

1350 Baldwin Avenue
Post Office Box 685
DeFuniak Springs, FL 32435



Phone: (850) 892-8500
Fax: (850) 892-8506
www.defuniaksprings.net

**CODE REVIEW AND LAND USE
REGULAR MEETING AGENDA
1350 BALDWIN AVENUE, CITY HALL
TUESDAY, APRIL 7, 2026
5:00 PM**

- 1. CALL TO ORDER**
 - A. Invocation
 - B. Pledge of Allegiance
- 2. CODE REVIEW**
 - A. Chapter 12 Licenses, Permits, and Taxation (Draft)
- 3. COMMITTEE PRIORITY LIST**
- 4. COMMITTEE CODE REVIEW TRACKING SHEET**
 - A. CRLU Tracking
- 5. CITIZEN COMMENTS**
- 6. ADJOURNMENT**

Florida Statute 286.0105. Notices of meetings and hearings must advise that a record is required to appeal. Each board, commission, or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of the meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that, if a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The requirements of this section do not apply to the notice provided in s. 200.065(3). In accordance with Section 286.26, F.S., persons with disabilities may contact the City Clerk at cityclerk@defuniaksprings.net or 850-892-8500 ext. 1103.



CODE REVIEW AND LAND USE

Agenda Item Form



Meeting Date: April 7, 2026

Department: Administration

Presenter:

Request Type: Action Item

Does this item require legal review?

Time Required for Request:

Agenda Item Title:

Chapter 12 Licenses, Permits, and Taxation (Draft)

Attachment(s):

1. Chapter 12 - Licenses Permits and Taxation - Draft 4

Brief Summary:

Action Requested:

Issue Overview:

Background Information & Issue Summary:

Financial Impacts:

Staff Recommendations/Comments:

Chapter 12 LICENSES, PERMITS AND TAXATION¹
ARTICLE I. BUSINESS TAX RECEIPT²

Sec. 12-1. 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:

Business: ~~Any commercial or mercantile activity engaged in by any person, real or otherwise, for personal gain, whether profitable or not.~~ Any commercial or mercantile operating from a single location shall be considered one business entity, regardless of the number of individuals performing services at that location, so long as those individuals do not maintain a separate business name or separate place of business within the city.

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.

Contractor: any individual, firm, or business entity that is licensed, registered, or otherwise authorized to perform construction-related services under a written agreement. This includes, but is not limited to, the construction, alteration, repair, remodeling, or improvement of buildings, structures, infrastructure, or other physical property.

~~*Flea market:* A business or facility whereby temporary booths or stands are established to accommodate the vender of primarily handcrafted items or secondhand articles. Such booths may or may not be rented.~~

~~*Game room:* A facility wherein more than fifteen (15) amusement vending machines are located for public use.~~

~~*Merchant:* A business engaged in the activity of selling, renting, trading or bartering permanent tangible personal property at a permanent location and operating out of a permanent structure.~~

Miscellaneous business or occupation: All persons engaged in a business, profession, occupation or avocation for compensation and not otherwise licensed, except in nonprofessional employees of a business specifically provided for in this article.

Person: Any individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary, and includes the plural as well as the singular.

²Editor's note(s)—Ord. No. 630, adopted June 12, 1995, amended Art. II, occupational license tax, to read as set out in §§ 12-5—12-28. Prior to amendment, such article contained substantive §§ 12-16—12-20, derived from Ord. No. 410, §§ 1—3, adopted Nov. 15, 1971.

State law reference(s)—Occupational license tax authorized, F.S. §§ 205.042, 205.043.

Professional: All of the persons engaged in private practice in any of the occupations listed under the professional classification whether or not they are self-employed, an employee of a corporation, partnership, or sole proprietorship member of a professional association, or a partner. A person shall be deemed to be a professional if they have been licensed by the state in any of the listed areas or to the extent they are not licensed but have received such other certification in their field so as to qualify them as professional.

~~*Rental unit:* For purposes of this article, shall be construed to mean and include apartments, hotels, motels, motor courts, rooms, mobile home parks, offices, or other such units as may be rented or leased by the day, week, month, year or longer and located on one (1) lot, plot, or parcel of land. Hospitals and convalescent homes specifically excluded as rental unit.~~

Services: Any business not otherwise provided for that produces intangible products whether or not tangible products are also provided.

(Ord. No. 630, 6-12-95)

Sec. 12-2. Exemptions.

All persons, organizations, or entities specified as exempt in F.S. Ch. 205, are hereby exempt from the provisions of this chapter to the extent provided in F.S. Ch. 205.

Sec. 12-3. Tax levied; from whom required.

There is hereby levied a business tax receipt in the amounts set out in this article 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 subsections (1) or (2) above and who transacts any business or engages in any occupation or profession in interstate commerce where such license tax is not prohibited by Section 8 of Article I of the United States Constitution.
- (4) Any person, firm, or business entity that maintains its primary business location outside the city limits, but regularly engages in or conducts business, trade, or professional activities within the city under its own business name or as a separate business operation, shall be required to obtain a business tax receipt. Individuals providing services solely within a duly licensed business location in the city, and not operating under a separate business name or independent business location, shall not be deemed separate businesses for purposes of this subsection. For purposes of this section, “regularly engages in” means conducting business within the city on more than an occasional or incidental basis,

Created: 2023-04-28 10:45:48 [EST]

(Supp. No. 75)

including, but not limited to, the sale of goods, provision of services, or performance of work within the municipal boundaries.

(Ord. No. 630, 6-12-95)

State law reference(s)—Similar provisions, F.S. § 205.042.

Sec. 12-4. License required.

No person shall engage in or manage any business, occupation or profession for which there is a tax receipt required by this or any other ordinance of the city, unless such person shall have a valid license to conduct the same from the city manager his designee.

(Ord. No. 630, 6-12-95)

Sec. 12-5. Application Process.

New applicants shall remit payment of the business tax no less than twenty-four (24) hours prior to the commencement of business operations. The application for payment shall be submitted in the form and manner prescribed by the City Manager or their designee, in accordance with established administrative procedures.

Sec. 12-6. Expiration of Business Tax Receipts.

Business tax receipts shall expire on September 30th of each year. No receipt shall be effective for more than one (1) year. For each receipt obtained between October 1st and March 31st, the full tax for one (1) year shall be paid, except as otherwise provided in this chapter, and for each receipt obtained between April 1st to June 30th, one-half (½) the full tax for one year shall be paid, except as otherwise provided in this chapter. For each receipt obtained from July 1st to September 30th, one-quarter (¼) of the full tax for one year shall be paid, except as otherwise provided in this chapter.

State law reference(s)—Similar provisions and authority to provide for partial licenses, F.S. § 205.053(1).

Sec. 12-7. Tax, penalties prerequisite to license.

All licenses shall be issued by the city manager or his designee upon the payment of the amount of license tax required thereof, together with any delinquency or penalty provided in this chapter, where applicable. The payment of any delinquency or penalty shall be a condition precedent to the issuance of the license provided for by this article.

(Ord. No. 630, 6-12-95)

Sec. 12-8. Transfers authorized; fee.

- (a) All business tax receipts may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee in the amount specified by F.S. Chapter 205, and presentation of evidence of the sale and the original license.

Created: 2023-04-28 10:45:48 [EST]

(Supp. No. 75)

(b) Upon written request and presentation of the original license, any license may be transferred from one location to another in the city upon payment of a transfer fee of the amount specified in F.S. Chapter 205.

(Ord. No. 630, 6-12-95)

State law reference(s)—Similar provisions, F.S. § 205.043(2), (3).

Sec. 12-9. Delinquency; penalty.

- (a) Business tax receipts not renewed when due and payable are delinquent and subject to a delinquency penalty of ten (10) percent for the month of October, plus an additional recent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed twenty-five (25) percent of a business tax receipt fee for the delinquent establishment.
- (b) Any person who engages in or manages any business, occupation or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of twenty-five (25) percent of the license due, in addition to any other penalty provided by law or ordinance, and shall be required to purchase such license for the remainder of the year, measured from the time such business activity began.
- (c) Any person who engages in any business, occupation, or profession covered by this article, who does not pay the required occupation license tax within one hundred fifty (150) days after initial notice of tax due, and who does not obtain the required business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and penalty of up to two hundred fifty dollars (\$250.00).
- (d) In the event the business activity began in a prior year, the owner shall be required to pay the license fee from the point of initiation of business activity, not to exceed three (3) years, delinquency penalty of twenty-five (25) percent per year and a twenty-five-percent penalty per year for engaging in a business activity without first obtaining a business tax receipt.
- (e) The city manager or his designee can abate the penalty if it is determined that the owner acted in good faith on information provided by the city staff.

(Ord. No. 630, 6-12-95)

State law reference(s)—Similar provisions, F.S. § 205.053.

Sec. 12-10. Prerequisites for contractor's license.

The city shall not issue a business tax receipt for a contractor until the applicant shall have secured a certificate of registration from the city for his occupation as defined in pertinent ordinances adopted by the city.

(Ord. No. 630, 6-12-95)

Sec. 12-11. Evidence of liability for license.

The fact that any person represents himself as engaged in any business, calling, profession or occupation for the transaction of which a license is required or that such person exhibits a sign or advertisement indicating such business, calling, profession or occupation, shall be evidence of the liability of such person to pay a license.

(Ord. No. 630, 6-12-95)

Sec. 12-12. Fee generally.

The amount of the business tax receipt is set forth by resolution for this chapter.

(Ord. No. 630, 6-12-95)

Sec. 12-13. Agent responsible for business tax receipt.

The agents, managers, or other representatives acting on behalf of nonresidents conducting business within the city shall be personally responsible for ensuring that their principals, as well as the business they represent, comply fully with the provisions of this article.

(Ord. No. 630, 6-12-95)

Sec. 12-14. Location.

Any person desiring to engage in any exhibition, trade, business, vocation, occupation, or profession for which a business tax receipt is required shall designate in the application for such business tax receipt the place where the exhibition, trade, business, vocation, occupation, calling or profession will be located. A separate business tax receipt shall be required for each place at which any exhibition, trade, business, vocation, occupation, calling, or profession is carried on.

Sec. 12-15. License for business operating at one location.

~~Each business operating at the same location under separate names shall secure a license in the manner prescribed herein.~~

Each business operating at the same location under separate names shall secure a license in the manner prescribed herein. Individuals providing services within a licensed business location shall not be deemed separate businesses solely by virtue of their compensation arrangement or employment status.

(Ord. No. 630, 6-12-95)

Sec. 12-16. Approval of application by the City.

All initial applications for a business tax receipt shall be subject to review and approval by the City prior to issuance. Approval by the City shall be based exclusively on compliance with all applicable municipal ordinances.

Sec. 12-17. Enforcement and inspection.

- (a) The following persons are authorized to conduct inspections in the manner prescribed herein:
- (1) The city manager or his designee shall make all investigations reasonably necessary for the enforcement of this article.
 - (2) The city manager or his designee shall have the authority to direct the inspection of licenses, their businesses and premises, by all city officials having duties to perform with reference to such licenses or businesses.
 - (3) All police officers and/or code enforcement officers shall inspect and examine businesses to enforce compliance with this article.
- (b) It shall be the right and duty of the city finance director, city manager or their designee, or other authorized persons to inspect, from time to time, the premises of any business operating within the corporate limits of the city. These inspections may be conducted to verify compliance with business tax receipt requirements. If, after inspection, it is determined that any information provided by the business was misrepresented or misstated, the correct amount, as determined by the city finance director, city manager, or their designee, shall be due and payable. If a business is found to be improperly classified, penalties as provided in section 12-21 may be imposed.

Any person hindering, impeding, or obstructing any authorized person in his investigation or inspection in the reasonable performance of his duties, as herein described, shall be guilty of an offense against the city

(Ord. No. 630, 6-12-95)

Sec. 12-18. Violations; penalties and revocation.

Any person who violates any of the terms of this article shall immediately cease such activity and shall be subject to penalties as provided by this chapter as well as Chapter 11 of this Code.

(Ord. No. 630, 6-12-95)

Sec. 12-19. Vending and amusement machines.

The business premises where a coin-operated or token-operated vending machine that dispenses products, merchandise, or services or where an amusement or game machine is operated must assure that any required business tax receipt for the machine is secured.

(Ord. No. 630, 6-12-95)

State law reference(s)—Similar provision, F. S. § 205.0537

Sec. 12-20. Business tax receipt schedule.

The business tax receipt for each person engaging in or managing any business, profession, occupation, or privilege within the municipal boundaries of the City is hereby established as a flat fee. This fee shall remain in effect unless modified by resolution of the City Council in accordance with applicable state and local laws.

Secs. 12-21—12-30. Reserved.

ARTICLE II. UTILITY TAX³

Sec. 12-31. Definitions.

- (a) A "seller" is a person, firm, corporation, or other legal entity who sells a service that is subject to a levy.
- (b) The term "electronic transfer" means the use of the automated clearing house (the "ACH"), or other electronic transfer system approved by the city financial director on a case by case basis, by the seller, to send the taxes collected directly from the seller's bank to the city's primary bank.
- (c) "Fuel oil" shall include fuel oil grades Nos. 1, 2, 3, 4, 5, and 6, kerosene and coal oil.
- (d) The terms "remit," "remittance" and "remitting," for purposes of the tax imposed by this chapter, mean the sending by the seller and the receipt by the city of all taxes levied and collected pursuant to this chapter. The date of receipt of such taxes by the city will be the date of postmark, or if by electronic transfer, the date received by the city's primary bank as indicated on the city's bank statement.
- (e) The term "return," as used herein, means the supporting documentation submitted periodically in accordance with the provisions of this chapter, and to be accompanied by the tax remittance, if any for that period, to the city finance director, which at a minimum shall indicate:
 - (1) The name and address of the seller; and
 - (2) The time period covered with respect to the particular return being filed; and
 - (3) The amount (in U.S. dollars) of the revenue collected from the sale of the taxable service; and
 - (4) The amount (in U.S. dollars) of any collection allowance taken in accordance with Florida law; and

³Editor's note(s)—Ord. No. 717, adopted Aug. 14, 2006, amended in its entirety the former Art. III, §§ 12-31—12-35, and enacted a new Art. III as set out herein. The former Art. III pertained to similar subject matter and derived from Ord. No. 261, §§ 1—5, adopted July 9, 1937; Ord. No. 339, § 1, adopted Oct. 13, 1958; Ord. No. 473, adopted Sept. 22, 1980; Ord. No. 543, adopted Sept. 28, 1987.

State law reference(s)—Utility tax, F.S. § 166.231.

-
- (5) The amount (in U.S. dollars) of tax being remitted to the city, or having been sent by electronic transfer to the city's bank, which is the subject of the particular return being filed; and
 - (6) The name and telephone number of a person authorized by the seller to respond to inquiries from the city concerning how the seller is administering and collecting the tax.

Those sellers remitting the tax by electronic transfer must nevertheless send periodic returns to the financial director of the city.

- (f) The term "tax" or "taxes" means the municipal public service tax authorized pursuant to Florida Statutes § 166.231 or Florida Statutes § 166.232, and this chapter.
- (g) The term "levy" means and includes the imposition of the tax under Florida Statutes §§ 166.231 and 166.232, all changes in the rate of the tax imposed under either of those sections, and all changes of election under Florida Statutes.

(Ord. No. 717, 8-14-2006)

Sec. 12-32. Purchase.

- (a) Except as provided below or as otherwise exempted by section 12-34, there is hereby levied and imposed by the city on each and every purchase of electricity, metered or bottled gas (natural liquefied petroleum gas or manufactured gas), fuel oil, and water service, within the corporate limits of the city, a tax at the rate of ten (10) percent of the total amount charged for such utility service or commodity. For purposes of calculating the tax, the amount charged for the taxable service shall be deemed to include any gross receipts taxes and franchise fees separately stated on the customer's bill.
- (b) The tax imposed by this section shall not be applied against any fuel adjustment charge, and such charge shall be separately stated on each bill. "Fuel adjustment charge" shall mean 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) Subject to the provisions of section 12-35, such tax shall in every case be paid by the purchaser for the use of the city to the seller of such electricity, metered or bottled gas, fuel oil or water service at the time of paying the charge therefore.

(Ord. No. 717, 8-14-2006)

Sec. 12-33. Collection.

- (a) It shall be the duty of every seller of electricity, metered or bottled gas (natural or manufactured), fuel oil or water service to collect from the purchaser for the use of the city the tax levied by the preceding section, at the time of collecting the selling price charged for each transaction and to file a return and remit on or before the twentieth day of each calendar month, or if the twentieth day is either a legal holiday or is not a city business day, then on or before the first city business day, that is not also a legal holiday, following the twentieth day of the month, unto the financial director of the city all such taxes levied and collected during

the preceding calendar month. It shall be unlawful for any seller to collect the price of any sale of electricity, metered or bottled gas, (natural or manufactured), fuel oil or water service without, at the same time, collecting the tax hereby levied in respect to such sales, 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 the price of any sale where the seller has not elected to assume and pay such tax shall be liable to the city for the amount of such tax in like manner as if the same had actually been paid to the seller, and the mayor of the city shall cause to be brought all suit actions and to take all proceedings in the name of the city as may be necessary for the recovery of such tax; provided, however, that the seller shall not be liable for the payment of such tax upon uncollected charges. If any purchaser shall fail, neglect or refuse to pay to the seller the seller's charge and the tax hereby imposed and as hereby required on account of the sale for which such charge is made, or either, the seller shall have and is hereby vested with the right, power and authority to immediately discontinue further service to such purchaser until the tax and the seller's bill shall have been paid in full.

- (b) Sellers remitting tax collections of ten thousand dollars (\$10,000.00) or more, on average, per month over a period of three (3) consecutive months may thereafter, beginning in the month immediately following the third consecutive month, make all tax remittances to the city's primary bank by electronic transfer using the ACH system, or other electronic means as may be approved by the city finance director on a case by case basis. Those sellers meeting this criteria shall continue remittances by electronic transfer regardless of whether the seller's average collections fall below the ten thousand dollar (\$10,000.00) threshold for any subsequent consecutive three-month period.

All other sellers may remit by hand-delivery, postal service or electronic transfer. However, if a seller elects to remit by electronic transfer, that seller shall thereafter always remit by electronic transfer.

- (c) Notwithstanding any other provision of this section, in the event the total amount of tax anticipated to be collected within a calendar quarter does not exceed one hundred twenty dollars (\$120.00), the seller of such service may, with the written authorization of the city, remit the taxes collected during such calendar quarter to the city quarterly. In such case, the tax shall be due on or before the twentieth day of the month following the end of the calendar quarter in which the taxes were collected.

(Ord. No. 717, 8-14-2006)

Sec. 12-34. Exemptions.

- (a) Purchases by the United States government, this state, and all counties, school districts, and municipalities of the state, and by public bodies exempted by law or court order, are exempt from the tax authorized by section 12-32. However, governmental bodies which sell or resell

taxable service to non-exempt end users must collect and remit the tax levied under section 12-32.

- (b) The following purchases of bottled gas and/or fuel oil are hereby excluded from the tax levied by section 12-32:
 - (1) Purchases of special fuels as defined in Florida Statutes 206.86(1), to be used in an internal combustion engine or motor to propel any form of vehicle.
 - (2) Purchases of fuel oil for use as an aircraft engine fuel or propellant.
 - (3) Fuel oil to be used as a raw material in a manufacturing process or to be used as a cleaning agent or solvent when certified by the purchaser that such fuel oil shall be used only as a raw material or cleaning agent or solvent. Such purchases and certification shall be reflected monthly on forms prescribed by the treasurer.
 - (c) Purchases by any recognized church in the city for use exclusively for church purposes are hereby exempt from the tax authorized by section 12-32.
- (Ord. No. 717, 8-14-2006)

Sec. 12-35. Computation.

In all cases where the seller of electricity, metered or bottled gas, (natural or manufactured), fuel oil or water service collects the price thereof in monthly periods, the tax hereby levied may be computed on the aggregate amount of sales during such period; provided, that the amount of tax to be collected shall be to the nearest whole cent to the amount computed, and shall not exceed the rates set forth in section 12-32 for any monthly period on each separate service. Such service shall be classified as a separate service in case of metered electricity, gas or water, whenever an individual meter is used for the measuring thereof.

(Ord. No. 717, 8-14-2006)

Sec. 12-36. Records.

- (a) Each and every seller of electricity, metered or bottled gas, (natural or manufactured), fuel oil or water service shall keep at its principal place of business complete records showing all sales in the city of such commodities or service, which records shall show the price charged upon such sale, the amount of taxes charged upon each sale, the date of the sale, the date of payment thereof, the date such tax was remitted to the city, the period of time covered by such remittance and other related information that may be required to verify proper collection and remittance of said taxes.
- (b) To assure proper administration of the provisions of this chapter, the city may, where possible and practical, conduct a periodic audit of such sales records of all businesses in connection with which the tax is imposed under this chapter. Failure to conduct such an audit will not eliminate the liability of the seller for collection and remittance of such tax.
- (c) Pursuant to Florida Statutes, 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 by the city under Florida Statutes, 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, if the city's power to assess tax or grant a refund is not barred by the applicable limitations period. Each such seller must provide to the city, upon sixty (60) days' written notice of intent to audit from the city, access to applicable records for such service, except an extension of this sixty-day period must be granted if reasonably requested by the seller. The seller may at its option waive the sixty-day notice requirement. If either the city or the seller requires an additional extension, it must give notice to the other no less than thirty (30) days before the existing extension expires, except in cases of bona fide emergency or waiver of the notice requirement by the other party. In an audit, the seller is liable only for its taxable accounts collected which correspond to the information provided to it by the city under Florida Statutes § 166.233(3). As used in this section, "applicable records" means records kept in the ordinary course of business which establish the collection and remittance of taxes due. Such applicable records may be provided to the city on an electronic medium if agreed to by the seller and the city. In accordance with Florida Statutes § 166.231(9)(c), any information received by the city or its agent in connection with such audit is confidential and exempt from the provisions of Florida Statutes § 119.07(1).

(Ord. No. 717, 8-14-2006)

Sec. 12-37. Interest and penalties.

Any seller of electricity, metered or bottled gas (manufactured or natural), fuel oil or water service failing to remit to the city on or before the twentieth day of each calendar month or quarter, as applicable, or if the twentieth day is either a legal holiday or is not a city business day, then on or before the first city business day, that is not also a legal holiday, following the twentieth day of the month or quarter, as applicable, all such taxes levied and collected during the preceding tax period shall be liable for interest on the unpaid amount of tax at the rate of one (1) percent per month from the date the tax was due until paid. In addition, penalties will be assessed at a rate of five (5) percent per month of the delinquent tax, not to exceed a total penalty of twenty-five (25) percent, except that in no event will the penalty for failure to file a return be less than fifteen dollars (\$15.00). 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 one hundred (100) percent of the tax. Interest and penalties shall be computed on the net tax due after application of any overpayments. The interest and penalties shall accrue from the due date until the date such taxes are paid, provided however, that the city finance director may settle or compromise any interest due pursuant to this section as is reasonable under the circumstances.

(Ord. No. 717, 8-14-2006)

Sec. 12-38. Costs.

The city is entitled to and may assess against sellers not complying with any provision of this chapter, a fee being based upon the actual costs incurred by the city in collecting the tax or information due.

(Ord. No. 717, 8-14-2006)

Secs. 12-39—12-50. Reserved.

ARTICLE III. RESERVED⁴

Secs. 12-51—12-79. Reserved.

ARTICLE IV. RESERVED

Secs. 12-80—12-84. Reserved.

⁴Editor's note(s)—Ord. No. 881 , adopted June 26, 2017, repealed Arts. IV and V, §§ 12-51—12-68 and §§ 12-80—12-84. Formerly, Arts. IV and V, pertained to garage sales and bed and breakfast establishments, and derived from Ord. No. 527, adopted September 22, 1986 and Ord. No. 594, §§ 1—5, adopted December 14, 1992. These provisions are now codified in the land development code, chapter 18.

Cross reference(s)—Bed and breakfast establishments, § 18-56; Garage sales, § 18-72.



CODE REVIEW AND LAND USE

Agenda Item Form



Meeting Date: April 7, 2026

Department: Administration

Presenter:

Request Type: Action Item

Does this item require legal review?

Time Required for Request:

Agenda Item Title:
CRLU Tracking

Attachment(s):
1. CRLU Code Review Tracking

Brief Summary:

Action Requested:

Issue Overview:
Background Information & Issue Summary:

Financial Impacts:

Staff Recommendations/Comments:

Code Review and Land Use Committee Code Review Tracking

	Item	Review Date	Status
1	Chapter 17 - Peddlers, Solicitors, Canvassers	Feb 2026	Moving to council Jan 26, 2026
2	Chapter 15 - Offenses - Misc		
3	Chapter 12 - Licenses, Permits and Taxation	Nov 2025	Discussion held. Waiting on staff
	Chapter 6.5 Civic Center and Chautauqua building	TBD	
	Chapter 5 - Buildings	TBD	
	Chapter 8 - Fire Prevention and Protection	TBD	
	Chapter 9 - Garbage, Trash and Litter	TBD	
	Chapter 10 - Gas System	TBD	
	Chapter 13 - Motor Vehicles and Traffic	TBD	
	Chapter 15 - Offenses - Misc	TBD	
	Chapter 18 - Land Dev	TBD	
	Chapter 20 - Police	TBD	
	Chapter 21 - Railroads	TBD	
	Chapter 22 - Streets	TBD	

	Chapter 23 - Water and Sewer	TBD	
--	------------------------------	-----	--

	Completed / Archived		Status
1	Chapter 6 - Cemeteries	November 2023	Approved 11/27/2023
2	Chapter 7 - Elections	November 2023	Approved 11/27/2023
3	Chapter 4 - Animals and Fowl	September 2024	Approved
4	Chapter 14 - Nuisances and Hazards or Insanitary Conditions	December 2024	Approved 01/10/2025
5	Chapter 16 - Park and Regulations	June 2025	Sent to council for review.
6	Chapter 11 - Code Enforcement	April 2025	Approved
7	Chapter 1&2 - General and Administration	July 2023	Discussion held. Waiting on staff.