



# City of Riviera Beach Business Tax Receipt

## What is a Business Tax Receipt?

- Business Tax Receipt is the proof of payment of the business tax and is required before a business open or starts. It is renewed annually from July 1<sup>st</sup> through September 30<sup>th</sup>.
- A Business Tax Receipt is filed in conjunction with a Certificate of Use ensuring zoning and environmental policies are followed.
- A Business Tax Receipt is required for any person or entity that maintain a permanent location, branch office, or transacts business within the City's jurisdiction. This includes home based businesses and residential rental properties.
- New businesses within the City must be assessed for accuracy, completion, and appropriate required documentation, such as state licensing, local health department licensing, insurance certificates or federal tax status. Verification of submittals ensures proper classification of the business for assessment of fees and taxes.
- Changes in inventory and/or tax status are monitored and updated annually in order to accurately assess the annual fees and taxes.

## What should I do before applying for a Business Tax Receipt?

- **Location**
  - a. Before leasing a space, call or visit the City of Riviera Beach Planning & Zoning Division to determine if the selected business site is zoned to meet the business activity.
  - b. An applicant must complete and submit a Preliminary Zoning Verification Form to the City prior to submitting an application for a business tax receipt. This form is included in the application package and must be approved before the application could be submitted to the Business Tax Receipt Office.
- **Special License**
  - a. Depending on the type of business, specific business certification and/or license is required before obtaining a business tax receipt.  
E.g. Restaurant approvals/certification shall be provided by the Florida State Division of Hotels & Restaurants for any person starting a restaurant/hotel.
  - b. Professional licenses are provided by the Florida Department of Business & Professional Regulations at [www. MyFloridaLicense.com](http://www.MyFloridaLicense.com) or call (850) 487-1395.



- **Fictitious Name**
  - a. Documentation of fictitious name is required for a business operating as non-incorporated or doing business as. Please visit [sunbiz.org](http://sunbiz.org) or call (850) 245-6058 for filing details.
  
- **State Filing**
  - a. Documentation of State filing is required for businesses operating as a corporation, LLC, or partnership. Please review the site of the Florida Department of State, Division of Corporation for filing details.
  
- **State of County Registration**
  - a. If the type of business is regulated by a state or county agency, you must include documentation indicating compliance. **These agencies may include:**
    - Department of Business & Professional Regulation- (850) 487-1395
      - For most professions & contractors.
  
    - Florida Department of Agriculture & Consumer Services- (800) 435-7352
      - For food outlets, auto repair, travel agencies, telemarketers health & dance studios.
  
    - Florida Division of Hotels & Restaurants- (850) 487-1395
      - For restaurants, mobile food operators, hotels, motels.
  
    - Florida Department of Health- (800) 488-0595
      - For health care professionals, doctors, therapists.
  
    - Palm Beach County Health Department- (561) 840-4500
      - For child care.



## **What are the additional documentation needed with my Business Tax Receipt application?**

- **Commercial Business:**
  1. A copy of the articles of incorporation and/or fictitious name registration (if appropriate).
  2. A copy of the lease and/or proof of ownership of property. Please note that if you are renting a commercial space, the owner must have an active business tax receipt.
  3. A copy of applicable certification and/or license from appropriate agencies (if appropriate).
  
- **Home-Base (home office, maid service, lawn maintenance, etc.):**
  1. A copy of the articles of incorporation and/or fictitious name registration (if appropriate).
  2. A copy of proof of ownership (if appropriate).
  3. If you are a renter, a notarized letter from the property owner given permission to use their property location as a place of business.
  4. A copy of applicable certification and/or license from appropriate agencies (if appropriate).
  
- **Commercial Rental ( office space, properties rented to businesses):**
  1. A copy of the articles of incorporation and/or fictitious name registration (if appropriate).
  2. A copy of proof of ownership.
  
- **Residential Rental:**
  1. A copy of the articles of incorporation and/or fictitious name registration (if appropriate).
  2. A copy of proof of ownership.
    - a. Business Tax Receipts are not provided for properties that are Homestead Exempt.
  
- **Mobile Vending:**
  1. A copy of the articles of incorporation and/or fictitious name registration (if appropriate).
  2. A copy of a detailed map, which indicate mobile vending location.
  3. If the property location is not owned by the applicant, a notarized letter from the property owner must be provided authorizing permission of occupancy of the location.



4. A copy of applicable certification and/or licenses from appropriate agencies (if appropriate).
- **Out of City:**
    1. A copy of the articles of incorporation and/or fictitious name registration (if appropriate).
    2. A copy of applicable certification and/or licenses from appropriate agencies (if appropriate).
  - **Tax Exemptions:**
    1. A copy of the articles of incorporation and/or fictitious name registration (if appropriate).
    2. Supporting details as proof of tax exemption.
      - a. Please note that supporting details are subjected to public records. If such documentation is provided, ensure to redact personal information per F.S. 119.071.
    3. A copy of applicable certification and licenses from appropriate agencies (if appropriate).

### **How do I apply for a Business Tax Receipt?**

- Ensure you have all documentation required (as listed above) before completing an application. Required documentation is also stated on the Business Tax Receipt application cover sheet.
- Ensure Preliminary Zoning Verification form, which is included in the application packet is completed and approved by the Planning & Zoning Division.
- Once the Planning & Zoning Division has approved zoning for business location, complete the application, include supporting details as appropriate, and provide to the Business Tax Receipt Office.
  - a. Applications are located online at [www.rivierabch.com](http://www.rivierabch.com) or in person at the Business Tax Receipt Office located at 600 W. Blue Heron Blvd, Riviera Beach, FL 33404.

### **What are the internal approval processes?**

- Applications are submitted to Business Tax Receipt Office.
- Applications are reviewed by the Business Tax Receipt Office to ensure all necessary documentation and information is collected.
- Once reviewed, Department Staff (Planning & Zoning, Building, Fire, Code Compliance, Police, and Utilities) review the information provided and take appropriate action. Actions (or final results) are documented.
  - a. The approval process should not take more than 15 business days.
  - b. Applicant will be contacted by the BTR Staff on the results of the reviews. Special comments provided by Departments Staff will be provided to the



Applicant. Contact information from reviewing Departments will also be made readily available to the Applicant.

- Upon submittal of approvals from all appropriate Departments, the BTR Office would then calculate the final tax assessment and provide total amount to the customers.
- Business Tax Receipt and Certificate of Use are issued upon full payment.

### **What if I do not live in the City but would like to do business there?**

- A Business Tax Receipt is required for any person or entity that maintain a permanent location, branch office, or **transacts business within the City's jurisdiction**.
- Out of City businesses are required to complete an Out of City application and provide the supporting details as identified above.
- Department Staff (Planning & Zoning, Building, Fire, Code Compliance, Police, and Utilities) review the information provided and take appropriate action. Actions (or final results) are documented.
- Being that the business office is not located within the City's jurisdiction, a Preliminary Zoning Verification form and Certificate of Use is not required. However, business tax fees are assessed and must be paid before issuance.