



## CITY OF PALM BEACH GARDENS

10500 N. MILITARY TRAIL, PALM BEACH GARDENS, FL 33410  
WWW.PBGFL.COM

QUESTIONS??????? CALL: 799-4162, PHONE  
799-4281, FAX  
[business@pbgfl.com](mailto:business@pbgfl.com), EMAIL

The City of Palm Beach Gardens welcomes you into the business community. We wish you good fortune in your business venture and we will be ready to assist you in any way possible. The enclosed package is your application for a home-based Business Tax Receipt with the City of Palm Beach Gardens.

For your convenience, we have provided an Business Tax Receipt checklist. This checklist provides a list of the required documentation that must be submitted to obtain the Business Tax Receipt.

Fees are due when the application is submitted. A \$25.00 non-refundable application fee is required. The application fee is **separate from the Business Tax Receipt fee** and will not be refunded if the application is denied or cancelled. Business Tax Receipt fees are \$75.00 from October 1 through April 1<sup>st</sup> and \$37.50 from April 1<sup>st</sup> through September 30<sup>th</sup>. Payment can be paid by check, cash, money order, or credit card (MasterCard, VISA). Please make checks payable to the City of Palm Beach Gardens.

Return the packet including the application for Palm Beach County Business Tax Receipt and a check payable in the amount of \$100.00 (October 1<sup>st</sup> to March 31<sup>st</sup>) or \$62.50 (April 1<sup>st</sup> to September 30<sup>th</sup>) to the City of Palm Beach Gardens to:

City of Palm Beach Gardens  
Business Services  
10500 N Military Trail  
Palm Beach Gardens, FL 33410-4598

Once the complete application is submitted, it is forwarded to the City's Planning and Zoning Division for zoning approval. Once the application has been reviewed and approved, the Planner signs the application. The Planner approves the application for the Palm Beach County Business Tax Receipt.

The application is then reviewed by the Business Service Coordinator to assure that each business is compliant with federal, state, and local regulations.

Once the application passes final review, the City Business Tax Receipt will be issued and mailed along with the Palm Beach County application. Please take the county application to the courthouse and apply for the Palm Beach County Business Tax Receipt.

All Business Tax Receipts renew before October 1 of each year. Good luck in your business venture.

**City of Palm Beach Gardens  
Business Tax Receipt Checklist  
For Home-based Businesses**

- Application for City of Palm Beach Gardens Home-based Business Tax Receipt (provided in this packet)**
  
- Application for Palm Beach County Business Tax Receipt (provided in this packet)**
  
- Home-based Affidavit (provided in this packet)**
  
- Fictitious Name Registration and/or Articles of Incorporation**
  
- Exemption from Fictitious Name Act- this form is not required for those businesses that have filed a Fictitious Name Registration (exemption form provided in the packet)**
  
- Copy of valid state license (state licensed professions only)**
  
- \$25.00 non-refundable application fee**
  
- Business Tax Receipt fee (\$75.00 from October 1<sup>st</sup> through March 31<sup>st</sup> and \$37.50 from April 1<sup>st</sup> through September 30<sup>th</sup>)**
  
- A narrative describing the nature of the business at the specified address and how it is in compliance with Sec. 78-159 (1) of the City of Palm Beach Gardens Land Development Regulations (provided for your information with this application). Narrative shall be on a separate piece of paper signed and dated**

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10500 N. Military Trail  
Palm Beach Gardens, FL 33410  
Phone: (561) 799-4162  
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### **Application for Home Based Business Tax Receipt**

The City of Palm Beach Gardens welcomes you into the home-based business community. We wish you good fortune in your business venture and we will be ready to assist you in any way possible.

**Your Business Tax Receipt is issued subject to Palm Beach Gardens Code Section 78-159 (1):**

I hereby apply for a Home Based Business Tax Receipt to use a business telephone listing, business stationery and conduct minor business activity of a business office at my residence. I certify that I am eligible to apply for this Business Tax Receipt and I agree to adhere to the following regulations pertaining to such Business Tax Receipt when issued:

1. Only lawful residents of the dwelling shall be engaged in the occupation.
2. The use of the premises for the home occupation shall be clearly incidental and subordinate to its use for residential purposes by its occupants and shall, under no circumstances, change the residential character of the premises.
3. There shall be no change in the outside appearance of the building or premises, or other visible evidence that the premises are being used for the home occupation.
4. No home occupation shall be conducted in any accessory building or structure or any open porch or carport which is attached to and part of the principal structure.
5. No traffic shall be generated by the home occupation in greater volumes than would normally be expected in a residential neighborhood, and any need for parking shall be located on the same lot or premise as the home occupation.
6. No equipment or process shall be used in the home occupation which creates noise, vibration, glare, fumes, odors, or electrical interference detectable to the normal senses off the lot. In addition, equipment or processes shall not be used which create any interference for neighboring properties in receiving radio, television, or other wireless devices, or which cause fluctuations in electrical service off the premises.
7. The giving of private instructions, limited to academic, artistic and musical subjects, shall be limited to, not more than two persons at the same time.
8. Fabrication of articles such as is commonly classified under the terms of arts and handicrafts may be deemed a home occupation, subject to the other terms and conditions of this definition.
9. No home occupation shall occupy more than fifteen percent (15%) of the floor area of the dwelling unit, excluding any open porch, attached garage, or similar space not suited or intended for occupancy as living quarters.
10. No sales shall be conducted on the premises.
11. Not more than three (3) Business Tax Receipts shall be issued for one residence.
12. On-premises signs or other advertising of home occupations is prohibited.
13. Vehicle parking shall be located on the same lot of premises as the home occupation.
14. On-premise use or storage of hazardous materials is prohibited.
15. Employees, other than family members or residents, are prohibited.

16. Owners of operators of home occupations shall obtain required city and county Business Tax Receipts.

17. Client visits shall be limited as follows:

- a. Excluding private instruction, not more than two persons per day may visit each business or businesses operating in a residence pursuant to these requirements, up to a maximum of four persons per day; and
- b. Private instructions, limited to academic, artistic, and musical subjects, shall be limited to not more than two persons at the same time.
- c. This limit shall not apply to delivery of parcels, documents, and similar items by clients or licensed delivery firms.

## **Commercial Vehicles**

### **Palm Beach Gardens Code Section 78-392:**

#### **Definitions.**

When used in this subdivision, the words, terms, and phrases set forth below shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. Words, terms, or phrases which are not defined in this section shall be ascribed the meaning which may be provided by state statute, as amended from time to time. When a term is defined by both state statute and this section, the definition provided in this section shall prevail.

**Bus** means any vehicle, whether public or private, designed for carrying, with or without compensation, more than ten passengers.

**Commercial vehicle** means any agricultural, construction or industrial equipment; any motor vehicle upon which advertising markings have been affixed which occupy in excess of three square feet per side; any motor vehicle having a carrying capacity of more than one ton; any motor vehicle to which has been added a platform rack or other similar apparatus designed for carrying property or cargo, but excluding a standard luggage rack; any pickup truck to which has been added a cargo box, or similar carrying device, which is located outside the flatbed portion of the vehicle, or which is located within the flatbed portion but exceeds the height of the cab portion of the vehicle; any motor vehicle equipped with a hoist or other similar mechanical equipment. The term may include, but is not limited to, a bus, step van tractor, trailer, semitrailer, or semi truck, as those terms are defined herein.

**Pickup truck** means any motor vehicle designed primarily for the transportation of property or cargo within a permanently attached open cargo box and having a carrying capacity of one ton or less. A pickup truck which is equipped with a standard flatbed topper which does not exceed the height of the cab portion of the vehicle by more than 12 inches shall not be considered a commercial vehicle.

**Recreational vehicle (RV)** means a vehicle which is designed, constructed, or equipped as a dwelling place, living quarters, or sleeping place, whether temporary or permanent, and which may be used on public roadways. Such a vehicle may include those which are motorized, as well as those which are designed to be mounted on or drawn by another vehicle. The term "recreational vehicle" may include, but is not limited to, a travel trailer, camping trailer, camper, truck camper, motor home, motor coach, park trailer, mobile home, or other such vehicle type.

**Residential district** means an area zoned residential according to the land development regulations of the city.

**Semitrailer** means any vehicle designed to be coupled to or drawn by a motor vehicle and constructed so that some part of its weight and that of its load rests upon or is carried by another vehicle.

**Semi truck** means any motor vehicle designed, intended, or used to draw a semitrailer.

**Step van** means any motor vehicle having a generally rectangular bulk, designed and manufactured primarily as a commercial delivery or service truck, and characterized by having sufficient headroom for an adult six feet in height to stand upright.

**Tractor** means any vehicle, whether motorized or towed, designed and used primarily for agriculture, landscape, or other land maintenance purposes.

**Watercraft** means any vessel, whether motorized or not, designed, constructed, or used for transportation or recreation on the water. The term "watercraft" is intended to include, but is not limited to, all forms of a boat, sailboat, motorboat, canoe, and personal watercraft such as a jet-ski.

(Ord. No. 17-2000, § 198, 7-20-00)

**Palm Beach Gardens Code Section 78-393:**

**Parking and storage restrictions for commercial vehicles.**

All commercial vehicles shall be prohibited from being parked or stored in a residential district, unless subject to one of the exceptions listed in this subdivision.

**Palm Beach Gardens Code Section 78-394:**

**Exceptions for commercial vehicles.**

The parking and storage restrictions established in this subdivision shall not apply in the situations listed below.

**(a) Construction sites.** Restricted vehicles parked temporarily at a site undergoing construction, for which a current and valid building permit has been issued by the city. The restricted vehicle may remain at the construction site only as long as necessary. However, under no circumstances shall the restricted vehicle remain after completion of the construction or expiration of the building permit, whichever occurs first.

**(b) Sales office use.** The use of a restricted vehicle as a sales office on an approved development site, subject to all provisions of this subdivision pertaining to such use.

**(c) Security.** The use of a restricted vehicle as a security facility, subject to all provisions of this subdivision pertaining to such use.

**(d) Deliveries and service calls.** The use of a restricted vehicle for deliveries, service calls, and other related trade services, provided such use is limited to the reasonable time necessary to complete a delivery or service.

**(e) Disabled vehicles.** A restricted vehicle which becomes disabled and, as a result of such status, cannot reasonably comply with this subdivision. Such vehicle shall be removed from the residential district within 24 hours of the disabling incident, regardless of the nature of the disabling incident.

**(f) Public safety.** A restricted vehicle which is owned, maintained, or operated by an agency of government for the purpose of public safety.

**(g) Enclosed parking.** A restricted vehicle which is parked or stored in a fully-enclosed garage facility.

(1) A restricted vehicle which is parked or stored on the side or rear yard of a lot, provided it is parked in compliance with the buffering and screening conditions set forth in section 78-395.

(Ord. No. 17-2000, § 200, 7-20-00)

**\*\*Please notify the city of any changes in address, whether business or personal, in order to keep your Business Tax Receipt current and legally assigned. If you move to a commercial location you must obtain a commercial Business Tax Receipt before opening your doors for business\*\***

By signing this affidavit, I acknowledge I have received the regulations regarding home-based and commercial vehicles businesses. At any time there is a complaint on non-compliance against me in regard to these matters, I understand that my home-based Business Tax Receipt may be subjected to Code Enforcement action. If found in violation, I may be assessed fines of up to \$250 per day.

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**Name of Business**

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**Applicant Signature**

**Date**

- NEW
- CHANGE OF ADDRESS
- CHANGE OF NAME
- CHANGE OF OWNERSHIP

City of Palm Beach Gardens  
 10500 N. Military Trail  
 Palm Beach Gardens FL 33410  
 Phone: (561) 799-4162 Fax: (561) 799-4281  
 Business Tax Receipt Application

**APPROVAL OF APPLICATION REQUIRES A MINIMUM OF 10 BUSINESS DAYS BEFORE ISSUANCE**

Business Name \_\_\_\_\_

Primary Address \_\_\_\_\_ Mailing Address \_\_\_\_\_

\_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_ Cell Phone \_\_\_\_\_

Email Address \_\_\_\_\_ Web URL \_\_\_\_\_

Federal ID or Social Security Number \_\_\_\_\_

Start of Business Date (commercial offices only) \_\_\_\_\_

Type of Business (Please be specific) \_\_\_\_\_

Number of Employees \_\_\_\_\_ Do the employees reside in the home (Home-based businesses only)?  Yes  No

Use of Residence (Home-based businesses only) \_\_\_\_\_

Do you currently hold a business tax receipt with the City of Palm Beach Gardens??(Home-based businesses only) \_\_\_\_\_

**Individual the City can contact if we have any questions regarding your application**

Name	Address	Phone
1. _____	_____	_____
2. _____	_____	_____

**Hazardous Materials**

Do you store hazardous materials or flammable materials?  Yes  No

**Noncompliance information**

Was the business cited by the City's Code Compliance Division for operating without an occupational license?  Yes  No

**Insurance (transportation companies only)**

Type	Policy #	Certificate Number	Issuer	Expiration Date
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**Important: Read and Sign Below**

I certify I have read this application and the statement contained herein are true and correct to the best of my knowledge.

Signature \_\_\_\_\_ Title \_\_\_\_\_

Printed Name \_\_\_\_\_ Date \_\_\_\_\_

**TAX COLLECTOR, PALM BEACH COUNTY**  
**APPLICATION FOR PALM BEACH COUNTY BUSINESS TAX RECEIPT**  
(COUNTY ORDINANCE 72-1)

Account # \_\_\_\_\_

Receipt # \_\_\_\_\_

No business tax receipt shall be issued until applicable county and state laws are complied with including, but not limited to, building, zoning, construction industry licensing, fire control and health.

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**FICTITIOUS NAME REGISTRATION MUST ACCOMPANY THIS APPLICATION**

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**BUSINESS INFORMATION:**

Business Name \_\_\_\_\_ Start of Business Date \_\_\_\_\_  
Business Address \_\_\_\_\_ Applicant Name \_\_\_\_\_  
City/State \_\_\_\_\_ Zip \_\_\_\_\_ Corporation Name \_\_\_\_\_  
Business Phone \_\_\_\_\_ Mailing Address (If Different) \_\_\_\_\_  
City/State \_\_\_\_\_ Zip \_\_\_\_\_  
\*Federal Employer I.D.# \_\_\_\_\_ - OR - \*Social Security # \_\_\_\_\_  
Nature of Business \_\_\_\_\_

Maximum Number of: Employees \_\_\_\_\_ Machines \_\_\_\_\_ Rooms \_\_\_\_\_ Restaurant Seating \_\_\_\_\_

Were you issued a Notice of Non-Compliance? \_\_\_\_\_ Yes \_\_\_\_\_ No

**I certify that the above information is true and correct, and I understand that any false statements could result in penalties as provided by law.**

Signature \_\_\_\_\_ Title \_\_\_\_\_

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**PLEASE NOTE: ZONING APPROVAL MUST BE COMPLETED PRIOR TO RECEIPT ISSUANCE**

**\*\*\* See reverse side of this application for instructions \*\*\***

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MUNICIPAL/CITY ZONING APPROVAL \_\_\_\_\_ Title \_\_\_\_\_

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**UNINCORPORATED/COUNTY ZONING APPROVAL**

Legal Description of property (Property Appraiser 355-2866) \_\_\_\_\_

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Section \_\_\_\_\_ Township \_\_\_\_\_ Range \_\_\_\_\_ Zoning \_\_\_\_\_

This business is presently served by:

Public Water \_\_\_\_\_ Public Sewer \_\_\_\_\_ Onsite Well \_\_\_\_\_ Septic Tank \_\_\_\_\_

1) Planning Building and Zoning

A. Zoning (U No.) \_\_\_\_\_  
B. Compliance \_\_\_\_\_  
C. Building \_\_\_\_\_  
D. Zoning \_\_\_\_\_  
E. Other \_\_\_\_\_

2) Fire Marshall \_\_\_\_\_  
3) Health Department \_\_\_\_\_  
4) Hotel & Restaurant \_\_\_\_\_  
5) Prior Use of bay\bldg. \_\_\_\_\_  
SIC Code \_\_\_\_\_

**\*\*\* Signature and Title Designates Approval \*\*\***

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**OFFICE USE ONLY:**

Class Code \_\_\_\_\_ Branch Office \_\_\_\_\_ Clerk \_\_\_\_\_

State License # \_\_\_\_\_

Field Service Approval \_\_\_\_\_ Date \_\_\_\_\_

\*Per FS 205.0535(5)

## INSTRUCTIONS FOR OBTAINING A BUSINESS TAX RECEIPT

Change of business location requires zoning approval, a new application, payment of a transfer fee and surrender of the current receipt.

Change of ownership requires proof of sale of business, a new application, payment of a transfer fee and surrender of the current receipt.

- 1) If your business is located inside municipal (city) limits, you must submit the application to the municipality in person for their approval. To determine whether your business is located within a municipality (city), contact the municipality nearest your business location.
- 2) If your business is located in the unincorporated area of Palm Beach County (outside the limits of a municipality), you must take a legal description of the property to: Planning, Building and Zoning Department, Vista Center, 2300 North Jog Road, West Palm Beach (233-5200) or 2976 State Road #15, Belle Glade (996-1650). Certain home based businesses may be exempt from this procedure.
- 3) Mail completed application with your check or money order to: Tax Collector, Palm Beach County, P.O. Box 3715, West Palm Beach, FL 33402-3715. Further information can be obtained by calling (561) 355-2272 or visiting our website: [www.pbcgov.com/tax](http://www.pbcgov.com/tax).

### \*\*\* SPECIAL REQUIREMENTS FOR CERTAIN OCCUPATIONS \*\*\*

- A. If your profession or business is certified by the Department of Business and Professional Regulation (850-487-1395) or Department of Health (850-488-0595), you must attach a copy of your certification, registration, or license to this application.
- B. Banks, mortgage brokers, finance companies, and stockbrokers must be registered with the Office of Financial Regulation (850-410-9805) Attach a copy of the license showing proper business location to this application.
- C. Restauranters and mobile food unit operators must contact the Division of Hotel & Restaurants (850-487-1395). You must attach a copy of approved inspection report to this application or obtain an authorized signature on the face of this application.
- D. Child care must have the approval of the Palm Beach County Health Department (561-355-3018). You must attach a copy of the license to this application or obtain an authorized signature on the face of this application.
- E. Food outlets, auto repair, travel agencies, telemarketers, health and dance (ballroom) studios must submit a permit, registration or exemption from State of Florida, Dept. of Agriculture & Consumer Services (1-800-435-7352).
- F. Certified contractors must attach a copy of State of Florida and/ or Palm Beach County Certification. Call 233-5525 for certification information. County receipt is required, countywide municipal receipt is optional. You may submit a single check for both receipts.

### BUSINESS TAX RECEIPTS MAY BE OBTAINED IN PERSON AT ANY OF THESE BRANCH OFFICES

Actac Building  
3551 South Military Trail  
Lake Worth, FL 33463

Governmental Center  
301 North Olive Avenue  
West Palm Beach, FL 33401

Northeast Courthouse Complex  
3188 PGA Boulevard  
Palm Beach Gardens, 33410

Glades Office Building  
2976 State Road # 15  
Belle Glade, FL 33430

Southeast Courthouse Complex  
501 South Congress Avenue  
Delray Beach, FL 33445

Mid-Western Communities Service Center  
200 Civic Center Way  
Royal Palm Beach, FL 33411

City of Palm Beach Gardens  
Business Services  
10500 N Military Trail  
Palm Beach Gardens  
561-799-4162 (phone)  
561-799-4281 (fax)  
[www.pbgfl.com](http://www.pbgfl.com)

## Fictitious Name Exemption Form

**Per Section 205.023 of the Florida Statutes, the business is not required to comply with the Fictitious Name Act for the following reason:**

\_\_\_\_\_ The business is a corporation and registered with the Florida Division of Corporations.

\_\_\_\_\_ The business name is my legal name (Mary Jones) or my legal name precedes the business name (i.e. Mary Jones Real Estate).

\_\_\_\_\_ The business is registered with the Department of Business and Professional Regulations and the DBA (Doing Business As) do not differ from the corporation name.

\_\_\_\_\_ I am a new professional in an existing office and the office has a current occupational license with the City of Palm Beach Gardens.

Applicant Signature \_\_\_\_\_

Applicant Name \_\_\_\_\_

Date \_\_\_\_\_

# Business Narrative

Name of Business \_\_\_\_\_

Please provide narrative for business in space provided below:

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Signature \_\_\_\_\_

Printed Name \_\_\_\_\_

Date \_\_\_\_\_