

City of Fellsmere, Chapter 22, Local Business Tax Receipts

ARTICLE II. - LICENSING

Sec. 22-27. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Applicant means any person desiring to obtain a local business tax receipt under the provisions of this article.

Business means any activity, enterprise, profession or occupation performed or engaged in by any person for gain, benefit, advantage or livelihood, and shall include all such activities or enterprises whether performed in one or more establishments by one or more organizational units, including departments of an establishment operated through leasing arrangements. For purposes of this article, a business not-for-profit shall be included within the terms of this definition unless otherwise exempted.

Classification means the business a person has been designated to fall within under the local business tax schedule.

Contractor means any person:

- (1) Accepting or offering to accept orders or contracts for doing any work on or in any building or structure requiring the use of building materials;
- (2) Accepting or offering to accept orders or contracts to do any paving or curbing on sidewalks or streets, public or private property requiring the use of appropriate materials or any compositions;
- (3) Accepting or offering to accept orders or contracts to excavate earth, rock or material for foundations or any purpose;
- (4) Accepting or offering to accept orders or contracts for building, remodeling, repairing, wrecking, razing or demolishing any structure;
- (5) Accepting or offering to accept orders or contracts for moving any building; or
- (6) Accepting or offering to accept orders or contracts for the installation, maintenance or repair of signs, air conditioning apparatus or equipment; whether such work is done or offered to be done by day labor, general contractor or subcontractor. Every person engaged in the business of accepting or offering to accept orders for contracts for doing any work on or in a building or premises, involving erecting, installing, altering, repairing, servicing or maintaining electrical lines, shall be deemed to be an electrical contractor. Every person engaging in the business of plumber or steam fitter shall be deemed to be a contractor. Every person engaged in the business of creating a building for the purpose of selling or renting such building, and making no contract with a duly licensed contractor for the erection of such building, whether or not such person contracts with one or more duly licensed contractors for one or more portions but does not contract with any one person for all the work of erecting any one of such buildings, shall be deemed to be a contractor if he shall build more than any one house in any one year.

Farmer means those described in F.S. § 205.064, as amended.

Peddler means anyone who carries small articles from place to place for sale at retail.

Person means any individual, firm, entity, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, limited liability company, professional association, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary, and includes the plural as well as the singular.

Local business tax means those charges established by the city council contained within the local business tax schedule, as such charges may be amended from time to time, and promulgated pursuant to the authority conferred upon the city by F.S. ch. 205, as amended or any successor thereto, for the privilege of engaging in or managing any business, profession, or occupation within the city. The amount of annual local business tax, set forth in the local business tax schedule, shall be established by resolution.

Receipt means the document that is issued by the local governing authority which bears the words "local business tax receipt" and evidences that the person in whose name the document is issued has complied with the provisions of this article relating to the business tax.

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(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 2, 3-5-09; Ord. No. 09-10, § 2, 8-6-09)

Sec. 22-28. - Persons subject to local business tax.

A tax for the privilege of engaging in or managing any business, profession, or occupation within the city is hereby levied on:

- (1) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within its jurisdiction;
- (2) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any profession or occupation within its jurisdiction; and
- (3) Any person who does not qualify under the provisions of subsections (1) or (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce where such tax is not prohibited by Section 8 of Article I of the United States Constitution.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 3, 3-5-09)

Sec. 22-29. - Required.

No person shall engage in any activities for which a local business tax receipt is required by this article, unless such person has a valid local business tax receipt issued by the city. No person shall knowingly make a false statement in the local business tax receipt application as to conditions or facts upon which the fee is based.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 4, 3-5-09)

Sec. 22-30. - Disagreement as to classification; appeal.

If there is a disagreement between the applicant and the city on the question of proper classification for any person or business taxed or to be taxed, the community development director shall decide the proper classification with the right of the applicant or the city to appeal the decision to the city manager whose decision upon the point shall be final.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 5, 3-5-09)

Sec. 22-31. - Term of local business tax receipt; when tax due; delinquencies.

(a) All local business tax receipts shall be sold by the city beginning July 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Local business tax receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment.

(b) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required, is in violation of this article and is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.

(c) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required local business tax within 150 days after the initial notice of tax due, and who does not obtain the required local business tax receipt is in violation of this article and is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.

(d) Any person who knowingly makes a false statement in the local business tax receipt application as to conditions or facts upon which the tax is based is in violation of this article and is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.

(e) Any person who engages in or manages any business, occupation or profession covered in this chapter after revocation of or suspension of the local business tax receipt for such business, occupation, or profession, is in violation of this article and is subject to civil actions and penalties, including court

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costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.

(f) Any person who engages in or manages any business, occupation or profession covered in this chapter after denial or refusal to renew a business tax receipt, or denial of application for issuance of the local business tax receipt for such business, occupation, or profession, is in violation of this article and is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.

(g) Violations of this article are under the jurisdiction of the code enforcement special master.
(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 6, 3-5-09; Ord. No. 09-10, § 3, 8-6-09)

Sec. 22-32. - Separate local business tax receipt for each business; falling into more than one classification.

A separate local business tax receipt shall be obtained for each place of business conducted, operated, maintained or carried on by every person engaged in any business for which a local business tax receipt is required by the ordinances of the city, even though such separate business is conducted within or upon the same premises.

When any occupation, business, or profession shall fall into more than one of the classifications contained in the schedule such occupation, business or profession shall comply with the requirements of each classification.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 7, 3-5-09)

Sec. 22-33. - Change of location; fee.

Upon written request and presentation of the original local business tax receipt, any local business tax receipt may be transferred from one location in the city to another location within the city upon completion of an application and payment of a transfer fee of \$5.00.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 8, 3-5-09)

Sec. 22-34. - Transfer of local business tax receipt to new owner; fee.

A local business tax receipt may be transferred to a new owner when there is a bona fide sale of a business upon payment of a transfer fee of \$5.00 and presentation of evidence of the sale and the original local business tax receipt.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 9, 3-5-09)

Sec. 22-35. - Applications.

(a) All applicants for local business tax receipts, including those applicants requiring approval of the city manager, shall submit their applications to the community development director not less than two weeks prior to the commencement of the proposed activity or function.

(1) The application form (and renewal application form) shall be provided by the city and shall, at a minimum, state the following:

a. The name and contact information of the applicant.

b. The name and address of the business, including, without limitation any fictitious name issued under the fictitious name statute of the State of Florida.

c. Whether the applicant has ever had any local business tax receipt issued under this article revoked or suspended.

d. The application form shall have the following language:

STATEMENT: This information is given freely and voluntarily, and all the information contained in this application is true and correct.

e. The applicant shall sign the application.

f. The first time application shall contain a section designated "Contact person." The applicant shall fill out as part of the application the name and phone number of the owner/manager or other local person(s) to be contacted regarding the business. Any change

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in such information shall be made to the community development director, in writing, within ten days of such change.

g. The applicant shall furnish all other information requested by the community development director as deemed necessary for its determination of the appropriate business tax receipt and the amount of said business tax applicable thereto.

(b) Any person applying for the first time for a local business tax receipt to practice any profession regulated by the department of business and professional regulation, or any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of issuance of the same.

(c) Any person applying for a local business tax receipt or a transfer of an existing local business tax receipt must present a copy of the applicant's current fictitious name registration issued by the state division of corporations or a written statement signed by the applicant setting forth the reason that the applicant need not comply with the Fictitious Name Act.

(d) Any person applying for a local business tax receipt to operate a pharmacy must exhibit a current permit issued by the board of pharmacy. A local business tax receipt is not required in order to practice the profession of pharmacy.

(e) Any person applying for a local business tax receipt to operate an assisted living facility pursuant to F.S. ch. 429, as amended shall furnish proof of issuance of a license from the agency for health care administration or local agency.

(f) Any person applying for a local business tax receipt to operate a pest control business regulated by F.S. ch. 482, as amended shall furnish proof of issuance of a license from the department of agriculture and consumer services for each business location in the city.

(g) Any person applying for a local business tax receipt to operate a health studio pursuant to F.S. §§ 501.012 through 501.019, as amended or a ballroom dance studio pursuant to F.S. § 501.143, as amended shall exhibit a current license, registration, or letter of exemption from the department of agriculture and consumer services.

(h) Any person applying for a local business tax receipt to engage in business as a seller of travel pursuant to part XI of F.S. ch. 559, as amended shall exhibit a current registration or letter of exemption from the department of agriculture and consumer services.

(i) Any person applying for a local business tax receipt for the operation of a telemarketing business under F.S. §§ 501.604 and 501.608, as amended shall exhibit a current license or registration from the department of agriculture and consumer services or a current affidavit of exemption.

(j) Any person applying for a local business tax receipt for the operation of an amusement or game machine, or a coin operated or token operated vending machine that dispenses products, merchandise, or services, must secure a business tax receipt for the machines pursuant to F.S. § 205.0537, as amended. The business tax for these machines shall be assessed based on the highest number of machines located on the business premises on any single day during the previous receipted year, or if a new business, be based on an estimate for the current year.

(k) Any person applying for a local business tax receipt for the operation of a mover or moving broker under F.S. ch. 507, as amended, shall exhibit a current registration from the department of agriculture and consumer services.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 10, 3-5-09; Ord. No. 09-10, § 4, 8-6-09)

Sec. 22-36. - Evidence of engaging in business.

The advertisement of any business by sign, newspaper, magazine, telephone listing, or other public notice shall be conclusive evidence of the engaging in and carrying on of the business in the city so advertised.

(Ord. No. 00-06, §§ 1, 2, 8-3-00)

Sec. 22-37. - Exemptions.

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Any person entitled to exemption under the laws of the state shall be exempt from payment of the local business tax to the city. If a tax exemption provision applies, a local business tax receipt must still be applied for and approved.

- (1) The unremarried spouse of a deceased disabled veteran is exempt from the provisions of this article. Veterans must be at least ten percent disabled and produce a certificate of government rated disability stating such, produce a sworn affidavit or testimony from a physician personally known to the applicant attesting to the disability, produce an executed certificate from the county veteran's service officer attesting to the disability and that the applicant is entitled to a local business tax receipt pursuant to this subsection, or produce other proof of disability as requested to qualify for exemption. However, in no case shall a person be entitled to an exemption in excess of \$50.00. No person is exempt from paying any amount required for a license to sell intoxicating liquors or malt and vinous beverages.
- (2) Nothing in this article shall be construed to require any farmer to procure a local business tax receipt to sell farm, aquacultural, grove, horticultural, floricultural, tropical fish farm products, or products manufactured therefrom, except intoxicating liquors, wine or beer, within the city, if such products were grown or produced by such farmer within the state. A wholesale farmers' produce market may pay a tax of not more than \$200.00 for a local business tax receipt entitling the market's stall tenants to sell agricultural and horticultural products, in lieu of such tenant's being required to obtain individual local business tax receipts to sell such products.
- (3) No local business tax receipt shall be required to practice a religious tenet of any church or for any charitable, religious, fraternal, youth, civic, service or other such organization when the proceeds are used exclusively for the organization. No local business tax receipt shall be required for the City of Fellsmere, Fellsmere Frog Leg Festival, Fellsmere Riding Club, etc., which are either a municipal corporation or not-for-profit organizations. The exemption for the City of Fellsmere, Fellsmere Frog Leg Festival, Fellsmere Riding Club, etc., only applies to them or similar not-for-profit organizations and does not apply to any other person, entity or organization renting, leasing or using the land or grounds of one of these organizations, or participating in any event sponsored, organized or put on by any of those organizations. However, any vendor(s) at events that are under Contract directly or indirectly with the City of Fellsmere, Fellsmere Frog Leg Festival, Fellsmere Riding Club, etc., shall pay a local business tax fee in accordance with the city's local business tax fee schedule.
- (4) Any person engaging in or managing a business, profession or occupation regulated by the department of business and professional regulation who has a permanent business location or branch office outside the city, who has paid a local business tax for the current year to the county or municipality where such permanent business location or branch office is maintained, and who performs work or services in the city on only a temporary or transitory basis shall be exempt from the provisions of this article.
- (5) Vehicles used by a person who has a local business tax receipt for the sale and delivery of tangible personal property at wholesale or retail from his or her place of business on which a local business tax is paid are not separate places of business to which a business tax is required and a business tax may not be levied on such vehicles or the operators thereof.
- (6) All disabled persons physically incapable of manual labor, widows with minor dependents and persons 65 years of age or older, with not more than one employee or helper, who use their own capital not in excess of \$1,000.00, are exempt from the provisions of this article. Any person claiming this exemption must furnish a certificate from a physician that the applicant is disabled and the nature and extent of the disability. Evidence that a person is a widow with minor dependents or over 65 years of age must also be furnished. No person is exempt from paying any amount required for a license to sell intoxicating liquors or malt and vinous beverages.
- (7) A licensed mobile home dealer or manufacturer or an employee of either, who performs setup operations pursuant to F.S. § 320.822 is exempt from this article. This exemption does not apply

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to a mobile home dealer or manufacturer establishing a permanent business location or branch office.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 11, 3-5-09)

Sec. 22-38. - Renewal notices; non-receipt of notice no defense.

The community development director shall send out annual renewal notices to all businesses that hold a local business tax receipt no later than July 1. Failure to receive such notice will not be considered a justifiable defense for nonpayment of any tax or late fee.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 12, 3-5-09)

Sec. 22-39. - Duty of officers, agents of corporation; individual liability.

It shall be the duty of all officers and agents of any corporation to ensure that such corporation complies with the provisions of this article and all officers of any corporation required by this article to pay the local business tax shall be personally subject to the penalties imposed by this article where any corporation fails to pay the tax and obtain a tax receipt required by this article. It shall be the responsibility of any real estate agency, brokerage house, or other firm of any description to ensure that each agent, salesperson or broker affiliated with such firm complies with timely payment of the individual tax as specified in this article. Failure to do so will subject the firm to fines as may be imposed by the code enforcement special master.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 13, 3-5-09)

Sec. 22-40. - Duty of community development director to keep records.

The community development director shall keep a complete record of all local business tax receipts issued, showing the nature of the local business tax receipt, the date of issuance, the date of expiration and to whom it was issued.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 14, 3-5-09)

Sec. 22-41. - Updating applications.

The community development director is authorized to require updated local business tax receipt applications.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 15, 3-5-09)

Sec. 22-42. - Preservation and display of local business tax receipt.

All local business tax receipts granted by the city shall be carefully preserved and displayed in a conspicuous place in the place of business authorized to be conducted by such local business tax receipt.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 16, 3-5-09)

Sec. 22-43. - Issuance of local business tax receipt not prima facie evidence of ability to conduct business.

All businesses are subject to city zoning restrictions. The issuance of a local business tax receipt under this article does not constitute the only authorization required to conduct a business in the city. It shall not give a person the legal right and authority to conduct any business in violation of any law, and in such event, no refund of the local business tax shall be authorized.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 17, 3-5-09)

Sec. 22-44. - No refund of tax; exception.

No portion of any tax assessed by this article shall be refunded except when such tax is collected by mistake or error. Refunds shall not be made after the period for which the erroneous payment was made has expired.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 18, 3-5-09)

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Sec. 22-45. - Effect of preemption by state; obstruction of streets, sidewalks, public places.

Nothing in this article shall be construed to interfere with the regulation or taxation of any person in business against whom the right of taxation has been preempted by the state or as giving to any person the right to obstruct the streets, sidewalks, or other public places in the city.

(Ord. No. 00-06, §§ 1, 2, 8-3-00)

Sec. 22-46. - Penalty for violation of article.

Any person violating any of the provisions of this article shall, upon hearing thereof; be subject to a fine as may be imposed by the code enforcement special master.

(Ord. No. 00-06, §§ 1, 2, 8-3-00)

Sec. 22-47. - Recovery of attorney's fees, etc.

If the city initiates legal proceedings against any person to enforce any provision of this article, including appellate proceedings, the city shall be entitled to recover reasonable attorney's fees, court costs, and such additional costs as the court shall deem appropriate.

(Ord. No. 00-06, §§ 1, 2, 8-3-00)

Sec. 22-48. - City not liable for damages for losses from revocation of, suspension of, denial or refusal to renew a local business tax receipt, or denial of application for issuance of a business tax receipt.

(a) The city shall not be liable for any loss, monetary or otherwise, due to the revocation of, suspension of, denial, or refusal to renew a local business tax receipt, or for denying application for issuance of a local business tax receipt. Revocation of or suspension of a local business tax receipt shall require the business to cease operation in the city. If the city denies or refuses to renew a local business tax receipt or denies the application for issuance of a business tax receipt, the business shall not operate in the city. The revocation of, suspension of, denial or refusal to renew a business tax receipt, or denial of application for issuance of a local business tax receipt shall continue and the business tax receipt will be withheld until such time as the violations that caused the revocation, suspension, refusal, or denial are certified by the community development director as having been corrected and, if applicable, all attendant fines are paid in full or the code enforcement special master or court of competent jurisdiction issues an order directing the issuance of the local business tax receipt. A new application must be submitted in the event a violation(s) is: certified as being corrected; all fines are paid in full; and/or an order directing the issuance of the business tax receipt is issued.

(b) The following shall constitute adequate grounds for denial of application for the issuance of a business tax receipt:

- (1) The applicant has materially misrepresented or failed to include the information mandated by this article in the application.
- (2) The applicant currently has a business tax receipt under suspension or revocation.
- (3) The applicant is the subject of code enforcement procedures, a state law or county violation, or a violation of the Land Development Code, official zoning maps, building codes or other ordinances of the city, where the applicant's business enterprise is located or is to be located.

(c) The following shall constitute adequate grounds for denying or refusing to renew a local business tax receipt:

- (1) There is an unpaid balance for the previous year or years' local business tax receipt;
- (2) Materially misrepresenting or failing to include the information required by this article to be included in the local business tax receipt application form;
- (3) Subsequent to being issued a local business tax receipt, was convicted of, or has pled guilty to, a violation of a law of this state, or ordinance of the county or ordinance of the city, which violation occurred as a part of the main business activity licensed and not merely incident thereto;

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- (4) Conducting business from the proposed premises and is not in compliance with the Land Development Code, official zoning maps, building codes, or other ordinances of the city;
- (5) Obtained a permit, certificate or license, including a local business tax receipt issued pursuant to this article, by misleading, and/or deceptive information or making false statements that were relied upon by the city or an employee operating in an official capacity in issuing the above-mentioned permit(s), certificate(s) or license(s); or
- (6) There is a pending judgment, order, injunction or decree entered by a court or tribunal of competent jurisdiction preventing engagement in the activity for which a local business tax receipt renewal is sought.

(d) Any person who has been denied issuance of a business tax receipt under subsections (b) or (c) may by appropriate written notice to the community development director, request a hearing before the city council. Said request for hearing must be made within 30 days after the notice of denial is mailed to the applicant or the right to a hearing is waived. The applicant shall attach the request for hearing to the denied application form and submit both to the community development director. It shall be the community development director's responsibility to immediately (within three business days) submit the request for hearing to the city council and will notify the applicant of the date, time, and place of the next regularly scheduled city council meeting at which the denial will be considered. At a regularly scheduled meeting, the city council shall consider the application and shall approve, approve with conditions, or deny the application based upon the guidelines stated in subsections (b) or (c) above, as applicable. If approval is obtained, a business tax receipt shall be issued. If the city council denies issuance of a business tax receipt, an appeal may be taken to a court of competent jurisdiction.

This section in no way limits the community development director's ability to help an applicant correct minor deficiencies in an application or to help an applicant obtain missing information required by the application.

(e) The following shall constitute adequate grounds for revocation of or suspension of a local business tax receipt where one or more of the following is determined, after a hearing:

- (1) A material misrepresentation or failure to include the information required by this article to be included in the local business tax receipt application form;
- (2) Subsequent to being issued a local business tax receipt, was convicted of or has pled guilty to a violation of a law of this state, or ordinance of the county or ordinance of the city, which violation occurred as a part of the main business activity licensed and not merely incident thereto;
- (3) Conducting business from the proposed premises and is not in compliance with the Land Development Code, official zoning maps, building codes, or other ordinances of the city;
- (4) Conduct is occurring at the licensed premises, which conduct constitutes a breach of the peace by threatening the safety and welfare of the patrons at said premises or the general public and which conduct is recurring;
- (5) Obtaining a permit, certificate or local business tax receipt for the licensed premises, including a local business tax receipt issued pursuant to this article, by misleading and/or deceptive information or making false statements that were relied upon by the city or an employee operating in an official capacity in issuing the above-mentioned permit(s), certificate(s) or license(s); or
- (6) Subsequent to being issued a local business tax receipt, has had a permanent injunction in the form of an order and final judgment entered, enjoining, restraining or preventing the exhibition, showing, selling, lending, or transmitting of any motion picture film(s), book(s), magazine(s), videotape(s) or other material that has been found to be obscene, lewd, lascivious, filthy or indecent pursuant to F.S. ch. 847, or construed, after said material(s) has undergone an adversary judicial hearing as required by law.

(f) The code enforcement procedures of [chapter 2](#), Administration, article V, division 2 of the City Code shall govern all business tax receipt revocation or suspension proceedings and hearings under subsection (e), including appeals.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 19, 3-5-09; Ord. No. 09-10, § 5, 8-6-09)

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Sec. 22-49. - Special requirements for carnivals, circuses and other amusement attractions.

A carnival, circus, or any amusement attraction shall meet the additional requirements listed in this section before a local business tax receipt will be issued:

- (1) File with the community development director a sworn affidavit from the owner or lessee of the property upon which the attraction is to be held stating that permission has been granted to use the property for such purpose.
 - (2) Furnish a bond, collateral or other security in the amount of \$1,500.00 for any expense the city may incur in cleaning all rubbish and debris from the premises used by the attraction.
 - (3) Obtain approval in writing of the community development director of the city. Obtain approval from the Indian River County Fire Marshal's Office.
 - (4) File with the community development director a written statement from the county health department that the facilities for selling food, foodstuffs or drinks for human consumption are satisfactory.
 - (5) File with the city clerk proof of active liability insurance in an amount acceptable to the city when conducted upon city owned lands or within city rights-of-way.
 - (6) Furnish the city police department a list of names of all managers, employees, and all other persons connected or working with all or any portion of the attractions, their permanent address, social security numbers and any other information requested by the police chief.
- (Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 20, 3-5-09; Ord. No. 2012-07, § 2(Exh. A), 6-7-2012)*

Sec. 22-50. - Tax for businesses not specifically included in schedule.

Every business, fixed or temporarily engaged in by any person, whether in a building or tent, or upon a street, vacant lot, or anywhere within the city not specifically designated in the article, shall pay a tax of \$50.00.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 21, 3-5-09)

Sec. 22-51. - Annual report by community development director.

The community development director shall, in November at a regular monthly meeting of the city council, present to the city council a written report of the names of all persons who have procured a local business tax receipt. This report shall show the amount paid opposite each name, the date the local business tax receipt was issued, and the business or profession for which the local business tax receipt was issued. Such report shall be attested by the community development director.

(Ord. No. 00-06, §§ 1, 2, 8-3-00; Ord. No. 09-04, § 22, 3-5-09)

Secs. 22-52—22-55. - Reserved.