. Duty of Officers, Agents, etc., of Corporation. It shall be the duty of all officers and agents of all corporations to see that all corporations comply with the provisions of this ordinance; and all officers or agents of any corporation required by this ordinance to be licensed, which shall carry on or conduct any

business without having made the payment or otherwise complied with the terms of this ordinance, shall be subject to the same penalty or penalties imposed upon persons violating the provisions of this ordinance.

Section 7. Rules and Regulations. Town Clerk shall have the power to make and pass such rules and regulations as she may deem necessary for the effectual administration of this ordinance.

Section 8. Effect on other Ordinances. Nothing herein contained shall be deemed as repealing or modifying the requirement of any other ordinance which provides for any franchise, or the securing of any permits, or the complying with any regulating provisions of any ordinance of the Town which properly comes under the police power of the Town, except such ordinances as are specifically hereby repealed, or which are in conflict herewith.

Section 9. License <sup>fee</sup> ~~taxes~~ Amount. A license <sup>fee</sup> ~~tax~~ is hereby levied upon and shall be collected from every person, firm or corporation exercising the privileges of carrying on or engaging in the businesses, professions, or occupations hereinafter specifically enumerated in the amounts as fixed hereinafter; each such amount, unless otherwise specifically stated, being the amount payable as a license <sup>fee</sup> tax for exercising such privileges or carrying on or engaging in such business, profession or occupation mentioned for each, and it shall be unlawful for any person, firm or corporation to carry on or engage in any business, occupation or profession herein prescribed and designated without having first paid the license tax as provided herein or complied with the terms hereof as follows:

<del>Residential Service Consultants</del>	15.00
APPLIANCE REPAIR (OR FIX IT SHOP)	7.50
AGENCIES	
1. Real Estate	25.00
(a) Each agent or solicitor <sup>fee</sup> <del>where agency is</del> <del>not located within Town</del>	5.00
2. Insurance	<del>15.00</del> 25.00
(a) Each agent or solicitor <sup>in addition</sup> <del>where agency is not</del> <del>located within Town</del>	5.00
AMUSEMENT PARKS ( <i>miniature Golf</i> )	25.00
AUTOMOTIVE PARTS SALES	15.00
AUTOMOTIVE REPAIRS	10.00
(In conjunction with other licensed business)	7.50
BAKERY PRODUCTS, Doughnut and/or Dumpling Shops	5.00
BARBER SHOPS	
(a) For 1st barber	5.00
(b) For each additional barber	2.50

## BEAUTY SHOPS

(a) For 1st operator	5.00
(b) For each additional operator	2.50

BICYCLE, SCOOTER, MOTORCYCLE REPAIR 7.50  
(Only one license required)

BOAT REPAIR 10.00

*Boat Charter 25-*  
BOAT SALES 10.00

BUILDING MATERIALS OR SUPPLY DEALER 25.00

CABINET SHOPS 12.50

## CAR DEALERS

(a) Used Cars	15.00
(b) New Cars	50.00
(c) Rentals	25.-

CAR WASH 7.50

*CHARTER BOATS*  
CIVIL ENGINEER *(other prof)* 25.-  
25.00

## CONTRACTORS

(a) To include general construction, either on a fee basis, contract basis, or salary basis.	per yr.	25.00
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*Sub Contractors*

(b) Plumbing	15.00
(c) Electrical	15.00
(d) Heating and Refrigeration	15.00
(e) Roofing	15.00
(f) Tile, Carpeting or floor covering	15.00

*CONVENIENCE STORE* 25.-

DRY CLEANING & LAUNDRY PICK-UP STATION 5.00

DRY CLEANING & LAUNDRY-ROUTE PICK-UP (per truck) 25.00

## ELECTRICAL COMPANIES

(Electric light companies or persons, firms, or corporations furnishing electric light or power:

Serving less than 100 consumers	100.00
Serving 100-200 consumers	200.00
Serving 200-400 consumers	750.00
Serving 400 or more consumers	1,000.00

EXTERMINATORS 15.00

FILLING STATIONS - 25.00

FLOPISTS 7.50

(If in connection with nursery) 10.00

GARBAGE COLLECTORS	50.00
GAS-BOTTLED-DISTRIBUTORS OF SALES	100.00
<i>GENL. SERVICE + REPAIRS</i>	<i>7.50</i>
GOLF COURSES	25.00
GUNS (dealers in firearms, antiques, etc.)	7.50
HEATING FUEL DISTRIBUTORS (Kerosene and/or fuel oil)	<del>12.50</del>
HOTELS, MOTELS, APARTMENTS, & TRAILER SPACES RENTAL UNITS	

*ALL # 53*

Any person, firm or corporation engaged in the rental of motel rooms, apartments, hotels, houses rented to transients, tourists and trailer courts shall pay an occupational license tax equal to one per cent (1%) of the gross receipts of said person, firm or corporation, received by the rental of said units. Said license tax to be due and payable on the 20th of the month following the effective date of this ordinance and on the 20th of each month thereafter. Said tax shall be figured for the calendar month preceding the time when the tax is due and payable, except for first month which shall cover that period of time from the effective date of this ordinance until the last day of the month.

*ALL P. 53*

Transients as used herein shall mean any person staying, sleeping or living in quarters not owned by him for a consideration, until such person shall have so stayed, slept or lived for an uninterrupted period exceeding twelve (12) months.

INTERIOR DECORATING	10.00
LAUNDRETTES-SELF SERVICE-COIN TYPE	25.00
LAND & DEVELOPMENT COMPANIES	
(when not paying Real Estate Broker, Contractor, or Builder license)	25.00
<i>LIVE ENTERTAINMENT</i>	<i>15.-</i>
MARINAS <i>(owner's license)</i>	25.00
MARINE WAYS - <i>private</i>	10.00
MARINE SUPPLIES	7.50
MANUFACTURING ASSEMBLY PLANTS	
(a) 1-10 employees	20.00
(b) over 10 employees	25.00
*MEDIUM, FORTUNE TELLERS, PAINTISTS, ETC.	100.00

\*State Law Reference-County Registration Requirements, Chapter 205.411, Florida Statutes.

## MERCHANTS

(Those engaged in the sale of goods, wares and merchandise and not otherwise specifically covered herein) 25.00

MOBILE HOME SALES (Including campers, service, parts, accessories, and repairs for trailers) 40.00

PUBLIC PHONES- Coin operated each 5.00

NURSERIES (Landscape, etc.) 7.50

PAWNBROWERS 25.00

~~PEDDLERS~~

~~(a) Wares, goods, merchandise, house to house 10.00~~

~~(b) Magazines, maps, books, photographs- house to house 10.00~~

~~(c) Fruits, vegetables and produce 5.00~~

~~( Note: Permit for peddler's license must be obtained from Chief of Police prior to issuance of license)~~

\* PIN BALL MACHINES (Or any other coin-operated game machine) each 5.00

~~POOL TABLES (Any number) 25.00~~

*Professional - Arch - Bowlers 25.-*  
RADIO AND/OR TV REPAIR SHOPS 7.50

REFRIGERATION AND HEATER REPAIR SHOPS 7.50

RENTALS (Not otherwise covered) 7.50

The rental of ~~automobiles~~, lawn mowers, boat slips or other rental merchandise or services not otherwise herein specifically covered ~~one~~ per cent (1%) of the gross receipts realized from the rentals of said merchandise or services.

RESTAURANTS AND/OR CAFES (Including Drive-In Restaurants) 25.00

SEWING MACH BUILDINGS 10.00

SERVICE STATION SIGN PAINTER ~~15.-~~ 25.-

SOFT WATER SERVICE AGENCIES 15.00

✓ TELEPHONE COMPANIES 100.00

TRAILER COURTS *P.53*

WAREHOUSE STORAGE (above 1,200 sq. ft.) 25.00

✓ WATER COMPANIES 100.00

WELL DRILLERS 10.00

WRECKER SERVICE

10.00-

MISCELLANEOUS LICENSE

~~15.00~~

Any person, firm or corporation engaged in a law-  
ful business, occupation or profession wholly or in  
part within the Town where not otherwise provided  
for in the Ordinance

~~15.00~~

Section 10. Enforcement by Seizure. The payment of  
license ~~taxes~~ <sup>fee</sup> may be enforced by the seizure and sale of the  
property engaged in the business, occupation or profession upon  
which such license taxes are imposed, and the Town Clerk may  
issue a distress warrant in the name of the State and/or Town  
for the collection of the license ~~taxes~~ <sup>fee</sup>. Such warrant may be ex-  
ecuted by the Chief of Police or any police officer of the Town  
or by any other method provided by law.

Section 11. Penalty for Violations. Any person engaging  
in or continuing a business, occupation or profession who shall  
violate any of the terms or provisions of this ordinance, shall,  
upon conviction thereof, be punished by fine of not more than Two  
Hundred Dollars (\$200.00) or by imprisonment in the jail for a  
period not to exceed thirty (30) days, or by both such fine and  
imprisonment in the discretion of the judge.

Section 12. Revocation and Cancellation of Licenses.  
In addition to any other penalties provided for herein, and in  
addition to any other remedy herein provided for the enforcement  
of this ordinance, any person, firm or corporation violating any  
of the provisions of this ordinance shall be subject to having his,  
her or its license revoked and cancelled. Upon the conviction of any  
person, firm or corporation of the violation of any of the terms  
or provisions of this ordinance, the Town Clerk may thereupon, in her  
discretion, revoke and cancel the license of any such person, firm or  
corporation so convicted, and the renewal or reissuance of such license  
prior to the end of the fiscal year in which issued shall be in the  
discretion of and by the action of the Town Council.

Section 13. Report of Information to Town-Clerk-Treasurer.  
Each person required to pay a license ~~taxes~~ <sup>fee</sup> required by this ordinance  
shall report, under oath, to the Town Clerk covering all the inform-  
ation necessary for a proper determination therein of the amount of  
license ~~taxes~~ <sup>fee</sup> due. In the case of license ~~taxes~~ <sup>fees</sup> based on gross receipts,  
the same shall show the total gross amount of said receipts, and the  
Town Clerk is authorized to propound interrogatories and to furnish  
forms for the filing of the ~~returns~~ <sup>returns</sup> and to require the giving of any  
information necessary to enable her or her authorized deputy to deter-  
mine the proper amount of license due, and the Town Clerk or her author-  
ized deputy is authorized to make such investigation and inspection  
of the place of business and records of the person, firm or corporation  
required to pay a license as she may determine necessary in order to  
verify any returns or determine the proper license amount.

Section 14. Declaration of Intent. If any section, sub-  
section, sentence, clause, phrase or word in this ordinance shall for

any reason be held or declared unconstitutional, invalid, inoperative, ineffective, or void, such invalidity or unconstitutionality shall not be construed to effect the portions of the ordinance not so held to be unconstitutional, void, invalid, or ineffective, or affect the application of this ordinance to other circumstances not so held to be invalid, it being hereby declared to be the express intent of the Town Council of the Town of Mexico Beach, Florida, that any such unconstitutional, illegal, or invalid, ineffective or void portion or portions of this ordinance did not induce its passage and that without the inclusion of any such unconstitutional, illegal, invalid, ineffective or void portions of this ordinance the Town Council would have enacted the valid and constitutional portions thereof.

Section 15. Effective date. This ordinance shall be effective upon its passage and publication as provided by law.

INTRODUCED at a regular meeting of the Town Council on the 3rd day of December, A.D. 1968, and ADOPTED by the Town Council on the 7th day of January, A.D. 1969.

TOWN OF MEXICO BEACH, FLORIDA

BY: C. M. Parker  
Mayor-Councilman

ATTEST:

Mary A. Barley  
Town Clerk

BUDGET FOR THE TOWN OF MEXICO BEACH,  
FLORIDA, FOR THE FISCAL YEAR BEGINNING ON  
OCTOBER 1, 1968, AND ENDING SEPTEMBER 30, 1969

GENERAL FUND

Estimated Revenues:

Cash carried forward	\$ 1,500.00
Cigarette Taxes	4,500.00
Fines and Forfeitures	2,000.00
Qualify fees for candidates	75.00
Franchise Taxes & Occupational Licenses	2,350.00
Alcoholic Beverage Licenses	<u>200.00</u>

Total Estimated Revenue

\$10,625.00

Estimated Expenditures:

Fire Department	
Repairs & equipment purchases	\$ 1,000.00
Police Department	
Salary, Auto Expenses, insurance and Social Security	6,000.00
Office Supplies	400.00
Clerk's Salary	1,000.00
Legal Advertising & Fees	1,000.00
Audit of Town Records	200.00
Repairs to Town Hall	100.00
Bond for Clerk	50.00
Utilities	200.00
Insurance	<u>100.00</u>

Total Expenditures

10,050.00

Reserve for Contingencies

\$ 575.00