



**City of Coral Gables**  
**CITY COMMISSION MEETING**  
**May 25, 2021**

**ITEM TITLE:**

**Resolution.** A RESOLUTION OF THE CITY COMMISSION OF CORAL GABLES, FLORIDA AMENDING ORDINANCE NO. 2015-17, AS AMENDED, TO REVISE VARIOUS LOCAL BUSINESS TAXES BY THE FINANCE DEPARTMENT AND PARKS FEES BY THE COMMUNITY RECREATION DEPARTMENT; PROVIDING FOR SEVERABILITY, AND AN EFFECTIVE DATE.

**DEPARTMENT HEAD RECOMMENDATION:**

Approval.

**BRIEF HISTORY:**

**BTR Fees:**

On October 1, 1995, the state legislature authorized municipalities to increase local business tax rates by a maximum of 5% once every two years as provided for under Chapter 205.0535 of the Florida Statutes. Since the adoption of this legislation, the City of Coral Gables has increased local business tax rates every two years as authorized. The attached resolution increases each classification by 5% effective for the July 1, 2021 billing of the Fiscal Year 2022 Business Tax Receipts. The amended local business tax rates will adjust annual revenue approximately \$167,500 and will assist in meeting the needs of the 2021-2022 Budget.

**Parks Fees:**

The Parks Fee Schedule is based on a five-year fee plan. Due to the conditions of the pandemic, the normal fee increase in the five-year plan was delayed. The new proposed fee plan will continue the five-year fee plan. In most cases, fees are increased 5% every other year. Exceptions to this are contractor programs that are dependent of costs of the program to set fees and destination locations that may see greater increases. This greater increase is due to increased demand or the value of the activity in accordance with the fee charged. In this proposal, the Granada Golf Course will have a greater percentage increase to coincide with the course condition and value of participation.

**EXHIBIT(S):**

- A. Draft Resolution.
- B. Fee Schedule.