

Business Tax Receipt - Code of Ordinances

MEMO TO COUNCIL

Ordinance No: 2024-13

Applicant: Village of Wellington

Request:

To modify and clarify certain provisions in Chapter 21 (Taxation) related to Business Tax Receipts (BTR). Please note that the classification and related fees adopted by Ordinance No. 2021-14 are not being reclassified and the fees are not changing. There is no conflict or violation with Florida Statute 205 – Local Business Taxes.

Boards, Committees, and Council:

	Date	Vote
Council (1 st)	10/8/2024	5-0
Council (2 nd)	11/12/2024	Pending

Wellington Vision:

A Great Hometown: Great Neighborhoods, Great Schools, and Great Parks.

Wellington Mission:

To provide high-quality services that create economic, environmental, and social sustainability for residents.

Wellington Goals:

- Economic Development
- Neighborhood Renaissance
- Protecting Our Investment
- Respecting the Environment
- Responsive Government

Project Manager:

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Updates from First Reading:

At the October 8, 2024, Council meeting, a few questions and requests were provided by the Council. This memo is intended to provide the information or documentation that was requested.

Q1. How long has Wellington required a BTR for stall rentals?

A1. Stall rentals have been required since Wellington's incorporation.

Q2. Does Palm Beach County require a BTR for stall rentals?

A2. Yes

Q3. How are they classified according to the fee schedule adopted for BTRs?

A3. They are classified as Services, with an Animal Services or Stall Rental/Boarding/Kennel sub-category. There are a few that may have been entered under non-classified establishment, with Stall Rental/Boarding/Kennel sub-classifications.

Q4. What is the difference between private rental and commercial rental?

A4. Wellington's LDR states that when you rent more than 4 stalls, it is considered a commercial operation. This requires an operational permit from PBC Animal Care and Control (ACC). When renting under four stalls, you are considered a private rental and are still required to get a BTR from Wellington and PBC. In some cases, any rental of 2 or more stalls may still require an Operational Permit from ACC.

Q5. Does this proposed amendment change the classifications, fees, procedures, etc. that currently exist?

A5. No. The fees and classifications are not being modified. The procedure in place at this time will remain as is. This amendment is for clarification, to add basic definitions, and to add the process and required documents for submittal purposes. The first-time fee for a BTR includes a zoning review fee and administrative fees, totaling \$80.00. In most cases, the BTR tax is \$100.00.

Q6. How many stall rental BTRs were issued for 2024/2025?

A6. There were 34 BTRs issued for stall rentals as of June 2024. With renewals due by October 1, 2024, the new total count is 25. It should be noted that someone renting stalls last year may not have renewed as they are not renting this year. Some may be renewals and some may be new BTRs. Finally, many may not have met the renewal deadline, which may result in a code violation if it is determined that they rent stalls without a BTR. Attached is a report of the BTRs issued for stall rentals as of October 28, 2024.

List of Exhibits:

- Exhibit A: Wellington Ordinance No. 2012-13: Local Business Tax Receipt
- Exhibit B: Report from Energov illustrating the BTRs issued to date for stall rentals for 2024/2025.
- Exhibit C: PBC Animal Care and Control Operational Permit Application
- Exhibit D: PBC Business Tax Receipt Application
- Exhibit E: Florida Statute Chapter 773 – Equine Activities
- Exhibit F: PBC Code of Ordinances Chapter 17, Article 11 – Business Taxes
- Exhibit G: Flow Chart of BTRs specifically related to stall rentals
- Exhibit H: Florida Statute Chapter 205 - Business Tax Receipts