



SUZANNE JOHNSTON, C.F.C.

Flagler County Tax Collector

1769 E. Moody Blvd, Bldg. 2, Ste 102 / P.O. Box 846 / Bunnell, FL 32110

Phone: 386-313-4160 / Fax: 386-313-4161

www.flaglertax.com

**FLAGLER COUNTY
LOCAL BUSINESS TAX RECEIPT APPLICATION**

Business Name: _____

Business Location: _____

City: _____ **State:** _____ **Zip:** _____

Business Telephone: (____) _____ **Business Email:** _____
(e-mail maybe used for sending of renewal notice)

Business Mailing Address: _____

City: _____ **State:** _____ **Zip:** _____

Type of Business – Describe in Detail: _____

Owner: _____

Owner Address: _____ **Telephone:** (____) _____

City: _____ **State:** _____ **Zip:** _____

Date Business Has or Will Begin: _____

Federal ID #: _____ **Florida Sales Tax #:** _____

Number of Employees, Including Owner, Working in Flagler County: _____

Restaurants: Number of Seats: _____ **Apartment/Hotel/Motel: Number of Rooms:** _____
(Attach a copy of current License from State)

Vending Machines: Number of Coin Operated Machines: _____ (Attach a List of Machine Locations)

FICTITIOUS NAME: SUBMIT PROOF OF PUBLICATION OR CHECK ONE:

The above named business does not need to comply with the Fictitious Name Act for the following reason:

State Certified/State Licensed

Corporation or LLC

Owner's full name included within name of business

Other: _____

I CERTIFY THAT THE INFORMATION GIVEN ABOVE IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ANY FALSE OR MISLEADING INFORMATION GIVEN IN THIS APPLICATION MAY BE SUFFICIENT CAUSE TO HAVE THIS RECEIPT REVOKED.

SIGNATURE: _____

DATE: _____

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ADMINISTRATIVE BUSINESS TAX REVIEW

ZONING OFFICE USE ONLY

Zoning Classification _____

The application is hereby approved for issuance of a Flagler County Business Tax Receipt.

Comments:

Zoning Official Signature

Date

FIRE INSPECTION USE ONLY

The application is hereby approved for issuance of a Flagler County Business Tax Receipt.

Fire Inspector Signature

Date

CONTRACTOR LICENSING USE ONLY

The application is hereby Approved or Disapproved for issuance of a Flagler County Business Tax Receipt.

Comments:

Licensing Official Signature

Date

HEALTH DEPARTMENT USE ONLY (IF APPLICABLE)

The application is hereby approved for issuance of a Flagler County Business Tax Receipt.

Signature – Environmental Health Director

Date



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AFFIDAVIT ATTESTING WHETHER BUSINESS IS A PAIN MANAGEMENT CLINIC AS DEFINED BY STATE AND LOCAL LAW

Business Name: _____ Physician's Name: _____

Business Street Address: _____

PMC state registration number, if applicable: _____

Name of principal physician if healthcare services are rendered: _____

Applicant's Name: _____

Signature: _____

Applicant's Title: _____ Date: _____

In accordance with Section 19-271, Flagler County Code, a *Pain Management Clinic* means any privately owned pain management clinic, facility or office which advertises in any medium for any type of pain management services, or employs a physician who is primarily engaged in the treatment of pain by prescribing or dispensing controlled substance medication and is required to register with the Florida Department of Health pursuant to sections 458.3265 or 459.0137, Florida Statutes, as may be amended from time to time.

- That advertises in any medium for any type of pain-management services; or
- Where in any month a majority of patients are prescribed opioids, benzodiazepines, barbiturates, or carisoprodol for the treatment of chronic nonmalignant pain.

Exceptions: A business providing health care services is not a pain management clinic if it has at least one of the following characteristics:

- a. That clinic is licensed as a facility pursuant to F.S. ch. 395;
- b. The majority of the physicians who provide services in the clinic primarily provide surgical services;
- c. The clinic is owned by a publicly held corporation whose shares are traded on a national exchange or on the over-the-counter market and whose total assets at the end of the corporation's most recent fiscal quarter exceeded \$50 million;
- d. The clinic is affiliated with an accredited medical school at which training is provided for medical students, residents, or fellows;
- e. The clinic does not prescribe controlled substances for the treatment of pain;
- f. The clinic is owned by a corporate entity exempt from federal taxation under 26 U.S.C. s. 501(c)(3);
- g. The clinic is wholly owned and operated by one or more board-certified anesthesiologists, physiatrists, or neurologists; or

- h. The clinic is wholly owned and operated by one or more board-certified medical specialists who have also completed fellowships in pain medicine approved by the Accreditation Council for Graduate Medical Education, or who are also board-certified in pain medicine by a board approved by the American Board of Medical Specialties and perform interventional pain procedures of the type routinely billed using surgical codes.

In accordance with Section 19-275, Flagler County Code, a Pain Management Clinic must apply for and receive a Certificate of Use from the County at the time that it seeks issuance or renewal of the Local Business Tax Receipt for the business, or any time that there is a change of owner or the physician of record, pursuant to Section 458.3265, Florida Statutes or Section 459.0137, Florida Statutes, as amended.

1. Is your facility a Pain Management Clinic, as this term is defined in Florida Statute?

Yes No

2. Is this Pain Management Clinic registered with the State of Florida?

Yes No

Under penalties of perjury, I hereby certify that information provided in this application is true and correct based on my knowledge and belief. In accordance with s. 837.06, Florida Statutes, I understand and acknowledge that whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor in the second degree, punishable as provided in s. 775.082 or s. 775.083, Florida Statutes.

Date: _____

 Signature of Applicant

Business Position Title: _____ (Print Legibly)
 Florida Driver License No. _____
 Non-Florida Driver License: Must be photocopied.

**STATE OF FLORIDA
 COUNTY OF FLAGLER**

I certify that the foregoing instrument was acknowledged before me this ____ day of _____, 20____ by _____. He/she is personally known to me or has produced _____ as identification and did take an oath.

Witness my hand and official seal in the county and state stated above on the ____ day of _____, in the year _____.

(Notary Seal) _____
 Signature of Notary Public
 Notary Public for the State of Florida
 My Commission Expires: _____

For Office Use

Office of Flagler County Tax Collector:

I certify that the foregoing instrument was acknowledged before me this ____ day of _____, 20____.

Flagler County Tax Collector Employee Signature: _____
 Flagler County Tax Collector Employee Printed Name: _____



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Requirements for the Flagler County Local Business Tax Receipt (LBTR – f/k/a Occupational License)

Everyone engaging in or managing a business within Flagler County is required to obtain a Flagler County Local Business Tax Receipt. **County Local Business Tax Receipts** are renewed annually, and expire each year on September 30. County Local Business Tax Receipts are applied for and issued in the Tax Collector's Office in the Flagler County Government Services Building at 1769 East Moody Blvd., Room 102, in the Palm Coast Branch Tax Collector's Office at 7 Old Kings Road North, Suite 12, in Palm Coast, and in the Flagler Beach Branch Tax Collector's Office at 2525 Moody Blvd, in Flagler Beach.

In order to obtain a Local Business Tax Receipt, you will be required to provide the following:

1. **A Completed Flagler County Local Business Tax Receipt Application and Pain Management Affidavit**, which may be downloaded from www.flaglertax.com or picked up from the Tax Collector's Office. Completion of the application will include your Federal Employer Identification Number (or social security number) and Florida state sales tax number (if applicable). FEIN's may be obtained immediately by applying on line at www.irs.gov. A state sales tax number may be obtained by applying online at www.myflorida.com/dor or through the local Florida Department of Revenue Service Center at 386-274-6600.

2. For **Proof of Name Filing** with the State of Florida, you will need to provide one of the following:

1. **Fictitious Name:** Proof of Fictitious Name filing (if you are *not* using your full legal name within the name of your business AND do not plan to incorporate or operate an LLC) with the state of Florida: This may be accomplished online at www.sunbiz.org; OR
2. **Corporation or LLC:** Copy of Articles of Incorporation or Organization, respectively, filed with the State of Florida; OR
3. **State Licensure:** If you are state licensed, your proof of current state license is also considered proof of name filing with the State of Florida.

3. **A Physical Location (e.g., rented facility or residence) is mandatory.** P.O. Boxes are not accepted:

If your physical address is located in Flagler County outside of any city limits: You will need to obtain signed approval (on page two of the business tax receipt application) from the Planning and Zoning Office, 313-4009, as well as the Building Department for Fire Inspection, 313-4002. Both offices are located at the Flagler County Government Services Building, Room 104, at 1769 East Moody Blvd., Building 2, in Bunnell.

If your physical address is located within city limits: You will need to obtain a city local business tax receipt prior to purchasing your county local business tax receipt. Following are contact numbers for city local business tax receipts (formerly known as occupational licenses):

Bunnell: 386-437-7516 – 201 W. Moody Blvd., Bunnell

Flagler Beach: 386-517-2000 – Flagler Beach City Hall, 116 South 3rd Street, Flagler Beach

Palm Coast: 386-986-3766 – 160 Lake Ave in Town Center –Adjacent to Central Park

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If your physical address is located outside of Flagler County: You will need to provide us with a completed application, a copy of your current Local Business Tax Receipt, any proof of Fictitious/Corporate/LLC name filing and any applicable state certifications. *Please note:* The application will request the number of employees. This refers *only* to the number of employees that will actually be in Flagler County. The County Local Business Tax Receipt will need to be purchased prior to the purchase of any City Local Business Tax Receipts (formerly known as occupational licenses). Once you have obtained your County Local Business Tax Receipt, you will need to contact any municipalities (in which you plan to do business) for their requirements. Please refer to item number 3, above, for contact numbers.

4. State Licensure: If your occupation is one which requires state licensure, such as a general contractor, roofer, plumber, physician, pharmacist, cosmetologist or real estate agent, you will need to provide a copy of your current state licensure upon application for the Flagler County Local Business Tax Receipt as well as upon each annual renewal. Your Flagler County Business Tax Receipt will be issued exactly as it appears on your state license. State *registration* will require pre-authorization from the Flagler County Building Department. For a complete listing of occupations that require state certification, you may visit www.myflorida.com.

5. Building Department Authorization Cards: Most businesses involving construction or home improvement will need to be registered with the Flagler County Building Department prior to obtaining a local business tax receipt. Upon registration, applicants will receive an authorization card (or an exemption card when applicable), which will need to be presented to the Tax Collector's Office. To determine whether your business requires an authorization card, please contact Code Enforcement at (386) 313-4083.

6. Local Business Tax Receipt Fees: Following are some examples of Flagler County Local Business Tax Fees:

- Contractor (e.g., roofer, plumber, general, electrical) up to 10 employees -\$9.00
- Public Services (e.g., lawn service) up to 5 employees - \$11.00
- Professions (e.g., physician, real estate, accountant) - \$15.00
- Retail or Wholesale Sales - \$15.00

7. Contact Numbers For Starting your Business May Include:

- Flagler County Building Department: 386-313-4002
- Property Appraiser (Annual Personal Property Tax Filing): 386-313-4150
- Worker's Compensation District Office, Jacksonville: 904-798-5806
- Bureau of Licensing, Alcoholic Beverages & Tobacco: 850-487-1395
- Florida Department of Revenue Daytona Beach Service Center: 386-274-6600

Websites for Further Information Include:

- www.myflorida.com (Click on Business)
- www.irs.gov (For More Information about Federal ID Number)
- www.fldfs.com/WC (For Information about Worker's Compensation)
- www.flaglertax.com (The Flagler County Tax Collector Web Site)
- www.palmcoast.gov (The City of Palm Coast Web Site)
- www.bunnellcity.us (The City of Bunnell Web Site)
- www.cityofflaglerbeach.com (The City of Flagler Beach Web Site)
- www.FloridaSmallBusiness.com (Detailed Information for New Businesses)
- www.Sunbiz.org (for Fictitious Name and Corporate/LLC filing)

Please Note: The information provided in this publication is not intended to be all-inclusive; it is offered as a basic guide, providing general answers for frequently asked questions. Please call (386) 313-4160 with any questions. Issuance of a Flagler County Business Tax Receipt does not confirm current compliance with any city, county, state or federal requirements that must be met in conjunction with operating your business. It is the responsibility of the business owner to obtain all necessary permits, licenses and local business tax receipts in order to legally engage in business in the State of Florida.

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WHAT IS TANGIBLE PERSONAL PROPERTY TAX?

Tangible personal property taxes are ad valorem taxes (based on the assessed values) of three categories of property:

- **BUSINESS:** Furnishings, fixtures, signs, supplies and equipment used in the operation of a business.
- **RENTAL PROPERTY:** Furnishings and appliances provided in rental property.
- **MOBILE HOME ATTACHMENTS:** All attachments and additions, such as a carport, utility shed, screened porch, awning, Florida room, etc. This applies to mobile homes and manufactured homes that are located on rental property.

HOW IS TANGIBLE ASSESSED?

TPP value is based on the annual Tax Return filed with the Property Appraiser's Office. When no return is filed, the Property Appraiser is required by law (F.S. 193.073) to estimate an assessed value. Each year, the date of assessment is always January 1st. The annual November billing reflects the owner of record when the tax roll is certified to the Tax Collector by the Property Appraiser's Office.

BUSINESS AND RENTAL PROPERTY (FILING A TAX RETURN):

Owners of business and rental tangible personal property are required to file a Tangible Personal Property (TPP) Tax Return with the Property Appraiser's Office each year. Returns should be filed by April 1st, and are based on the value of the property as of January 1st of that year.

Effective 2008, there is a \$25,000 exemption granted to those filing a return.

Filing a late return could result in penalties of up to 25%. Failure to file a return will result in a 25% penalty of the property's assessed value as well as denial of the \$25,000 exemption.

To file a TPP Tax Return, please contact the Property Appraiser's Office at (386) 313-4150 or tpp@flaglerpa.com. Forms may be downloaded from www.flaglerpa.com.

\$25,000 TPP Exemption

Constitutional Amendment Provides for a \$25,000 Exemption IF You File a Tangible Personal Property Tax Return With the Property Appraiser. Please contact the Property Appraiser's Office for Details: (386) 313-4150 or tpp@flaglerpa.com

Mobile Home Attachments: It is NOT necessary to file a TPP Return to receive this exemption; it is automatically applied.

WHEN ARE TANGIBLE TAXES PAID?

Tangible taxes become due at the same time as real estate taxes. Bills are mailed out and become payable on or about November 1, and do not become delinquent until April 1st. The following discounts are applied for early payment:

- 4% if paid in November
- 3% if paid in December
- 2% if paid in January
- 1% if paid in February
- Gross tax amount is due in March
- Taxes become delinquent April 1st and are subject to interest and penalties

Discounts are accepted according to the POST-MARK of your payment.

Delinquent taxes are accepted according to the date your payment is RECEIVED.

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APPLICATION FOR INSTALLMENT PAYMENT PLAN

Section 197.222, Florida Statutes, allows an alternative plan for payment of property taxes and personal property taxes. A taxpayer who elects to pay taxes by the installment method will make payments based upon an estimated tax equal to the actual taxes levied on the property in the preceding year. Florida Law requires that your estimated taxes must be more than \$100 for each tax notice to participate in the Installment Payment Plan. If your estimated taxes are \$100 or less, you do not qualify for this plan.

If you choose to participate, you must make the first installment payment by June 30. Once you have paid the first payment on time, you are required to continue for the tax year. If you elect to discontinue participation, you will not receive the discounts provided by law. Installment payments that become delinquent must be paid with the next installment payment. Discounts are not allowed on delinquent payments.

WHO IS RESPONSIBLE FOR TAXES WHEN PROPERTY IS SOLD?

Tangible Personal Property Taxes are ad valorem taxes (based on the assessed values), billed for the calendar year of January 1st thru December 31st. If an exchange of property is made, any prorating of taxes must be handled between the buyer and seller.

PLEASE NOTE: Personal property taxes follow the property, NOT the owner. When purchasing an existing business or mobile home, make sure a TAX SEARCH has been conducted.

PAYMENT PLAN FOR DELINQUENT TANGIBLE PERSONAL PROPERTY TAXES

If you are having difficulty paying a delinquent tangible tax bill, you may apply at the main office location for inclusion in a tangible tax partial payment plan.

Payment plans must be requested, and will include interest at the rate of 1½% per month on the unpaid balance.

Any tax warrants that are issued against a participant of the payment plan are not enforceable, provided the agreed payments are not delinquent, and the taxpayer does not attempt to remove or dispose of the personal property.

WHAT IF I GO OUT OF BUSINESS?

If you close your business or move to another county, you should immediately notify the Tax Collector's Office at (386) 313-4160 and the Property Appraiser's Office at (386) 313-4150 in order to be removed from the tax roll. If you were still in business on January 1st, you must file a return. The taxes that are assessed on January 1st are due and payable for that year regardless of when a business closes.

WHAT IS A TAX WARRANT?

When delinquent taxes remain unpaid, the Tax Collector goes through the process of issuing a "Tax Warrant," which is then confirmed by the Circuit Court. The costs of advertising, interest and other fees are added to the delinquent tax bill.

Once a Tax Warrant is issued, the Tax Collector is empowered to seize and sell the personal property in order to pay outstanding delinquent taxes. If the property cannot be located or is sold for less than the amount due, ALL OTHER PERSONAL PROPERTY OF THE TAXPAYER IS SUBJECT TO SEIZURE AND SALE.

It is important to note that a warrant is issued in the owner's name, but attaches to the taxed property, and survives a sale or transfer.

HOW DO I REQUEST A CHANGE?

Although the Tax Collector is responsible for collecting tangible personal property tax, changes to the tax roll (e.g., name, address, location and assessed value) are processed through the Property Appraiser's Office. To reach the Property Appraiser's Office, you may call (386) 313-4150 or send an e-mail to: tpp@flaglerpa.com.

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