EXHIBIT 1A

FEES	HALLANDALE	ADOPTED	PROPOSED FEE
BUSINESS TAX RECEIPT (Ch. 18)			
Application Fee (Nonrefundable)	\$30.00	2009-24	
Businesses, Occupations or Professions:		2008-22	
MINIMUM BUSINESS TAX RECEIPT	\$25.00	2013-109	
ADVERTISING:	\$101.00	2018-016	\$106.05
(a)Agency, agents, canvassers, or solicitors (where no other applicable	\$67.00	2018-016	\$70.35
(b)Aerial advertising: \$5 per trip or six-month license	\$101.00	2018-016	\$106.05
(c)Person distributing circulars, pamphlets or other advertising matter,	\$15.00	2018-016	\$15.75
ALCOHOLIC BEVERAGES: vendors not serving food	\$15.00	2018-016	\$15.75
AMUSEMENT MACHINE ESTABLISHMENTS:	\$670.00	2018-016	\$703.50
Establishments which have amusement machines as either sole or			
or principal use			
AMUSEMENT MACHINES: Electric game machines or devices, including	\$202.00	2018-016	\$212.10
(a)Distributor (other than radio or TV)	\$41.00	2018-016	\$43.00
Each machine in service	\$67.00	2018-016	\$70.35
(b)Radio or TV distributor	\$2.00	2018-016	\$2.10
Each machine in service	\$67.00	2018-016	\$70.35
ANIMAL GROOMING SERVICE OR ADOPTION	\$67.00	2018-016	\$70.35
APARTMENTS, BOARDING AND ROOMING HOUSES, MOTELS AND			
(a) Two rooms, rental apartment/condominium unit, duplex rental,	No Charge	2018-016	
(b)Over two rooms, each room	\$4.00	2018-016	\$4.20
(c)Over two rental apartments/condominium units, each unit	\$4.00	2018-016	\$4.20
AQUARIUM	\$101.00	2018-016	\$106.05
AUCTION GALLERY	\$1,675.00	2018-016	\$1,758.75

AUCTION SHOPS: Owners or managers, temporary auction shops for	\$269.00	2018-016	\$282.45
AUCTION, REAL ESTATE (per day)	\$269.00	2018-016	\$282.45
AUCTIONEERS: For each day actually working	\$67.00	2018-016	\$70.35
AUTO DRIVING SCHOOL	\$134.00	2018-016	\$140.70
AUTO RENTAL OR LEASING:			
(a)Three vehicles or less	\$128.00	2018-016	\$134.40
(b)Each additional vehicle	\$26.00	2018-016	\$27.30
AUTOMOBILE AGENCIES: Or persons engaged in sale of autos, auto trucks, shall pay for each place of business	\$269.00	2018-016	\$282.45
AUTOMOBILE GARAGES: For keeping, storing, caring for, repairing autos or other motor vehicles, belonging to public	\$134.00	2018-016	\$140.70
AUTOMOBILE MECHANIC: Providing tune-up service (no oil change) at residence of owner. Must have business address in City	\$101.00	2018-016	\$106.05
	39	2018-010	\$100.03
AUTO TAG AGENCY	\$67.00	2018-016	\$70.35
BAKERIES: Owner or manager of	\$101.00	2018-016	\$106.05
BANKS: Banks & trust companies, persons doing banking business,	\$603.00	2018-016	\$633.15
BARBERSHOPS:	\$67.00	2018-016	\$70.35
BARBERS, STYLISTS AND SIMILAR SERVICES-EACH	\$26.00	2018-016	\$27.30
BEAUTY SALON	\$67.00	2018-016	\$70.35
BILLIARD PARLORS: Kept for use or profit	\$134.00	2018-016	\$140.70
Each table (If one coin-operated only, see "Amusement Machines")		2018-016	\$35.70

BOAT RENTALS	\$67.00		\$70.35
Each boat	\$7.00	2018-016	\$7.35
BOAT TAXI OPERATION (includes fee for first boat taxi)	\$269.00	2018-016	\$282.45
Each additional boat taxi	\$134.00		\$140.70
BONDSMEN	\$192.00	2018-016	\$201.60
BOWLING ALLEYS OR BOX BALL ALLEYS:		2018-016	\$140.70
Owners of or managers of, up to three alleys		2018-016	\$15.75
Each additional alley	\$134.00	2018-016	\$140.70
BRIDGE CLUB BROKERS:			
(a)Dealing in bonds & stocks (state registration required)	\$603.00		\$633.15
(b)Dealing in insurance		2018-016	\$212.10
(c)Dealing in merchandise		2018-016	\$212.10
(d)Dealing in land & land option	\$202.00	2018-016	\$212.10
BURGLAR ALARM SYSTEMS	\$67.00	2018-016	\$70.35
CABLE TV.	\$269.00	2018-016	\$282.45
CANTEEN: Each vehicle	\$67.00	2018-016	\$70.35
CARPENTER SHOP OR WOOD WORKSHOP	\$101.00	2018-016	\$106.05
CAR WASH AND/OR WAXING:			
(a)Operating from established location	\$134.00		\$140.70
b) Mobile	\$96.00	2018-016	\$100.80
CATERING:			
(a)With other place of business	\$32.00		\$33.60
(b)Not with other place of business	\$64.00	2018-016	\$70.35
CHRISTMAS TREES (Clean-up bond required)	\$67.00	2018-016	\$70.35

CIGARS AND TOBACCO: Dealers in, wholesale and retail	\$67.00	2018-016	\$70.35
CLAIMS AND COLLECTION AGENCIES:			
Not taxed as banks & lawyers, each agent	\$134.00	2018-016	\$140.70
CLOTHING: Dealers in second-hand, each place	\$101.00	2018-016	\$106.05
CLOTHING ALTERATIONS	\$67.00	2018-016	\$70.35
COIN DEALERS	\$67.00	2018-016	\$70.35
COMMISSION MERCHANTS:			
(a) Handling shipments on consignment or commission only	\$101.00	2018-016	\$106.05
(b)Carrying a stock of merchandise, fruits, vegetables, truck, etc., who	\$101.00	2018-016	\$106.05
CONTRACTORS:			
(a)General-Building(unlimited)	\$134.00	2018-016	\$140.70
(b)Engineering Including structure & reinforced iron & steel,	\$134.00		\$140.40
(c)Sub-General	\$101.00	2018-016	\$106.05
(d)Subcontractors and others:			
(1) Airconditioning & refrigeration		2018-016	\$70.35
(2) Awning(cloth)		2018-016	\$70.35
(3) Carpet installation		2018-016	\$70.35
(4) Electrical		2018-016	\$70.35
(5) Elevator		2018-016	\$70.35
(6) Floor sanding		2018-016	\$70.35
(7) Gas fitting, pipefitting & heating		2018-016	\$70.35
(8) Landscape, tree surgeon and trimming		2018-016	\$70.35
(9) Lathing		2018-016	\$70.35
(10) Mason and cement		2018-016	\$70.35
(11) Moving wrecking(houses)		2018-016	\$70.35
(12) Ornamental iron, bronze and steel		2018-016	\$70.35
(13) Plumbing	\$67.00	2018-016	\$70.35
(14) Painting	\$67.00	2018-016	\$70.35
(15) Plastering cement	\$67.00	2018-016	\$70.35

(16) Plate glass & glazier	\$67.00	2018-016	\$70.35
(17) Residential contractor (2-story residences maximum)		2018-016	\$70.35
(18) Sandblasting	\$67.00	2018-016	\$70.35
(19) Sign		2018-016	\$70.35
(20) Steam fitting		2018-016	\$70.35
(21) Steel, reinforcing		2018-016	\$70.35
(22) Septic tank		2018-016	\$70.35
(23) Sewer		2018-016	\$70.35
(24) Sheetmetal	\$67.00	2018-016	\$70.35
(25) Sprinkler system (all kinds)	\$67.00	2018-016	\$70.35
(26) Steel erection	\$67.00	2018-016	\$70.35
(27) Storm shutters	\$67.00	2018-016	\$70.35
(28) Solar water heating	\$67.00	2018-016	\$70.35
(29) Swimming pool or technician	\$67.00	2018-016	\$70.35
(30) Television installation	\$67.00	2018-016	\$70.35
(31) Tile, terrazzo granite	\$67.00	2018-016	\$70.35
(32) Pile drivers for public hire or contracting	\$67.00	2018-016	\$70.35
(33) Well drilling	\$67.00	2018-016	\$70.35
(34) Window binds &misc. treatments	\$67.00	2018-016	\$70.35
(35) Unclassified (not included in above)	\$67.00	2018-016	\$70.35
CONCESSIONS:Candy, gum, cold drinks	\$67.00	2018-016	\$70.35
CREDIT BUREAU	\$67.00	2018-016	\$70.35
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DANCEHALL(Instruction)	\$134.00	2018-016	\$140.70
DANGET MEE (MISCH GOLION)	ψ13 1.00		φ110.70
DELIVERIES (parcel delivery), ricercar	\$67.00	2018-016	\$70.34
DELIVER (pareer delivery), neered	\$67.00		φ/ 0.5 T
DENTAL LABORATORY	\$134.00	2018-016	\$140.70
	Ç 25 1.00		•
DRYCLEANERS:			
(a)Cleaning, pressing, dyeing(clothes)	\$101.00	2018-016	\$106.05
(b)Each agent or solicitor of out-of-town concerns	\$101.00	2018-016	\$106.05
(c)Townland/or linen supply	\$101.00		\$106.05
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ELECTRIC LIGHT AND POWER COMPANIES:			
Manufacturing or distributing electric current	\$401.00	2018-016	\$421.05
EMPLOYMENT AGENCY	\$101.00	2018-016	\$106.05
EXERCISE STUDIO	\$134.00	2018-016	\$140.70
EXTERMINATORS(State license needed)	\$134.00	2018-016	\$140.70
DAY CARE - CHILDREN AND ADULTS			
FIRE EXTINGUISHERS: Sales &Service	\$101.00	2018-016	\$106.05
FISH MARKET: Handling fish & poultry	\$101.00	2018-016	\$106.05
FLEA MARKET	\$2,010.00	2018-016	\$2,110.50
FLORISTS OR DEALERS IN FLOWERS	\$67.00	2018-016	\$70.35
FORTUNETELLERS			
Application Fee	\$116.00	2018-016	\$121.80
License Fee		2018-016	\$383.25
FRUITS AND VEGETABLES:			
(a)Retail place of business	\$67.00	2018-016	\$70.35
(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		2018-016	\$140.70
FUNERAL HOMES	\$134.00	2018-016	\$140.70
FURNITURE DEALERS:(Secondhand, including disposal sales)	\$202.00	2018-016	\$212.10
FURNITURE REFINISHERS	\$67.00	2018-016	\$70.35
GARBAGE & WASTE	\$202.00	2018-01	\$212.10

GAMES AND DEVICES: See" Amusement Machines" GASOLINE SERVICE STATIONS (Merchants' license required if merchandise sold other than petroleum products): Each pump GOLF COURSE: (a)Including pro shop &driving range-all on same premises (b)Miniature	\$67.00 \$15.00 \$536.00	2018-016 2018-016 2018-016	\$56.70 \$70.35 \$15.75
GASOLINE SERVICE STATIONS (Merchants' license required if merchandise sold other than petroleum products): Each pump GOLF COURSE: (a)Including pro shop &driving range-all on same premises	\$67.00 \$15.00 \$536.00	2018-016	\$70.35
merchandise sold other than petroleum products): Each pump GOLF COURSE: (a)Including pro shop &driving range-all on same premises	\$15.00 \$536.00	2018-016	
Each pump GOLF COURSE: (a)Including pro shop &driving range-all on same premises	\$536.00		
GOLF COURSE: (a)Including pro shop &driving range-all on same premises	\$536.00		\$15.75
(a)Including pro shop &driving range-all on same premises			
(b)Miniature		2018-016	\$562.80
	\$67.00	2018-016	\$70.35
GOLF RANGES	\$202.00	2018-016	\$212.10
GUARD AGENCY, SECURITY OR WATCHMAN	\$67.00	2018-016	\$70.35
HALLS FOR HIRE (BANQUET HALL)	\$202.00	2018-016	\$212.00
LIONAE MAINTENANCE SERVICE (Not ionitonial)	¢67.00	2010 016	Ć70.25
HOME MAINTENANCE SERVICE (Not janitorial)	\$67.00	2018-016	\$70.35
HOME OCCUPATION(Restricted)	50% of listed fee	2018-016	
HOSPITAL FOR ANIMALS:(operated by adult license veterinarian)	\$134.00	2018-016	\$140.70
HOSPITALS:			
(a)General (other than psychiatric)	\$134.00	2018-016	\$140.70
(b)Psychiatric (by commission action)	\$202.00	22018-016	\$212.10
ICE CREAM:			
(a)Manufacturing of, selling at wholesale	\$134.00	2018-016	\$140.70
(b)Parlor	\$67.00	2018-016	\$70.35
(c)Street wagons o carts, selling retail, for each carto wagon	\$67.00	2018-016	\$70.35
ICE VENDING MACHINES	\$34.00	2018-016	\$35.70
INSURANCE ADJUSTERS: Office	\$101.00	2018-016	\$106.05

INSURANCE AGENTS: Each agent or solicitor(residence), each agent or	\$67.00	2018-016	\$70.35
The strate reserves agent of solicitor (residence), each agent of	707.00	2010 010	770.33
INSURANCE COMPANIES:			
(a)Including fire, accident, liability, life, surety & plate glass, each	\$202.00	2018-016	\$212.10
(b)Sick & funeral benefit companies or associations, each	\$134.00	2018-016	\$140.70
INTERIOR DECORATORS:(Insurance required)	\$134.00	2018-016	\$140.70
JANITORIAL SERVICE	\$101.00	2018-016	\$106.05
S.W.V. G.V.W. LE GET.V. I GET.	Ψ101.00	2010 010	Ç100.03
JEWELRY:(Other merchandise sales, See "Merchant")	\$202.00	2018-016	\$212.10
JEWELRY BROKERS: Lending on jewelry pledged for debt& not general	\$401.00	2018-016	\$421.05
LANDSCAPING: Gardening	¢67.00	2018-016	\$70.35
LANDSCAPING. Gardening	\$67.00	2018-016	\$70.35
LAND DEVELOPMENT COMPANY	\$134.00	2018-016	\$140.70
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LAUNDRIES: See "Dry Cleaners":	\$101.00	2018-016	\$106.05
(a)Coin-operated, up to 20 machines	\$4.00	2018-016	\$4.20
(b)Each additional machine			
LOAN AGENTS:	\$202.00	2018-016	\$212.10
(a)Personal, household, automotive		2018-016	\$212.10
(b)Not taxed as bankers or lawyers, loaning on real estate, each agent			7
LOCKSMITHS	\$67.00	2018-016	\$70.35
MASSEUR/MASSEUSE (Massage Therapist)-each	\$67.00	2018-016	\$70.35
Thirtese of thirtese of the tablety each	φ07.00	2010 010	\$70.55
MAIL ORDER:(No stock)	\$67.00	2018-016	\$70.35
MANUFACTURERS	\$134.00	2018-016	\$140.70
MANUFACTURER'S REPRESENTATIVE	\$134.00	2018-016	\$140.70
IMANOTACTORER'S REPRESENTATIVE	\$134.00	2018-010	\$140.70

MARINA	\$1,341.00	2018-016	\$1,408.05
Each Boat Slip	\$101.00	2018-016	\$106.05
MEAT MARKETS	\$134.00	2018-016	\$140.70
MEDICAL CLINICS:(Licensed physician required	\$269.00	2018-016	\$282.45
MEDICAL MARIJUANA:(STATE LICENSE REQUIRED)	\$134.00	2018-016	\$140.70
MERCHANTS: Storekeepers and dealers in goods, wares and			
(a)Retail stock less than \$1,000		2018-016	\$70.35
(b)Retail stock \$1,000 to \$3,000	The second secon	2018-016	\$106.05
(c)Retail stock \$3,000.01 to \$10,000		2018-016	\$212.10
(d)Retail stock \$10,000.01 to \$20,000		2018-016	\$252.00
(e)Retail stock \$20,000.01 to \$50,000		2018-016	\$316.05
(f)Retail stock \$50,000.01 to \$100,000 (over \$100,000, each additional		2018-016	\$421.05
(g)Retail stock \$100,000.01 to \$250,000	\$570.00	2018-016	\$598.50
(h)Retail stock \$250,000.01 to \$500,000		2018-016	\$878.85
(i)Retail stock over \$500,000	\$1,341.00	2018-016	\$1,408.05
MOBILE HOME PARK: Each trailer space	\$4.00	2018-016	\$4.20
THEATRES OR MOVIE DRIVE-IN	\$269.00	2018-016	\$282.45
MOTORCYCLES: Dealers in	\$101.00	2018-016	\$106.05
MOVING COMPANY: Including freight and transport transfer business,	\$67.00	2018-016	\$70.35
MUSICAL DEVICES: See "Amusement Machines"	\$269.00	2018-016	\$282.45
Musical installation of wired service			
NIGHTCLUBS AND CABARETS: Servings of drinks, meals, dancing, or other	4.04.00		Ć 424 OF
(a)4:00 a.m. license	\$401.00		\$421.05
(b)Additional fee 6:00 a.m. license	\$401.00	2018-016	\$421.05
NURSERIES: Plants, trees, shrubs, etc.	\$67.00	2018-016	\$70.35
INONSENIES. FIGHES, SHI UDS, Etc.	00.100	7010-010	770.33

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NURSING HOMES	\$134.00	2018-016	\$140.70
	φ1000		φ2.6076
PAINT AND BODY SHOPS	\$134.00	2018-016	\$140.70
PARKING LOTS: Renting parking space by the hour, day or for a longer			
(a)1 to 25 rental spaces	\$67.00	2018-016	\$70.35
(b)Over 25 spaces	\$134.00	2018-016	\$140.70
PARKING, VALET: See "Valet Parking"			
PET SHOP: excluding the sale of dogs &cats (For grooming, see "Animal	\$101.00	2018-016	\$106.05
PHARMACY: Drugs, prescriptions	\$134.00	2018-016	\$140.70
PHOTOGRAPHERS	\$67.00	2018-016	\$70.35
PRINTING	\$101.00	2018-016	\$106.05
PRIVATE SCHOOLS	\$134.00	2018-016	\$140.70
PROFESSIONALS:(License assessed against each person in the business &	4		4220.40
(1) Accountants		2018-016	\$239.40
(2) Analytical	THE RESERVE OF THE OWNER, THE PARTY OF THE P	2018-016	\$239.40
(3) Architects		2018-016	\$239.40
(4) Artists		2018-016	\$239.40
(5) Auditors		2018-016	\$239.40
(6) Attorneys-at-law (must be listed with Florida Bar)		2018-016	\$239.40
(7) Chiropodists		2018-016	\$239.40
(8) Chiropractors		2018-016	\$239.40
(9) Civil engineers & surveyors		2018-016	\$239.40
(10) Colonic irrigations & physiotherapists		2018-016	\$239.40
(11) Dentists		2018-016	\$239.40
(12) Detectives (subject to approval of police chief)		2018-016	\$239.40
(13) Doctors (state registration required)		2018-016	\$239.40
(14) Draftsmen	\$228.00	2018-016	\$239.40

(15) Electrical engineers	\$228.00	2018-016	\$239.40
(16) Electrologists	\$228.00		\$239.40
(17) Engravers(photo)		2018-016	\$239.40
(18) Electrolysis		2018-016	\$239.40
(19) Healers or Practitioners of any religion	\$228.00	2018-016	\$239.40
(20) Homeopathic physicians		2018-016	\$239.40
(21) Laboratory technicians		2018-016	\$239.40
(22) Landscape architects		2018-016	\$239.40
(23) Mechanical engineers	\$228.00	2018-016	\$239.40
(24) Naturopaths	\$228.00	2018-016	\$239.40
(25) Optometrists and opticians orocculists	\$228.00	2018-016	\$239.40
(26) Osteopaths	\$228.00	2018-016	\$239.40
(27) Physical culture directors	\$228.00	2018-016	\$239.40
(28) Physicians	\$228.00	2018-016	\$239.40
(29) Podiatrist	\$228.00	2018-016	\$239.40
(30) Psychologists (county license required)	\$228.00	2018-016	\$239.40
(31) Physiotherapists	\$228.00	2018-016	\$239.40
(32) Surgeons	\$228.00	2018-016	\$239.40
(33) Veterinarians	\$228.00	2018-016	\$239.40
(34) Other similar professionals not specifically mentioned, i.e., dieticians,	\$228.00	2018-016	\$239.40
PROPERTY MANAGEMENT	\$228.00	2018-016	\$239.40
PUBLISHERS:			
(a)Newspaper	\$134.00	2018-016	\$140.70
(b)Tip sheets	\$269.00	2018-016	\$282.45
PUBLIC STENOGRAPHER	\$67.00	2018-016	\$70.35
RADIOLAND/OR TV. REPAIR SHOP OR SERVICE	\$67.00	2018-016	\$70.35
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REAL ESTATE BROKER (Real Estate Agent/salesperson is exempt from Loca	\$134.00	2018-016	\$140.70
REPAIR SHOP: Keys, locks, knives, scissors or lawnmower sharpening,	\$67.00	2018-016	\$70.35
gunsmithing, motorcycle and bicycle repairs			

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RESTAURANTS:			
(a)Seating capacity 0-30 persons	\$67.00	2018-016	\$70.35
(b)Seating capacity 31-74 persons	\$134.00	2018-016	\$140.70
(c)Seating capacity 75-149 persons	\$202.00	2018-016	\$212.10
(d)Seating capacity 150 or more persons	\$269.00	2018-016	\$282.45
(e)Drive-in	\$134.00	2018-016	\$140.70
RETIREMENT HOME	\$134.00	2018-016	\$140.70
SALES OFFICE: No stock	\$67.00	2018-016	\$70.35
SKATING RINKS	\$134.00	2018-016	\$140.70
SODA FOUNTAINS	\$134.00	2018-016	\$140.70
SOLICITORS	\$134.00	2018-016	\$140.70
STORAGE WAREHOUSE OR STORAGE ROOM:			
Conducting business of storing goods, ware so merchandise	\$134.00	2018-016	\$140.70
TAILORS	\$101.00	2018-016	\$106.05
TAX COLLECTING AGENCY & CONSULTANTS	\$134.00	2018-016	\$140.70
TAXI CAB OFFICE OR SHOP	\$67.00	2018-016	\$70.35
TELEPHONE AND SYSTEMS AND COMPANIES	\$26.00	92018-016	\$27.30
On these condos thousand or fraction thereof for each phone or instrume	\$0.07	2018-016	\$0.07
TELEVISION AND RADIO STATION	\$202.00	2018-016	\$212.10
TOUR OPERATOR	\$67.00	2018-016	\$70.35

TOWEL AND LINEN SUPPLY COMPANIES: See "Drycleaners"	\$67.00	2018-016	\$70.35
TRANSFER COMPANY	\$134.00	2018-016	\$140.70
TRAVEL AGENCY	\$134.00	2018-016	\$140.70
TRUCK/TRAILER RENTAL OR LEASING:			
(a)Three vehicles or less	\$134.00	2018-016	\$140.70
(b)Each additional vehicle	\$26.00	2018-016	\$27.30
UNCLASSIFIED:(By commission action)			
VALET PARKING: Per location	\$134.00	2018-016	\$140.70
VENDING MACHINES: Distributing merchandise and service:			
(a)Operator	\$101.00	2018-016	\$106.05
(b)vending, each machine	\$2.00	2018-016	\$2.10
(c)vending, each machine	\$7.00	2018-016	\$7.35
(d)10 vending, each machine	\$10.00	2018-016	\$10.50
(e)Over 10¢	\$15.00	2018-016	\$15.75
(f)Coin-operated laundry machine (other than in a licensed laundromat)	\$3.48	2018-016	\$3.65
WORSHIP (places of):			
License Fee	No Charge	2018-016	
WHOLESALE DISTRIBUTOR	\$134.00	2018-016	\$140.70
PENALTY, DELINQUENCY			
October 1 – October 31 - 10%	\$0.10		
November 1- November 30 - 15%	\$0.15		
December 1 - December 31 - 20%	\$0.20		
January 1-January 31 - 25%	\$0.25		

After 150 days-up to additional	\$250.00	93-17	
PENALTY, OPERATING WITHOUT F. S. 205 (%of license fee due) - 25%	\$0.25		
PENALTY, ADDITIONAL (ifnotpaidwithin150daysafterinitialnoticetoobtainr	\$250.00	94-15	
TRANSFER FEE (Min. \$3-Max. \$25) F. S. 205(% of license fee due)	\$0.10	93-17	
RACING			
-Horse race meeting license tax each day of racing in the City	\$166.00	2018-016	\$174.30