

Local Business Tax Receipts

Local information about some guidelines that must be met before the issuance of a Local Business Tax Receipt:

Planning and Zoning

- New businesses that will occupy an existing building should ensure the property is zoned to accommodate the land use for the business activity. For more information call Highlands County Planning Department at (863) 402-6650.
- Before you build contact the Highlands County Planning Department, located at 501 S. Commerce Avenue in Sebring, FL 33870. New businesses that requires a new construction of a building or facility must submit a site plan for review by the Town planning and zoning department. The site plan will also be reviewed by the Town Local Planning Agency and a final approval will be needed from the Town of Lake Placid Town Council. For more information call Highlands County Planning Department at (863) 402-6650.

Traffic Laws

- Florida Department of Transportation and Town of Lake Placid right of ways should also be well-thought-out when considering parking and business traffic into and out of your business location. For more information call Highlands County Planning Department at (863) 402-6650.

Fire Codes

- All businesses are required to ensure their building meet fire codes. For more information, call the Fire Inspector at 863-385-1112.

Occupational Business Permit and Business Tax

- An occupational business permit and Business Tax is just another name for Local Business Tax Receipts. The Town tax receipt program is currently under the operations of the Town of Lake Placid, at the Lake Placid Government Center, with dual support of Code Enforcement (previously issued by the Lake Placid Police Department).

Business Sign Permits

- The Town of Lake Placid has a sign ordinance which limits sign size and requires approval before erecting. *Carefully read Ordinance 154-15 (sign permits)*. For more information call Highlands County Planning Department at (863) 402-6650.
- Signs on sidewalks and road ways (event signs) also requires a permit. For more information contact Code Enforcement at Lake Placid Police Department. Please call and ask for Code Enforcement at (863) 699-3757.

Vendor

- If you intend to do business with the Town of Lake Placid, a form W-9 is required. You can submit form W-9 with information about your business, costs and how you intend to enhance Town facilities with your product or services. Form W-9 and proposal is optional.

Public Records

- Are business taxes public record? The Town of Lake Placid does not ask for business records. The business tax application will be on file for the purpose of renewal letters and notices.

Local Business Tax Receipts

Local Business Tax Receipts (BTR), formerly referred to as Occupational Licenses are issued by the Town of Lake Placid at the Lake Placid Government Center. The Town of Lake Placid adopted a Business Tax Ordinance in July of 2014 and began imposing a business tax of \$35.00, per business (excluding exempt businesses as listed in Florida statute 205). For Town Code, visit us online at Municode.com for *Lake Placid, FL Code of Ordinances Chapter 95 – Licensing*.

Local Business Tax Receipts are payable annually July 2 through September 30. The Town code requires any business with a physical location or billing address within the Town of Lake Placid selling merchandise or services to purchase a Business Tax Receipt. The tax is applicable to one-person companies as well as home-based businesses. Businesses, professionals, and occupations that meet all qualifications and legal requirements are eligible to apply for a license with a **fully completed application** and payment of the tax. In addition to the Business Tax Receipt, businesses must also comply with any utility codes, license, certifications, and local ordinance requirements. Compliance with the Business Tax Receipt rules essentially imply a business will be following all codes and regulations. The licenses are not a rating of merchandise or service quality.

Registration

Florida businesses should be registered with the Florida Division of Corporations located in Tallahassee Florida. Website is <https://dos.myflorida.com/sunbiz/start-business>. If the business is not registered with Sunbiz, the Town of Lake Placid will need an Affidavit of Identity. See page #6. **Important:** *Without proof of business registration – or - a notarized statement from the business owner, payment will not be accepted and a tax receipt will not be issued.*

Application for Local Business Tax Receipts (BTR)

1. Complete the ***application in the back of this packet***, if you have a commercial or a home-based business and will be operating a business within the jurisdiction of the Town of Lake Placid.
2. In most instances, commercial and home-based business must complete an application for utility services as well as a Local Business Tax Receipts (BTR) application. Application for water, wastewater and sanitation services is a separate application. If utility services are being request, please ask at the front desk or call for further instructions.
3. Submit the application with all required documents (proof of registration with the Division of Corporations or a statement stating a fictitious name).
4. Also provide a copy of any relevant state license, when applicable.
5. After application approval, the applicant must provide payment before a tax receipt is issued.

How to submit your application & payment:

- By Mail: Address below and call to verify tax amount
- In Person: Address below (8:00am - 5:00pm, Monday through Friday)
- *Online payments are inaccessible at this time*
- Drop box (2 locations) 1069 US 27 N and 8 Oak Street
- Make checks payable to Town of Lake Placid:

Town of Lake Placid
Lake Placid Government Center
1069 US 27 N
Lake Placid, FL 33852

Popular Questions and Answers About Local Business Tax Receipts

Starting a New Business in Lake Placid?

- It is the business owner's responsibility to make application with the Town of Lake Placid for a new business or multiple business before opening.
- Businesses operating without a license is subject to violation fines and fees.

What is a business license and a tax ID? Some licenses are legal requirements while other licenses or a tax ID number may be optional:

- Usually a **state license** is required for barbers, cosmetologists, doctors, lawyers, CPAs or any other occupation regulated by the state.
- Business owners must also choose a unique name for their business and then register the business name by way of a **Tax ID number** provided by the IRS. Registering a business indicates the business owner intends to operate a legal company that will follow a city, state, and federal laws for operating the business.
- In Lake Placid Florida a **tax receipt** is required. A legally operating business must have all necessary business licenses and permits to function in the town, city and state where it is located.

Where do I purchase a Local Business Tax Receipts?

- *Effective July 01, 2020* businesses can only make application for a tax receipt at the Town of Lake Placid Government Center.

What are the fees?

- The Local Business Tax Receipts are \$35.00 per year, per business type. Multiple businesses, within one location, requires multiple licenses.
- Licenses are available beginning July 02 of each year and are due and payable on or before September 30 of each year.
- Regardless of the month of issuance, all licenses expire September 30 of the succeeding year and must be renewed.

Are there any penalties?

- If the \$35.00 tax is not paid timely and annually, before the due date, late fees can accumulate up to a maximum of \$258.75. In addition to the penalties, court costs, reasonable attorney fees and administrative costs are subject to be added.

What are the notices?

- Do not ignore notices or correspondences from the Town of Lake Placid.
- Notify the Town of Lake Placid as soon as possible when a business close to avoid unnecessary renewal letters and reoccurring penalties. It is the business owner's responsibility to notify the Town of any changes or business opening and closure.
- The renewal notice will be mailed on July 01 of each year (if the 1st is on a holiday or weekend, the notice will be mailed the next business day).
- Only one renewal notice may be mailed. Additional notices are complimentary. It is the business owner's responsibility to ensure payment is received by the due date.
- Late notices may or may not be sent out. It is the business owner's responsibility to ensure payment is received by the due date.
- The Town of Lake Placid is not affiliated with the United Postal Service and cannot control timeliness of mail delivery. It is the business owner's responsibility to ensure payment is received by the due date.

Application checklist

STEP 1: Application and payment

- Complete application, in the back of this packet, and attach the following documents:
 - Attach a copy of the Fictitious Name Registration (if applicable): www.sunbiz.org – or
- If your business need not be registered thru Sunbiz.org, the Town of Lake Placid will need an *Affidavit of Identity* signed and notarized. (See page #6)
 - Attach a copy of the state or county certification / license (if applicable):
EXAMPLES:
 - Dept. of Business and Professional Regulation
 - County Dept. of Health
 - State of Florida Dept. of Health
 - State of Florida, Dept. of Agriculture and Consumer Services
 - Florida Division of Hotel & Restaurants
 - Florida Office of Financial Regulation
 - Obtain zoning approval (*apply only to new construction or property modifications*) and attach a copy of any information provided to you about the approval:
 - Home Based Business
 - Commercial location
- Pay applicable fees:

STEP 2: Application review and business verification

- Return all of the above items to the Town of Lake Placid for review.
 - Application review for *new* businesses, with an approval or denial, should only take a few days. Application must be reviewed by Lake Placid Police Department Code Enforcement Officer

STEP 3: Issuance of the Tax Receipt

- Now that your application (for a new businesses) have been approved, you will receive your tax receipt, make sure you post the tax receipt in a visible location within your business.
- Business tax receipts renewals are automatic (if they are not been revoked). If the tax receipt is not provided to you on the same date of payment, the licenses will be mailed to you within a few days.

Florida Fictitious Name Registration

<https://dos.myflorida.com/sunbiz/start-business/efile/fl-fictitious-name-registration/>

To file a fictitious name registration:

1. The name you register must be advertised at least once in a newspaper that is located within the county where your principal place of business is located (Chapter 50, Florida Statutes). However, proof of advertisement is not required. You, the applicant, certify the name has been advertised when you sign the application.
2. Review the instructions for filing a fictitious name registration.
3. Gather all information required to complete the form.
4. Have a valid form of payment.

NOTE:

- Registration of a fictitious name is not required to form a corporation, limited liability company or limited partnership.
- A Fictitious Name Registration does not satisfy Workers' Compensation Exemption requirements.
- A Fictitious Name Registration is not required for an individual's legal name, or for the name of a corporation, limited liability company or limited partnership.

If the registrant is a corporation, a limited liability company, a limited partnership, or a limited liability partnership you may not need to complete this form. Please provide a copy of the registration from Sunbiz.org.

TOWN OF LAKE PLACID
AFFIDAVIT OF IDENTITY
In lieu of Fictitious Name
Doing Business As” or “DBA”

The following identifying information is required to file an In Lieu of Fictitious Name Statement.

Registrant Name: _____

Name of Business: _____

Business address: _____

All owners and their residential addresses:

I, _____, the affiant(s) herein, being sworn upon oath does hereby state:

1. My legal name: _____
2. My current legal address: _____
3. My date of Birth: _____
4. This affidavit is sworn to provide proof of my legal signature.
5. I certify under penalty of perjury under Florida law that I know the contents of this Affidavit signed by me and that the statements are true and correct.
6. I also understand that if I willfully make false statements on this affidavit. I may be punished by fine or imprisonment.
7. The Town of Lake Placid provides my business location with water, wastewater or sanitation service. My account number is or will be: _____

Registrant Signature: _____

NOTARY

STATE OF FLORIDA
County of Highlands

On this date, _____, personally appeared, _____ and _____, who provided photo identification and proved to me, on the basis of satisfactory evidence, to be the person(s) whose name is subscribed to the within affidavit and acknowledged to me that he or she executed the same in his or her authorized capacity.

Notary Stamp

NOTARY SIGNATURE _____

Or LAW ENFORCEMENT OFFICER _____



TOWN OF LAKE PLACID
LOCAL BUSINESS TAX RECEIPTS APPLICATION
1069 US Hwy 27 North, Lake Placid, Fl. 33852 Telephone 863-699-3747
www.lakeplacidfl.net

GENERAL INFORMATION

Submission of an application does not imply consent to operate a business; therefore, you shall not conduct any business until a Local Business Tax Receipt is posted. The Town may not be held responsible for any improvements you make on the location prior to all approvals given for the issuance of a local Business Tax License. Proper permits must be obtained for all alterations, remodeling, and repairs affecting the electrical, plumbing, mechanical or building structure.

Changes in business practices that conflict, and/ or, do not meet the requirements for the scope of business practices given in the application with supplemental notice may result in a code enforcement request to revoke the Local Business Tax License.

The Local Business Tax Receipt must be posted in a conspicuous place (visible) within the business and available to inspection for compliance by Lake Placid Code Enforcement. Local Business Tax Receipts on-site inspections occur during normal business hours on an annual basis. Businesses with high risk for fire, chemical hazards, explosives, or other hazards may be required to have a fire inspection prior to opening. The Fire Inspector for the town of Lake Placid can be reached at Telephone 863-385-1112. Examples of "high risk" includes restaurants, commercial fertilizer distributors, and businesses having a high fire load.

BUSINESS STATUS (CHECK IF APPLICABLE):

NEW BUSINESS TRANSFER OF ADDRESS TRANSFER OF OWNERSHIP BUSINESS NAME CHANGE

BUSINESS TYPE (CHECK IF APPLICABLE):

SOLE PROPRIETORSHIP CORPORATION LIMITED LIABILITY COMPANY (LLC)
 PARTNERSHIP OTHER _____

OPENING DATE: _____

FICTITIOUS NAME: _____

BUSINESS NAME: _____

BUSINESS ADDRESS (MUST NOT BE POST OFFICE BOX): _____

BUSINESS MAILING ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

BUSINESS PHONE: _____ CELL PHONE(S): _____ FAX: _____

BUSINESS WEBSITE: _____

EMAIL ADDRESS(S): _____



TOWN OF LAKE PLACID
LOCAL BUSINESS TAX RECEIPTS APPLICATION
 1069 US Hwy 27 North, Lake Placid, Fl. 33852 Telephone 863-699-3747
 www.lakeplacidfl.net

DESCRIPTION OF BUSINESS AND MERCHANDISE OR SERVICES PROVIDED

Business Description: _____

Please provide your *Federal Employer Identification Number* (if applicable): ____ - ____ . The Federal Tax Identification Number, is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the United States for the purposes of identification.

OTHER BUSINESS IDENTIFICATION (if applicable):

Sales Tax Number: _____ Issuing State: _____
 State License Number(s): _____ Issuing Agency: _____

AVERAGE VALUE OF MERCHANDISE/INVENTORY IN STOCK

Average value is less than \$5,000 \$5,001 -15,000 Greater than \$15,001

PREVIOUS USE OF LAND/PROPERTY (if known): _____

PREVIOUS BUSINESS NAME (if known): _____

BUSINESS INFORMATION:

<p>Is this business going to (check all that apply):</p> <ul style="list-style-type: none"> Be a professional association? Join an existing office? Have door-to-door service? Operate from a home? Require state licensing? Deal with hazardous materials? Have day or adult care services? 	<ul style="list-style-type: none"> Require tax receipt transfer? If Yes, provide Local Business Tax receipt <i>Tax Receipt number:</i> _____ Be licensing fee exempt? If Yes, provide proof: _____ Serve liquor? Serve food? Sell tobacco products?
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DOES THE BUSINESS HAVE A WATER, WASTEWATER, OR SANITATION ACCOUNT SET UP WITH THE TOWN? If yes, provide account number: _____

OWNER NAME(S): _____

MAILING ADDRESS: _____ CITY: _____ STATE: _____ ZIP: _____

I, the undersigned, do hereby certify that the Information given in this application is complete and accurate, and I understand that to make false statements within this application may result in denial of application and possible legal action. If granted a Local Business Tax Receipt, I agree to operate within all applicable City and State laws, and will notify the City if any of the information I have given is modified. I further understand that no portion of the Local Business Tax Receipts is refundable, and in the event of noncompliance this application shall be subject to cancellation or revocation.

Signature: _____ Title: _____

Printed Name: _____ Date: _____



**TOWN OF LAKE PLACID
EMERGENCY CONTACT FORM**
1069 US Hwy 27 North, Lake Placid, Fl. 33852 Telephone 863-699-3747
www.lakeplacidfl.net

POLICE / FIRE / EMS / EMERGENCY CONTACT INFORMATION

The Information given in this section will allow Police services to contact you in the event of an emergency at your business location when you are absent. Information herein will also help ensure officer safety in the event of a response to your business location in your absence.

BUSINESS NAME: _____

BUSINESS ADDRESS: _____

BUSINESS PHONE(S): _____

If chemicals, weapons, canine guards, or other hazardous materials are kept on premise, please advise of type and location: _____

Any other notes about your business you would like included: _____

CONTACT #1

NAME: _____ ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE NUMBER(S): _____

CONTACT #2

NAME: _____ ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE NUMBER(S): _____

CONTACT #3

NAME: _____ ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE NUMBER(S): _____