



# **CITY OF CAPE CORAL**

Department of Community Development / Licensing/Business Tax Division

## **CRITERIA FOR PROPERTY MAINTENANCE BUSINESS TAX RECEIPT**

City of Cape Coral Chapter 11 Section 11-2 authorizes the City to issue and collect for Business Tax. The Business Tax Receipt is the privilege of engaging in or managing of any business, profession or occupation within the City limits of Cape Coral.

A Property Maintenance Business Tax Receipt does not allow an individual, corporation, or a partnership to enter into the repair, installation or construction of the building trades or specialty fields or any work requiring a permit: **Alarm System; Aluminum; Asphalt Sealing and Coating; Cabinet and Millwork Installation; Carpentry; Concrete Forming, Placing & Finishing; Demolition; Dredging; Drywall; Excavating; Fence Erection; Finish Carpentry; Gasoline Tank and Pump; Glass and Glazing; Gunite; High Pressure Gas Pipeline; House Moving; Incinerator; Irrigation Sprinkler; Insulation; Lathing; Marciting; Marine; Masonry; Non-Electrical Sign; Painting; Paving; Pile Driving; Plastering; Pollutant Storage Systems; Reinforcing Steel; River Rock; Satellite Antenna; Septic Tank; Electrical Signs; Solar Heater; Spray Crete; Structural Steel; Tennis Court; Tile, Terrazzo & Marble; Well Driller; Electrical; General, Residential or Commercial Building or Remodeling; Mechanical; Plumbing; Roofing; Elevator Installation; Fire Systems; Liquid Petroleum Gas.**

A Property Maintenance Business Tax Receipt is very restrictive in nature, i.e., **Carpet Cleaning, Carpet, vinyl and Linoleum Installation (no Tile or Marble); Clean out Garages; Janitorial; Construction Clean-up (Job sites); Hang Drapery Rods; Yard Work; Pressure Cleaning (No Painting); Change Door Locks, Light Bulbs; Clean Gutters; Lawn Maintenance, Tree Service; Window Tinting; Window Treatment Installation; Assembly of Prefabricated Items; Swimming Pool & Spa Water Treatment (Residential & Commercial); Clean and Seal Grout; Replace Air Conditioning Filters, Re-screening only of doors, windows, and entryways of residential units; no commercial units, lanais, screened porches, or pool cages.**

As outlined in F.S. Chapter 489.103(9), a Property Maintenance Business Tax Receipt is only for “work of a casual, minor, or inconsequential nature in which the aggregate contract price for labor, materials and all other items is less than \$1,000.00, but this exemption does not apply:

- (a) If the construction, repair, remodeling, or improvement is a part of a larger or major operation, whether undertaken by the same or a different contractor, or in which a division of the operation is made in contracts of amounts less than \$1,000 for the purpose of evading this part.

Advertising without a proper Business Tax Receipt is a violation of Chapter 11 of the Code of Ordinances of the City of Cape Coral.

Section 6-5. Unlawful to act as contractor without a license, presumption.

It shall be unlawful for any person or firm to engage in the business, or act in the capacity of, a contractor or subcontractor, without first obtaining a valid and appropriate contractor's license. Any person not possessing a valid contractor's while holding himself out to be a contractor shall be subject to the provisions and penalties of this Code, and such representations shall be considered prima facie evidence that the person or firm purported to have the authority to act as a contractor. Furthermore, it shall be unlawful for any person or firm to advertise themselves as available to engage in the business or act in the capacity of a contractor without first possessing a valid and appropriate contractor's license. (Ordinance 54-89. 9/11/89).

Any person claiming to be exempt from licensure bears the burden of establishing that he falls within the scope of one of the specifically enumerated provisions of F.S. Section 489.103. It is not incumbent upon the Department or the local building departments and licensing agencies to prove that he is not exempt. Despite some common misconceptions, the fact that the work will cost less than \$1,000 does not in and of itself establish that person contracting the work is exempt from licensure. It is also up to the person claiming the exemption to establish that his proposed work is of a casual, minor, or inconsequential nature.

I have read the above criteria concerning a Property Maintenance Business Tax Receipt and I am fully aware of the restrictions placed upon my Business Tax Receipt.

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(Applicant Signature)

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Date