

BUSINESS TAX CLASSIFICATION COMPARISON 2009-2011

	PROFESSIONALS	REAL ESTATE BROKERS	RESTAURANTS	MERCHANT/RETAIL
CITY OF CORAL GABLES (proposed fee)	\$163.00	\$178.00	\$132.00 FIRST 10 SEATS \$2.60 EACH SEAT THEREAFTER	\$142.00 FIRST \$1,000 INV. \$12.00 EACH ADD'L 1,000 INV.
CITY OF MIAMI BEACH (current fee)	\$221.00	\$191.00	\$174.00 FIRST 50 SEATS, \$8.00 EACH SEAT THEREAFTER	\$232.00 FIRST 1,000 INV. \$19.00 EACH ADD'L 1,000 - 99,000 \$2,315 FROM 100,000 - 199,000 \$3,473 FROM 200,000 - 499,000 \$4,631 OVER 500,000
CITY OF SOUTH MIAMI (current fee)	\$158.00	\$158.00	SAME AS MERCHANT/RETAIL	\$158.00 UP TO 1,000 SQ.FT. \$243.00 FROM 1,001 TO 2,000 SQ.FT. \$425.50 FROM 2,001 TO 5,000 SQ.FT. \$607.00 FROM 5,001 TO 15,000 SQ.FT. \$811.00 OVER 15,000 SQ.FT.
CITY OF NORTH MIAMI BEACH (current fee)	\$121.00	\$121.00	\$121.50 FIRST 50 SEATS, \$.90 EACH SEAT THEREAFTER	\$72.00 UP TO 999 \$84.00 FROM 1,000 TO 4,999 INV. \$109.00 FROM 5,000 TO 9,999 INV. \$145.00 FROM 10,000 TO 19,999 INV. \$242.00 FROM 20,000 TO 49,999 INV. \$486.00 FROM 50,000 TO 100,000 INV. \$2.40 EACH ADD'L 1,000 OVER 100,000
CITY OF MIAMI (current fee)	\$110.00	\$94.00	\$26.00 FIRST 10 SEATS, \$1.25 EACH SEAT THEREAFTER	\$60.00 FIRST 1,000 INV. \$5.85 EACH ADD'L 1,000 INV.