

ORDINANCE NO. 190-08-115

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF LAUDERHILL, CHAPTER 12, BUSINESS REGULATIONS, ARTICLE II, CERTIFICATE OF USE AND LOCAL BUSINESS TAX RECEIPT, SECTION 12-50, FAILURE TO PAY BUSINESS TAX AND/OR OTHER APPLICABLE FEES; AMENDING PROVISIONS REGARDING ENFORCEMENT OF LIENS AND REMOVING REFERENCES TO ASSESSMENTS ON ANNUAL TAX BILL; PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY CITY MANAGER, CHARLES FARANDA)

SECTION 1. Chapter 12, Business Regulations, Article II, Certificate of Use and Business Tax Receipt, Section 12-50, Failure to Pay Business Tax and/or other Applicable Fees., is hereby amended to read as follows:

Sec. 12-50. - Failure to pay business tax and/or other applicable fees.

- (a) Any business, profession, occupation, entity or individual that does not pay the required local business tax or any other fees required by this chapter and any applicable penalties may be issued a notice of violation, notice to appear or uniform code citation by the city and fined in accordance with said violation, or may have a lien placed against either the entity and/or property as may be deemed appropriate based upon the nature of the violation.
- (b) On October 1 of each year, the city shall notify each business, profession, occupation, entity or individual that has not paid the required local business tax that, if the required local business tax and all applicable penalties are not paid by December 1, the city may impose a lien against such entity name and/or real property (where applicable) and may record it in the Official Records Book of Broward County. Unrecorded liens shall still be valid and enforceable even if not recorded in the Official Records Book of Broward County, so long as proper notice of said lien was provided to the violator. The lien amount shall include all local business tax and other fees, fines and penalties due, in addition to actual recording costs, mailing costs and additional fees, costs and expenses incurred by the city in connection with staff preparation of the lien and/or release. Said lien, together with all penalties, fees and costs imposed thereon, shall constitute, and are hereby imposed as, ~~special-assessment~~ liens against the entity name and/or the real property (where applicable) until fully paid and discharged or barred by law, shall remain liens equal in rank and dignity with the lien of city and county ad valorem taxes and superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the real property involved. The payment of all costs of collection, including reasonable attorney's fees, collection company fees, penalties, and lien amounts is required before said lien shall be discharged or satisfied. Said liens shall accrue interest at the

~~then-current legal rate of interest per annum. Said liens shall be enforceable via any applicable means of enforcement available under the law or in chancery, including but not limited to foreclosure so long as it is not a homestead property under § 4, Art. X of the State Constitution. For residential businesses that have not timely paid the required local business tax receipts and/or certificates of use by September 30th, where the business owner is the same as the property owner, the city may bill all outstanding amounts due on the upcoming annual tax bill for the property where the business is conducted. The local business tax receipt invoice sent to the property owner shall contain a statement advising that a failure to pay the amount invoiced will result in the imposition of a non-ad valorem assessment on their next available annual tax bill; shall advise that the property is then subject to the sale of a tax certificate bearing interest by law at a rate as high as 18% per annum if the non-ad valorem assessment is not paid as part of the tax bill on the subject property; and shall further advise of the potential for the property to be sold and conveyed via tax deed if the tax certificate is not redeemed by payment of the non-ad valorem assessment in full, plus interest, as required by Florida law. If the owner fails or refuses to pay the full amount due on the invoice by September 30th then the total of any and all taxes, fees, fines, costs, expenses, penalties, interest and city administrative fees, including also any administrative fees charged by the Broward County Property Appraiser or Broward County Tax Collector for placement on the annual tax bill, may be assessed against the property on the next available annual tax bill. This assessment shall constitute a lien upon the Tax Parcels so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien for local business tax receipts and/or certificate of use assessment shall be deemed perfected upon adoption by the City Commission of its annual adoption of its non-ad valorem assessment roll resolution and shall attach to the property included on the assessment roll as of the prior January 1, the lien date for ad valorem taxes, consistent with Florida Statutes, Section 197.3632.~~

- (c) All businesses, professions, occupations, entities or individuals which have not paid applicable local business taxes, other fees assessed pursuant to this chapter, and all penalties due thereon as of April 24, 1995, shall be given notice that all unpaid and past due local business taxes and penalties must be paid within sixty (60) days from the date of the notice. If the requisite local business taxes, other fees assessed pursuant to this chapter, and penalties shall not be paid within that sixty-day period, the city may record a lien against such entity name and/or real property (where appropriate) and record it in the Official Records Book of Broward County. Unrecorded liens shall still be valid and enforceable even if not recorded in the Official Records Book of Broward County, so long as proper notice of

said lien was provided to the violator. The lien amount shall include all local business tax and other fees, fines and penalties due, in addition to actual recording costs, mailing costs and additional fees, costs and expenses incurred by the city in connection with staff preparation of the lien and/or release. Said lien, together with all penalties, fees and costs imposed thereon, shall constitute, and are hereby imposed as, ~~special assessment~~ liens against the entity name and/or the real property (where applicable) until fully paid and discharged or barred by law, shall remain liens equal in rank and dignity with the lien of city and county ad valorem taxes and superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the real property involved. The payment of all costs of collection, including reasonable attorney's fees, collection company fees, penalties, and lien amounts is required before said lien shall be discharged or satisfied. Said liens shall accrue interest at the then-current legal rate of interest per annum. Said liens shall be enforceable via any applicable means of enforcement available under the law or in chancery, including but not limited to foreclosure so long as it is not a homestead property under § 4, Art. X of the State Constitution. ~~Any prior years unpaid and past due delinquent balances for residential businesses that have not timely paid the required local business tax by September 30th, where the business owner is the same as the property owner, may be included in the special assessment on the upcoming annual tax bill for the property where the business is conducted.~~

- (d) Any business, profession or occupation, entity or individual which has been issued a citation by the city pursuant to this section shall be required to pay all fines and administrative costs incurred in connection with the citation of the business, profession or occupation.
- (e) Anyone operating a business, profession or occupation from a personal residence who does not obtain a restricted residential local business tax receipt, as required in section 12-9, shall be delivered the requisite notice. The location shall not be locked by the city and the officers and employees shall not be removed therefrom; however, if the business, profession or occupation continues to operate without paying all local business taxes and penalties due, the possessor of the residence shall be subject to section 1-8 of the Code, as well as any fines and costs imposed as a result of any citations issued by the city pursuant to this article, as well as the preceding applicable subsections contained in section 12-50. Said liens shall also be enforceable via any applicable means of enforcement available under the law or in chancery, including but not limited to foreclosure so long as it is not a homestead property under § 4, Art. X of the State Constitution. ~~In addition, residential businesses that have not timely paid the required local business tax by September 30th, where the business owner is the same as the property owner, are subject to a special assessment on the upcoming annual tax bill for the property where the business is conducted for any~~

~~and all past due amounts due and owing that were not timely paid by September 30th, as indicated above.~~

SECTION 2. That all Ordinances and parts of Ordinances, all Resolutions or parts of Resolutions, in conflict herewith be and the same are hereby repealed as to the extent of such conflict.

SECTION 3. This Ordinance shall take effect immediately upon its passage.

Dated this _____ day of _____, 2019.

Passed on first reading this _____ day of _____, 2019.

Passed and adopted on second reading this _____ day of _____, 2019.

PRESIDING OFFICER

ATTEST:

CITY CLERK

	FIRST READING	SECOND READING
MOTION	_____	_____
SECOND	_____	_____
M. BATES	_____	_____
H. BERGER	_____	_____
R. CAMPBELL	_____	_____
D. GRANT	_____	_____
K. THURSTON	_____	_____