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## City of Delray Beach

# MEMORANDUM

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**TO:** Michael Coleman, Director Community Improvement

**THRU:** Janet Meeks, Assistant Director Community Improvement

**FROM:** Danise Cleckley, Code Enforcement Administrator

**DATE:** May 19, 2016

**SUBJECT:** Updated Business Tax Receipt Survey

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A survey was completed May 19, 2016, to compare the cost municipalities are charging for Business Tax Receipt. All city fees listed below vary based on the type or classification of the business. For example, when working with retail business, an additional amount is added to the fee to accommodate the size of the business in square footage. However, the City of Delray Beach has a flat rate of \$172.61 and does not charge an additional fee per square footage. The lists of businesses below, with their annual fees, are all classified as a business office:

- **City of Boca Raton**  
\$105.00 (Revenue \$1.25 mil)  
Other one time fees include  
Application fee: \$28.00  
Certificate of use: \$45.00  
Code Inspection fee: \$45.00  
Fire Inspection fee: \$45.00  
Code/Fire Re-inspection fee: \$50.00  
***No Increase 2016***  
***City of Boca Raton has not raised their fee in 16 years and will not increase this year.***  
***(Customer base 12,000)***
- **City of Boynton Beach**  
\$50.00 (commercial certificate of use)  
(Annual Revenue \$1.3mil)  
\$25.00 (residential certificate of use)  
\$35.28 (license fee)  
Retail \$102.63 + \$5.41 for inventory over \$5,000.00  
Restaurant \$102.53 + \$3.58 per seat  
***Increased as of January 2016***  
***(Customer base 7,000)***

- **City of Coral Springs**  
*(Customer base 6,000)*

\$126.00 (Annual Revenue \$1 mil per year)  
*Increase 5% in 2016*
- **City of Palm Beach Gardens**  
Residential businesses \$ 75.00  
Retail \$ 75.00 + 6.00 per \$1,000.00  
Restaurants \$ 94.00 - \$200.00  
Salon establishments \$470.00  
*(Customer base 5,400)* *No increase*
- **City of Riviera Beach**  
*(Customer base 5,000)*

\$120.00 (Annual Revenue \$1 mil per year)  
*No increase*
- **City of Port St. Lucie**  
Retail \$ 88.20 + 6.09 per \$1000.00 inventory over \$5,000.  
Restaurants \$127.63 for 50 seats or less; \$255.25 for >50 seats  
*(Customer base 6,900)* *No increase however looking to increase 2017*
- **City of West Palm Beach**  
Retail \$ 86.81 (Annual Revenue not provided)  
\$ 57.88 + \$4.63 additional 1000  
\$ 50.00 Certificate of use first time  
\$ 20.00 Renewal per year  
Wholesale \$173.64 inventory at cost up to \$10,000  
\$289.40 inventory at cost over \$10,000 but less than \$50,000  
*(Customer base 15,00 +)* *No increase*
- **Village of Wellington**  
Fire Fee (one time) \$ 50.00  
Code Fee (one time) \$ 30.00  
Financial Institutions \$450.00  
Tattoo establishments \$1,000.00  
Golf Courses \$300.00  
*No increase*