

Chapter 41 TAXATION

ARTICLE I. IN GENERAL

Secs. 41-1—41-18. Reserved.

ARTICLE II. AD VALOREM TAX

DIVISION 1. GENERALLY

Secs. 41-19—41-39. Reserved.

DIVISION 2. HOMESTEAD EXEMPTION FOR CERTAIN PERSONS¹

Sec. 41-40. Applicability.

A homestead exemption of up to \$50,000.00 for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained the age of 65 years and whose household income does not exceed \$20,000.00 annually, is hereby approved.

(Ord. No. 2007-11, § 2, 5-9-2007)

Sec. 41-41. Veterans aged 65 or older partially or totally disabled as a result of combat-related injuries.

- (a) The city hereby enacts the additional ad valorem tax exemption provided in Article VII, Section 6(e) of the Constitution of the State of Florida as provided below.
- (b) Each veteran who is age 65 or older who is partially or totally permanently disabled shall receive a discount from the amount of the ad valorem tax otherwise owed the city on homestead property the veteran owns and resides in if the disability was combat related and the veteran was honorably discharged upon separation from military service.
- (c) The discount shall be in a percentage equal to the percentage of the veteran's permanent, service-connected disability as determined by the United States Department of Veterans Affairs.
- (d) To qualify for the discount granted by this subsection, an applicant must submit to the county property appraiser, by March 1, an official letter from the United States Department of Veterans Affairs stating the percentage of the veteran's service-connected disability and such evidence that reasonably identifies the

¹State law reference(s)—Additional homestead exemption for persons 65 years of age and older, F.S. § 196.075.

disability as combat related and a copy of the veteran's honorable discharge, unless the Legislature has, by general law, waived the annual application requirement in subsequent years.

(Ord. No. 2013-25 , § 1, 9-11-2013)

Secs. 41-42—41-67. Reserved.

ARTICLE III. BUSINESS TAX²

Sec. 41-68. Definitions.

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

Health care providers means, without limitation, those providers of health care, who provide health care services, items, or goods to individuals, patients, beneficiaries or recipients and receive reimbursement, in whole or in part from an individual, patient, beneficiary or a federal or state funded health care program, including the Florida Medicaid Program or other third-party payer such as health insurance companies or home maintenance organizations.

Virtual office means a combination of off-site live communication and address services that allow users to reduce traditional office costs while maintaining business professionalism.

(Ord. No. 2007-16, § 2(7), 10-10-2007; Ord. No. 2013-24 , § 2, 6-25-2013)

Sec. 41-69. Receipt and certificate of use.

- (a) All businesses and/or professionals shall need a business tax receipt and/or a certificate of use from the city prior to the operation within the limits of the city boundaries. If any business shall require approval, permit, certification and/or licensing from federal, state, county, and/or any other relevant agency, such documentation shall be provided to the city along with their initial application at the moment of submitting. The fee for the Certificate of Use shall be calculated in the same manner as for a Certificate of Occupancy for commercial uses, pursuant to the most recent Building Department Fee Schedule.
- (b) All such businesses or professionals shall include, without limitation, health care providers licensed by the relevant licensing agency of the state or the federal government as may be required by state or federal law. Upon the initial issuance of a business tax receipt or certificate of use to a health care provider operating within the limits of the city boundaries, the city shall provide notification to the applicable state-licensing agency. Following the initial issuance of a business tax receipt or certificate of use, and as condition of maintaining or renewing a business tax receipt or certificate of use, all state-licensed businesses or professionals operating within the limits of the city boundaries, shall, upon request by the city, provide proof of licensure or exemption from licensure by the appropriate licensing authority. Failure to provide such proof within 60 days shall void the issued business tax receipt or certificate of use. Should the city revoke, void or not renew a business tax receipt or a certificate of use of any health care provider for any reason, it shall provide notice to the applicable state licensing agency.

(Ord. No. 2007-16, § 2(7), 10-10-2007; Ord. No. 2013-24 , § 2, 6-25-2013)

²State law reference(s)—Local business tax, F.S. ch. 205.

Sec. 41-70. Application of other laws.

A business tax receipt issued under this article does not waive or supersede other city or county ordinances or state or federal regulations or laws; does not constitute city approval of any particular business activity or manner of conducting a business activity; and does not excuse the taxes from all other city, county, state and federal regulations, ordinances and laws applicable to any business. All licenses and application materials prepared under this article shall so state. Neither the payment of a business tax nor the procurement of a tax receipt under this article shall authorize or legalize in any manner a violation of city, county, state or federal ordinance, regulation or law.

(Ord. No. 2013-24 , § 2, 6-25-2013)

Sec. 41-71. Business tax receipt duration and expiration date.

Each business tax receipt shall be valid for one year. Tax receipts shall be issued beginning October 1 of each year and shall expire on September 30 of the following year.

(Ord. No. 2013-24 , § 2, 6-25-2013)

Sec. 41-72. Transfer of business tax receipt after relocation.

A business tax receipt may be transferred to another location within the city if the taxed business is relocated when the following conditions are met:

- (a) A certificate of use must be obtained if required for the new location prior to opening for business.
- (b) All other business tax requirements of this article have been met.
- (c) A \$10.00 transfer fee is paid and a tax receipt is obtained for the new location prior to opening for business.

(Ord. No. 2013-24 , § 2, 6-25-2013)

Sec. 41-73. Pro rata payment; refund; existing tax receipt.

All tax receipts shall be payable on or before October 1 of each year, and expire on September 30 of the succeeding year. If October 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following October 30. No tax receipt shall be issued for any fractional portion of the year.

(Ord. No. 2013-24 , § 2, 6-25-2013)

Sec. 41-74. Business limited by business tax receipt.

No business that has a business tax receipt to do a particular type of business shall engage in any other business subject to a business tax under this article unless a separate tax receipt is acquired for that purpose. Violations of this section shall be subject to all administrative, civil and criminal penalties authorized under this chapter.

(Ord. No. 2013-24 , § 2, 6-25-2013)

Sec. 41-75. Posting of business tax receipt and certificate of use.

Any person conducting a business for which a tax receipt is required by this article shall post the tax receipt and/or certificate of use in a conspicuous place in or about the place of business where it may be seen upon inspection by any official of the city. Failure to do so may result in a fine as if the business had never procured such tax receipt.

(Ord. No. 2013-24 , § 2, 6-25-2013)

Sec. 41-76. Personal responsibility and liability of officers and agents.

- (a) The city shall endeavor to notify all business tax receipt holders that their business tax receipts are due for renewal. However, if a business does not receive a renewal notification, the business is responsible to renew the business tax prior to October 1 to avoid delinquent charges.
- (b) If any business fails to obtain a business tax receipt required by this article, all officers of a corporation engaged in business in the city, the manager, and/or sales agent of the business shall each, jointly and severally, be responsible for the failure to obtain the business tax receipt on behalf of the business. It shall be the duty of all officers, the manager, and/or sales agent of any business engaged in business in the city to see that such business complies with the provisions of this article, and they shall each personally be subject to the penalties imposed by this article for failure of a business to comply with the requirements of this article. All corporate officers, the manager, and/or sales agent applying for a business tax receipt on behalf of a business shall be given written notice that they are personally liable for the business' compliance with this article.

(Ord. No. 2013-24 , § 2, 6-25-2013)

Sec. 41-77. Application procedures.

- (a) *Procedures for issuance.* No license shall be issued or granted to any person to engage in any business named, identified or encompassed by this article unless an application is filed with the city manager or his designee on forms provided for that purpose, disclosing under oath the following:
 - (1) The applicant's name and address.
 - (2) The name of the business for which a business tax receipt is sought.
 - (3) The name and address of the owner and operator of the business, and if a corporation, the names and addresses of each of its corporate officers and its resident or registered agent. If the applicant is a corporation or partnership, the full name of the corporation or partnership and the state of incorporation.
 - (4) The type or classification of the business and the relationship of the applicant to the business.
 - (5) The location in the city where the business will be operated.
 - (6) The date of birth, social security number and driver's license number of the owner/operator and any applicable federal employer identification numbers.
 - (7) A notarized statement signed by the applicant under the penalty of perjury which requires full disclosure of all parties that have a financial interest in the business or who have guaranteed loans or co-signed a lease or loan or any person or entity who has loaned money to the business that is not a traditional lending institution. Enforcement of the laws regulating money laundering is reserved to federal and state agencies.

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- (8) When necessary for determining the proper business tax under this article, the area, number of seats, machines, units and/or number of persons or things employer or engaged or such other information as may be required by this article for purposes of determining the proper business tax.
 - (9) If the business is a corporation and is to be conducted under another name, the business name and county of registration under F.S. § 865.09.
 - (b) *Name and signature.* The applicant shall print and sign his name to the applications. In the case of a corporation, an officer shall be required to sign the application.
 - (c) *Obtaining certificate of use prior to issuance of business tax receipt.* Any businesses required to obtain a certificate of use must do so at the same time of obtaining a business tax receipt under this article.
 - (d) *Fire inspection permit and other Miami-Dade County requirements.* All businesses, except home offices and virtual office tenants, must submit a fire inspection/permit report and otherwise comply with all other applicable requirements of Miami-Dade County prior to the issuance of the original business tax receipt. A business tax receipt will not be issued until the fire report form is properly completed and submitted. Failure to do so in a timely manner will result in enforcement procedures and penalties as provided in this article.
 - (e) *State tax receipt.* All businesses and professions regulated by the state must submit a copy of their current state business tax receipt prior to the issuance of their original city business tax receipts and thereafter each year at time of renewal in the case of sellers of travel only. Only the state tax receipt itself shall constitute proof of current state tax receipt.
 - (f) *Alcoholic beverage establishments.* All establishments that serve alcoholic beverages and all promoters shall submit a valid state license issued by the department of business and professional regulations, division of alcoholic beverages and tobacco.
- (Ord. No. 2013-24 , § 2, 6-25-2013; Ord. No. 2018-23 , § 2, 11-1-2018)

Sec. 41-78. Grounds for suspension, revocation and denial.

- (a) The city manager or his designee is authorized to revoke or temporarily suspend the local business tax of any person or entity where it is determined by the city manager or his designee that:
 - (1) The business owner has misrepresented or failed to disclose material information required by this article to be included in the business tax application form.
 - (2) The business owner, as part of the owner's business activity within the city, is engaged in conduct that is contrary to the public health, welfare or safety of the city.
 - (3) The business owner is conducting business from premises that do not possess a valid and current certificate of occupancy and/or certificate of use as may be required by city, county and state laws.
 - (4) Habitual conduct has occurred at the business owner's premises that violates city, county or state law.
 - (5) The tax receipt issued by the city dependent upon the business owner's compliance with specific provisions of federal, state, city or county law and the business owner has violated such specific provisions of law.
 - (6) The business owner has violated any provision of this article and has failed or refused to cease or correct the violation after notification thereof.
 - (7) The business owner, as part of the licensee's business activity within the city, knowingly lets, leases or gives space for unlawful gambling purposes at the business owner's premises.

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- (8) The business owner, within the preceding five years in this state or any other state or in the United States, has been adjudicated guilty of or forfeited a bond when charged with soliciting for prostitution, pandering, letting premises for prostitution, keeping a disorderly place, or illegally dealing in narcotics.
 - (9) The premises have been condemned by the local health authority for failure to meet sanitation standards or the premises have been condemned by the local authority because the premises are unsafe or unfit for human occupancy.
 - (10) The business owner's premises have been found to constitute a public nuisance by the code compliance special magistrate.
 - (11) The business owner has failed to satisfy any fines or administrative fees imposed by the special magistrate.
 - (12) The business owner has failed to correct building violations for which a notice of violation has been issued by the code compliance department during the previous licensing period.
 - (13) The business owner has failed to pay for police off-duty work.
 - (14) The business owner has failed to pay outstanding alarm bills for which notices have been sent to the business owner by the city police department.
 - (15) The business owner has failed to pay for any outstanding city bill as evidenced by an invoice delivered from the finance department.
- (b) The suspension or revocation shall be of the business tax receipt in effect at the date of such suspension or revocation; even though it may have been issued to a business owner other than the person who held the tax receipt at the time the cause for such suspension or revocation arose.
 - (c) No tax receipt shall be suspended under this section for a period of more than 12 months.
 - (d) No new tax receipt shall be issued during the period of suspension/revocation to the business owner, or to any other firm in which the business owner or any of its general partners, limited partners, officers or stockholders owning 20 percent or more of its stock or agents, employees or other persons who were actively involved in the business under suspension/revocation. At the end of such period of suspension or revocation, the business owner and/or agents, general or limited partners, officers or stockholders may apply for a new business tax receipt.

(Ord. No. 2008-06, § 2(101), 5-14-2008)

Note(s)—Formerly, § 41-70Note(s)—.

Sec. 41-79. Penalty for late payment.

- (a) Any person engaging in any business without obtaining a valid business tax receipt under this article shall be subject to a penalty of twice the applicable business tax in addition to any other penalty provided by this article or any other law.
- (b) Any person failing to timely apply for the annual renewal of a business tax under this article may be issued a tax receipt only upon payment of a delinquency penalty of ten percent for the month of October or portion thereof and an additional five percent for each month of delinquency thereafter or portion thereof until paid. Payments must be received by the city prior to the first day of each penalty month to avoid additional penalties; however, the total delinquency penalty shall not exceed 25 percent of the business tax amount. Pursuant to F.S. § 205.053 the city will assess an additional penalty of \$100.00 if the business tax remains unpaid for 150 days after the initial notice of tax due. For each month after 150 days, an additional \$25.00 dollar per month shall be assessed up to a maximum of \$250.00.

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- (c) Renewed business tax receipts will not be issued until all delinquent payments for any business tax/fee imposed under this article, or code enforcement lien; special assessment lien and/or any other debt or obligation due to the city under state or local law has been paid in full. Any debt or obligation shall not be deemed due if any appeal has been timely filed and has not been disposed of.

(Ord. No. 2013-24 , § 2, 6-25-2013)

Sec. 41-80. Standards; rule-making authority.

A suspension not exceeding six months shall be imposed in cases where the business owner's violation is shown to be inadvertent and can be promptly corrected by the business owner; a revocation of the tax receipt shall be imposed in all other cases. The city manager shall have the authority to adopt written administrative rules to enforce the provisions of this article, which rules shall have the force and effect of city law, provided the rules are approved by the city attorney and ratified by the city council.

(Ord. No. 2008-06, § 2(102), 5-14-2008)

Note(s)—Formerly, § 41-71Note(s)—.

Sec. 41-81. Notice of violation; emergency action.

If the city manager or his designee believes that a business owner has engaged or is engaged in conduct warranting the suspension or revocation of a business tax receipt, he shall serve the business owner by certified mail or hand delivery, at his business address as disclosed in his application for the business tax, a written administrative complaint which affords reasonable notice to the business owner of facts or conduct that warrant the intended action. The complaint shall state what is required to be done to eliminate the violation, if any. The business owner shall be given adequate opportunity to request a prior special magistrate hearing unless the city manager finds that an emergency condition exists involving serious danger to public health, safety or welfare, in which case advance notice and hearing shall not be required. In the case of an emergency suspension or revocation, the business owner shall immediately be advised of the city manager's action and afforded a prompt post-suspension or -revocation hearing before the special magistrate.

(Ord. No. 2008-06, § 2(103), 5-14-2008)

Note(s)—Formerly, § 41-72Note(s)—.

Sec. 41-82. Hearing when business owner fails to comply with notice.

If a business owner fails to comply with any notice issued as provided in this article, the city manager or his designee may issue an order in writing to the business owner, by certified mail or hand delivery, notifying him to appear at an administrative hearing before the special magistrate to be held at a time to be fixed in such order, which date shall be not less than five days after service thereof. A special magistrate hearing may also be requested by a business owner aggrieved by a decision of a code compliance officer regarding denial of a local business tax, determination of fees/penalties due and/or warning of potential suspension/revocation for violation of a provision of this article. The request must be in writing and filed with the director of the code compliance department within ten days of receipt of the decision of the code compliance officer. The request must specify the decision complained of and the nature of the business owner's grievance.

(Ord. No. 2008-06, § 2(104), 5-14-2008)

Note(s)—Formerly, § 41-73Note(s)—.

Sec. 41-83. Hearing procedures; enforcement of orders.

- (a) The director of the code compliance department shall give written notice of the time and place of the hearing to the business owner by certified mail or hand delivery.
- (b) The proceedings shall be held by the special magistrate in accordance with chapter 11, code compliance.
- (c) The proceedings shall be recorded and minutes kept by the city clerk's office. Any business owner requiring verbatim minutes of the special magistrate hearing may arrange for the services of a court reporter at his own expense.
- (d) Within 20 days of the close of the hearing, the special magistrate shall render his decision in writing determining whether or not the tax receipt shall be revoked or suspended or denied, or other action taken or continued, as the case may be, and stating his reasons and findings of fact.
- (e) The clerk for the special magistrate shall file the order with the city clerk and shall send a true and correct copy of his order by certified mail, return receipt requested, or by hand delivery, to the business address listed on the local business tax or to any such other address as the business owner shall designate in writing.

Note(s)—Formerly, § 41-74Note(s)—.

(Ord. No. 2008-06, § 2(105), 5-14-2008)

Sec. 41-84. Schedule of taxes, effective October 1, 2013.

- (a) Effective October 1, 2013, business taxes for the following businesses, occupations or professions are hereby levied and imposed as follows:

Business Code	License Category	City of Doral Propose Fee	Notes
	OFFICES		
207OFF	Administrative Office	\$ 60.00	1—10 employee
212ASS	Professional Assn./Branch Office/R. Estate	\$ 3.00	e. a. employee.
207HOF	Home Base Office	\$ 30.00	Flat fee
	HOTELS		
192HOT	Apartments/Hotel/Guest Home	\$ 60.00	5—10 units
		\$ 10.00	e. a. unit
	OTHERS		
219BBB	Bail Bonds Business	\$200.00	
219ATM	ATM/Point of Sale	\$ 75.00	
219BAN	Bank/Trust Co./Savings/Credit Union	\$400.00	1—50 employee
		\$ 3.00	e. a. employee
190CEM	Cemetery/Crematorium	\$500.00	
221MDS	Vending Machines		
	Merchandise/Laundry/Amusement Vending Machines	\$ 35.00	1st stand
		\$ 6.00	e. a. machine

192COM	Commercial/Indus./Office Space (Landlords)	\$100.00	1—20,000 sq. ft.
		\$150.00	20,001—50,000 sq. ft.
		\$200.00	50,001—100,000 sq. ft.
		\$300.00	100,001 sq. ft. & up
197COM	Communications/Tele./Radio/Satellite Communications	\$350.00	
196CON	Contractors Construction in Doral	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee
196RIH	Contractors Construction Right to Work	\$ 30.00	flat fee
213DLR	Dealer Used Motor Vehicle Parts	\$200.00	
192FAR	Farmers Market	\$300.00	
221TEL	Fortune Teller	\$350.00	
213JUN	Junk Dealer/Junk Yard	\$500.00	
205DLR	Dealer/in LPG/Equipment	\$ 260.00	
207MAI	Mailing Facility	\$ 200.00	
213PAW	Pawnbroker	\$ 500.00	
211EXH	Permanent Exhibit/Art Gallery	\$ 500.00	
	EATING ESTABLISHMENTS		
195EAT	Eating Establishment	\$60.00	1—30 seats
		\$120.00	31—74 seats
		\$180.00	75—149 seats
		\$300.00	150 & over
195DRV	Snack Bar/Take Out/Ice Cream Parlor	\$60.00	
	EDUCATION		
215ITT	Educational Training/Tutoring/Instruction	\$60.00	1—10 employee.
	Dance/Karate/trades schools	\$ 3.00	e. a. employee.
	ENTERTAINMENT		
197DAE	Dancing or Entertainment/Night Club	\$800.00	
197DAEO	Dancing or Entertainment (One Night)	\$250.00	
197ESC	Dating/Escort Business	\$300.00	
197FIT	Fitness Center	\$400.00	
197MEM	Membership Organization	\$200.00	

197PRO	Producer/Production	\$500.00	
197FILM	Recording/Film Studio	\$500.00	
192HAL	Hall for Hire	\$300.00	
206MFG	Manufacturing	\$60.00	0—10,000 sq. ft.
		\$80.00	10,001—50,000 sq. ft.
		\$100.00	50,001—100,000 sq. ft.
		\$150.00	100,001—150,000 sq. ft.
		\$200.00	150,001 sq. ft. and up
192PAR	Mobile Home/Parking Facility	\$100.00	1—50 spaces
		\$240.00	51—100 spaces
		\$360.00	101 & up
213PAC	Packing/Processing Produce	\$60.00	1—10 employee
		\$ 3.00	e. a. employee.
213SCR	Scrap Metal Processing	\$300.00	
	PROFESSIONALS		
212ACC	Accountant	\$100.00	
212ACU	Acupuncture	\$ 60.00	
212APR	Appraiser	\$ 60.00	
212ARC	Architect	\$100.00	
212ART	Artist/Illustrator	\$ 60.00	
212ATT	Attorney	\$100.00	
212ATB	Attorney (Branch Office)	\$100.00	
212AUD	Audiologist/Speech Pathology	\$ 60.00	
212AUT	Author/Writer	\$ 60.00	
212CHI	Chiropractor	\$100.00	
212CON	Consultant	\$60.00	
212CPA	CPA - Certified Public Accountant	\$100.00	
212DEN	Dentist	\$100.00	
212DES	Designer	\$ 60.00	
212DIE	Dietician	\$ 60.00	
212DIS	Dispensing Optician	\$ 60.00	
212EMB	Embalmer	\$ 60.00	
212ENG	Engineer (Professional)	\$100.00	
212FDI	Funeral Director	\$100.00	
212HAN	Handwriting Analyst	\$ 60.00	Affidavit
213HEA	Hearing Aid Specialist	\$ 60.00	
212HYP	Hypnotherapist	\$ 60.00	Affidavit
212INT	Interior Designer	\$ 60.00	
212LAN	Land Surveyor	\$100.00	

212LAR	Landscape Architect	\$100.00	
212MSU	Marine Surveyor	\$100.00	
212MAR	Marriage & Family Therapist	\$ 60.00	
212MAS	Massage Therapist	\$ 60.00	
212MEN	Mental Health Counselor	\$ 60.00	
212NAT	Naturopath	\$ 60.00	
212NUR	Nurse/Midwife	\$ 60.00	
212NUT	Nutritionist	\$ 60.00	
212OPT	Optometrist	\$100.00	
212OPH	Osteopathic Physician	\$100.00	
212PAR	Paralegal	\$ 60.00	
212PAS	Paramedic/Physician Assistant	\$ 60.00	
212THE	Physical/Occupational Therapist	\$ 60.00	
212PHY	Physician	\$100.00	
212POD	Podiatrist	\$100.00	
212PSY	Psychologist	\$100.00	
212REA	Real Estate Appraiser	\$ 60.00	
212REB	Real Estate Broker	\$ 60.00	
212SPS	School Psychologist	\$ 60.00	
212SWK	Social Worker (Clinical)	\$ 60.00	
212VET	Veterinarian	\$100.00	
201INS	Insurance Adjuster	\$ 30.00	
	SALES (INTANGIBLE)		
218CSH	Cash/Payroll Advance	\$160.00	
218CRE	Credit/Debit Card Company Stock/Bond/Commodity Broker/Foreign Exchange	\$300.00	
218FIN	Finance/Loans/Mortgages	\$300.00	
218HOL	Holding Company/Franchising	\$300.00	
218INV	Investments/Land Development	\$300.00	
218MTG	Mortgage Brokerage Business	\$160.00	
	SALES (NO RETAIL)		
220ART	Antique/Art/Dealer/Studio	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee
220AUT	Auction Sales/Liquidator	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee
220CER	Ceramic Studio/Kiln/Supplies	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee
220PHA	Community Pharmacy	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee
220CUS	Custom House Broker	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee
220FLE	Flea Market Sales	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee
220FOO	Food/Beverage Sales	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee
220FRU	Fruit Shipping Agent	\$ 60.00	1—10 employee

		\$ 3.00	e. a. employee
220ICE	Ice Cream Vendor	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220INT	Interior Decorator	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220LUN	Lunch Wagon/Truck	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220MAI	Mail Order	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220MFG	Mfg Representative (Individual)	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220MOB	Mobile Home Sales	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220MON	Money Order Sales	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220NUR	Nursery Plant Sales	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
200PED	Peddler	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220PPD	Petroleum Products Dealer	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220PRE	Prescription Drug Wholesaler	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220PUR	Purchasing Agent/Ship Chandler	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220SAL	Sales Broker (Individual)	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
200SEL	Seller of Travel	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220SHO	Showroom/Office Sales	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220SUB	Subscription Business	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220TEL	Telemarketing	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220TEN	Tent Sales	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220TKT	Ticket Sales/Reservations	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220TIM	Time Sales/Exchange Office	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220USE	Used Merchandise Sales (No Pawn)	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
220MAR	Yacht/Boat/Marine Broker	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee
	TRADE		
220EXI	Export/Import	\$ 60.00	0–10,000 sq. ft.

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(Supp. No. 21, Update 1)

		\$ 80.00	10,001—50,000 sq. ft.
		\$100.00	50,001—100,000 sq. ft.
		\$150.00	100,001—150,000 sq. ft.
		\$200.00	150,001 sq. ft. and up
220WHO	Wholesale/Distributor	\$ 60.00	0—10,000 sq. ft.
		\$80.00	10,001—50,000 sq. ft.
		\$100.00	50,001—100,000 sq. ft.
		\$150.00	100,001—150,000 sq. ft.
		\$200.00	150,001 sq. ft. and up
	SALES (RETAIL)		
214AUT	Auto/Truck/Van Sales	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
214CON	Concession/News Stand	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
214FIR	Firearms Sales	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
214PHA	Retail Pharmacy	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
214RET	Retail Store	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
	SERVICE INDUSTRY		
213ADU	Adult Day Care Facility	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213ADV	Advertising/Marketing/Public Relations	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213ALT	Alteration Service - Commercial	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213AMB	Ambulance Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213ANI	Animal Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213ANS	Answering Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213ALF	Assisted Living Facility	\$200.00	1—10 employee.
		\$30.00	e. a. employee.
213ATS	Auctioneering Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213AVS	Audio Visual Service	\$ 60.00	1—10 employee

		\$ 3.00	e. a. employee.
213AUT	Auto/Truck/Van Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213BAR	Barber Shop/Chair	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213BEA	Beauty Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213SHP	Beauty Shop/Chair	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213BIL	Billing/Bookkeeping Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213BIN	Binding Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213BOD	Body/Paint/Repair Shop	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213BUS	Business Services-not contractors	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213BKK	Bookkeeping/Tax/Immigration Svc	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213CAR	Car Wash/Auto Detailing	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213HAN	Cargo Handler	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213CAT	Catering Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213CHA	Charter/Leasing Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213CSH	Check Service/Check Cashing	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213CHI	Child Day Care Facility	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213DRY	Cleaner/Laundry/Alterations	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213CLE	Cleaning Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213CLI	Clinic/Medical Center/Dialysis	\$200.00	1–10 employee.
		\$ 3.00	e. a. employee.
213COL	Collection/Credit Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213COM	Computer/Data Processing Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213COP	Copy/Dup/Reproduction Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213COB	Courier Drop Box	\$50.00	per box
213COU	Courier Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213REP	Court Reporter Service	\$ 60.00	1–10 employee

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		\$ 3.00	e. a. employee.
213CUT	Cutting/Sewing/Press Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213DEL	Delivery/Messenger - no auto tag	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213DSP	Dispatch Service (not for taxis)	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213DRA	Drafting Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213ESV	Electrolysis Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213EMB	Embroidery/Monogram Service	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213EMP	Employment Agency	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213LEA	Employee Leasing Service	\$240.00	1–10 employee.
		\$ 3.00	e. a. employee.
213ENG	Engraving/Laminating Service	\$240.00	1–10 employee
		\$ 3.00	e. a. employee.
213EQP	Equipment Operator	\$240.00	1–10 employee
		\$ 3.00	e. a. employee.
213FRA	Framing Service	\$200.00	1–10 employee
		\$ 3.00	e. a. employee.
213FRE	Freight Forwarding/Cargo Service	\$ 60.00	0–10,000 sq. ft.
		\$ 80.00	10,001–50,000 sq. ft.
		\$100.00	50,001–100,000 sq. ft.
		\$150.00	100,001–150,000 sq. ft.
		\$200.00	150,001 sq. ft. and up
213FUN	Funeral Home	\$ 60.00	1–10 employee.
		\$ 3.00	e. a. employee.
213GAB	Garbage/Waste Collection	\$240.00	1–10 employee.
		\$ 3.00	e. a. employee.
213GRA	Graphic Art/Typesetting	\$ 60.00	1–10 employee.
		\$ 3.00	e. a. employee.
213GUA	Guard Patrol Agency	\$200.00	1–10 employee
		\$ 3.00	e. a. employee.
213HAU	Hauling/Moving (Local)	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213HEA	Health Testing - Invasive	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213HEN	Health Testing - Non Invasive	\$ 60.00	1–10 employee
		\$ 3.00	e. a. employee.
213HHA	Home Health Care Agency	\$240.00	flat fee

213HHP	Home Health Care Provider	\$50.00	flat fee
213HOS	Hospital/Emergency Room	\$200.00	1—10 employee.
		\$ 3.00	e. a. employee.
213IMM	Immigration Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213INF	Information/Referral Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213INP	Inspection Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213INS	Installation Service (non-contractor)	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213JAN	Janitorial Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213LAW	Lawn/Landscape/Tree Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213LIM	Limousine Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213LOC	Locksmith Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213LUX	Luxury Sedan Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213WEL	Machine/Welding Shop	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213MAN	Management Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213MAR	Marine/Boat Service & Repairs	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213MAE	Massage Establishment	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213STG	Moving/Hauling/Storage (Local)	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213NET	Non-Emergency Transportation Svc	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213NUR	Nursing/Convalescent Home	\$200.00	1—20 employee.
		\$ 3.00	e. a. employee.
213OPR	Operation Center	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213PAC	Packing/Packaging	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213PTY	Party/Entertainment Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213PSS	Passenger Motor Carrier Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213PAS	Passenger Transportation Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213PES	Pest Control Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.

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213PHO	Photographer/Video Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213PHY	Physical/Occupational Therapy Center	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213POL	Polygraph Examiner	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213POT	Postal Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213PRI	Private Investigative Agency	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213PSV	Process Server	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213PUB	Publishing Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213REF	Refinish/finishing/dye service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213REN	Rental Service - not real estate	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213REP	Repossessing Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213RES	Research/Search Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213SBU	School Bus Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213SEC	Secretarial/Clerical Service	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213SER	Service & Repairs - non contractor	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213SLA	Slaughter House	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213STE	Stevedor Agency	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213TAT	Tattoo Studio	\$ 60.00	1—10 employee
	Affidavit from a Lic. Medical	\$ 3.00	e. a. employee.
213TAX	Taxicab Passenger Svc Company	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213TEM	Temporary Employment Agency	\$200.00	1—10 employee
		\$ 3.00	e. a. employee.
213TES	Testing Service (non-medical)	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213TOU	Tour/Travel Agency	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213TOW	Towing Service	\$50.00	per truck
213TRA	Transport - local/intra state	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213UPH	Upholstering	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.

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213VAL	Valet Parking	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
213VET	Veterinary Clinic	\$100.00	1—10 employee
		\$ 3.00	e. a. employee.
213WEI	Weight Control Center	\$ 60.00	1—10 employee
		\$ 3.00	e. a. employee.
202TIT	Title Insurance/Company	\$200.00	flat fee
	STORAGE/WAREHOUSE		
213WAR	Warehouse/Distribution Center	\$ 60.00	0—1,000 sq. ft.
		\$120.00	1,001—5,000 sq. ft.
		\$150.00	5,001—10,000 sq. ft.
		\$200.00	10,001—20,000 sq. ft.
		\$300.00	20,001 sq. ft.. and up
192SEL	Self-Storage	\$100.00	1—100 units
		\$200.00	201—300 units
		\$500.00	301 & Up

(Ord. No. 2013-24 , § 2, 6-25-2013)

Secs. 41-85—41-90. Reserved.

ARTICLE IV. PUBLIC SERVICE TAX³

Sec. 41-91. 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:

Bottled gas means all types and kinds of natural, liquefied petroleum and manufactured gas for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the incorporated area of the city.

Coal means all coal for lighting, heating, cooking, power, energy or any other purpose competing with any other utility or energy source taxed under this article delivered to any purchaser thereof within the incorporated area of the city.

Electricity means all electric current or energy for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the incorporated area of the city.

³State law reference(s)—Public service tax, F.S. §§ 166.231—166.235.

Fuel oil means all Bunker C oil, No. 1 and 2 fuel oil, and kerosene or any combination thereof capable of being used for lighting, heating, cooking, power or any other purpose and delivered to any purchaser thereof within the incorporated area of the city.

Metered gas means all types and kinds of natural and manufactured gas for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the incorporated area of the city.

Purchase means every act or transaction whereby possession of, utilization of, control over or title to water, electricity, metered gas, bottled gas, coal, or fuel oil, and the duty and obligation to pay therefor become vested in the purchaser within the incorporated area of the city, but such term shall not pertain to nor include any such purchase act or transaction when undertaken or performed by an agency or instrumentality of the federal government, the state, the county or a municipality as purchaser.

Purchaser means every person legally liable for the payment of water, electricity, metered gas, bottled gas, coal or fuel oil delivery, unless such person making the purchase is an agency or instrumentality of the federal government, the state, the county, a municipality, or a house of public worship, which qualifies for exemption from the state sales tax under F.S. § 212.08(7).

Seller means every person delivering water, electricity, metered gas, bottled gas, coal or fuel oil to any purchaser thereof.

Water service means the water supply furnished to all consumers in the incorporated area of the city for retail use and not for resale, except water delivered to a purchaser in a bottle or other container.

(Ord. No. 03-05, § 1, 10-8-2003)

Sec. 41-92. Violations.

It shall be unlawful and a violation hereof for any purchaser to evade the payment of the excise tax provided for herein or any part thereof, or to fail or neglect to pay such excise tax within 30 days after the same has become due and payable; or for any seller to fail or refuse to pay to the city all amounts of excise tax payable to the city by the seller, or to fail or refuse to file the monthly return or statement or to set forth any erroneous or false information therein with intent to defraud the city, or to refuse to permit the city manager or his duly authorized agent to examine the accounts and records to be kept as required hereby.

(Ord. No. 03-05, § 1, 10-8-2003)

Sec. 41-93. Rate of excise tax on purchase of public utility services; collection of tax.

There is hereby levied and imposed by the city upon every purchase in the incorporated area of the city of water, electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, coal, or fuel oil, included in or reflected by any bill rendered by the seller to the purchaser an excise tax which shall be determined as follows:

- (1) When the seller, in accordance with rules and regulations, renders a bill to the purchaser to cover purchases made during the period of time to which the bill is applicable, the amount of excise tax shall be ten percent of the total amount shown on any such bill due and payable on account of such purchases (not exceeding \$0.04 per gallon for purchases of fuel oil), exclusive of governmental charges, and adjustments caused by the increased cost of energy-producing fuels, provided such governmental charges, service fees, taxes and fuel adjustments are shown separately on any such bill.
- (2) In the use and application set out in this section, purchases of water, electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, coal, or fuel oil shall be considered and treated as constituting and being distinct and unrelated classes of

purchases, and in the event that more than one such class shall be shown upon the same bill, the amount of excise tax payable pursuant hereto shall be determined and computed for each such class separately.

- (3) The seller is required and it shall be seller's duty to render to each purchaser bills covering all such purchases made, and the amount of such excise tax shall be entered and shown by the seller as a separate item on each such bill and shall become due and payable to the city whenever such bill becomes due and payable under the rules and regulations of the seller. Each such bill shall include purchases applicable to but one location, or to but one family or business where more than one family or business uses separate metered services at one location in the incorporated areas of the city.
- (4) The purchaser is required and it shall be purchaser's duty to pay such excise tax to the seller, as agent for the city, at the time of the payment of each such bill, and in the event that the purchaser shall fail, neglect or refuse to pay such excise tax to the seller when such bill becomes due and payable, the seller is hereby empowered to discontinue forthwith to make any further sales or to render any further service to the purchaser until the total amount, including such excise tax, shown upon such bill has been paid in full. The seller is hereby authorized and required and it shall be seller's duty to collect such excise tax from such purchaser at the time of the payment of each such bill and to remit the same to the city manager's office or his designee in accordance with the provisions hereinafter stated, provided that the seller shall have the right and privilege of assuming and paying such excise tax itself in lieu of collecting the same from the purchaser; and that whenever the seller shall fail or neglect to collect such excise tax from the purchaser within one year from the date of the bill on which such tax was or should have been imposed, the seller shall be deemed to have assumed such excise tax itself and shall thereupon become liable for the payment of the amount thereof to the city to the same extent as if such excise tax had been collected from the purchaser, with further recourse to the purchaser therefor.
- (5) This section shall be applicable to all bills for water, electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, or fuel oil, except that:
 - a. Any bills for the purchase of 16 ounces or less of bottled gas in a container of less than one gallon of fuel oil shall be exempt from taxation under this article, and further in reference to those purchases enumerated in F.S. § 166.231, this article shall only apply to the extent permitted therein;
 - b. The purchase of natural gas, manufactured gas, or fuel oil by a public or private utility, either for resale or for use as fuel in the generation of electricity, or the purchase of fuel oil or kerosene for use as an aircraft engine fuel or propellant or for use in internal combustion engines is exempt from taxation hereunder.

(Ord. No. 03-05, § 1, 10-8-2003)

State law reference(s)—Exemptions, F.S. § 166.231(3)—(6).

Sec. 41-94. Remittance of tax to city by seller.

- (a) Every seller is hereby required to execute and file not later than the 20th day of each month at the office of the city manager or his designee a certified statement on a form prescribed by the city manager or his designee, setting forth the amount of such excise tax to which the city became entitled under the provisions hereof on account of bills paid by purchasers during the preceding fiscal month, and, contemporaneously

with the filing of such statements, shall pay the amount of such excise tax to the city manager or his designee.

- (b) The city manager or his designee shall assess interest and penalties in accordance with this subsection for failure of a seller to pay any tax when due or to file any required return or statement, except that no penalty shall be assessed in the absence of willful neglect, willful negligence, or fraud. Interest shall be assessed at a rate of one percent per month of the delinquent tax from the date the tax was due until paid. Penalties shall be assessed at the rate of five percent per month of the delinquent tax, not to exceed a total penalty of 25 percent, except that in no event will the penalty for failure to file a return be less than \$15.00. In the case of a fraudulent return or statement or a willful intent to evade payment of the tax, the seller making such fraudulent return or statement or willfully attempting to evade payment of the tax shall be liable for a specific penalty of 100 percent of the tax. Interest and penalties shall be computed on the net tax due after application of any overpayments, and are subject to compromise by the city manager pursuant to F.S. § 166.234(14).
- (c) All collected tax, interest and penalties shall be deposited to the credit of the general fund of the city to be expended for city purposes in accordance with law.

(Ord. No. 03-05, § 1, 10-8-2003)

Sec. 41-95. Records to be kept.

Every seller is hereby required to establish and maintain appropriate accounts and records showing the amount of such excise tax payable to the city under the provisions hereof, and such accounts and records shall be open to inspection by the city manager or his duly authorized agent at all reasonable times. The city manager or his designee is hereby authorized and empowered to promulgate from time to time such rules and regulations with respect to the establishment and maintenance of such accounts and records as he may deem necessary to carry into effect the purpose and intent of the provisions hereof. Such rules and regulations shall not conflict with F.S. § 166.234(1).

(Ord. No. 03-05, § 1, 10-8-2003)

Sec. 41-96. Reports of deliveries for resale.

Every manufacturer, distributor, wholesaler or seller who shall deliver water, electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, coal, fuel oil, or water service to any seller or other person having a place of business in the incorporated area of the city, or licensed to do business therein, to be sold or resold to ultimate purchasers, shall report to the city manager or his designee semiannually, as of June 30 and December 31, the names and addresses of such sellers or other persons, and the quantities received by each of them during the preceding six months, such reports to be filed not later than one month after the close of each semiannual period.

(Ord. No. 03-05, § 1, 10-8-2003)

Sec. 41-97. Recognition of expense in regulation of rates; taxable telecommunication services collection allowance; travel cost for audit.

- (a) All reasonable expense incurred by a seller in making the collections and remittances and in fulfilling the duties prescribed herein is hereby declared to be and to constitute an operating expense and shall be accorded full recognition as such in the establishment of rates and charges for rendering water, electricity,

metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, coal, or fuel oil service in the city.

(b) The city may assess audit expenses, including travel, only as authorized by F.S. § 166.234.

(Ord. No. 03-05, § 1, 10-8-2003)

Sec. 41-98. Administration.

The tax imposed pursuant to this article shall be administered in accordance with F.S. § 166.234 to the extent applicable.

(Ord. No. 03-05, § 1, 10-8-2003)

Secs. 41-99—41-126. Reserved.

ARTICLE V. LOCAL COMMUNICATION SERVICE TAX⁴

Sec. 41-127. Permit fees.

The city elects not to require and collect permit fees from any provider of communications services that uses or occupies municipal roads or rights-of-way for the provision of communications services, as provided in F.S. § 337.401(3)(c)1.

(Ord. No. 03-06, § 2, 10-8-2003)

Sec. 41-128. Local communications services tax rate.

The city adopts the local communications tax rate as follows:

- (1) The tax rate shall be set at 5.1 percent.
- (2) Pursuant to F.S. § 337.401(3)(c)1.b, the city elects to increase its total rate for the local communications services tax by an amount of 0.12 percent.
- (3) The total local communications services tax rate shall be 5.22 percent.

(Ord. No. 03-06, § 3, 10-8-2003)

Chapter 65 IMPACT FEES⁵

ARTICLE I. IN GENERAL

⁴State law reference(s)—Local fee for use of right-of-way, F.S. § 202.24; use of right-of-way fees, F.S. § 337.401.

⁵State law reference(s)—Impact fees. F.S. § 163.31801.

Secs. 65-1—65-18. Reserved.

ARTICLE II. PARKS AND RECREATION

Sec. 65-19. Parks impact fee.

- (a) *Definitions.* In construing the provisions hereof and each and every word, term, phrase, or part hereof where the context will permit, the following definitions will apply:

Applicant means the person who applies for a building permit or submits a plat or waiver of plat.

Building means any structure having a roof entirely separated from any other structure by space or by walls in which there are no communicating doors or windows or any similar opening and erected for the purpose of providing support or shelter for persons, animals, things or property of any kind.

Building permit means an official document or certificate issued by the City of Doral building official, authorizing the construction or siting of any building. For purposes of this chapter, the term "building permit" shall also include tie-down permits for those structures or buildings, such as a mobile home, that do not require a building permit to be occupied.

Comprehensive plan (CP) means the comprehensive plan of the City of Doral adopted pursuant to the Local Government Comprehensive Planning and Land Development Regulation Act, F.S. § 163.3161 et seq., as may be amended from time to time.

Contributions mean all dedications of land and/or provision of specific improvements in lieu of cash.

City park system or *park system* means all park and recreation land and facilities owned, operated or maintained by the City of Doral.

City wide as it relates to this chapter means the jurisdictional boundaries of the City of Doral.

Credits means the present value of past, present or future provisions made by new developments for the cost of existing or future capital improvements or dedications.

Dwelling unit means a building or portion of a building designed for or whose primary purpose is for residential occupancy, and which consists of one or more rooms which are arranged, designed or used as living quarters for one or more persons. Dwelling unit includes mobile home, motel/hotel/rooming house if converted to condominium, servants' quarters or congregate living facilities as that term is defined by F.S. § 400.402.

Existing development means the lawful land use which physically exists or for which the landowner holds a valid building permit as of the effective date of this chapter or that maximum level of development activity for which a previous impact fee was paid under the provision of this chapter.

Feepayer means a person intending to commence a proposed development for which an impact fee computation is required, or a person who has paid an impact fee, provided a letter of credit, or made a contribution-in-lieu-of-fee pursuant to this chapter.

Frontage means the distance measured along a road right-of-way.

Impact means the effect of additional population generated by residential construction on the City of Doral park network.

Impact determination means the amount of property required or the cost related to the impact of residential dwelling units pursuant to the park and recreation impact fee contained herein.

Level of service standard (LOS) means the City of Doral's LOS for the minimum provision of local recreation open space as identified in the comprehensive plan, as amended from time to time.

Multi-family dwelling unit means a structure that contains more than two residential housing units located in a single-building or part of a multi-building complex. Units may be rental or owner-occupied.

New construction means a development or proposed development which does not possess a valid building permit as of the effective date of this chapter and has not paid an impact fee for the maximum level of development activity.

Nonresidential development means any development not providing for residential dwelling units within a planned project.

Off-site park improvement or *off-site improvement* means any improvement located outside of the boundaries of a parcel proposed for development or platted subdivision parcel but within the City of Doral.

Owner means the person holding legal title to the real property.

Parent tract means a parcel of land designated as land to be subdivided for purposes of subdivision.

Park means City -provided park, that serves the local recreation needs and that is designated by the department as a city park.

Park impact fee technical report means the document prepared by NUE Urban Concepts dated August of 2018 for the city manager and adopted by the city council which contains information, sets forth procedures and implements policies essential to the administration of the parks impact fee ordinance.

Park improvement means preliminary engineering, design studies, land surveys, engineering, permitting, construction and, installation and/or modification of land, structures, landscaping, and/or equipment thereon.

Residential development means any single-family attached, single-family detached, multi-family attached building or buildings designed to be used as residential dwelling units. Dwelling unit may be one single-family dwelling unit or two or more dwelling units in a planned project or subdivision.

Single-family attached dwelling unit means a housing unit which shares a common wall with an adjoining unit. The common wall must extend from the foundation through the attic.

Single-family detached dwelling unit means a conventional home where one family normally occupies one unit in one structure. May be found in subdivision or on single lot.

Unit(s) of development means a quantifiable increment of development activity dimensioned in terms of dwelling units, or other appropriate measurements contained in the impact fee schedule.

- (b) *Park impact fee.* A city parks and recreation impact fee of \$4,230.77 shall be applied to each unit of a new construction single-family, duplex and multifamily buildings.
- (c) *Application of new impact fees.* All building permits subject to park impact fee issued within one year after the effective date of the ordinance [from which this section derived] shall be obligated to pay 45 percent of the computed fee as determined herein. All building permits subject to the park impact fee and issued more than one year after but less than two years after the effective date of the ordinance [from which this section derived] shall be obligated to pay 55 percent of the computed fee as determined herein. All building permits subject to the park impact fee and issued more than two years after but less than three years after the effective date of the ordinance [from which this section derived] shall be obligated to pay 75 percent of the computed fee as determined herein. Beginning the fourth year after the effective date of the ordinance [from which this section derived], all building permits subject to the park impact fee shall be obligated to pay 100 percent of the computed fee as determined herein.

(Ord. No. 2007-12, exh. A(ch. XIV, § 1), 8-22-2007; Ord. No. 2018-19 , § 3, 2-13-2019)

Editor's note(s)—Ord. No. 2018-19 Editor's note(s)—, § 3, adopted Feb. 13, 2019, amended the title of § 65-19 Editor's note(s)— to read as set out herein. The former § 65-19 Editor's note(s)— pertained to impact fee new construction.

Secs. 65-20—65-41. Reserved.

ARTICLE III. LAW ENFORCEMENT

Sec. 65-42. Impact fee on new construction.

A city police impact fee of \$464.62 shall be applied to each unit of a new construction single-family, duplex and multifamily buildings. A city police impact fee of \$0.174 per foot shall be applied to new non-residential development.

(Ord. No. 2007-12, exh. A(ch. XIV, § 1), 8-22-2007; Ord. No. 2014-07 , § 3, 3-12-2014)

Secs. 65-43—65-72. Reserved.

ARTICLE IV. TRANSPORTATION

Sec. 65-73. Roadway improvement impact fee.

- (a) *Short title.* This section shall be known and may be cited as the roadway improvement impact fee ordinance.
- (b) *Rules of construction.* The provisions of this chapter shall be liberally construed to effectively carry out its purpose in the interest of the public health, safety and welfare.
- (c) *Definitions.* In construing the provisions hereof and each and every word, term, phrase, or part hereof where the context will permit, the following definitions will apply:

Applicant means the person who applies for a building permit or submits a plat or waiver of plat.

Building means any structure having a roof entirely separated from any other structure by space or by walls in which there are no communicating doors or windows or any similar opening and erected for the purpose of providing support or shelter for persons, animals, things or property of any kind.

Building permit means an official document or certificate issued by the City of Doral authorizing the construction or change of use of any building.

City manager shall mean the City Manager of the City of Doral, Florida.

City of Doral's Capital Improvement Program means a long term plan of proposed capital expenditures, the means and methods of financing and a schedule of priorities for implementation.

Credit means the present value of past provisions made by new developments for the cost of existing or future capital improvements.

Development activity means any activity for which a building permit is required pursuant to the Florida Building Code latest addition or any applicable city ordinance.

Existing development means the lawful land use physically existing as of the effective date of this section and any development or additional development for which the landowner holds a valid building permit as of the

effective date of this section. Existing development shall also include that maximum level of development activity for which previous impact fee was paid under the provisions of this section.

Feepayer means a person intending to commence a proposed development for which an impact fee computation is required under this section, or a person who has paid an impact fee, or provided a letter of credit pursuant to this section.

Long range transportation plan means the adopted Metro-Miami-Dade Transportation Plan or successor document adopted by the Miami-Dade County Transportation Planning Organization.

Miami-Dade County Transportation Planning Organization or *TPO* means the local government entity designated by the governor, pursuant to F.S. § 339.175, for the management of transportation planning process in Miami-Dade County.

Off-site roadway improvement or *off-site improvement* means any roadway improvement located outside of the boundaries of a parcel proposed for development or platted subdivision parcel excluding those improvements required to be dedicated or improved pursuant to the subdivision or zoning regulations. This definition also includes roadway improvements, including right-of-way dedication, which are located beyond those zoned right-of-way limits.

Public works director means the Director of the City of Doral Public Works Department or his designee.

Roadway improvement impact fee, fee, or impact fee means the proportionate share charge required to be paid in accordance with this chapter.

Roadway capacity improvement or *roadway improvement* means any roadway element which will serve to enhance the vehicular movement or increase the vehicular volume in any corridor. The following roadway elements shall be considered as roadway capacity improvements:

- (1) Thru lanes;
- (2) Turn lanes;
- (3) Bridges;
- (4) Drainage facilities that serve to enhance vehicular movement or volume;
- (5) Traffic signalization;
- (6) Sidewalks or bike paths that serve to enhance vehicular movement or volume;
- (7) Resurfacing and/or reconstruction of existing roadways including planning and removal of existing paved surfaces where such improvements will enhance the roadway capacity and service level;
- (8) Select transit capital improvements; and
- (9) Other improvements shown by specific studies to enhance roadway capacity safety and operations.

In addition, the following roadway elements shall also be considered roadway improvements:

- (1) Curbs, medians, shoulders, and traffic signage;
- (2) Utility relocation; and
- (3) Sodding and tree planting.

Transportation master plan means the City of Doral's future plan to implement a set of projects in the three areas of roadway, transit and transportation management. Projects in each of these areas were examined in detail and prioritized based on criteria developed by the community and approved by the city council.

Unit or unit of development means a residential structure which is a quantifiable increment of development activity, e.g. a single-family home, or a residential module, e.g. each condominium or apartment unit within a condominium complex or building.

(d) *Impact fees; in general.*

- (1) Any application for building permit or development activity within the corporate limits of the City of Doral shall be subject to the assessment of a roadway improvement impact fee in the manner and amount set forth in this section. No building permit shall be issued by the city until the applicant has paid the assessed impact fee as calculated pursuant to this section.
- (2) Notwithstanding payment of the impact fee pursuant to this section, other state, county and city development regulations may limit the issuance of building permits for development activity.
- (3) In the event impact fees are paid prior to or concurrently with the issuance of a building permit and subsequently, the building permit is amended, the applicant shall pay the impact fee in effect at the time the amended building permit is issued with credit being given for the previous fees paid.
- (4) In the case of change of use, redevelopment, or expansion or modification or an existing use on a site, other than a single-family home, which requires the issuance of a building permit, the impact fee shall be based upon the net increase in the impact fee for the new use as compared to the existing use.
- (5) If a building permit is canceled without development commencing, then the impact feepayer shall be entitled to a refund, without interest, of the impact fee paid except that the city shall retain five percent of the fee to offset a portion of the costs of collection and refund. The impact feepayer shall submit an application for such a refund to the city manager or his designee within 30 days of the expiration of the order or permit, or thereafter be deemed to waive any right to a refund.
- (6) Funds shall be deemed expended for the purposes of the ordinance when a contract or agreement encumbering all or a portion of the payment of said funds shall be approved by final city action.

(e) *Formula calculation.*

- (1) The fee payer shall pay a roadway improvement impact fee amount based on the formula set forth in this section. The fee shall be collected by the public works department for all structures for which a building permit is issued. Such fee will be based on the net new trips generated by the proposed site together with impact fee administrative costs. The formula to be used to calculate the roadway improvement impact fee shall be net new daily trips generated by the proposed project: \$190.43 daily trip charge, 5% administrative cost. To calculate the net new daily trips generated by the proposed project, the following shall be used:
 - a. *Step 1.* Compute gross daily trips for the proposed development using the latest published edition of the Institute of Transportation Engineers (ITE) trip generation handbook using the most appropriate Institute of Transportation Engineers land use codes (LUC). For residential land uses, the daily trip generation rate will be per dwelling unit and for non-residential land uses, the trip generation rate will be per 1,000 square foot area or other appropriate applicable variable.
 1. *Internalization.* In the event the proposed development has more than is a mixed-used development where it contains a proportionate combination of two or more uses as permitted by the underlying future land use category, the roadway improvement impact fee may account for internalization. It is recognized that the internal trip-making characteristics of multi-use development sites are directly related to the type mix of onsite land uses and shall be quantified for the purposes of determining impact fees for mixed use projects. The internal capture trips rates vary by the size and land use types within the project site. For mixed use projects, the internal capture rates amongst use shall be as determined by the latest edition of the ITE Trip Generation Handbook, except that different

components within the same classification of use (i.e. single family and multi-family) shall be combined within the single classification, and hotel use shall be classified under the residential land use category for internal capture purposes.

2. *Pass-by trips.* A reduction for pass-by trips may be applied for retail land use categories as determined by the latest edition of the ITE Trip Generation Handbook.
 - b. *Step 2.* For existing land uses on the project site, a roadway improvement impact fee credit may be applied. The credit for the existing land use will be based on the gross daily trips and will be calculated as outlined above in Step 1.
 - c. *Step 3.* Calculate the difference between Step 2 (proposed daily trips) and Step 1 (existing daily trips) to obtain the net new daily trips.
 - d. *Step 4.* Multiply the net new daily trips computed in Step 3 by the impact fee cost per daily trip of \$190.43.
 - e. *Step 5.* Multiply the amount from step 4 by 1.05 to accommodate the general administrative charge of five percent in effect at the time of adoption of this ordinance. This formula will change automatically upon any change to the administrative charge.
 - f. *Total.* The resulting total is the roadway improvement impact fee and administrative charge which shall be paid by the feepayer.
 - g. *Administrative charge to be reviewed annually.* The city shall review the administrative charge on at least an annual basis to ensure that this charge continues to approximate the costs to the city of administering the program. Any necessary adjustment shall be made by the city manager, and the formula set forth in Step 5 above shall be automatically amended to reflect any changes to the administrative costs.
 - (2) *Periodic review of impact costs.* The city manager shall periodically review the contents, including the impact fee cost per daily trip rate of \$190.43 of this article and, if appropriate, make recommendations for revisions to the ordinance from which this article is derived to the city council. The city council shall consider the city manager's recommended revisions to the ordinance from which this article is derived periodically. The manager's recommendations and the council's action shall ensure that the benefits to a fee paying development shall not exceed a proportionate share of the costs of mitigating road impacts, and the procedures for administering the impact fee process remain efficient.
 - (3) *Activities not specified.* If the type of activity within the proposed or current development is not specified, the city manager or his designee shall use the activity most nearly comparable in computing the fee.
- (f) *Roadway improvement contributions in-lieu-of-fee.*
- (1) In lieu of payment of all or part of the road impact fee, the public works director may accept the offer of a fee payer to construct all or part of an off-site roadway improvement in connection with any development activity. All improvement contributions in-lieu-of-fee shall be in accordance with the Comprehensive Plan and the City of Doral's Capital Improvement Program. Such improvement contributions in-lieu-of-fee shall be credited against payment of an impact fee in the amount determined by the public works director pursuant to subsection (e) or (f). The total amount of contributions in-lieu-of-fee shall not exceed the road cost portion of the impact fee formula in subsection (e). Improvement contributions in-lieu-of-fee shall not be applied to the five percent city administrative cost portion of the impact fee which shall remain the responsibility of the fee payer and must be paid at the time of building permit issuance.

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- a. Any improvement that will be required of a project and is deemed necessary for as an operational or safety improvement of the roadway network that is affected by said project shall not qualify for an in-lieu of fee request.
 - b. Any improvement that is a requirement of the land development code, any other city codes or standards, and any other codes or standards from federal/state/county/municipal agencies shall not qualify for an in-lieu of fee request.
 - c. Utility relocations whether they be above ground or underground relocations shall not qualify for an in-lieu of fee request.
 - d. Any improvement proposed by the public works department as an enhancement and not a requirement for approval shall qualify for an in-lieu of fee request.

Where a fee payer seeks to apply an improvement contribution in-lieu-of-fee credit against payment of the road impact fee, the administrative fee portion of the impact fee shall be the sum of: (i) five percent of the value of the improvement contribution in-lieu-of-fee or \$1,000.00, whichever is less, and (ii) five percent of the remaining road cost not satisfied by the improvement contribution in-lieu-of-fee.

Previously approved improvement contributions in-lieu-of-fees that are: (i) unused and (ii) based on a net road cost which has been subsequently adjusted, shall be entitled to an adjustment equal to the percentage increase or decrease of the net road cost in the road impact fee formula. Previously approved improvement contributions in-lieu-of-fees which are: (i) unused and (ii) based on a road cost which has been subsequently adjusted, shall be entitled to an adjustment equal to the percentage increase or decrease of the road cost in the road impact fee formula. Any such adjustment shall only be utilized to offset road impact fees and shall not be refundable.

- (2) An offer by a fee payer to construct road improvement contributions in-lieu-of-fee must be accompanied by plans in sufficient detail to permit the public works director to determine that city, county, or state design standards will be used and to determine the cost of such improvements.
- (3) The public works director may accept or reject an offer of improvement contributions in-lieu-of-fee. When such improvements are not consistent with standards set forth in the impact fee manual the public works director may reject the offer of contributions in-lieu-of-fee. If rejected, the public works director shall state in writing the reasons for the rejection. Any appeal from such a decision of the public works director to reject improvement contributions in-lieu-of-fee shall be reviewed by the city council.
- (4) If the public works director accepts an offer of improvement contributions in-lieu-of-fee, the fee payer shall post a bond or letter of credit with the public works director equal to 110 percent of the cost of the agreed to improvement as determined by the public works director. Upon receipt of such bond, the city entity may issue building permits for that part of the proposed development determined by the city to be satisfied by the contributions in-lieu-of-fee. Release of such bonds for contributions in-lieu-of-fee shall not be issued by either the city until such contributed improvements have been completed and accepted by the public works director, county, or the state.
- (5) If pursuant to subsections (f)(1) and (f)(2), the public works director accepts improvements with a cost in excess of the impact fee computed pursuant to subsection (d) or (e) herein, the fee payer shall be responsible for the amount of the excess cost. If pursuant to subsection (f)(1)(d), the public works director accepts said enhancement improvements with a cost in excess of the impact fee computed pursuant to subsection (d) or (e) herein, the fee payer, upon written request, shall be reimbursed for the amount of the excess cost as said cost is determined by the public works director pursuant to this subsection (f). It shall be the burden of the fee payer to make a written request for reimbursement at the time of building permit application. The fee payer shall only be eligible for reimbursement after

such time as the improvement is completed and accepted by the public works director, county, or the state. Reimbursements shall be made from available monies existing within the corresponding benefit district trust fund. No reimbursement shall be made after six years from the date of first building permit issuance.

- (6) Any provisions for improvement contributions in lieu of road impact fees included as a condition of a development of regional impact development order must be approved by the public works director prior to approval of the final development order for county development orders or subsequently ratified by the public works director in the case of municipal development orders.
 - (7) Any off-site improvements required of a development activity in order to meet transportation concurrency requirements shall not qualify as improvement contributions that may be offered by the fee payer and accepted by the city for the purpose of this section. This provision shall not affect development activity subject to a master or other development agreement which specifically identifies off-site improvements.
 - (8) Any claim for improvement contributions in lieu of road impact fee shall have been submitted to and received approval from the public works director prior to issuance of any building permit intended to use said contributions in lieu of fee and prior to commencement of any road construction or dedication of any right-of-way for which said contributions in lieu of fee are being claimed.
 - (9) Authorized improvement contributions in lieu of fees are not site-transferable and may only be applied against the impact fees due for developments within the parent tract (development property) of the application for which the off-site contributions were made and authorized. Allocations of contributions in lieu of fees to sub-parcels within the parent tract shall be on based on the prorated area (square footage or acreage) unless an alternative allocation or reallocation has been approved by the public works director.
 - (10) The fee payer shall pay a nonrefundable administrative cost in the amount set forth in the public works fee schedule to be used by the city for processing and review of the contributions in lieu of fee study. This fee shall not be credited against the amount of road impact fees due.
 - (11) Determination of the amount of improvement contributions in lieu of road impact fees to be accepted shall be determined by the public works director based on a review of the documentation provided by the fee payer and current cost information. Any increase in this amount due to changes in construction plans must be authorized in advance by the public works director.
 - (12) Previously approved improvement contributions in-lieu-of-fee that have not yet been used may be re-adjusted based on the percentage increase or decrease in the net-road cost as recalculated pursuant to subsection (d) or (e). Any such adjustment may be applied toward payment of road impact fees but shall not be refundable.
- (g) *Land or equipment contributions in-lieu-of-fee.*
- (1) Subject to the terms and conditions of this section, a credit shall be granted against the impact fees imposed by this section for the donation of additional land which would not be required by the city for improvements required of the subject development activity, or equipment made pursuant to a contribution in lieu of impact fee agreement. Such donations shall be subject to the approval of the public works director. No credit shall be given for the donation of land unless such property is conveyed, in fee simple to the city without remuneration.
 - (2) Prior to the impact fee payment due date pursuant to section 65-73, the feepayer shall submit to public works director a proposed plan for donations or contributions. The proposed plan shall include:
 - a. A legal description of any land proposed to be donated and a written appraisal;
 - b. A list of the equipment or description of construction improvement sought to be donated;

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- c. A written statement of the actual cost for any equipment or construction improvement to be donated; and
 - d. A proposed time schedule for completion of the proposed plan.
- (3) The public works director shall review the proposed plan and determine if the proposed donation of land or equipment by the feepayer is consistent with the public interest.
 - (4) The value of donated capital equipment shall be based upon actual costs of acquisition of capital equipment as shown by a manufacturer's or supplier's invoice or construction cost of the improvement.
 - (5) The feepayer contribution credit granted shall only be applied as a credit against the particular impact fee which provides the funds for the specific capital facility which is the subject of the donation.
- (h) *Exemptions.*
- (1) Alterations, expansion or replacement of an existing development where the use is not changed and the number of total daily trips is not increased shall not be subject to the roadway improvement impact fee. The burden of demonstrating the previous existence of a use or structure or previous payment of impact fee shall be upon the feepayer. In cases where there is an existing use, any additional fees shall be based upon the alteration to the existing use or structure.
 - (2) Government or public facilities are exempt from the impact fee, including those parcels, grounds, building or structures owned by federal, state, county or the city government, the Miami-Dade County School Board or the South Florida Water Management District and related to the operation of those entities and used for governmental purposes including, but not limited to, governmental offices, police and fire stations, airports, seaports, parking facilities, equipment yards, sanitation facilities, water control structures, schools, parks and similar facilities or through which general government operations are conducted. It is provided, however, that the following shall not be considered governmental or public facilities and shall be subject to the provisions of the ordinance: (1) Privately owned properties or facilities leased for governmental operations or activities; and (2) public properties or facilities used for private residential, commercial or industrial activities.
 - (3) Unless provided for to the contrary in the current effective development order, all development activity which is subject to an existing development of regional impact development order adopted pursuant to F.S. ch. 380, prior to June 4, 1989 shall be exempt from this chapter with regard to development approved by such development order. This exemption provision does not apply to those development orders which may have been revoked or determined to be null and void or to any development not authorized in such development order by the City of Doral or Miami-Dade County. This exemption shall not apply to any additional development regardless of whether or not such additional development constitutes a substantial deviation pursuant to F.S. ch. 380. Any development of regional impact development order amended after January 1, 2009, which generates additional vehicular trips above the previously approved development order shall be not be exempt for said additional trips.
 - (4) The construction of accessory buildings or structures where the use is not changed, such that an additional impact does not result and the number of total daily trips is not increased, is exempt.
 - (5) A building replacement meeting the requirements of Florida Building Code Section 104.3(D) (replacement necessitated by partial destruction) is exempt.
 - (6) An exemption must be claimed by the feepayer prior to paying the impact fee. Any exemption not so claimed shall be deemed to have been waived by feepayer.
- (i) *Roadway improvement impact fee expenditures.*

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- (1) Funds from the roadway improvement impact fee fund, including all interest, shall be used only for the purpose of implementing roadway improvements incorporated into the City of Doral's Capital Improvement Program, Transportation Master Plan and Unfunded Projects from the Miami-Dade County Transportation Planning Organization's adopted long range transportation plan except that an amount representing the costs to the city of administering the provisions of this section is levied as provided herein.
 - (2) Highest priority for impact fee expenditures shall be for roadway improvements deemed by the city council as most needed to serve new development.
 - (3) Roadway improvements that are a condition of approval to a proposed development and are out of the scope of the City of Doral's Capital Improvement Program, Transportation Master Plan and Unfunded Projects from the Miami-Dade County TPO adopted long range transportation plan and which are found to provide a direct benefit to the proposed development resulting from the traffic impact review, will be the sole financial responsibility of the feepayer in addition to the impact fee.
- (j) *Establishment of a fund.* Roadway improvement impact fees collected pursuant to this section shall be accounted for in a capital outlay impact fee fund to be established by the city. Expenditures from this fund shall be made only as authorized by subsection (i) above.

(Ord. No. 2006-16, §§ 1—8, 6-14-2006; Ord. No. 2008-05, § 2, 5-14-2008; Ord. No. 2015-18, § 2, 4-14-2015; Ord. No. 2015-24, § 2, 6-9-2015; Ord. No. 2019-02, § 2, 2-13-2019; Ord. No. 2020-12, § 2, 6-10-2020)