

Flagler County Tax Collector
Rental Property Owner
Local Business Tax Receipt Application



Local Business Tax Department

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Suzanne Johnston, C.F.C.
Flagler County Tax Collector
1769 E Moody Blvd, Bldg. 2, Suite 102
P.O Box 846
Bunnell, FL 32110

EFFECTIVE JULY 1, 2018

Your LBTR number is required in all advertisement(s) of rental properties.

Per County Ordinance number 2018-10, Section 19-53(c), each Dealer and / or owner shall be required to have a local business tax receipt (LBTR). The LBTR business number shall be the identifier for the payment of any Tourism taxes owed. Such LBTR business number shall be included on all remittance reports, checks, and shall be required to be clearly shown as part of all marketing and advertisements for the property to include printed, electronic and other methods. To not do so shall be considered a violation of this ordinance.

Local Business Tax Receipt Property Owner Rental Checklist

ALL APPLICABLE DOCUMENTS LISTED BELOW MUST BE SUBMITTED WITH THE COMPLETED APPLICATION FOR APPROVAL

- | | <u>Staff Initials</u> |
|---|-----------------------|
| <input type="checkbox"/> Completed Local Business Tax Receipt Application | _____ |
| <input type="checkbox"/> Completed Rental Form for Each Property owned in Flagler County | _____ |
| <input type="checkbox"/> Completed Pain Management Clinic Affidavit
(Required per Flagler County Ordinance #2012-10) | _____ |
| <input type="checkbox"/> Copy State Hotel / Vacation Rental License issued by DBPR | _____ |
| <input type="checkbox"/> Copy of Proof of Publication from Division of Corporations
(or Full Name legal name must be included in name of business) | _____ |
| <input type="checkbox"/> Copy of Sales Tax Certificate | _____ |

ADDITIONAL DOCUMENTS REQUIRED IF PROPERTY IS NOT LOCATED WITHIN A CITY LIMIT

- | | |
|--|-------|
| <input type="checkbox"/> Copy of Unincorporated County Short Term Rental Certificate (Condos exempt) | _____ |
| <input type="checkbox"/> Completed Zoning Department Business Tax Review Form
(Only applicable if <u>BUSINESS</u> location is in unincorporated Flagler County) | _____ |

ADDITIONAL DOCUMENTS REQUIRED IF PROPERTY IS LOCATED WITHIN A CITY LIMIT

- | | |
|--|-------|
| <input type="checkbox"/> Copy of City Local Business Tax Receipt | _____ |
|--|-------|

**Annual Fees Due
\$.75 per unit but no less than \$7.50
Payable to Suzanne Johnston, Flagler County Tax Collector**

EFFECTIVE JULY 1, 2018 – The LBTR number is required in all advertisement(s) of rental property

F.S. 205.053 Business tax receipts; dates due and delinquent; penalties. —

- (1) All business tax receipts shall be sold by the appropriate tax collector beginning July 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year.
- (2) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.

F.S. 205.194 Prohibition of local business tax receipt without exhibition of state license or registration. —

- (1) Any person applying for or renewing a local business tax receipt to practice any profession or engage in or manage any business or occupation regulated by the Department of Business and Professional Regulation, the Florida Supreme Court, or any other state regulatory agency, including any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before such local receipt may be issued.

TAX COLLECTOR OFFICE USE ONLY

Date Processed: _____	Account #: _____	Business #: _____
Penalty: _____	Total Due: _____	Provisional License <input type="checkbox"/>
Approved / Denied By: _____		Approved <input type="checkbox"/> Denied <input type="checkbox"/>

Application for Flagler County Local Business Tax Receipt

Property Owner Rental

Florida Statute 205.053(2) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.

Property Owner Information

Owners Name: _____

Additional Contact Person: _____

Mailing Address: _____

City: _____ State: _____ ZIP Code: _____

E-Mail: _____

Phone Number: _____

Licensing Requirements

State Hotel / Vacation Rental License Number **(attach copy)**: _____

County Certificate Number **(attach copy if applicable) (condos exempt)**: _____

City Local Business Tax Receipt Number **(attach copy if applicable)**: _____

Completed Flagler County Zoning Department Verification / County Fire Inspection Verification **(if applicable)**: _____

Number of Rental Units on this Property: _____

DOR Sales Tax number **(attach copy of certificate)**: _____

Homeowners Social Security Number / Company FEIN Number: _____

Flagler County Tourist Development Tax Number: _____

I remit these taxes to the Department of Revenue

Monthly: <input type="checkbox"/>	Quarterly: <input type="checkbox"/>	Semi-Annually: <input type="checkbox"/>	Annually: <input type="checkbox"/>	Other: (if other notate): <input type="checkbox"/>
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Proof of Publication with Florida Division of Corporations (attach copy) F.S. 205.023

<input type="checkbox"/> Corporation or LLC	<input type="checkbox"/> Fictitious Name	<input type="checkbox"/> Owner's Full Name included in Name of Business
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(1) I, the undersigned, swear this application (including all other attachments) is true and correct. (2) I acknowledge and understand that a local county business tax receipts (previously referred to as an occupational license) is issued pursuant to this application is for the privilege of doing business in Flagler County and does not waive Florida's licensing, registration, and/ or certification requirements, nor does it waive any other such requirements of any city, county, or state or federal authority that must be met prior to engaging in or entering into the activity, business, profession or occupation for which this application is being made. (3) I specifically acknowledge that a business tax receipt issued pursuant to this application does not indicate that the parcel of land upon which the business intends to operate is properly zoned for the activities in question and that it is the responsibility of the business to verify with the appropriate zoning authority prior to commencing its activities or operations. (4) **I also affirm that I, the business owner/principle of record indicated hereon, is in compliance and will comply with all legal requirements.**

Property Owner Signature: _____	Date: _____
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EFFECTIVE JULY 1, 2018:
Local Business Tax Receipt (LBTR)
number is required in all advertisement(s)
of a rental property

Please complete one rental form for each property you own.

Rental Property Information

Business Name: _____

Business Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ E-Mail: _____

Fax: _____ Bus. Website: _____

Parcel Identification Number of Rental Property: _____

Physical Address of Rental Property: _____

Who pays the sales tax on this rental? _____ Management Co. _____ Owner

Who pays the Tourist Development Tax on this rental? _____ Management Co. _____ Owner

Name of Management Company: _____

Rental Type: _____ Dwelling _____ Condo _____ Other (notate)

What is the rental start date? _____

****RESIDENTIAL RENTAL PROPERTY** (Please check the appropriate category)**

- _____ Owner Occupied
- _____ Unit rented for 6 months or less (short term rental)
- _____ Unit rented for 6 months or more, **WITH** valid written lease
- _____ Unit rented for 6 months or more, **WITHOUT** a valid written lease

**** Please add additional sheets if you own more than one rental property ****

If a rental unit is rented for 6 months or more, with a valid written lease, a LBTR & Tourist Tax may be waived after submission of application and a copy of written lease. Please submit all documents for determination.



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

**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: _____

Contact Reference Sheet

Agent and Address	Phone Number	Website	
Flagler County Planning & Zoning Office 1769 E Moody Blvd Bunnell, FL 32110	(386) 313-4009	www.flaglercounty.org	County Rental Certificate County Zoning County Fire Inspection
City of Palm Coast 160 Lake Avenue Palm Coast, FL 32164	(386) 986-2360	www.palmcoastgov.com	City Local Business Tax Receipt
City of Flagler Beach 116 South 3 rd Street P.O. Box 70 Flagler Beach, FL 32136	(386) 517-2000	www.cityofflaglerbeach.com	City Local Business Tax Receipt
City of Bunnell 201 W. Moody Blvd Bunnell, FL 32110	(386) 437-7500	www.bunnellcity.us	City Local Business Tax Receipt
Town of Beverly Beach 2735 N Oceanshore Blvd Beverly Beach, FL 32136	(386) 439-6888	www.mybeverlybeach.org	City Local Business Tax Receipt
Division of Hotels & Restaurants	(850) 487-1395	www.myflorida.com/DBPR	State Hotel / Vacation Rental License
Department of Revenue	(386) 274-6600	www.myflorida.com/DOR	Sales Tax Registration
Federal Tax ID Number	(888) 765-7784	www.ein-assistance.com	FEIN Number
Florida Division of Corporations	(850) 245-6058	www.sunbiz.org	Fictitious Name / Corporation & LLC Filing

KEEP THIS PAGE FOR YOUR RECORDS

PAYING SALES TAX AND TOURIST DEVELOPMENT TAX ON YOUR RENTAL PROPERTY

FLAGLER COUNTY ORDINANCE 2018-10:

FLAGLER COUNTY TAX COLLECTOR'S OFFICE WILL BEGIN COLLECTING TOURIST DEVELOPMENT TAX ON BEHALF OF FLAGLER COUNTY, FOR THE JULY 2018 COLLECTION PERIOD.

Complete a Tourist Development Tax Application with Tax Collector

- **Paper applications available**
- **Online application effective August 1, 2018**
- **You will be notified with online reporting instructions from the Tax Collector's Office, along with your account number.**

Tourist Development Tax (5%) collected by Tax Collector's Office

- **Due 1st of each month, must pay by the 20th to avoid penalty and interest**
- **Website: www.flaglertax.com**

State Sales Tax (7%) collected by Department Of Revenue

- **Due 1st of each month, must pay by the 20th to avoid penalty and interest**

KEEP THIS PAGE FOR YOUR RECORDS (Rev: 2/26/20)