

CHAPTER 9 FEES AND TAXATION

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CHAPTER 9 FEES AND TAXATION

ARTICLE I. MISCELLANEOUS

Sec. 9-1. Court Cost.

The \$2.00 court cost authorized by Section 938.15, Florida Statutes, and Subsection 318, Florida Statutes, is hereby adopted by the City of Waldo to be imposed on traffic infractions as set forth in state law.

[History: Ord. 2004-06]

Sec. 9-2. Emergency Services Cost Recovery

- A. The fire and police departments shall initiate user fees for the delivery of fire and police department services, personnel, supplies, and equipment to the scene of motor vehicle accidents which occur within the corporate limits of the City of Waldo or to which the fire and/or police department respond in the unincorporated areas of Alachua County pursuant to mutual aid agreements. The rate of the user fee shall be the usual, customary and reasonable costs, which includes any services, personnel, supplies, and equipment and which may vary based on the needs of the accident.
- B. The user fees shall be initially filed with the motor vehicle insurance carrier, representing an add-on-cost of the claim for damage to vehicles or property and/or injuries to persons. The claim costs shall also be filed with the owner of the vehicle, the owner of responsible property, or other responsible parties, as appropriate.
- C. All amounts collected as a result of this ordinance shall be placed into a fund as established by the city manager to be used exclusively for personnel, supplies and equipment for the city police and fire departments.
- D. The City Council shall, pursuant to resolution, adopt fee structures, rules and procedures to implement this ordinance.

[History: Ord. 2008-05A]

Sections 9-3 through 9-9 reserved.

ARTICLE II. PUBLIC SERVICE TAX

Sec. 9-10. Authority.

The Waldo Public Service Tax is imposed by this ordinance pursuant to Sections 163.231, et seq., Florida Statutes, (2004).

[History: Ord. 2005-08]

Sec. 9-11. Definitions.

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

Purchaser shall include any person, firm, corporation, partnership, society, club or association of persons acting together as a unit who purchase or cause to be purchased for consumption any public service within the corporate limits of the City.

Seller shall include any person, individual, firm, copartnership, joint venture, association, corporation, partnership, society, club, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit, and shall include the state and any political subdivision, municipality, state agency, bureau, board, commission, instrumentality or department, or any combination thereof, and the plural as well as the singular number.

Public service shall mean water, electricity and metered or bottled gas (liquefied petroleum gas or manufactured), sold, purchased, delivered or received within the boundaries of the City. For purposes of this Article, water sold in bottles or other containers shall not be considered a public service subject to the tax imposed herein.

[History: Ord. 2005-08; 2019-09]

Sec. 9-12. Levy.

- A. There is hereby levied by the City on each and every purchase in the City of any public service a tax of ten percent of the charge made by the seller of such service or commodity.
- B. The tax hereby levied on purchases of public service shall be collected only once upon the same commodity or service and after the commodity or service has lost its interstate character.

[History: Ord. 2005-08; Ord. 2006-08]

Sec. 9-13. Exemptions.

- A. *Political subdivisions, churches.* Purchases by the United States government, the State of Florida, and all counties, school districts and the City, and by public bodies exempted by law or court order, and by any recognized church of this state for use exclusively for church purposes, are exempt from the tax levied under Section 3.
- B. *Fuel adjustments.* The tax imposed under Section 3 shall not be applied against any fuel adjustment charge and such charge shall be separately stated on each bill. "Fuel adjustment charge" means all increases in the cost of utility services to the ultimate consumer resulting from an increase in the cost of fuel to the utility subsequent to October 1, 1973.
- C. *Special fuels, fuels in certain quantities and for certain uses.* The tax imposed under Section 3 shall not be imposed on the purchase of manufactured gas by a public or private utility, including municipal corporations and rural electric cooperative associations, either for resale or for use as fuel in the generation of electricity.

[History: Ord. 2005-08]

Sec. 9-14. Collection from Purchaser; Compensation to Seller.

It shall be the duty of every seller of a public service within the corporate limits of the City to collect from the purchaser thereof for the use of the City, the tax levied by Section 3 at the time of collecting the selling price thereof, and to report and pay over on or before the 20th day of each calendar month to the City Manager or designee, all such taxes levied and collected during the preceding calendar month. It shall be unlawful for any seller to collect for any public service without at the same time collecting the tax hereby levied unless such seller shall elect to assume and pay such tax without collecting the same from the purchaser. Any seller failing to collect such tax at the time of collecting for any such public service where the seller has not elected to assume and pay such tax shall be liable to the City for the amount of such tax; provided, however, that the seller shall not be liable for the payment of such tax upon uncollected bills. If any purchaser shall fail, neglect or refuse to pay for such public service, including the tax hereby imposed, the seller shall have the right and is hereby authorized and empowered to immediately discontinue further service to such purchaser until the tax and the seller's bill shall have been paid in full.

[History: Ord. 2005-08]

Sec. 9-15. Records; Monthly Statements; Payment to City.

- A. *Records.* Each seller of services that are taxable under Section 3 shall preserve applicable records relating to such taxes until the expiration of the time within which the City may make an assessment with respect to that tax. The City may, during the seller's normal

business hours at the official location of the seller's books and records, audit the records of any seller of a service that is taxable under Section 3, for the purpose of ascertaining whether taxable services have been provided or the correctness of any return that has been filed or payment that has been made. Each such seller must provide to the City, upon 60-days written notice of intent to audit, access to applicable records for such service, except an extension of this 60-day period shall be granted if reasonably requested by the seller. The seller may at its option waive the 60-day notice requirement.

B. *Monthly statements; payments.*

1. Every seller is hereby required to sign and file not later than the 20th day of each month in the office of the City Clerk or designee, a statement setting forth the amount of the tax to which the City became entitled under the provisions of this article on account of bills paid by purchasers during the preceding month, and to pay the amount of the tax to the City Clerk or designee, to be deposited to the credit of such funds of the City as may have been provided by the City Council.
2. Statements and payments shall be accepted as timely if postmarked on or before the 20th day of the month; if the 20th day falls upon a Saturday, Sunday, or federal or state holiday, statements and remittances shall be accepted as timely if postmarked on the next succeeding workday.

[History: Ord. 2005-08]

Sec. 9-16. Monthly Payment; Forms; Rules and Regulations.

- A. In all cases where the seller of public service collects the price thereof at monthly periods the tax hereby levied may be computed on the aggregate amount of the sales during such period provided that the amount of tax to be collected shall be the nearest whole dollar to the amount computed.
- B. The City Manager or designee shall prescribe, prepare and furnish forms for the reporting and return of the tax levied and collected under the terms of this article and sellers of public service shall make all returns of the taxes collected by them on such forms. The City Manager or designee is hereby further authorized to prescribe and promulgate necessary rules and regulations pertaining to the administration of the provisions of this article.

[History: Ord. 2005-08]

Sec. 9-17. Interest on Late Payment.

Any seller failing to file any required return or pay the tax imposed by Section 3 when due shall be subject to assessment of interest at the rate of one percent per month of the delinquent tax

from the date the tax was due until paid. Interest shall be computed on the net tax due after application of any overpayments.

[History: Ord. 2005-08]

Sec. 9-18. Penalties for Non-payment or Not Filing Return.

- A. Any seller willfully failing or refusing to pay the tax imposed by Section 3 or to file any required return shall be subject to the following:
 - 1. In the case of willful neglect, willful negligence, or fraud, penalties shall be assessed at the rate of five percent per month of the delinquent tax, not to exceed a total penalty (not including interest) of 25 percent. The penalty for failure to file a return shall not be less than \$15.00.
 - 2. In the case of a fraudulent return or a willful intent to evade payment of the tax, the seller making such fraudulent return or willfully attempting to evade payment of the tax shall be liable for a specific penalty of 100 percent of the tax.
- B. Penalties shall be computed on the net tax due after application of any overpayments.

[History: Ord. 2005-08]

Section 9-19 reserved.

ARTICLE III. TELECOMMUNICATIONS TAX

Sec. 9-20. Intent.

It is the intent of the City of Waldo, Florida to make an election under section 337.401(3)(c)1., Florida Statutes (2000), as amended by section 34, Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature, regarding the City of Waldo, Florida's decision on whether to require and collect permit fees from any providers of communications services that use or occupy municipal roads or rights-of-way for the provision of communications services.

[History: Ord. 2001-06A]

Sec. 9-21. Election Not to Require and Collect Permit Fees.

The City of Waldo, Florida 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 section 337.401(3)(c)1., Florida Statutes (2000), this election shall take effect October 1, 2001.

[History: Ord. 2001-06A]

Sec. 9-22. Election to Increase Local Communications Services Tax.

- A. Pursuant to section 337.401(3)(c)1.b., Florida Statutes (2000), as amended by section 34, Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature, the City of Waldo, Florida elects to increase its total rate for the local communications services tax as computed under section 202.20(1) and (2), Florida Statutes (2000), as amended, by an amount of 0.12%, and this election shall take effect October 1, 2001.
- B. The Local Communications Services Tax is hereby increased from 0.12% to 5.22% effective January 1, 2003.

[History: Ord. 2001-06A; Ord. 02-07A]

Sec. 9-23. Notice to the Department of Revenue.

The City of Waldo, Florida directs that notice of the above elections be provided to the Department of Revenue by certified mail by July 16, 2001, as provided in section 34, Enrolled CS/CS/SB 1878 by the 2001 Florida Legislature,

[History: Ord. 2001-06A]

Sections 9-24 through 9-29 reserved.

ARTICLE IV. OCCUPATIONAL LICENSE TAX

Sec. 9-30. Levy of Tax; License required; Issued by City Clerk.

- A. There is hereby levied an occupational license tax in the amounts set out in this ordinance for the privilege of engaging in or managing any business, profession or occupation within the city limits on the following:
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; and
 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 (1) or (2) above and who transacts any business s or engages in any occupation or profession in inter-state commerce where such license tax is not prohibited by Section 8 of Article 1 of the United States Constitution.
- B. No person shall engage in or manage any business, occupation or profession for which there is an occupational license tax required by this ordinance or any other ordinance of the City, unless s such person shall first procure a license to conduct the same from the City Clerk.
- C. All licenses shall be signed by the City Clerk and shall be upon blanks furnished by the City Council.

[History: Ord. 3-72]

Sec. 9-31. Application in writing; Affidavit as to basis of license.

No license shall be issued except upon written application of the person applying for the same. and it shall be the duty of the City Clerk before issuing a license based wholly or in _____ property valuation, capacity, number of persons employed, or any other contingency, to require the person applying for such license to file with him an affidavit giving full and complete information thereof. The application and affidavit required by this section shall be retained as a part of the records of the office of the City Clerk.

[History: Ord. 3-72]

Sec. 9-32. Transfer; fee.

- A. All business licenses may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of three dollars (\$3. 00) 'and presentation of evidence of the sale and the original license.
- B. Upon written request and presentation of the original license, any license may be transferred from one location to another location in the same municipality upon payment of a transfer fee of three dollars (\$3. 00).

[History: Ord. 3-72]

Sec. 9-33. Durations; Due dates; Half-year licenses.

- A. No license shall be issued for longer than one year. All licenses shall expire on the thirtieth day of September and shall be payable on or before the first day of October unless otherwise specifically provided by law.
- B. Half year licenses may be is sued by the City Clerk under the provisions of this ordinance for the period April first to September thirtieth, upon payment of one- half (½) of the tax fixed as the amount of such license for one year.

[History: Ord. 3-72]

Sec. 9-34. Delinquency; Penalty.

- A. Those licenses not renewed by October 1 shall be considered delinquent and subject to a delinquency penalty of ten percent (10%) for the month of October, plus an additional five percent (510) penalty for each month of delinquency thereafter until paid; provided that the total delinquency penalty shall not exceed twenty-five percent (25 %) of the occupational license fee for the delinquent establishment.
- B. Any person engaging in or managing any business, occupation or profession without first obtaining a local occupation license, if required hereunder, shall be subject to a penalty of twenty-five percent (25%) of the license determined to be due, in addition to any other penalty provided by law or ordinance.

[History: Ord. 3-72]

Sec. 9-35. Exemptions of certain persons from payment of license tax.

- A. Persons who have been residents of the State of Florida for one year and who are widows with minor dependents, or over sixty-five (65) years of age or confirmed cripples, or deaf and dumb, who employ not more than one employee or helper and who use their own

capital only of not in excess of five hundred dollars (\$500.00), shall be allowed to engage in any business, occupation or profession without being required to pay a license tax, except that this exemption shall not apply to fortunetellers, as listed in Section 7 **(69)**.

- B. Any veteran of any war in which the United States armed forces participated who has been a resident of the State of Florida for one year and who was honorably discharged from the service of the United States and who at the time of his application for license, shall have a rated- service connected disability shall, upon due proof of his qualifications for exemption, be granted a license to engage in any business, profession or occupation which may be carried on mainly through the personal efforts of the licensee as a means of livelihood and for which the license tax does not exceed the sum of fifty dollars (\$50.00) or shall be entitled to an exemption to the extent of fifty dollars (\$50.00) on 'any license to engage in any business, profession or occupation which may be carried on mainly through the personal efforts of the licensee as a means of livelihood when the license tax therefor shall be more than fifty dollars (\$50.00).
- C. College and high school students may, with the approval of the athletic association or proper school authorities, sell the pennants, badges, insignia and novelties of their school without being required to pay a license tax.
- D. Nothing in this ordinance shall be construed to require a license for practicing the religious tenants of any church.

[History: Ord. 3-72]

Sec. 9-36. License tax schedule.

The following license taxes shall be assessed and collected annually unless otherwise provided, on the following businesses, occupations and professions:

ADVERTISING

By billboard, each board	\$10.00
By handbills, etc.	\$5.00
By sound truck, loudspeaker, etc., per day	\$2.00
Job printing	\$10.00
Not herein specified	\$5.00

AGENTS; each

Orders for books, magazines, pictures;	
Annual.	\$10.00
Per day	\$2.00
Negotiating loans on real estate	\$15.00
Oil companies	\$25.00
Orders for brick, labor, etc., firm outside town	\$25.00
Real estate broker or salesman	\$10.00
Not herein classified	\$25.00

ARCHITECTS

\$25.00

ATTORNEYS-AT-LAW

\$25.00

AUCTIONEERS.....

\$25.00

AUTOMATIC SPRINKLER SYSTEM; selling ,and/or installing

\$25.00

AUTOMOBILES

Accessories, alone or in connection with any other business

 When value of stock does not exceed \$500. 00

\$5.00

 When value of stock does exceed \$500. 00

\$10.00

“Drive it yourself system”

 For the first car

\$10.00

 For each additional car

\$5.00

Trucks engaged for hauling (See Transfer Company)

Laundry, washing and greasing, alone or in connection with any
other business, except automobile repair shop or garage

\$5.00

Painting or paint shop or upholstering, when not in connection

with any other business	\$20.00
Repair shop or garage	
When no help is employed	\$10.00
When three men or less s are employed	\$20.00
When four men or more are employed	\$30.00
Paint shop in connection with such business	\$10.00
Selling or taking orders for the sale of automobiles, motor cars, motor carriages or vehicles of like kind or character propelled by steam, electricity, gasoline or other motor power and not maintaining in the town an established place of business for such purposes	\$25.00
Storage and/or parking lot, alone or in connection with any other business	\$10.00
BAKERIES, retail or wholesale, not local	\$20.00
BANKS	\$35.00
BARBERSHOPS	
One chair	\$10.00
For each additional chair	\$3.00
BEAUTY SHOP	
One operator	\$10.00
For each additional operator	\$3.00
BEER, retail	\$_____
BICYCLE, dealers and/or repairs	\$10.00
BILLIARDS, pool or bagatelle (See Pool or Billiards)	
BILLPOSTERS OR OUTDOOR ADVERTISING	\$10.00

BOARDINGHOUSES (See Rooming Houses)

BOOTS AND SHOES. repair shop \$10.00

BOOT BLACK, shoe shine stand (exclusive) \$10.00

BOTTLING WORKS or agents for \$25.00

BOWLING ALLEYS

First alley \$10.00

For each additional alley..... \$5.00

BRICK, each firm or agent..... \$25.00

BRICK, kiln or plant in city \$25.00

BUILDERS SUPPLY..... \$20.00

BUILDING AND LOAN \$20.00

BUS LINE

Outside city..... \$50.00

Local, one bus..... \$10.00

Each additional bus..... \$2.00

BUS STATION..... \$10.00

BUTCHERS OR MEAT DEALERS, wholesale and/or retail \$15.00

CABINET SHOP, making and/or repairing furniture \$15.00

CAFES (See Restaurants)

CAMPS, TRAILER,

1 to 10 trailer accommodations..... \$20.00

Over 10 trailers \$30.00

CANDY AND CONFECTIONS

Wholesale \$10.00

Retail selling from truck \$5.00

CANVASSERS. \$5.00

CARNIVALS, per day \$25.00

CARPENTER SHOP \$10.00

CASKETS, DEALERS IN, not in connection with undertaking parlor \$25.00

CIRCUS.

Parading, hauling, etc. in city (Performance outside) \$10.00

Side shows \$10.00

Per day \$40.00

CLAIM COLLECTING or rent agencies \$10.00

CLEANING, DYEING AND PRESSING CLOTHES

One machine \$10.00

Each additional machine \$5.00

CLEANING AND BLOCKING HATS \$5.00

COAL DEALER

With other license \$5.00

Exclusive \$15.00

COIN MACHINES

Jook organs \$10.00

Pinball, marble, etc. \$10.00

Vending machines, owner.	\$5.00
Weighing.	\$2.50
Gum.	\$.50
COLLECTIONS, agents or agencies	\$25.00
COLD STORAGE PLANTS OR LOCKERS	\$20.00
In connection with other business.	\$10.00
CONCRETE BUILDING, manufacturing blocks	\$10.00
CONTRACTORS, whether on time and material basis or otherwise	
Building	\$25.00
Paving	\$25.00
Other - when not covered elsewhere in this Article	\$15.00
Nonresident, all kinds	double amount of local
DAIRIES	
Local	\$20.00
Outside city	\$25.00
DENTIST	\$25.00
DANCING HALL	\$25.00
DELIVERY WAGON, truck, etc. Such as furniture, selling from vehicle	\$25.00
DEPARTMENT STORES:	
\$1, 000 in stock or less	\$15.00
\$1, 000 to \$2, 000	\$17.00
\$2,000 to \$4, 000	\$19.00
\$4, 000 to \$6, 000	\$21.00

\$6,000 to \$10, 000	\$23.00
\$10,000 to \$15,000	\$25.00
\$15, 000 to \$25, 000	\$30.00
\$25, 000 to \$50, 000	\$35.00
\$50, 000 to \$75, 000	\$40.00
Over \$75, 000	\$45.00
DIRECTORIES OF CITIES, persons selling.....	\$15.00
DIVINE HEALERS	\$100.00
DOG and/or PONY SHOWS, per day	\$10.00
DRUGSTORES	
Prescriptions only	\$10.00
Sundries	\$10.00
Stock additional	must pay merchant's tax
DRY GOODS (See Merchants)	
ELECTRICIANS	\$_____
ELECTRICAL AND GAS APPLIANCES--exc1usively	\$20.00
ELECTRIC POWER COMPANY	\$50.00
EXPRESS COMPANY	\$25.00
EXTERMINATORS.....	\$30.00
EYE GLASSES, OPTOMETRISTS.....	\$25.00
FILLING STATION	
One pump (automobile accessories additional)	\$10.00

Inside distributor, each additional pump.	\$5.00
Maximum	\$25.00
Outside distributors, each additional pump	\$5.00
FIRE SALES, in addition to other license	\$25.00
FISH AND/OR OYSTERS	
Stands	\$15.00
Sold and delivered from vehicles	\$25.00
FIVE, TEN AND TWENTY-FIVE CENT STORES (See Department Stores)	
FLORIST	\$15.00
FORTUNE TELLERS, per day	\$25.00
FRUITS AND PRODUCE DEALERS, selling from vehicles	
Per day	\$5.00
Per annum	\$25.00
FURNITURE	
Agents, not local	\$25.00
Dealers (radios and refrigerators excluded)	\$15.00
Secondhand only	\$15.00
FUNERAL HOME	\$25.00
GAS, cooking, heating, etc. Natural or Artificial	\$25.00
GAS PLUMBERS	\$_____
GASOLINE (See Filling Station)	
GASOLINE or other liquid motor fuel, wholesale	\$50.00
GRAVEL AND/OR SAND COMPANY	\$25.00

GRIST MILL

Alone..... \$4.00

With other related business..... \$_____

GROCERIES (See Merchants)

HABERDASHER (See Merchants)

HARDWARE (See Merchants)

HOTELS

20 rooms or less \$25.00

Each additional room \$1.00

ICE CREAM SALOON, stand or shop \$15.00

ICE MANUFACTURERS

Up to fifty tons, per day capacity (local) \$20.00

Outside city..... \$25.00

INSURANCE COMPANIES \$25.00

Each agent, solicitor or attorney in fact in excess of one \$25.00

ITINERANT PEDDLER \$_____

JEWELRY, retail including optical goods (see Merchants)

JEWELRY, wire worker..... \$25.00

JOBBER (Wholesale – Distributors)

\$2, 000 in stock or less \$25.00

\$2, 000 to \$5,000 \$30.00

\$5,000 to \$10,000 \$35.00

\$10, 000 and over	\$40.00
JOOK ORGAN (See Music Coin-Operated Machines)	
JUNK SHOP OR DEALERS	\$15.00
LABOR AGENTS	\$25.00
LANDSCAPE ARTISTS	\$25.00
LAUNDRY OR AGENTS FOR.....	\$25.00
Outside city.....	\$15.00
Self service, 4 machines or less	\$10.00
Each additional machine.....	\$2.00
LOAN BUSINESS, licensed under Chapter 516, Florida Statutes	\$25.00
LOCKSMITH, not in connection with other business	\$15.00
LUMBER MANUFACTURERS	\$25.00
LUNCH STANDS	\$25.00
MACHINE SHOP, repair only.....	\$25.00
MANUFACTURER	
Parts	\$50.00
Finished product	\$100.00
MATTRESS FACTORY, inside city	\$25.00
MERCHANTS, Groceries, Hardware, etc. I and ,related items	
\$1,000 in stock or less.	\$15.00
\$1,000 to \$2,000	\$17.00
\$2,000 to \$4,000	\$19.00

\$4,000 to \$6,000	\$21.00
\$6,000 to \$10,000	\$23.00
\$10, 000 to \$15, 000	\$25.00
\$15,000 to \$25,000	\$30.00
\$25,000 to \$50,000	\$35.00
\$50,000 to \$75,000	\$40.00
\$75, 000 and over	\$45.00
MONEY BROKERS	\$25.00
MORTUARY (See Funeral Home)	
MOVING PICTURE SHOWS AND ELECTRIC THEATRES	\$25.00
MUSIC MACHINES, Marble, pinball, etc. (See coin-operated machines)	
NEWSPAPERS	\$25.00
NURSERY	\$25.00
OCULIST OR OPTICIAN	\$25.00
OILS, gasoline, illuminating and lubricating, wholesale (See Filling Station)	
PALMIST, per day	\$100.00
PATENT MEDICINE VENDORS, per day.....	\$5.00
PAWNBROKER.....	\$25.00
PEANUT SHELLERS - POPCORN ROASTING.....	\$5.00
PEDDLERS	\$25.00
PHOTOGRAPHS - Base	\$25.00
PHYSICIANS, etc,	\$25.00

PLASTERERS (local not contracting)	\$25.00
PLASTERING CONTRACTOR (See Contractors)	
PLUMBERS	\$25.00
PIANO DEALER	
In city	\$25.00
Outside city	\$25.00
PIANO TUNERS	\$25.00
POOL OR BILLIARD TABLES, operated for profit	
First table	\$10.00
Each additional table	\$2.00
PRINTING	
Job Printing, Solicitor for, local	\$25.00
No shop in city	\$25.00
PUNCHBOARDS, each board	\$5.00
RADIO	
Advertising	\$25.00
Dealers or agents only	\$25.00
Repairs, only	\$25.00
RAILROAD COMPANIES	\$25.00
REAL ESTATE OR RENTAL AGENCIES	\$25.00
RECAPPING, auto tires	\$25.00
RESTAURANTS	\$25.00

ROOFERS, Asphalt, Gravel or other exclusively

Local \$25.00

Outside city \$25.00

ROOMING HOUSE

Less than three rooms \$10.00

Three rooms \$15.00

Each additional room \$2.00

SAWMILL (See Lumber)

SEED AND FEED (See Merchants)

SEWING MACHINES, agents or dealers \$25.00

SHOE SHINE STAND (See Boot black)

SHOOTING GALLERY

Per month \$2.50

Per annum \$25.00

SHOWS (See Moving Pictures, Circuses, Carnivals)

SIGN PAINTING, per annum \$25.00

SKATING RINK \$25.00

SODA WATER FOUNTAINS, in connection with other business \$10.00

STATIONERY, book or newsstand for holiday goods,
alone or in connection with other license less than \$10.00 \$10.00

STORAGE, Public \$25.00

STOVE REPAIRING \$25.00

STREET VENDORS \$25.00

SUNDRIES (See Drugstore) sundries alone	\$10.00
SUPERVISING ARCHITECT	\$25.00
SURVEYOR.....	\$25.00
TAILOR SHOP.....	\$25.00
TAXICABS.....	\$25.00
Each additional cab.....	\$5.00
TELEGRAPH COMPANIES	\$25.00
TELEPHONE COMPANIES	
Local exchange	\$50.00
Long distance	\$_____
TERMITE EXTERMINATORS	\$30.00
TIN SHOPS, not merchants	\$25.00
TRAILER CAMPS (See Camps)	
TRANSFER COMPANIES, hauling for hire in city,	
First truck	\$25.00
Each additional truck	\$5.00
TYPEWRITER REPAIRERS, no other license paid	\$25.00
UNDER TAKERS, EMBALMERS, FUNERAL DIRECTORS	\$25.00
UPHOLSTERING FURNITURE.....	\$25.00
USED CAR LOT	\$25.00
VARIETY WORKS OR SHOP	\$25.00
WAREHOUSES (See Storage)	

WATCH MAKERS OR REPAIRS	\$25.00
WEIGHING MACHINES (See Coin-Operated Machines)	
WHOLESALE DEALERS (See Merchants, jobbers)	
WOOD YARDS, exclusively	\$25.00
With nonrelated business	\$_____
In connection with coal yard.	\$_____
BUSINESS, OCCUPATIONS, etc., not specified in this Article	\$25.00

[History: Ord. 3-72]

Sec. 9-37. Gambling and lotteries; Zoning violations; not authorized.

The issuance of any license under the terms of this ordinance shall in nowise be construed to authorize or permit the conduct of any business, occupation or profession in any area of the city in violation of the zoning laws or any other ordinance of the city or any law of the State of Florida; nor shall anything in this ordinance or other ordinances of the city be construed to authorize gambling or the operation of a lottery.

[History: Ord. 3-72]

Sec. 9-38. Violations; penalty.

Any person convicted of violating any of the terms of this ordinance shall, upon such conviction, be punished by a fine not exceeding \$500. 00 or imprisonment for not more than three (3) months and/or both such fine and imprisonment.

[History: Ord. 3-72]

Sections 9-39 through 9-44 reserved.

ARTICLE V. ALACHUA COUNTY ASSESSMENTS AND TAXES

Sec. 9-45. Special Assessment: Solid Waste

- A. Subject to the conditions provided in this Section, the city council of the City of Waldo, as the city's governing body, consents to the inclusion of the city in the municipal service benefit unit for a non ad valorem special assessment for the provision of solid waste management as stated in Alachua County Resolution 14-126 adopted on December 17, 2014 ("Solid Waste MSBU").
- B. This consent is granted subject to the following conditions:
1. The total assessment in both incorporated and unincorporated areas of the county does not exceed, the maximum amount to be collected from the assessment which is printed on the first class notice distributed by Alachua County, which amount will replace the costs currently included in the tipping fee of the Southwest Landfill for the County's hazardous waste program, waste alternatives office, and partial cost of the rural collection centers, plus administration and billing costs associated with the assessment; and
 2. All residences in the mandatory collection area of the unincorporated area and incorporated areas of the county are assessed equally; and
 3. All non-residential property in the unincorporated area and incorporated areas of the county are assessed an amount based on factors other than their location in an incorporated or unincorporated area; and
 4. That the benefit of the programs provided for by this assessment equals or exceeds the amount assessed.
- C. This consent does not apply to assessments for collections, disposal or recycling costs other than specifically provided herein.
- D. Request and consent of the City is given to the County by this Section and shall be deemed given in advance for each fiscal year hereafter, subject to the following:
- (1) The County shall provide to the City, no later than June 1 of each year, the proposed amount of the tax to be levied under the Solid Waste MSBU.
 - (2) The City may revoke its consent to inclusion within the Solid Waste MSBU for the succeeding fiscal year by delivering to the County Manager, no later than August 1 of each year, a duly adopted resolution of the City Council stating the City's intent to revoke its consent.

- (3) In the absence of revocation by the City pursuant to (2) above, request and consent to inclusion of the City shall be deemed to have been given for the succeeding fiscal year.

[History: Ord. 97-6; Ord. 98-6; Ord. 01-06; Ord. 2015-02.]

Sec. 9-46. Municipal Services Taxing Unit: Fire Protection Services

- A. It is hereby ascertained, determined, and declared that:
1. The Board of County Commissioners of Alachua County, Florida, is considering an ordinance expanding the boundaries of its Municipal Service Taxing Unit (Fire Protection Services) to include the City of Waldo.
 2. The City Council of the City of Waldo has determined that the inclusion of the incorporated area of Waldo within such municipal service taxing unit of the County for the purpose of providing fire protection services is in the best interests of the owners of property within the corporate limits of Waldo.
- B. The City of Waldo hereby requests and consents to the inclusion of all of the incorporated area of Waldo within the County's municipal service taxing unit to provide fire protection services. Such request and consent shall become effective upon adoption of this ordinance for the upcoming fiscal year. The City finds that the provision of fire rescue services is an essential municipal purpose.
- C. Request and consent of the City given to the County by this Ordinance shall be deemed given in advance for each fiscal year hereafter and shall be automatically renewed for each succeeding fiscal year unless such request and consent is subsequently withdrawn as provided herein. Request and consent shall be irrevocable for any fiscal year in which the subject fire protection service taxes are levied by the County within the incorporated area. The City may only withdraw such consent for any subsequent fiscal year by adopting an ordinance abandoning its consent and providing a certified copy of such ordinance to the County prior to May 1 preceding the fiscal year for which consent is being withdrawn.

[History: Ord. 2008-10.]