

ORDINANCE NO. 2017-004

ORDINANCE OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA AMENDING ARTICLE II. LOCAL BUSINESS TAX IN CHAPTER 86 "TAXATION AND FEES" OF THE CODE OF ORDINANCES TO REPEAL AND RESCIND THE LONGEVITY EXEMPTION CODIFIED AT HIALEAH CODE § 86-40(d) ENTITLED "EXEMPTION"; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING PENALTIES FOR VIOLATION HEREOF; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, business tax rates are lower within the City in comparison to Miami-Dade County and cities of comparable size; and

**WHEREAS**, the City provides other exemptions to other classification of businesses and persons in recognition of the need to promote industry among the types of businesses and persons exempted; and

**WHEREAS**, although lower taxes and less regulation foster a robust business environment, all business should pay their fair share of taxes.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA, THAT:

**Section 1:** Chapter 86 entitled "Taxation and Fees", of the Code of Ordinances of the City of Hialeah, Florida, is hereby amended to read as follows:

Chapter 86

**TAXATION AND FEES**

\* \* \*

**ARTICLE II. LOCAL BUSINESS TAX**

\* \* \*

**Sec. 86-40. – Exemptions.**

\* \* \*

(c) *Exemption III.* Federal, state, county and municipal government offices and facilities; offices providing municipal-administered grant-funded program services; and residential facilities owned and operated by the city or the housing authority.

~~(d) *Exemption IV.* A longevity exemption may be granted to an applicant who requests it at renewal time, before October 1, provided the applicant has no pending business tax receipt violation, in the following manner:~~

~~(1) A business that has been issued a business tax receipt in the city under the same ownership for more than ten consecutive business tax years will pay 90 percent of the corresponding fee from the 11th to the 15th year.~~

~~(2) A business that has been issued a business tax receipt in the city under the same ownership for more than 15 consecutive business tax years will pay 85 percent of the corresponding business tax from the 16th to the 24th year.~~

~~(3) A business that has been issued a business tax receipt in the city for more than 25 consecutive business tax years will pay 75 percent of the business tax for as long as the business remains under the same ownership as documented in its business tax receipts.~~

\* \* \*

**Section 2: Repeal of Ordinances in Conflict.**

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**Section 3: Penalties.**

Every person violating any provision of the Code or any ordinance, rule or regulation adopted or issued in pursuance thereof shall be assessed a civil penalty not to exceed \$500.00 within the discretion of the court or administrative tribunal having jurisdiction. Each act of violation and each day upon which any such violation shall occur shall constitute a separate offense. In addition to the penalty described above, the City may pursue other remedies such as abatement of nuisance, injunctive relief, administrative adjudication and revocation of licenses or permits.

**Section 4: Severability Clause.**

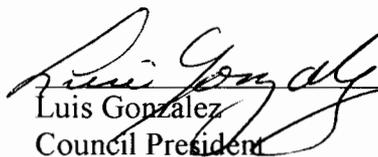
If any phrase, clause, sentence, paragraph or section of this ordinance shall be declared invalid or unconstitutional by the judgment or decree of a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this ordinance.

**Section 5: Effective Date.**

This ordinance shall become effective when passed by the City council and signed by the Mayor or after the next regularly scheduled City Council meeting if the Mayor's signature is withheld or if the City Council overrides the Mayor's veto.

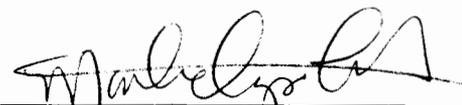
PASSED and ADOPTED this 14 day of February, 2017.

THE FOREGOING ORDINANCE  
OF THE CITY OF HIALEAH WAS  
PUBLISHED IN ACCORDANCE  
WITH THE PROVISIONS OF  
FLORIDA STATUTE 166.041  
PRIOR TO FINAL READING.

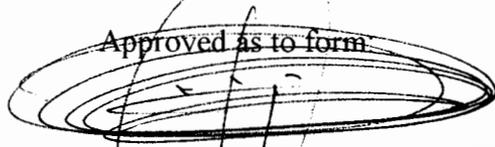
  
Luis Gonzalez  
Council President

Attest:

Approved on this 22 day of February, 2017.

  
Marbelys Fatjo, City Clerk

  
Mayor Carlos Hernandez

~~Approved as to form~~  
  
Lorena E. Bravo, City Attorney

Ordinance was adopted by a (6-0-1) vote with Councilmembers, Caragol, Cue-Fuente, Hernandez, Lozano, Gonzalez and Casals-Muñoz voting "Yes". Councilmember Garcia-Martinez absent.

Strikethrough indicates deletion. Underline indicates addition.