

ORDINANCE NO. 14-33

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF EUSTIS, FLORIDA; AMENDING SECTION 86-227(d), BUSINESS TAX RECEIPTS, OF THE CITY OF EUSTIS CODE OF ORDINANCES TO ADDRESS ADMINISTRATIVE PROCEDURES FOR ISSUANCE OF BUSINESS TAX RECEIPTS BETWEEN JULY 1 AND SEPTEMBER 30 OF EACH FISCAL YEAR; PROVIDING FOR CONFLICT WITH EXISTING ORDINANCES; PROVIDING FOR INCLUSION IN THE CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 205 of the Florida Statutes authorizes municipalities to levy a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction; and

WHEREAS, Chapter 86, Article V., of the City of Eustis Code of Ordinances was established in 1959 and last modified by Ordinance 14-28; and

WHEREAS, the City Commission of the City of Eustis finds that Sec. 86-227(d), City of Eustis Code of Ordinances should be amended to provide consistency between the Business Tax Receipt Ordinance and current administrative procedures

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF EUSTIS, FLORIDA AS FOLLOWS:

Section 1. That Sec. 86-227(d) City of Eustis Code of Ordinances is amended to read as follows:

Sec. 86-227. Business Tax Receipts; dates due and delinquent; penalties

- (d) No Business Tax Receipt shall be issued for a period of more than fifteen (15) months. Between April 1 and June 30 of each year, Business Tax Receipts shall be issued to be effective until September 30 of the current fiscal year. During this period, the business tax payment is half the amount of the annual business tax, except as specifically mentioned in this article. Between July 1 and September 30, Business Tax Receipts shall be issued to be effective until September 30 of the next fiscal year.

Section 2. All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

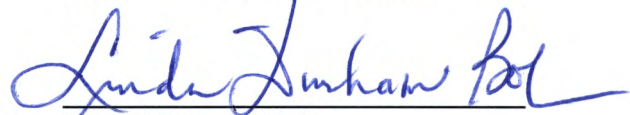
Section 3. This Ordinance shall become effective immediately upon passing.

Section 4. The provisions of this Ordinance are intended to be incorporated into the Code of Ordinances of the City of Eustis, Florida, and the sections of this Ordinance may be renumbered, relettered, and the word "ordinance" may be changed to "section," "article," or such other word or phrase in order to accomplish such intention.

Section 5. If any section, sentence, clause, or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portion of this Ordinance.

PASSED, ORDAINED AND APPROVED in Regular Session of the City Commission of the City of Eustis, Florida, this 16th day of October, 2014.

**CITY COMMISSION OF THE
CITY OF EUSTIS, FLORIDA**



Linda Durham Bob
Mayor/Commissioner

ATTEST:

Mary C. Montez
City Clerk



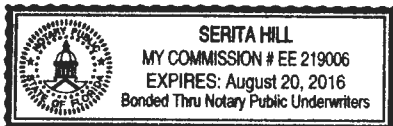
CITY OF EUSTIS CERTIFICATION

**STATE OF FLORIDA
COUNTY OF LAKE**

The foregoing instrument was acknowledged before me this 16th day of 2014 by Linda Durham Bob, Mayor and Mary C. Montez, City Clerk, who are personally known to me.

Serita Hill

Notary Public - State of Florida
My Commission Expires: Aug 20, 2016
Notary Serial No: EE 219006



CITY ATTORNEY'S OFFICE

This document is approved as to form and legal content for use and reliance of the City Commission of the City of Eustis, Florida.



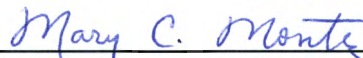
City Attorney's Office

10/16/2014

Date

CERTIFICATE OF POSTING

The foregoing Ordinance No. 14-33 is hereby approved, and I hereby certify that I published the same by posting one copy hereof at City Hall, one copy hereof at the Eustis Memorial Library, and one copy hereof at the Eustis Senior Center, all within the corporate limits of the City of Eustis, Lake County, Florida.



Mary C. Montez, City Clerk