

**City of Riviera Beach, Florida  
Division of Business Tax Receipt  
Standard Operating Procedures (SOP) and Processes**



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## **Certificate of Use and Business Tax Receipt Standard Operating Procedures**

A Certificate of Use and Business Tax Receipt (Receipt) is required for any person or entity that maintains a permanent business location, branch office or transacts business within the City's jurisdiction (**Section 10-132 and 10-243, City Ordinance**). The steps below identifies the procedures taken to obtain a Receipt from the City:

1. Preliminary Zoning Verification Form (Applicant and City Staff action required).
  - a. Applicant must complete and submit a Preliminary Zoning Verification Form prior to submitting an application for Receipt. The Preliminary Zoning Verification Form will be reviewed and completed by the Planning and Zoning Division (Zoning Staff) to identify if the proposed use complies with general zoning codes (**Section 10-10, City Ordinance**).
  - b. Once the Preliminary Zoning Verification Form has been completed by Zoning Staff, an application for Receipt may be submitted to the Business Tax Receipt Office (BTR Staff), which will initiate the City's departmental review process. An application for Receipt will not be reviewed without a completed Preliminary Zoning Verification Form (**Section 10-9, City Ordinance**).

**\*NOTE\*** Zoning verification does not constitute final zoning approval.

2. Upon completion of the application (along with supporting documents and fees), details are provided to the BTR Staff to be submitted to appropriate Departments for review.
  - a. Supporting documents may include property owner's consent, proof of ownership, State or County Licensure and other required forms and information.
3. Departmental Staff (Building, Code Compliance, Fire, Planning and Zoning, Police, and Utilities) reviews the information provided and take appropriate action. This action may consist of approvals, denials, requesting additional information, and possibly contacting the Applicant to arrange for a site inspection. Actions (or a final results) are documented.
  - a. The approval process should take no more than 15 business days.
  - b. Applicant will be contacted by the BTR Staff on the results of the reviews. Specific comments provided by Departmental Staff will be provided to the Applicant. Contact information from reviewing Departments will also be made readily available to the Applicant.
4. Upon submittal of approvals from all appropriate Departments, the BTR Staff may issue a Receipt to the Applicant for the business use requested. Fees will be collected depending on the use proposed and fee schedule via Ordinance 4064 and similar as amended.

**\*NOTE\*** Renewal of an issued Receipt is required on an annual basis; on or before September 30<sup>th</sup> (**Section 10-134, City Ordinance**).

# Special Events

## Standard Operating Procedures

A Special Event is any activity within the City's jurisdiction involving the open participation, attendance, and involvement of person which is not normal to any licensed regular routine business or private activities. This includes, but not limited to, special events, public affairs, parades, expositions, circuses, carnivals, and exhibition (**Section 10-91, City Ordinance**). The steps below identifies the procedures taken to obtain a Special Event permit from the City:

1. Pre-Application Special Event interview.
  - a. Applicant must contact the Planning and Zoning Division (Zoning Staff) and set an appointment to discuss their event within the City. Once meeting is scheduled, the Applicant and Zoning Staff will discuss the special event and discuss the event logistics.

**\*NOTE\*** If an event is held at the Marina Event Center, the Applicant must complete an application with the Marina Event Center Staff prior to pre-application meeting. Once completed, the Marina Event Center Staff will provide the application electronically to the Zoning Staff.

2. The Applicant must have the following documents completed:
  - a. Pre-Application Meeting Request Form (Applicant and City Staff action required)
  - b. Special Event Application (Applicant and City Staff action required)
  - c. Approved Marina Event Center Application (if applicable)
  - d. Checklist and Supporting Documents (Provided and discussed during meeting)

**\*NOTE\*** It is mandatory that the Applicant meet with the Zoning Staff beforehand to ensure that their event could be accommodated within the City. All required documents must be submitted 60 days prior to event date.

3. Upon completion of the Special Event Application (along with the supporting documents and fees) and Marina Event Center Application (if applicable), details are provided to Zoning Staff and the Applicant's packet is emailed to the Special Event Group for additional review.
  - a. In this email, Zoning Staff will identify the Departments that require action and no action. This action may consist of: approvals, denials, and/or request of additional information.
4. The Special Event Group, which consist of Staff from associated Departments (Building, Code Compliance, Fire, Planning and Zoning, Police, and possibly, Utilities, Public Works, Parks and Recreation) will review the information and take action.
  - a. If findings from required Departments are discovered, the Applicant must resolved those findings and obtain approval from that Department.
5. Once all approvals are provided by required Departments, the Applicant is escorted to the Business Tax Receipt Office (BTR Staff) to pick up the permit.
  - a. The BTR Staff will collect and scan the Applicant's packet and proof of paid associated fees before issuing permit. This information will be attached to the Applicant's permit within the BTR database.

6. A final email is sent to the Special Event Group as notification of the issued permit to the Applicant.

# Transfer/Name Change Certificate of Use and Business Tax Receipts Standard Operating Procedures

A Certificate of Use and Business Tax Receipt (Receipt) may be transferred (**Section 10-135, City Ordinance**). The steps below identifies the procedures taken to transfer a Receipt:

1. Preliminary Zoning Verification Form and application (along with supporting documents and fees) must be completed and submitted to the Business Tax Receipt (BTR) Office.
  - a. Supporting documents may include bona fide bill of sale, proof of ownership, property owner's consent, proof of fictitious name, State or County Licensure and other required forms and information.
2. Departmental Staff (Building, Code Compliance, Fire, Planning and Zoning, Police, and Utilities) reviews the information provided and take appropriate action. This action may consist of approvals, denials, requesting additional information, and possibly contacting the Applicant to arrange for a site inspection. Actions (or a final results) are documented.
  - a. The approval process should take no more than 15 business days.
  - a. Applicant will be contacted by the BTR Staff on the results of the reviews. Specific comments provided by Staff will be provided to the Applicant. Contact information from reviewing Departments will also be made readily available to the Applicant.
3. Upon submittal of approvals from all appropriate Departments, the BTR Staff may issue a Receipt to the Applicant for the business use requested. Fees will be collected depending on the use proposed and fee schedule via Ordinance 4064 and similar as amended.

Below identifies the required documentation for the following types of transfers:

1. Sale of Business
  - b. Receipt may be transferred to a new owner when there is a bona fide sale of the business (show bill of sale or warranty deed) and payment of the transfer fee. A new application shall be completed and sent to Departments for review and approvals (**Section 10-135 (a), City Ordinance**).
2. New Business Location
  - c. Receipt may be transferred to a new location upon a notarized written request from the business owner, surrender of the current original Receipt, and payment of the transfer fee. Applicants must provide an approved Preliminary Zoning Verification Form. A new application shall be completed and sent to Departments for review and approvals (**Section 10-135 (b), City Ordinance**).
3. Names Change
  - a. If a business changes its business' name, a new application must be completed, proof of fictitious name registration provided, and the surrender of the current original Business Tax Receipt. Department review and approvals are not required.

**\*NOTE\*** Expired Receipt cannot be transferred.

# Delinquent Certificate of Use and Business Tax Receipts Standard Operating Procedures

Certificate of Use and Business Tax Receipts (Receipts) expire September 30<sup>th</sup> annually and shall be renewed on or after July 1<sup>st</sup>. Receipts not renewed by September 30<sup>th</sup> are delinquent and subject to penalties (**Section 10-134 (a), City Ordinance**). If September 30<sup>th</sup> falls on a weekend or holiday, the tax is due and payable on or before the first business day following September 30<sup>th</sup> (**Section 10-134 (a), City Ordinance**).

Penalties begin on the dates below (**Section 10-134 (c-d), City Ordinance**):

- October 1<sup>st</sup> – 10% penalty
- November 1<sup>st</sup> – 15% penalty
- December 1<sup>st</sup> – 20% penalty
- January 1<sup>st</sup> – 25% penalty
- February 1<sup>st</sup> – \$250 penalty pursuant to F.S 205.053(3) is added in addition to the 25% penalty

Below identifies the types of Receipt's status and the procedures taken if accounts are placed in stated status:

1. Active Receipt
  - a. An Active Business Tax Receipt is a receipt renewed on or before September 30<sup>th</sup> annually. Customers may renew their Business Tax Receipt after September 30<sup>th</sup> at which time they are assessed penalties as stated above. However, if Business Tax Receipt is not renewed on or before April 1<sup>st</sup>, account will be placed in Terminated status.
2. Inactive Receipt
  - a. An Inactive Business Tax Receipt is a receipt that is placed on hold due to pending items such as unpaid tax fees, documentation needed from staff, or per management request.
3. Terminated Receipt
  - a. If a Business Tax Receipt is not renewed by April 1<sup>st</sup>, accounts will be placed in Terminated status.
  - b. Accounts may be re-opened provided that the customer pays for the current and prior year's renewals including penalties.
  - c. If a Building and/or Fire inspection has not taken place on the property within the past three years, a new application shall be completed and sent to Departments for review and approval. Application fees will be assessed.

**\*NOTE\*** A new Receipt will not be opened if found that the customer has an uncollected past due balance.

# **Churches, Schools, Charitable Institutions Exemption Standard Operating Procedures**

The following organizations do not meet the definition of a business. Therefore these organization are not required to obtain a Certificate of Use and Business Tax Receipt (Receipt) **(Section 10-131, City Ordinance)**.

(1) Religious institutions-churches and ecclesiastical or denominational organizations or established physical places for worship in the State of Florida at which nonprofit religious services and activities are regularly conducted and carried on, also includes church cemeteries.

(2) Educational institutions-state tax supported or parochial, church and nonprofit private schools, colleges or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Schools, the department of education, or the Florida Council of Independent Schools. Nonprofit libraries, art galleries and museums open to the public are defined as educational institutions and eligible for exemption.

(3) Charitable institutions-only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which are without cost to those unable to pay.

**Though these organizations are not required to obtain a Receipt, we do encourage them to complete an application in order for the City to properly document their organization within the City's jurisdiction. Please note that there are no fees associated including application.**

## **Business Tax Exemption Standard Operating Procedures**

Effective July 1, 2018, **F.S. 205.055** is amended to reflect the following local business tax exemptions:

- Honorable discharge veterans and their spouses
- Un-remarried surviving spouses or honorable discharge veterans
- Active duty military service member's spouses who relocate to the county or municipality in pursuant to a permanent change of station order
- Low income individuals receiving public assistance as defined in F.S. 409.2554
- Low income individuals with a household income less than 130% of the federal poverty level based on the current year's federal poverty guidelines
- If an exempt individual owns a majority interest in a business with fewer than 100 employees, the business is exempt.

Business Tax Receipt is not required for the following, however Zoning must be verified by the City:

- **Farm, Aqua cultural, Grove, Horticultural, Floricultural, Tropical and Piscicultural and Tropical Fish Farm Products F.S. 205.064**  
Business owners engaged in selling of farm, aqua cultural, grove, horticultural, floricultural, tropical piscicultural or tropical fish farm products, or products manufactured from them when such products were grown or produced by the business owner.
- **Fish Peddlers**  
Fishermen who have a fresh or salt water fish dealer's license and are selling or disposing of fish caught or acquired by them. The dealer must be selling directly to the consumer from vehicles within the county in which the fish were caught or acquired by the dealer.
- **Additional Exemptions**
  - Vehicles for the sale and delivery of wholesale or retail from a place of a licensed business will not have a separate business tax levy in pursuant to **F.S. 205.063**
  - Nonresident persons regulated by the department of business and professional regulation pursuant to **F.S. 205.065**
  - Certain disabled persons, the aged and windows with minor dependents pursuant to **F.S. 2015.162**
  - Disabled veterans of any war or their unremarried spouses pursuant to **F.S. 205.171**
  - Mobile home setup operations, local business tax receipt prohibited in pursuant to **F.S. 205.193**

**\*NOTE\*** Businesses who sell or make alcoholic liquor or operate gaming devices are not entitled to any exemptions.

The steps below identifies the procedures taken to obtain a Certificate of Use from the City:

1. Preliminary Zoning Verification Form (Applicant and City Staff action required).
  - a. Applicant must complete and submit a Preliminary Zoning Verification Form prior to submitting an application for Certificate of Use. The Preliminary Zoning Verification Form will be reviewed and completed by Planning and Zoning Division (Zoning Staff) to identify if the proposed use complies with general zoning codes.

- b. Once the Preliminary Zoning Verification Form has been completed by Zoning Staff, an application for Certificate of Use and Business Tax Receipt Exemption Form will be submitted to the Business Tax Receipt Office (BTR Staff), which will initiate the departmental review process. An application for Certificate of Use will not be reviewed by the City without a completed Preliminary Zoning Verification Form.

**\*NOTE\*** Zoning verification does not constitute final zoning approval.

2. Upon completion of the application (along with supporting documents and fees), details are provided to the BTR Staff to be submitted to appropriate Departments for review.
  - a. Supporting documents may include proof of exemptions, fresh/salt water license, property owner's consent, proof of ownership, State or County Licensure and other required forms and information.
4. Departmental Staff (Building, Code Compliance, Fire, Planning and Zoning, Police, and Utilities) reviews the information provided and take action. This action may consist of approval, denial, requesting additional information, and possibly contacting the Applicant to arrange for a site inspection. Actions (or a final result) will be documented.
  - a. Approval process should take no more than 15 business days.
  - b. Applicant will be contacted by the BTR Staff on the results of the reviews. Specific comments provided by Departmental Staff will be provided to the Applicant. Contact information from reviewing Departments will also be made readily available to the Applicant.
5. Upon submittal of approvals from all associated Departments, the BTR Staff may issue a Certificate of Use to the Applicant for the business use requested.

**\*NOTE\*** Renewal of an issued Certificate of Use is required on an annual basis; on or before September 30<sup>th</sup>.

**\*NOTE\*** Tax exempt businesses are excluded from paying the Business Tax. It does not excluded payment of the Certificate of Use and application fee. Please review **Section 10-131, City Ordinance for organization not considered a business.**