

Comparison of Fees

Exhibit 3

BUSINESS TAX RECEIPT CATEGORIES	Hallandale Beach	Dania Beach	Miami Gardens	Aventura
Application Fee (Nonrefundable) Businesses, Occupations or Professions:	30.00			
MINIMUM BUSINESS TAX RECEIPT	25.00			
ABSTRACTORS OF TITLE:				
	128.00	170.50	150.00	110.00
ADVERTISING:				
(a) Agency, agents, canvassers, or solicitors (where no other applicable classification), includes "Welcome Wagon" greeting service & public relations, each agent	96.00	170.50	100.00	165.00
(b) Aerial advertising: \$5 per trip or six-month license	64.00	170.50		
(c) Person distributing circulars, pamphlets or other advertising matter, except local merchants advertising in this way their own goods & merchandise. (Not to be placed or handed into autos or thrown on streets, placed under doors only, police I. D. required)	96.00			
ALCOHOLIC BEVERAGES: vendors not serving food	14.00			110.00
AMUSEMENT MACHINE ESTABLISHMENTS: Establishments which have amusement machines as either sole or principal use	638.00	1,443.75 to 1,837.50 1 to 100 machines	200.00	550.00

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**Hallandale
Beach**

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MUSEMENT MACHINES:

(a) Distributor (other than radio or TV) Each machine in service	192.00 39.00	262.50 65.50	125.00 30.00	44.00
(b) Radio or TV distributor Each machine in service	64.00 1.83			

AMUSEMENT PARKS: Circus & Carnival; persons operating amusement parks within which are operated merry-go-rounds, roller coaster, theatrical & other exhibitions, shows & performances, shall pay tax for devices, shows, exhibitions & all other forms of diversions & amusement permanently carried on in such park

1,277.00	16,406.25	100.00	
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ANIMAL GROOMING SERVICE

64.00	91.75	100.00	55.00
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**APARTMENTS, BOARDING AND ROOMING HOUSES,
MOTELS AND HOTELS AND RENTAL PROPERTIES:**

(a) Two rooms, rental apartment/condominium unit, duplex-rental, single-family rental	No Charge		6.00 per unit	No charge
(b) Over two rooms, each room	3.86	7.75		3.85
(c) Over two rental apartments/condominium units, each unit	3.86	10.50		3.85

AQUARIUM

96.00

ARCHERY/SHOOTING RANGE

1,277.00		100.00	
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ARMS: Dealers in, including pistols, bowie knives, slingshots, brass knuckles, Springfield rifles or dirk knives, shall register name of person to whom such article was sold

256.00

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	Hallandale Beach	Dania Beach	Miami Gardens	Aventura
AUCTION GALLERY	1,595.00	1,410.75		
AUCTION SHOPS: Owners or managers, temporary auction shops for each place of business (in addition to auctioneer's fee)	256.00	723.00 per week	700.00	220.00
AUCTION, REAL ESTATE (per day)	256.00			
AUCTIONEERS: For each day actually working	64.00	105.00	40.00	220.00
AUTO DRIVING SCHOOL	128.00		100.00	110.00
AUTO RENTAL OR LEASING:				
(a) Three vehicles or less	122.00		100.00(1 to 25)	55.00 each
(b) Each additional vehicle	25.00		9.00	
AUTOMOBILE AGENCIES: Or persons engaged in sale of autos, auto trucks, shall pay for each place of business	256.00	196.75	200.00	
AUTOMOBILE GARAGES: For keeping, storing, caring for, repairing autos or other motor vehicles, belonging to public	128.00	210.00	80.00	110.00
AUTOMOBILE MECHANIC: Providing tune-up service (no oil change) at residence of owner. Must have business address in City	96.00			
AUTO SHIPPING AGENCY OR DRIVEWAYSERVICE (\$5,000 surety bond)	128.00		100.00	
AUTO TAG AGENCY	64.00	39.25	60.00	55.00
BAKERIES: Owner or manager of	96.00	183.75	100.00	110.00

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BANKS: Banks & trust companies, persons doing banking business, whether incorporated or not	574.00	603.75	250.00	385.00
BARBER SHOPS:				
(a) First two chairs	64.00	52.50	100.00	66.00
(b) Each Additional Chair	14.00	per chair	10.00	33.00 each Barber
BATHS: Owners or managers Turkish, Russian, vapor or other baths, when operated for profit & when paying no other license	128.00			
BEAUTY PARLORS	89.00	157.50	100.00	66.00
BICYCLE REPAIR SHOPS: Owners or managers of, who are also engaged in selling bicycles, including repairs of gasoline motors up to twenty-five (25) hp	64.00			
BILLIARD PARLORS: Kept for use or profit	128.00			110.00
Each table	32.00	52.50	15.00	
(If one coin-operated only, see "Amusement Machines")				
BLOOD PRESSURE TESTING	64.00			
BOAT BUILDERS: Persons building boats shall be required to pay license tax as follows:				
(a) Building boats up to 10 tons	128.00			110.00
(b) Building boats 10 tons & over	256.00			
BOATHOUSES: Or boatyards, owners or managers of, keeping boats for hire or storage	128.00			

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	Hallandale Beach	Dania Beach	Miami Gardens	Aventura
BOAT RENTALS	64.00	131.25	100.00	110.00
Each boat	6.62			
BOAT TAXI OPERATION (includes fee for first boat taxi)	256.00			220.00
Each additional boat taxi	128.00			
BONDSMEN	183.00	393.75	350.00	165.00
BOOK BINDERY: Owners or managers of	64.00			
BOTTLING WORKS AND SODA WATER FACTORIES	382.00			
BOWLING ALLEYS OR BOX BALL ALLEYS:				
Owners of or managers of, up to three alleys	128.00		25.00	44.00
Each additional alley	14.00		each lane	each lane
BRICKYARDS: Including manufacture of concrete blocks, etc.	128.00			
BRIDGE CLUB	128.00			
BROKERS:				
(a) Dealing in bonds & stocks (state registration required)	574.00	301.75	150.00	165.00
(b) Dealing in insurance	192.00			
(c) Dealing in merchandise	192.00			
(d) Dealing in land & land option	192.00			
BURGLAR ALARM SYSTEMS	64.00	91.75	100.00	110.00
CABLE T.V.	256.00			
CANTEEN: Each vehicle	64.00	262.50	100.00	
CARPENTER SHOP OR WOODWORK SHOP	96.00			

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CAR WASH AND/OR WAXING:

(a) Operating from established location	128.00	157.50	100.00	110.00
(b) Mobile	91.00			

CATERING:

(a) With other place of business	30.00	52.50		55.00
(b) Not with other place of business	61.00	105.000		

CEMENT, CONCRETE, PLASTER OR ARTIFICIAL STONE:

Manufacturers of, or contractors dealing in	122.00			
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CHRISTMAS TREES (Clean-up bond required)

	64.00	65.50		
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CIGARS AND TOBACCOS: Dealers in, wholesale and retail

	64.00			55.00
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CLAIMS AND COLLECTION AGENCIES:

Not taxed as banks & lawyers, each agent	128.00			110.00
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CLOTHING: Dealers in second-hand, each place

	96.00			
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CLOTHING ALTERATIONS

	64.00			49.50
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COIN DEALERS

	64.00			
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COMMISSION MERCHANTS:

(a) Handling shipments on consignment or commission only	96.00			
(b) Carrying a stock of merchandise, fruits, vegetables, truck, etc., who buy & sell outright retail or wholesale	96.00			

COMMISSION MERCHANTS OF PRODUCE:

Not maintaining place of business in City of Hallandale, but

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delivering & selling produce

64.00

CONTRACTORS:

(a) General-Building (unlimited)

128.00

315.00

120.00

247.00

(b) Engineering-Including structure & reinforced iron & steel, utility installation, bridge, bulk-heading, drainage excavating, sewer construction, dredging, irrigation system, pile-driving, bulk-heading & sea wall construction, sidewalks & street grading & paving, & similar work, either or all

128.00

315.00

120.00

184.80

(c) **Sub-General**

96.00

210.00

100.00

184.80

(d) **Subcontractors and others:**

(1) Air conditioning & refrigeration

64.00

210.00

100.00

132.00

(2) Awning (cloth)

64.00

210.00

100.00

99.00

(3) Carpet installation

64.00

210.00

100.00

99.00

(4) Electrical

64.00

210.00

100.00

165.00

(5) Elevator

64.00

210.00

100.00

99.00

(6) Floor sanding

64.00

210.00

100.00

99.00

(7) Gas fitting, pipe fitting & heating

64.00

210.00

100.00

165.00

(8) Jalousie

64.00

210.00

100.00

55.00

(9) Landscape, tree surgeon and trimming

64.00

210.00

100.00

99.00

(10) Lathing

64.00

210.00

100.00

99.00

(11) Mason and cement

64.00

210.00

100.00

165.00

(12) Moving & wrecking (houses)

64.00

210.00

100.00

82.50

(13) Ornamental iron, bronze and steel

64.00

210.00

100.00

82.50

(14) Plumbing

64.00

210.00

100.00

165.00

(15) Painting

64.00

210.00

100.00

132.00

(16) Plastering & cement

64.00

210.00

100.00

160.00

(17) Plate glass & glazier

64.00

210.00

100.00

82.50

(18) Residential contractor (2-story residences maximum)

64.00

210.00

100.00

184.80

(19) Sandblasting

64.00

210.00

100.00

165.00

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(20) Sign	64.00	210.00	100.00	99.00
(21) Steam fitting	64.00	210.00	100.00	99.00
(22) Steel, reinforcing	64.00	210.00	100.00	110.00
(23) Septic tank	64.00	210.00	100.00	132.00
(24) Sewer	64.00	210.00	100.00	132.00
(25) Sheet metal	64.00	210.00	100.00	99.00
(26) Sprinkler system (all kinds)	64.00	210.00	100.00	82.50
(27) Steel erection	64.00	210.00	100.00	110.00
(28) Storm shutters	64.00	210.00	100.00	99.00
(29) Solar water heating	64.00	210.00	100.00	82.50
(30) Swimming pool or technician	64.00	210.00	100.00	99.00
(31) Television installation	64.00	210.00	100.00	99.00
(32) Tile, terrazzo & granite	64.00	210.00	100.00	165.00
(33) Pile drivers for public hire or contracting	64.00	210.00	100.00	99.00
(34) Well drilling	64.00	210.00	100.00	99.00
(35) Venetian blinds	64.00	210.00	100.00	66.00
(36) Unclassified (not included in above)	64.00	210.00	100.00	99.00
CONCESSIONS: Candy, gum, cold drinks	64.00	210.00	100.00	
CONVALESCENT HOME	128.00			
CREDIT BUREAU	64.00	105.00	100.00	110.00
DAIRIES AND DEALERS IN MILK, CREAM OR DAIRY PRODUCTS:				
(a) Delivery or selling milk to customers having local place of business	64.00			
(b) Vehicle delivery & selling milk or milk products without place of business in city limits, each vehicle	64.00			
DANCE HALL (Instruction)	128.00	525.00		165.00

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DELIVERIES (parcel delivery), price per car	64.00			
DIRECTORIES: Each person making or offering for sale	96.00	105.00		
DENTAL LABORATORY	128.00			
DRY CLEANERS:				
(a) Cleaning, pressing, dyeing (clothes)	96.00		100.00	82.50
(b) Each agent or solicitor of out-of-town concerns	96.00		100.00	
(c) Towel and/or linen supply	96.00		100.00	
DYE WORKS AND STEAM CLEANERS: (Carpet cleaners)	64.00			
ELECTRIC LIGHT AND POWER COMPANIES:				
Manufacturing or distributing electric current	382.00	1,050.00	500.00	165.00
EMPLOYMENT AGENCY	96.00	196.75	125.00	165.00
EXTERMINATORS (State license needed)	128.00	210.00	125.00	110.00
EXHIBITION: Where fee charged or sale of goods (license for every event required-no half year)	64.00	131.25		
FIRE EXTINGUISHERS: Sales & Service	96.00		125.00	82.50
FISH MARKET: Handling fish & poultry	96.00	262.50 Each vehicle		82,50
FLEA MARKET: (Conditional use; Commission approval)	1,914.00		1,500.00	
Vendor Permits (each space)	1.30/day			

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FLORISTS OR DEALERS IN FLOWERS	64.00	157.50	100.00	110.00
FORTUNE TELLERS				
Application Fee	110.00			
License Fee	348.00			
FRUITS AND VEGETABLES:				
(a) Retail place of business	64.00			
(b) Trucks or moving vehicles selling wholesale or retail fruits or vegetables not raised by owner of vehicle & no local place of business maintained within city limits	128.00	105.00		
(c) Selling from freight cars	128.00			
(d) Selling from push cart	64.00			
FUNERAL HOMES	128.00	183.75	250.00	110.00
FURNITURE DEALERS: (Secondhand, including disposal sales)	192.00			
FURNITURE REFINISHERS	64.00	78.75	100.00	
GAMES AND DEVICES: See "Amusement Machines"				
GARBAGE AND WASTE	192.00	301.75		
GARDENING	64.00	78.75	125.00	55.00
GAS COMPANIES:				
(a) Manufacturing, distributing or selling gas thru pipe lines	382.00	761.25	400.00	
(b) Selling or distributing bottled gas (merchants' license required if equipment sold)	64.00	131.25	100.00	
GASOLINE: Wholesale dealers in, each place of business	128.00	498.75		

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GASOLINE SERVICE STATIONS (Merchants' license required if merchandise sold other than petroleum products):
Each pump

51.00
14.00

157.50
52.50

GOLF COURSE:

(a) Including pro shop & driving range - all on same premises

510.00

196.75

400.00

500.00

(b) Miniature

64.00

Golf course only

183.75

120.00

247.50

Also golf range

Also golf range

GOLF RANGES

192.00

157.50

GUARD AGENCY, SECURITY OR WATCHMAN

64.00

78.75
Each person

125.00

137.50

HALLS FOR HIRE

192.00

150.00

165.00

HEALTH SALON

128.00

125.00

137.50

HOME MAINTENANCE SERVICE (Not janitorial)

64.00

HOME OCCUPATION (Restricted)

50% of listed fee

HOSPITAL FOR ANIMALS: (operated by a duly licensed veterinarian)

128.00

183.75

100.00

82.50

HOSPITALS:

(a) General (other than psychiatric)

128.00

315.00

375.00
up to 50 beds
5.00 each bed
over 50

346.50

(b) Psychiatric (by commission action)

192.00

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ICE CREAM:

(a) Manufacturing of, selling at wholesale	128.00			
(b) Parlor	64.00	196.75		110.00
(c) Street wagons or carts, selling retail, for each cart or wagon	64.00	131.25		

ICE FACTORIES: Including cold storage plants connected therewith & right to sell wholesale & retail

128.00	131.25
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ICE VENDING MACHINES

32.00

INSURANCE ADJUSTERS: Office

96.00	78.75	60.00	110.00
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INSURANCE AGENTS: Each agent or solicitor (residence), each agent or solicitor of same company

64.00	78.75	80.00	55.00
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INSURANCE COMPANIES:

- (a) Including fire, accident, liability, life, surety & plate glass, each company
- (b) Sick & funeral benefit companies or associations, each

192.00	183.75	200.00	110.00
128.00			

INSURANCE RATE MAKERS OR RATE

AGENT: Traveling

64.00

INTERIOR DECORATORS: (Insurance required)

128.00	236.25	120.00	110.00
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JANITORIAL SERVICE AND MAID SERVICE

96.00	236.25	125.00	110.00
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JEWELRY: (Other merchandise sales, See "Merchant")

192.00			165.00
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JEWELRY BROKERS: Lending on jewelry pledged for debt & not general pawn brokerage business	382.00	420.00		330.00
JUNK DEALERS:				
(a) Having local place of business	128.00	367.50		
(b) Itinerant, each vehicle	192.00			
KEROSENE DEALERS: Solicitors, agents or distributors selling and delivering from vehicles	96.00			
LABOR UNION ORGANIZATIONS	318.00			275.00
LANDSCAPING: Gardening	64.00	210.00	125.00	55.00
LAND DEVELOPMENT COMPANY	128.00			110.00
LAUNDRIES: See "Dry Cleaners":				
(a) Coin-operated, up to 20 machines	96.00	236.25 flat fee		247.50 flat fee
(b) Each additional machine	3.31		5.00 per machine	
LOAN AGENTS:				
(a) Personal, household, automotive	192.00			165.00
(b) Not taxed as bankers or lawyers, loaning on real estate, each agent	192.00			
LOCKSMITHS AND TRUNK REPAIRERS: Who pay no other licenses	64.00		125.00	88.00
LUMBER DEALERS:				
(a) Carrying stock on hand and selling at retail	192.00	196.75		
(b) Buying or selling on commission or exporting	192.00			

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LUNCH STANDS: (No table seating)	64.00	78.75		
MACHINE SHOPS: Repair shops or blacksmith shops	96.00		50.00	82.50
MANICURIST: Each	64.00			
MASSEUR/MASSEUSE Each assistant	64.00 25.00			33.00 each
MAIL ORDER: (No stock)	64.00		125.00	55.00
MANUFACTURERS	128.00	131.25	150.00	165.00
MANUFACTURER'S REPRESENTATIVE	128.00			
MARINA Each Boat Slip	1,277.00 96.00			1,100.00 82.50
MEAT MARKETS	128.00			
MEDICAL CLINICS: (Licensed physician required)	256.00			
MERCHANTS: Store-keepers and dealers in goods, wares and merchandise:				
(a) Retail stock less than \$1,000.00	64.00	105.00	200.00	66.00
(b) Retail stock \$1,000.00 to \$3,000.00	96.00			77.00
(c) Retail stock \$3,000.01 to \$10,000.00	192.00			165.00
(d) Retail stock \$10,000.01 to \$20,000.00	229.00			198.00
(e) Retail stock \$20,000.01 to \$50,000.00	287.00	1,050.00		247.50
		31,000 or more		
(f) Retail stock \$50,000.01 to \$100,000.00	382.00			440.00
(g) Retail stock \$100,000.01 to \$250,000.00	543.00			

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(h) Retail stock \$250,000.01 to \$500,000.00	797.00			
(i) Retail stock over \$500,000.00	1,277.00			
MOBILE HOME PARK: Each trailer space	3.81		300.00	
MOBILE HOME SALES	192.00		150.00	
MONUMENTS AND TOMBSTONES	64.00		100.00	
MOTION PICTURE HOUSES, THEATRES OR DRIVE-INS	256.00	367.50	375.00	440.00
MOTORCYCLES: Dealers in	96.00	210.00		
MOVING COMPANY: Including freight and transport transfer Business, when motor vehicles are used in such business (parcel delivery), price per car	64.00			
MUSICAL DEVICES: See "Amusement Machines" Musical installation of wired service	256.00			
NEWSSTANDS	64.00		50.00	55.00
NIGHTCLUBS AND CABARETS: Serving soft drinks, meals, dancing or other amusement:				
(a) 4:00 license	382.00		400.00	330.00
(b) Additional fee 6:00 license	382.00			
NURSERIES: Plants, trees, shrubs, etc.	64.00		100.00	55.00
NURSERIES: Child care	64.00	52.50		
NURSING HOMES	128.00			110.00

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OWNER-BUILDER	128.00			
PAINTERS AND PAPER HANGERS: Contracting and not doing their own work	64.00			
PAINTS: Manufacturers of	128.00			
PAINT AND BODY SHOPS	128.00			
PARKING LOTS: Renting parking space by the hour, day or for a longer period:				
(a) 1 to 25 rental spaces	64.00	196.75	100.00	55.00
(b) Over 25 spaces	128.00	393.75	125.00	110.00
PARKING, VALET: See "Valet Parking"				
PATENT RIGHTS: Any person selling any patent right or the right to sell any patent right	128.00			
PET SHOP: Birds, fish and pets (For grooming, see "Animal Grooming")	96.00	196.75		82.50
PHARMACY: Drugs, prescriptions	128.00			
PHOTOGRAPHERS	64.00	196.75	100.00	110.00
PHOTOGRAPHERS' AGENT: Solicitor or distributor	128.00			
PIANO TUNERS	64.00			
PRINTING	96.00	157.50	125.00	110.00
PRIVATE SCHOOLS	128.00			

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PROFESSIONALS: (License assessed against each person in the business & not against the firm or corporation; each individual must acquire a separate license for each classification desired):

	Hallandale Beach	Dania Beach	Miami Gardens	Aventura
(1) Accountants	217.00	226.25	120.00 each	187.00 each
(2) Analytical	217.00	236.25		
(3) Architects	217.00	236.25		
(4) Artists	217.00	236.25		
(5) Auditors	217.00	236.25		
(6) Attorneys-at-law (must be listed with Florida Bar)	217.00	236.25		
(7) Chiropodists	217.00	236.25		
(8) Chiropractors	217.00	236.25		
(9) Christian Science healers or practitioners	217.00	236.25		
(10) Civil engineers & surveyors	217.00	236.25		
(11) Colonic irrigationists & physiotherapists	217.00			
(12) Dentists	217.00	236.25		
(13) Detectives (subject to approval of police chief)	217.00	236.25		
(14) Doctors (state registration required)	217.00	236.25		
(15) Draftsmen	217.00	236.25		
(16) Electrical engineers	217.00	236.25		
(17) Electrologists	217.00	236.25		
(18) Engravers (photo)	217.00	236.25		
(19) Electrolysis	217.00	236.25		
(20) Homeopathic physicians	217.00			
(21) Laboratory technicians	217.00	236.25		
(22) Landscape architects	217.00	236.25		
(23) Mechanical engineers	217.00	236.25		
(24) Naturopaths	217.00	236.25		
(25) Optometrists and opticians or oculists	217.00	236.25		
(26) Osteopaths	217.00	236.25		
(27) Physical culture directors	217.00			
(28) Physicians	217.00	236.25		
(29) Podiatrist	217.00	236.25		

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(30) Psychologists (county license required)	217.00	236.25		
(31) Physiotherapists	217.00	236.25		
(32) Surgeons	217.00	236.25		
(33) Veterinarians	217.00	236.25		
(34) Other similar professionals not specifically mentioned, i.e., dieticians, tree surgeons, etc.	217.00	236.25		
PROPERTY MANAGEMENT	217.00			110.00
PUBLISHERS:				
(a) Newspaper	128.00			110.00
(b) Tip sheets	256.00			
PUBLIC STENOGRAPHER	64.00	105.00		
RADIO AND/OR T.V. REPAIR SHOP OR SERVICE	64.00	91.75	100.00	110.00
REAL ESTATE BROKER	128.00	236.25	120.00	110.00
REPAIR SHOP: Keys, locks, knives, scissors or lawn mower sharpening gunsmithing, motorcycle and bicycle repairs	64.00	131.25	100.00	110.00
RESTAURANTS:				
(a) Seating capacity 0-30 persons	64.00	105.00	100.00	55.00
(b) Seating capacity 31-74 persons	128.00	315.00	200.00	110.00
(c) Seating capacity 75-149 persons	192.00	Over 50 persons	300.00	165.00
(d) Seating capacity 150 or more persons	256.00		Over 101 persons	220.00
(e) Drive-in	128.00	131.75	100.00	110.00
RESEARCH LABORATORIES	128.00			

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	Hallandale Beach	Dania Beach	Miami Gardens	Aventura
SALES OFFICE: No stock	64.00	105.00	100.00	55.00
SANATORIUM: See "Convalescent Home"				
SHIP BROKERS: Including brokers in boats	128.00			
SKATING RINKS	128.00			
SODA FOUNTAINS	128.00			
SOLICITORS	128.00			
STEAM CLEANERS: (CARPET CLEANING)	64.00			
STORAGE WAREHOUSE OR STORAGE ROOM: Conducting business of storing goods, wares or merchandise	128.00		120.00	110.00
SUITS: Agents taking measurements for suits (not tailors)	96.00			
TAILORS	96.00			110.00
TAX COLLECTING AGENCY & CONSULTANTS	128.00			
TAXICAB OFFICE OR SHOP	64.00	131.25	100.00	55.00 Each taxicab
TELEGRAPH COMPANIES: With or without teletype machines	96.00			
TELEPHONE AND SYSTEMS AND COMPANIES On the second thousand or fraction thereof for each phone or instrument	256.00 0.05	787.50	300.00	

BUSINESS TAX RECEIPT CATEGORIES

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	Hallandale Beach	Dania Beach	Miami Gardens	Aventura
TELEVISION AND RADIO STATION	192.00		200.00	
TOUR OPERATOR	64.00			
TOWEL AND LINEN SUPPLY COMPANIES: See "Dry Cleaners"	64.00	157.50		
TRADING STAMP COMPANY	192.00			
TRANSFER COMPANY	128.00			
TRAVEL AGENCY	128.00			110.00
TRUCK/TRAILER RENTAL OR LEASING:		150.00		110.00
(a) Three vehicles or less	128.00			
(b) Each additional vehicle	25.00			
UNCLASSIFIED: (By commission action)				
VALET PARKING: Per location	128.00			110.00
VENDING MACHINES: Distributing merchandise and service:			30.00	
(a) Operator	96.00		each machine	82.50
(b) 1¢ vending, each machine	1.66			1.10
(c) 5¢ vending, each machine	6.62			5.50
(d) 10¢ vending, each machine	9.92			8.25
(e) Over 10¢	14.00			11.00
(f) Coin-operated laundry machine (other than in a licensed laundromat)	3.31			
VULCANIZING: For each place of business operated as a vulcanizing shop	64.00			

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WATCHMAKERS	64.00		
WATER: Distributor or agent engaged in selling or delivering bottled drinking water (see also "Vending Machines")	64.00		
WOODYARD: Selling and distributing wood, coal, coke, etc.	64.00		
WORSHIP (places of): License Fee	No Charge		
Application fee	21.00		
Inspection fee	35.00		
WRECKER SERVICE	64.00		
WHOLESALE JOBBER OR DISTRIBUTOR	128.00		
PENALTY, DELINQUENCY		18-39	93-17
Any license not renewed by September 30 shall be delinquent and subject to the following penalties (% of license fee due):			
October 1- October 31	10%		
November 1 - November 30	15%		
December 1 - December 31	20%		
January 1 - January 31	25%		
After 150 days - up to additional	250.00		93-17
PENALTY, OPERATING WITHOUT F.S. (% of license fee due)	25%		
PENALTY, ADDITIONAL (if not paid within 150 days after initial notice to obtain required business tax receipt)-up to	250.00		94-15
TRANSFER FEE (Min. \$3-Max. \$25) F.S. (% of license fee due)	10%		93-17
FIREARMS SALES - (See ARMS)			
RACING			
- Dog race meeting license tax per day for each day of racing in the City	53.00		2008-22

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- Horse race meeting license tax each day of racing in the City 158.00 2008-22