

ADMINISTRATIVE MEMORANDUM NO. 20-227

TO: Mark E. Berman, City Attorney
VIA: Jennifer Gomez, AICP, Assistant Director of Development Services *JG*
FROM: Daniel T. Keester-O'Mills, AICP, Principal Planner *dtkom*
SUBJECT: Deferring the BTR Payments and associated Penalties for Fiscal Year 2020 / Request
for Resolution
City Commission Hearing September 22, 2020
DATE: September 8, 2020

On March 9th, 2020 the Florida Governor signed Executive Order 20-52 declaring a state of emergency. Shortly thereafter, on March 17th, the Governor signed another Executive Order (20-68) suspending bars, pubs and nightclubs from opening to the public, as well as ordering that restaurants reduce their indoor seating capacity by 50%. In April, Executive Order 20-112 was signed outlining a strategy that promotes business operation and economic recovery safely. While this Executive Order specifically excludes Miami-Dade, Broward and Palm Beach County, it offers guidelines and conditions for specific businesses that were ordered to cease operations under previous orders.

When the tri-county area was permitted to resume business operations, the number of cases in Florida skyrocketed from less than 100,000 cases in May to more than half a million cases in July. Many businesses have been mandated to stay closed, and those that have been permitted to open have done so with strict regulations to post signage, provide personal protective equipment to their staff, and restrictions have been imposed to operate at less than full capacity. Earlier this year, the City Commission approved a resolution to temporarily suspend fees related to late payments of city issued Business Tax Receipts (BTR's). Meanwhile, the renewal notices for the BTR of the upcoming fiscal year have been mailed to businesses & are due on October 1.

In an effort to continue to help the business community, we would like to put a Resolution before the City Commission that defers the required payment of BTRs to January 28, 2021 for existing businesses to resume operations and plan for this annual fee without excessive and unnecessary penalties. Please review the proposed code section and draft the necessary Resolution to temporarily waive this requirement. If this cannot be done by Resolution, please let us know & advise your legal recommendation on how we can temporarily accomplish this goal to assist.

Depending on the mechanism to get this before the Commission, we ask that you confirm how or if the item must be noticed to the public prior to the public hearing. Based on a similar Resolution to offer a 20% reduction in the water rates, I've drafted a Resolution for your consideration on this topic.

Should you have any questions or comments, please contact me at extension 5541.