



## **EMERGENCY ORDER 13 AND SUPPLEMENT TO DECLARED STATE OF EMERGENCY**

**WHEREAS**, on March 9, 2020, Florida's Governor issued Executive Order 20-52 declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

**WHEREAS**, on March 12, 2020, the City Manager of the City of Sunny Isles Beach ("City") declared a Local Emergency as a result of COVID-19; and

**WHEREAS**, the City Manager has extended the declared state of Local Emergency every seven (7) days since that date; and

**WHEREAS**, since the onset of the COVID-19 public health emergency, both the Florida Governor and the Miami Dade County Mayor have issued orders which have resulted in forced closures of some businesses within the City, and in others, resulted in businesses operating at a reduced capacity; and

**WHEREAS**, the City's Code of Ordinances provides for the payment of certain fees related to operating a business within the City, for which, payment is due annually on October 1<sup>st</sup>; and

**WHEREAS**, specifically, Section 121-5(A) of the City's Code of Ordinances provides that the renewal and renewal fee for a Certificate of Use shall be due on October 1st of each year, and that a failure to do so will result in a delinquency penalty of 10% for the month of October, plus an additional 5% penalty for each month of delinquency thereafter until paid, provided, that the total delinquency penalty shall not exceed 25%; and

**WHEREAS**, Section 197-6(A) of the City's Code of Ordinances provides that the Business Tax Receipts ("BTR") issued by the City shall be issued commencing on September 1st of each year, but that the tax shall be due and payable on October 1st, and that a failure to pay by that date shall be considered delinquent and subject to a delinquency penalty of 10% for the month of October, plus an additional five-percent penalty for each month of delinquency thereafter until paid, provided that the total delinquency penalty shall not exceed 25% of the tax due; and

**WHEREAS**, with respect to the BTRs, Section 197-6(B) of the City's Code of Ordinances further provides that for those individuals/entities required to obtain a BTR that do not pay the required local business tax within 180 days after the initial notice of tax due (August 1) to obtain the required receipt (February 1) are subject to payment of additional administrative costs of \$30 to offset collection efforts and enforcement proceedings which may result in civil actions and penalties, including court costs, reasonable attorneys' fees; and

**WHEREAS**, as a result of the COVID-19 public health emergency and the orders related thereto, many businesses in the City have and will continue to experience sudden and unexpected income loss which will significantly impact their ability to pay for the renewal fees for Certificates

of Use and BTRs by October 1<sup>st</sup>, which would result in the application of delinquency penalties as set forth above; and

**WHEREAS**, as a result of the financial hardships facing businesses in the City, and the need for the City to support its businesses and provide economic relief in these unprecedented times, the City will suspend the imposition of delinquency penalties for renewals of Certificates of Use and BTRs effective October 1<sup>st</sup>.

**NOW, THEREFORE, IT IS HEREBY DECLARED AND ORDERED AS FOLLOWS:**

1. Recitals. The foregoing recitals are hereby adopted and incorporated herein by reference.
2. Suspension of Delinquency Penalties. The delinquency penalties set forth in Section 121-5(A) of the City's Code of Ordinances related to Certificates of Use, and those set forth in Section 197-6(A) pertaining to Business Tax Receipts, are hereby suspended.
3. Effective Date. This order shall be effective as of 12:01 a.m., October 1, 2020, and shall expire upon the expiration of the City's Declaration of Local State of Emergency, unless terminated earlier by the City Manager.

Dated: October 1, 2020

By:   
\_\_\_\_\_  
Christopher J. Russo, City Manager  
City of Sunny Isles Beach, FL