ORDINANCE NO. 2014-12

ORDINANCE OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF HIALEAH, FLORIDA AMENDING CHAPTER 86 ENTITLED "TAXATION", ARTICLE II. LOCAL BUSINESS TAX, AND IN PARTICULAR, REVISING HIALEAH CODE § 86-40 ENTITLED "EXEMPTIONS" TO PROVIDE AN EXEMPTION FOR BUSINESS TAX RECEIPTS FOR GOVERNMENTAL OFFICES AND FACILITIES; OFFICES PROVIDING MUNICIPAL ADMINISTERED GRANT-FUNDED PROGRAM SERVICES, RESIDENTIAL FACILITIES OWNED AND OPERATED BY THE CITY OR THE HOUSING AUTHORITY TO CONFORM TO EXISTING PRACTICE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING PENALTIES FOR VIOLATION HEREOF; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR A SEVERABILITY CLAUSE AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Hialeah finds that it is in the best interest of comity, health, safety, welfare and the proper administration and governance of the City to specifically provide an exemption to governmental offices and facilities, offices providing municipal administered grant-funded program services and residential facilities owned and operated by the city or the housing authority in the Hialeah Code to conform to existing practice.

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", Article II. Local Business Tax, of the Code of Ordinances of the City of Hialeah, Florida, in particular, Hialeah Code § 86-40 entitled "Exemptions", is hereby amended to read as follows:

Chapter 86

TAXATION

* * *

ARTICLE II. LOCAL BUSINESS TAX

* * *

Sec. 86-40. Exemptions.

* * *

(b) *Exemption II.* Charitable, religious, fraternal, civil, and serviced organizations that are chartered as nonprofit organizations by the state and that have a valid federal tax exemption number may, upon approval of the request on the application, be exempt from a fee for the business tax receipt. This subsection shall not apply to the licensing and sale of alcoholic beverages, where applicable.

(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.

(~~c~~d) *Exemption IV.* . . .

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All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.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 by 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 prescribed above, the City may pursue other remedies such as abatement of nuisance, injunctive relief, administrative adjudication and revocation of licenses or permits.

Section 4: Inclusion in Code.

The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the City of Hialeah, as an addition or amendment thereto, and the sections of this ordinance shall be renumbered to conform to the uniform numbering system of the Code.

Section 5: 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 6: Effective Date.

This ordinance shall become effective when passed by the City Council and signed by the Mayor or at 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 25 day of February, 2014.

Isis Garcia-Martinez
Council President

Attest:

Approved on this 27 day of February, 2014.

Marbelys Fatjo, Acting City Clerk

Mayor Carlos Hernandez

Approved as to form and legal sufficiency:

William M. Grodnick, City Attorney

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

~~Strikethrough~~ indicates deletion. Underline indicates addition.

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Ordinance was adopted by a (7-0) unanimous vote with Councilmembers, Caragol, Casals-Muñoz, Cue-Fuente, Garcia-Martinez, Gonzalez, Hernandez and Lozano voting "Yes".