



City of Lauderhill

City Commission
Chambers at City Hall
5581 W. Oakland Park
Blvd.
Lauderhill, FL, 33313
www.lauderhill-fl.gov

File Details

File Number: 26R-6597

File ID: 26R-6597

Type: Resolution

Status: First Reading

Version: 1

Reference:

In Control: City Commission Meeting

File Created: 03/16/2026

File Name: 12-33 Due date and Penalties Text Amendment

Final Action:

Title: **ORDINANCE NO. 26O-03-103: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA, AMENDING THE CODE OF ORDINANCES, CHAPTER 12, "BUSINESS REGULATIONS," ARTICLE II "CERTIFICATE OF USE AND LOCAL BUSINESS TAX RECEIPT," SECTION 12-33, "DUE DATES; PENALTIES," TO REVISE THE ADMINISTRATIVE FEE ASSOCIATED WITH THE FILING OF LIENS FOR DELINQUENT LOCAL BUSINESS TAX RECEIPTS; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY CITY MANAGER, KENNIE HOBBS, JR.).**

Notes:

Sponsors:

Enactment Date:

Attachments: ORD 26O-03-103 business tax liens 3.30.26 mtg, Rationale for ordinance tax liens

Enactment Number:

Contact:

Hearing Date:

* **Drafter:** zdavis-walker@Lauderhill-fl.gov

Effective Date:

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
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Text of Legislative File 26R-6597

ORDINANCE NO. 26O-03-103: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA, AMENDING THE CODE OF ORDINANCES, CHAPTER 12, "BUSINESS REGULATIONS," ARTICLE II "CERTIFICATE OF USE AND LOCAL BUSINESS TAX RECEIPT," SECTION 12-33, "DUE DATES; PENALTIES," TO REVISE THE ADMINISTRATIVE FEE ASSOCIATED WITH THE

**FILING OF LIENS FOR DELINQUENT LOCAL BUSINESS TAX RECEIPTS;
PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICTS; PROVIDING FOR
SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY
CITY MANAGER, KENNIE HOBBS, JR.).**

Request Action:

Approval of an ordinance amending Section 12-33 of the City Code to update the administrative lien fee for delinquent local business tax receipts. The amendment will allow the City to recover the administrative costs associated with filing liens and improve enforcement of local business tax compliance.

Need Summary Explanation/ Background:

The current lien administrative fee has not been updated in over ten years and no longer reflects the City's actual costs associated with identifying delinquent accounts, preparing notices, and filing liens. Updating the fee will allow the City to more accurately recover administrative costs related to enforcing and collecting unpaid local business taxes.

Cost Summary/ Fiscal Impact:

There is no projected cost associated with this ordinance. The amendment is expected to generate approximately \$75,000-\$100,000 annually in additional revenue from administrative lien fees; revenues will be deposited into the City's General Fund. No additional funding is required.

Attachments:

- 1) Resolution

Budget Code Number(s): _____

Procurement Information: [check all that apply]

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|--|--|--------------------------------|
| <input type="checkbox"/> RFP/Bid | <input type="checkbox"/> Emergency Purchase | <input type="checkbox"/> SBE |
| <input type="checkbox"/> Proposal/Quote Preference | <input type="checkbox"/> State Grant Funds | <input type="checkbox"/> Local |
| <input type="checkbox"/> Piggyback Contract | <input type="checkbox"/> Federal Grant Funds | |
| <input type="checkbox"/> Sole Source | <input type="checkbox"/> Matching Required | |