

(b) Any person who engages in or manages any business, occupation or profession within the city without first obtaining a local occupational license, if required, is subject to a penalty of 25 percent of the license due, in addition to any other penalty provided by law or ordinance.

(c) Any person who engages in any business, occupation or profession covered by this article who does not pay the required occupational license tax within 150 days after the initial notice of tax due, and who does not obtain the required occupational license is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.

(Code 1981, § 12-6; Ord. No. 86-14, § 2(12-6), 9-8-1986; Ord. No. 88-20, § 1, 8-1-1988)

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

Sec. 54-35. Fees.

(a) The following schedule of licenses for apartments, motels and resorts/timeshares is established:

(1) Up to ten rooms	\$100.00
(2) Eleven to 20 rooms, per additional room.....	10.00
(3) Over 20 rooms, per additional room.....	5.00

(b) The schedule of licenses as set forth in subsection (a) of this section may be amended from time to time as prescribed by resolution of the city council, provided, at least 15 days' public notice is given prior to the final adoption of the resolution.

(Code 1981, § 12-8(a), (b); Ord. No. 00-05, § 4, 1-8-2001)

Secs. 54-36—54-60. Reserved.

DIVISION 3. REGISTRATION

Sec. 54-61. Reserved.

Editor's note—Section 1 of Ord. No. 05-14, adopted Nov. 7, 2005, repealed § 54-61, which pertained to applicability and noncompliance regarding registration, and derived from §§ 12-3, 12-8(c), (d) of the 1981 Code; Ord. No. 86-14, adopted Sept. 8, 1986; Ord. No. 88-20, adopted Aug. 1, 1988; Ord. No. 95-06, adopted June 5, 1995; and Ord. No. 00-05, adopted Jan. 8, 2001.

Sec. 54-62. Residential rental registration fee.

(a) *Rental property registration.* Every property within Residential Medium District I, and Residential Low District II that is rented in accordance with the provisions of section 94-213 of the City Code, shall be properly registered with city hall, and property owners shall pay an annual registration fee in the amount set forth by a resolution of the city council for each year or part thereof the property is rented, which fee shall be paid no later than October 1 of each year. Failure on the part of a property owner to register the property or pay the annual fee before October 31 shall result in an additional assessment of \$100.00. It shall be the

responsibility of each property owner offering residential property for rent to register the name of each and every lessee and such other information as may be required by the city for each lease on the property.

(b) *[Amendment.]* The city council may make future amendments to the annual rental registration fee by resolution.

(c) *Penalty.* Any person who violates the provision of this section shall be guilty of a civil infraction subject to a civil penalty and costs as set forth in section 2-317 of the City Code. (Ord. No. 03-12, § 1, 8-18-2003; Ord. No. 11-05, § 1, 9-8-2011; Ord. No. 15-01, § 1, 5-4-2015)

Secs. 54-63—54-90. Reserved.

ARTICLE II. INSURANCE PREMIUM TAX*

Sec. 54-91. Levied.

There is assessed, imposed and levied on every insurance company, corporation or other insurer engaging in or carrying on the business of insuring with respect to casualty risks, as shown by the records of the state department of insurance, an excise or license tax in addition to any license tax or excise tax now levied by the city, which tax shall be in the amount of 0.85 percent of the gross casualty insurance policies covering property within the corporate limits of the city.

(Ord. No. 96-01, § 1, 5-6-1996)

Sec. 54-92. When due and payable.

The license or excise tax levied in section 54-91 shall be due and payable annually on March 1 each year.

(Ord. No. 96-01, § 2, 5-6-1996)

Secs. 54-93—54-120. Reserved.

ARTICLE III. PUBLIC SERVICE TAX†

Sec. 54-121. Title; intent.

This article shall be known and may be cited as the "City of Belleair Beach Public Service Tax Ordinance." It is the legislative intent of the city council that the revenue generated from the public service tax shall operate as an offset of ad valorem taxes.

(Ord. No. 99-11, 8-16-1999)

***State law reference**—Authority to levy insurance premium tax, F.S. § 185.08.

†**State law reference**—Public service tax, F.S. § 166.231.