

BUSINESS TAX CLASSIFICATIONS AND TAX SCHEDULE

Chapter 18, Code of Ordinances (Ord. No. 1991-24, Ord. No. 2007-13)

Business taxes are renewed annually and valid from October 1 to September 30. The business classification type will be determined when the Business Tax application is reviewed.

In addition to the Business Tax fee a \$50.00 Use Inspection Fee may be required on new commercial businesses or transfers.

BUSINESS CLASSIFICATION	TAX
ABSTRACT OR TITLE COMPANY	\$50.00
ACUPUNCTURIST	\$50.00
ADVERTISING	\$30.00
AIR CONDITION/REFRIGERATION REPAIR (portable)	\$50.00
ALCOHOLIC BEVERAGES	\$50.00
AMUSEMENTS	\$50.00
ANIMAL GROOMING	\$30.00
APARTMENTS	
(1) Base rate	\$10.00
(2) Each additional apartment	\$2.00
APPRAISER	\$50.00
ARCADE	
(1) 1 to 24 games/rides	\$100.00
(2) 25 or more games/rides	\$200.00
ARCHITECT	\$50.00
ARTIST	\$30.00
ASTROLOGER	\$200.00
AUCTION HOUSE	\$100.00
AUCTIONEER	\$50.00
AUDITING COMPANY	\$50.00
AUTOMOBILE DETAILING	\$50.00
AUTOMOBILE REPAIR (mobile)	\$50.00
AUTOMOBILE REPAIR SHOP	\$30.00
AUTOMOBILE SALES	\$50.00
AUTOMOBILE STORAGE AND GARAGE	\$30.00
BAIT AND TACKLE SHOP	\$50.00
BAKERY	\$30.00
BANK	\$50.00
BARBERSHOP	
(1) 1 chair	\$20.00
(2) Each additional chair	\$10.00
BEAUTY PARLOR	\$20.00

BUSINESS CLASSIFICATION	TAX
BICYCLE SHOP	\$20.00
BOARDING KENNEL	\$50.00
BOAT FOR HIRE	
(1) 1 to 10 people	\$20.00
(2) Over 10 people	\$30.00
BOAT STORAGE (dry)	
(1) Minimum fee	\$50.00
(2) Each additional space over 25	\$2.00
BOOKKEEPER/ACCOUNTING SERVICE	\$30.00
BOTTLING WORKS	\$70.00
BOWLING ALLEY	
(1) 2 alleys	\$30.00
(2) Each additional alley	\$15.00
BROKER	\$50.00
BUILDING AND LOAN OR LOAN COMPANY	\$50.00
BUILDING SUPPLIES	\$50.00
CABINET SHOP	\$50.00
CANNING FACTORY	\$50.00
CAR WASH	\$50.00
CARD OR GIFT SHOP	\$30.00
CARPET CLEANING	\$30.00
CARPET INSTALLER	\$50.00
CERAMICS SHOP	\$50.00
CERTIFIED PUBLIC ACCOUNTANT	\$50.00
CHILD CARE NURSERY	\$50.00
CHIROPRACTOR	\$20.00
CLAIRVOYANT	\$200.00
CLINICAL SOCIAL WORKER	\$30.00
COIN-OPERATED DEVICE	
(1) 1 device	\$50.00
(2) Each additional device	\$20.00
COLD STORAGE	\$50.00
COLLECTION AGENCY	\$50.00
COMMISSION MERCHANT	\$50.00
COMPUTER SERVICE	\$50.00
CONSULTANT	\$50.00
CONTRACTOR	
(1) General (class A)	\$100.00
Building (class B)	\$100.00
Residential (class C)	\$100.00
(2) Subcontractor	
Aluminum	\$50.00
Block and brick	\$50.00

BUSINESS CLASSIFICATION	TAX
Carpentry	\$50.00
Concrete finishing	\$50.00
Drywall	\$50.00
Electric	\$50.00
Fence	\$50.00
Framing	\$50.00
Heating and air conditioning	\$50.00
Housemoving	\$100.00
Insulation	\$50.00
Marble	\$50.00
Masonry	\$50.00
Painting	\$50.00
Paper hanging	\$50.00
Paving	\$100.00
Plastering	\$50.00
Plumbing	\$60.00
Pool installation	\$50.00
Roofing	\$50.00
Tile/vinyl	\$50.00
CONVENIENCE STORE	\$50.00
DANCE HALL	\$100.00
DEALER	\$50.00
DELICATESSEN	\$50.00
DENTIST	\$20.00
DIET CENTER	\$50.00
DIRECTORIES	\$20.00
DIVINE HEALER	\$200.00
DRYCLEANER	\$20.00
EMPLOYMENT AGENCY	\$50.00
ENGINEER	\$50.00
EXHIBITION	
(1) Day	\$10.00
(2) Week	\$40.00
EXPRESS COMPANY	\$30.00
EXTERMINATOR (pest control)	\$50.00
FEED-SEED STORE	\$30.00
FISH OR MEAT MARKET	\$30.00
FLEA MARKET (each stand)	\$20.00
FLORIST	\$20.00
FORTUNETELLER	\$200.00
FRUIT OR VEGETABLE STAND	\$20.00
FUNERAL DIRECTOR/FUNERAL HOME	\$50.00
GARAGE	\$20.00

BUSINESS CLASSIFICATION	TAX
GAS, LIQUIFIED PETROLEUM	\$30.00
GASOLINE FILLING STATION (each pump)	\$10.00
GENERAL PRACTITIONER (M.D.)	\$20.00
GOLF COURSE	
(1) Regular	\$75.00
(2) Miniature	\$50.00
(3) Driving range	\$50.00
GROCERY STORE	\$50.00
GUNSMITH	\$50.00
HANDY MAN OR WOMAN	\$20.00
HEALTH STUDIO	\$50.00
HEARING AID SALES/SERVICE	\$30.00
HOSPITAL (private)	\$50.00
HOTEL, MOTEL, TAVERN OR BOARDINGHOUSE	
(1) 3 to 5 rooms	\$6.00
(2) 6 to 10 rooms	\$10.00
(3) 11 to 15 rooms	\$15.00
(4) 16 to 30 rooms	\$25.00
(5) 30 to 50 rooms	\$40.00
(6) Over 50 rooms	\$50.00
HYPNOTIST	\$50.00
INSURANCE	
(1) Agency	\$50.00
(2) Company	\$50.00
INTERIOR DECORATOR	\$30.00
INVESTIGATOR (private)	\$50.00
JANITORIAL SERVICE	\$20.00
JEWELRY REPAIR	\$30.00
JUNK DEALER	\$50.00
LABORATORY	\$50.00
LANDSCAPE ARCHITECT	\$50.00
LAUNDRY	
(1) Located outside the city and doing business inside the city	\$150.00
(2) Located and doing business in the city	\$50.00
(3) Hand laundry in the city	\$20.00
LAWN CARE/YARD WORK	\$20.00
LAWYER	\$20.00
LIGHT AND POWER COMPANY	\$50.00
LOAN COMPANY. See: BUILDING AND LOAN COMPANY	
LOCKSMITH	\$30.00
LUNCH STAND (portable)	\$70.00
MACHINE SHOP	\$20.00
MANICURIST	\$20.00

BUSINESS CLASSIFICATION	TAX
MANUFACTURER	\$50.00
MARRIAGE AND FAMILY THERAPIST	\$30.00
MASSEUR, MASSEUSE	\$20.00
MEAT MARKET. See: FISH OR MEAT MARKET	
MENTAL HEALTH COUNSELOR	\$30.00
MERCHANT (wholesale/retail)	\$50.00
MIDWIFE	\$10.00
MILLINERY	\$20.00
MINI-STORAGE FACILITY	\$50.00
MOBILE HOME DEALER	\$100.00
MOBILE HOME PARK	
(1) 1 to 25 spaces	\$20.00
(2) Each additional space	\$2.00
MONUMENT DEALER	\$30.00
MOTOR VEHICLES FOR HIRE	
(1) Resident	\$20.00
(2) Nonresident	\$50.00
MOTORCYCLE DEALER	\$50.00
MUSIC INSTRUCTOR	\$20.00
MUSIC MACHINES	\$20.00
NATUROPATH	\$50.00
NEWS DEALER	\$10.00
NEWSPAPER PUBLISHER	\$50.00
NOTARY PUBLIC	\$20.00
NURSERY AND LANDSCAPING	\$20.00
NURSING HOME	\$50.00
OCCUPATIONAL THERAPIST	\$30.00
OFFICE EQUIPMENT	\$20.00
OILS, FUELS (wholesale)	\$100.00
OPTITCIAN	\$20.00
OPTOMETRIST	\$20.00
OSTEOPATH/OSTEOPATHIC PHYSICIAN	\$20.00
PACKINGHOUSE (fruits)	\$30.00
PAINTER (sign)	\$20.00
PALMIST	\$200.00
PAWNBROKER	\$50.00
PHARMACY	\$30.00
PHOTOGRAPHER	\$30.00
PHYSICAL THERAPIST	\$30.00
PHYSICIAN (general)	\$30.00
PHYSICIAN'S ASSISTANT	\$30.00
PIANO TUNER	\$20.00
PODIATRIST	\$20.00

BUSINESS CLASSIFICATION	TAX
POOL AND BILLIARDS	\$50.00
PRESSURE CLEANING	\$50.00
PRINTING COMPANY	\$50.00
PSYCHIATRIST	\$50.00
PSYCHOLOGIST	\$30.00
RADIO/TV STATION	\$50.00
REAL ESTATE:	
(1) Broker	\$50.00
(2) Salesperson	\$20.00
RENTAL SERVICE	\$50.00
REPAIR SHOP	\$20.00
RESTAURANT	
(1) Seating capacity 1 to 30	\$20.00
(2) Seating capacity 31 to 40	\$30.00
(3) Seating capacity 41 or more	\$50.00
ROVING VAN	\$50.00
SAWMILL	\$50.00
SCHOOL (private)	\$50.00
SHEETMETAL SHOP	\$20.00
SHOE REPAIR	\$20.00
SHOOTING GALLERY	\$50.00
SHOWS	
(1) Tickets \$0.50 or less	\$100.00
(2) Tickets over \$0.50	\$200.00
(3) Circus	\$200.00
SHUFFLEBOARD	\$100.00
SKATING RINK	\$50.00
STENOGRAPHER	\$10.00
SUBCONTRACTOR. See: CONTRACTOR	
SURETY COMPANY	\$70.00
SURGEON	\$20.00
SURVEYOR	\$20.00
TALENT AGENCY	\$50.00
TAXICABS. See: MOTOR VEHICLES FOR HIRE	
TELEGRAPH COMPANY	\$70.00
THEATERS	
(1) 500 seats or less	\$50.00
(2) More than 500 seats	\$100.00
(3) Outdoor, per speaker	\$0.90
TIRE RETREADING	\$50.00
TRAVEL AGENCY	\$50.00
TRAVEL TRAILER PARK. See: MOBILE HOME PARK	
UNCLASSIFIED	\$50.00

BUSINESS CLASSIFICATION	TAX
UPHOLSTERY	\$30.00
VENDING MACHINE COMPANY	\$50.00
VENDING MACHINES	
(1) \$0.01 to \$0.15	\$10.00
(2) \$0.16 or more	\$5.00
VETERANARIAN	\$20.00
VIDEO RENTAL	\$50.00
WHOLESALE DISTRIBUTOR	\$50.00
WINDOW TREATMENT (drapes/blinds)	\$30.00
WRECKER SERVICE	\$50.00