

LOCAL BUSINESS TAX RECEIPT CATEGORIES - \$26.25 EACH
UNDERLINED CATEGORIES REQUIRE A PREREQUISITE - SEE LIST

Group Type #	Category
471.02	Abstractor
471.04	Advertising Agent
301.22	<u>Air Conditioning Contractor</u>
471.06	<u>Ambulance Service</u>
231.02	Amusement Device/Machine
471.08	Answering Service
461.02	<u>Architect</u>
461.08	<u>Attorney</u>
461.04	<u>Auctioneer</u>
471.11	Auto Detailing/Cleaning
471.10	<u>Auto Repair</u>
471.13	<u>Auto Repossession</u>
391.02	<u>Bakeries</u>
471.12	<u>Barber Shop</u>
391.04	Boat Manufacturing
471.16	Boat Marina
471.17	Boat Repair
471.18	Booking Agent
471.20	Bookkeeping/Tax Service
391.08	<u>Bottling Plants</u>
231.16	Bowling Alley
301.06	<u>Building Contractor</u>
301.08	Carpenter
291.04	<u>Catering</u>
261.00	Cemeteries, Mausoleums
461.06	<u>Certified Public Accountant</u>
471.15	Charter Boat
471.21	Chimney Sweep
461.10	<u>Chiropractor</u>
471.22	Cleaning/Janitorial
471.28	Collection Agent
471.24	Commercial Diving
471.23	Computer Service
301.10	Concrete Contractor
391.06	Concrete Products
461.32	Consultant (Must specify type)
471.14	<u>Cosmetologist</u>
291.18	Cottage Food Operations
471.25	Courier/Running
471.27	Court Reporting
471.26	Credit Reporter
391.10	Creosote Plants
521.04	<u>Dealers of Intangible Pers. Prop.</u>
471.30	Delivery Service
301.11	<u>Demolition Contractor</u>
391.14	<u>Dental Laboratory</u>
461.12	<u>Dentist</u>
461.14	<u>Detective</u>
471.32	<u>Detective Agency</u>
484.10	<u>Dispensing Optician</u>
471.40	Dog Kennel
301.61	<u>Doors/Windows/Siding Contractor</u>
471.38	Draftsman (not registered)
291.06	<u>Drive In/Curb Service</u>
301.12	Dry Wall Contractor
301.14	<u>Electrical Contractor</u>
323.00	Electric Power/Gas Plants
471.42	Electrolysis
461.16	<u>Embalmer</u>
471.46	Employment Service
461.18	<u>Engineer/Surveyor</u>
311.00	Entertainment/Dancing

Group Type #	Category
401.00	Environmental Remediation
301.16	Fence Contractor
471.44	Fire Extinguisher Service
301.18	<u>Flooring Contractor</u>
351.00	Fortune Tellers/Clairvoyant
391.16	<u>Frozen Food Manufacture</u>
471.34	<u>Funeral Home</u>
301.20	<u>Gas Connecting Contractor</u>
301.02	<u>General Contractor</u>
471.47	Graphic/Commercial Art
471.48	<u>Guards/Patrolman</u>
471.49	<u>Hazardous Waste Removal</u>
471.50	<u>Health Studio</u>
471.51	Holistic (Natural)/Alternative Therapy
251.02	<u>Hotel</u>
461.34	<u>Hypnotist</u>
391.18	<u>Ice Plants</u>
301.26	Insulation Contractor
361.00	<u>Insurance Adjustors</u>
301.24	Interior Decorator
301.28	Iron & Steel Contractor
**483.00	<u>Itinerant Vendor</u>
371.00	Junk Dealers/Salvage
301.30	Landscaping/Tree Surgeon
471.52	Laundry/Dry Clean
231.06	Laundry Machines
381.02	<u>Liquefied Petrol./Gas Installer</u>
381.04	<u>Liquefied Petroleum Distr.</u>
471.54	Lock/Gunsmith
391.20	Marble/Concrete Processors
301.31	<u>Marine Contractor</u>
301.32	Masonry Contractor
301.33	<u>Mechanical Contractor</u>
231.08	Merchandise Vending
401.00	Misc. Business (Must specify type)
391.30	Misc. Manuf. (Must specify type)
461.28	<u>Misc. Prof. (Must specify type)</u>
291.08	<u>Mobile Food Service</u>
494.04	<u>Mortgage Broker</u>
251.04	<u>Motel</u>
471.55	<u>Nail Technician</u>
391.22	Newspaper Publishers
461.20	<u>Optometrist</u>
301.34	Painting/Wallpaper Contractor
471.56	Parking Lot
301.36	Paving Contractor
434.02	<u>Pawn Broker (Retail Also)</u>
600.08	Permanent Exhibits (For Profit)
471.57	Pet Services/Grooming
471.58	Photographer/Photo Studio
461.22	<u>Physician</u>
301.38	<u>Plumbing Contractor</u>
391.12	Printing
461.30	<u>Psychological Serv. Provider</u>
471.60	Radio/TV Service
461.24	<u>Real Estate Broker</u>
471.62	Refrig./Air Conditioning Service
471.64	Rental Agent
471.66	Rental Service
471.68	Repair Service
301.04	<u>Residential Contractor</u>
291.10	<u>Restaurants/Eating Establish.</u>

Group Type #	Category
*482.02	Retail Peddler
*482.00	Retail
301.40	<u>Roofing Contractor</u>
251.06	<u>Rooming House</u>
301.42	Sand & Clay Contractor
471.70	Sanitation Service
391.24	Sawmills
491.00	<u>Schools/Colleges</u>
371.02	Scrap Metal Processor
371.04	<u>Secondary Metals Recycler</u>
471.72	<u>Septic Tank Service</u>
231.12	Service Vending
471.80	Sewing/Alterations
301.44	<u>Sheet Metal Contractor</u>
471.74	Shoe Repair Service
600.00	Shows of all kinds (Circuses, rodeos, carnivals, etc.) under temporary structure of any kind.
301.54	<u>Shutter Installation</u>
301.43	<u>Sign Contractor</u>
471.78	Sign Painting
521.02	<u>Small Loans</u>
301.54	Specialized Contractor
471.94	Specialized Services
301.60	<u>Specialty Plumber</u>
301.07	<u>Specialty Structure</u>
301.48	Stevedoring Contractor
471.84	<u>Structural Pest Control</u>
301.46	<u>Swimming Pool Contractor</u>
291.16	<u>Take Out Service</u>
471.79	<u>Tanning Salon</u>
461.36	<u>Tattoo Artist</u>
471.83	Taxidermy
471.81	Taxi/Limo Service
512.00	Telephone Systems
323.02	Television Antenna Company
412.02	Theater
301.50	Tile Contractor
600.12	Toll Bridges (Not owned by City or County)
531.00	Trading Tangible Pers. Prop.
531.02	Trading Wholesale
531.04	Trading Wholesale Petroleum
471.82	Trailer Park
471.85	<u>Travel Agency</u>
372.00	Traveling Junk Dealer
471.71	Typing/Secretarial
301.51	<u>Underground Utilities</u>
471.86	Upholstery
461.26	<u>Veterinarian</u>
471.87	Video/Audio Production
301.55	<u>Vinyl Siding</u>
471.88	Warehouse Storage Services
471.90	Watch Repair Service
561.00	<u>Water Companies/Sewer Disposal</u>
471.89	Weight Loss Clinic
471.92	Welder
301.52	<u>Well & Pump Contractor</u>
471.91	Window Tinting
391.28	Woodworking
471.93	Wrecker/Towing Service

* Retail/Retail Peddler applies when applicant has an established business location or address within Escambia County occupied for at least 180 days of the year.

** Itinerant vendor applies when applicant does not occupy an established business location or address within Escambia County at least 180 days of the year.

PREREQUISITE REQUIREMENTS

301.22	<u>Air Conditioning Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
471.06	<u>Ambulance Service</u>	Approval From Board of County Commission
461.02	<u>Architect</u>	Department of Business & Professional Regulation License
461.08	<u>Attorney</u>	Florida Bar Card
461.04	<u>Auction</u>	Department of Business & Professional Regulation License
471.10	<u>Auto Repair</u>	Department of Agriculture/Consumer Service
471.13	<u>Auto Repossession</u>	License From Florida Department of State
391.02	<u>Bakeries</u>	Department of Agriculture/Consumer Service
471.12	<u>Barber Shop</u>	Department of Business & Professional Regulation License
391.08	<u>Bottling Plants</u>	Department of Agriculture/Consumer Service
301.06	<u>Building Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
291.04	<u>Catering</u>	Inspection Division Hotels/Restaurant
461.06	<u>Certified Public Accountant</u>	Department of Business & Professional Regulation License
461.10	<u>Chiropractor</u>	Department of Health License
471.14	<u>Cosmetologist</u>	Department of Business & Professional Regulation License
521.04	<u>Dealers of Intangible Pers. Prop.</u>	Banking/Finance Department License
301.11	<u>Demolition Contractor</u>	Competency Card
391.14	<u>Dental Laboratory</u>	Department of Health License
461.12	<u>Dentist</u>	Department of Health License
461.14	<u>Detective</u>	Florida Department of State License
471.32	<u>Detective Agency</u>	Florida Department of State License
484.10	<u>Dispensing Optician</u>	Department of Health License
301.61	<u>Doors/Windows/Siding Contractor</u>	Escambia County Competency Card
291.06	<u>Drive In/Curb Service</u>	Inspection Division Hotels/Restaurants
301.14	<u>Electrical Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
461.16	<u>Embalmer</u>	Department of Financial Services License
461.18	<u>Engineer/Surveyor</u>	Department of Business & Professional Regulation Certification
391.16	<u>Frozen Food Manufacture</u>	Inspection Department Agriculture/Consumer Service
471.34	<u>Funeral Home</u>	Department of Financial Services License
301.20	<u>Gas Connecting Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
301.02	<u>General Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
471.48	<u>Guards/Patrolman</u>	Florida Department of State
471.49	<u>Hazardous Waste Removal</u>	Permit from Department of Environmental Protection
471.50	<u>Health Studio</u>	Department Agriculture/Consumer Service License
251.02	<u>Hotel</u>	License Division Hotels/Restaurants
461.34	<u>Hypnotist</u>	Letter From Medical Professional
391.18	<u>Ice Plants</u>	Inspection Division Hotels/Restaurants
361.00	<u>Insurance Adjuster</u>	Department of Insurance License
381.02	<u>Liquefied Petrol./Gas Installer</u>	Department of Agriculture/Consumer Service
381.04	<u>Liquefied Petroleum Distr.</u>	Department of Agriculture/Consumer Service
301.31	<u>Marine Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
301.33	<u>Mechanical Contractor</u>	Department of Business & Professional Regulation License
461.28	<u>Misc. Prof. (Must specify type)</u>	Department of Business & Professional Regulation License
291.08	<u>Mobile Food Service</u>	Department Agriculture/Consumer Service
494.04	<u>Mortgage Broker</u>	Banking/Finance License
251.04	<u>Motel</u>	Inspection Division Hotels/Restaurants
471.55	<u>Nail Technician</u>	Department of Business & Professional Regulation License
461.20	<u>Optometrist</u>	Department of Health License
434.02	<u>Pawn Brokers</u>	Department of Agriculture/Consumer Service
461.22	<u>Physician</u>	Department of Health License
301.38	<u>Plumbing Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
461.30	<u>Psychological Serv. Provider</u>	Department of Health License
461.24	<u>Real Estate Broker</u>	Department of Business & Professional Regulation License
301.04	<u>Residential Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
291.10	<u>Restaurants/Eating Establish</u>	Inspection Division Hotels/Restaurants
301.40	<u>Roofing Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
251.06	<u>Rooming House</u>	Inspection Division Hotels/Restaurants
491.00	<u>Schools/Colleges</u>	Department of Education License
371.04	<u>Secondary Metals Recycler</u>	Department of Revenue Registration
471.72	<u>Septic Tank Service</u>	County Health Department Permit
301.44	<u>Sheet Metal Contractor</u>	Department of Business & Professional Regulation License or Escambia County Competency Card
301.54	<u>Shutter Installation</u>	Department of Business & Professional Regulation License or Escambia County Competency Card
301.43	<u>Sign Contractor</u>	Escambia County Competency Card
521.02	<u>Small Loans</u>	Banking/Finance Department License
301.60	<u>Specialty Plumber</u>	Escambia County Competency Card
301.07	<u>Specialty Structure</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
471.84	<u>Structural Pest Control</u>	Department Agriculture/Consumer Service License
301.46	<u>Swimming Pool Contractor</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
291.16	<u>Take Out Service</u>	Inspection Division Hotels/Restaurants
471.79	<u>Tanning Salon</u>	Inspection Health Department
461.36	<u>Tattoo Artist</u>	Department of Health License
471.85	<u>Travel Agency</u>	Department Agriculture/Consumer Service License
301.51	<u>Underground Utilities</u>	Department of Business & Professional Regulation Certification or Escambia County Competency Card
461.26	<u>Veterinarian</u>	Department of Business & Professional Regulation Certificate
301.55	<u>Vinyl Siding Contractor</u>	Escambia County Competency Card
561.00	<u>Water Companies/Sewer Disposal</u>	Department of Environmental Protection License
301.52	<u>Well & Pump Contractor</u>	Department of Environmental Protection License

NEW BUSINESS REFERENCE

The following checklist provides basic information on requirements that may be needed to start a business in Escambia County. Depending upon the nature of your business the following may or may not be a complete list of necessary requirements.

INFORMATION CURRENT AS OF 06/28/17

CITY LOCAL BUSINESS TAX RECEIPTS: If your business is located in or you are soliciting business within the city limits of Pensacola, check at 180 Governmental Center (222 W. Main Street), 5 th Floor, to see if the city requires you to have a City local business tax receipt in addition to an Escambia County local business tax receipt. 436-5693
ESCAMBIA COUNTY COMPETENCY BOARD: Located at 3363 West Park Place (across from the Escambia County Health Department). For information on competency testing, contractors, etc., call 595-3509.
DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATIONS FARM & CHILD LABOR PROGRAM: For information regarding work permits, call 1-800-226-2536, 8:00 a.m. to 5:00 p.m. (ET).
FICTITIOUS NAME: Telephone: 850-245-6058 or Internet: www.sunbiz.org . If you are using any name for your business other than your legal name, Florida Statutes require you to file a fictitious name with the Florida Dept. of State, Fictitious Name Filing System, P.O. Box 6327, Tallahassee, FL 32314.
FLORIDA DEPARTMENT OF REVENUE: Located at 2205 LaVista Avenue, Suite B. Your business may be required to collect sales tax. For a sales tax registration number, call 850-471-6970.
INTERNAL REVENUE SERVICE: Located at 7180 North 9 th Avenue. For information on how to obtain a Federal ID number, call 1-800-829-1040 or online at www.irs.gov .
FLORIDA STATE INFORMATION LINE: 1-866-693-6748
WORKERS COMPENSATION: 610 E. Burgess Road 453-7804
ZONING: If you are starting a business operated out of your home, check with the County Planning & Zoning Department. You may not be allowed to have a business in an area that is zoned residential. Located at 3363 West Park Place (across from the Escambia County Health Department). 595-3475

Below are the telephone numbers of several agencies that you may need to contact for information:

Attorney General	1-866-966-7226	Bingo Licensing
Agency for Health Care Administration – (lab licensing only)	850-412-4500	
City of Pensacola Building Inspections/Permits	436-5600	
Department of Agriculture & Consumer Services	1-800-435-7352	
Department of Business & Professional Regulation (DBPR)	850-487-1395	
Department of Education	850-245-0505	
Department of Environmental Code Protection (Business and Residence)	595-1820	
Department of Environmental Health Division	595-6700	
Department of Environmental Protection	595-8300	
Department of Financial Services	850-413-3137	Licensing Information
Department of Health	595-6500	
Bureau of Radiation Control	850-245-4266	
Bureau of Health Facility Regulation (Hospitals)	850-412-4549	
Medical Quality Assurance/Licensure Services	850-488-0595	
Department of Highway Safety & Motor Vehicles	850-474-5415	
Department of Revenue	850-471-6970	
Department of State	850-245-6500	
Department of Alcoholic Beverages and Tobacco	595-0133	
Division of Hotels and Restaurant	850-487-1395	
Escambia County Board of Commissioners	595-4900	or 595-4902
Escambia County Building Inspections/Permits	595-3550	
Escambia County Local Business Tax Receipt Department	438-6500	
Federal Aviation Administration (Regional Office)	800-322-7873	
Florida Fish and Wildlife Conservation Commission	(Panama City) 850-265-3676 (Tallahassee) 850-488-3641	
Solid Waste Management	476-0480	
State Fire Marshall	850-413-3170	
University of Florida	352-392-3261	

NOTICE OF THE PUBLIC ACCESS REQUIREMENTS FOR INDIVIDUALS WITH DISABILITIES

This Notice provides you with important information regarding your obligations under the Americans with Disabilities Act (“ADA”), 42 U.S.C. § 12181 *et. seq.* This Notice does not completely describe the requirements of the ADA and must not be relied upon as legal advice. This Notice is intended to make you aware of the existence of the ADA, inform you of possible penalties for your failure to comply and provide you with sources you can contact if you need additional information.

It is your responsibility to learn the requirements of the ADA and fully comply with its provisions. Your failure to do so may result in penalties including liability for damages, attorney’s fees and costs and significant civil money penalties.

The Americans with Disabilities Act of 1990 is a Federal civil rights law that provides important legal rights to some 50 million Americans with disabilities. Title III of the ADA was enacted to eliminate the obstacles faced by persons with disabilities in obtaining the full and equal enjoyment of the goods and services provided by America’s businesses. Title III of the ADA became effective on January 26, 1992.

Title III of the ADA applies to places of *public accommodation* and *commercial facilities*. **It is your responsibility to seek additional information and determine whether the law applies to your business.** However, if you own, lease or operate a business that invites the public into a facility to do business, then your establishment probably is subject to Title III of the ADA. Examples of *public accommodations* include, but are not limited to, hotels, restaurants, bars, theatres, stadiums, auditoriums, bakeries, grocery stores, shopping centers, banks, shoe shops, dry cleaners, professional offices, gas stations, libraries, museums, parks, schools, gyms and most other business establishments that invite the public in to do business.

DISCRIMINATION PROHIBITED

The ADA prohibits places of public accommodation from discriminating against an individual with a disability. It is unlawful to deny participation to, or provide a separate or unequal benefit to an individual or class of individuals on the basis of their disabilities. Goods, services, facilities, privileges, advantages, and accommodations must be provided in the most integrated setting possible.

For example, it is unlawful for a place of public accommodation or commercial facility to: 1) Impose or apply eligibility criteria that screen out individuals with disabilities from full participation in and equal enjoyment of any goods, services, facilities, privileges, and advantages and accommodations; 2) Fail to make reasonable modifications in policies, practices or procedures when such modifications are necessary to afford persons with disabilities equal access; 3) Fail to provide auxiliary aids and services to prevent individuals with disabilities from being segregated or denied equal participation or access; or 4) Fail to remove architectural and communication barriers that are structural in nature in existing facilities.

This is not a complete list of prohibited activities. It is your responsibility to familiarize yourself with the requirements of the law and fully comply with its provisions.

EXAMPLES OF BARRIER REMOVAL

Structural barriers in your place of business may deny equal access to persons with disabilities and violate the ADA. All public accommodations must remove architectural barriers in existing facilities, including communication barriers that are structural in nature, where such removal is readily achievable. Some examples of steps you may be required to take to remove barriers to equal access by persons with disabilities include, but are not limited to, the following: 1) Installing ramps; 2) Making curb cuts in sidewalks and entrances;

- 3) Repositioning shelves; 4) Rearranging tables, chairs, display racks, vending machines, and other furniture;
- 5) Repositioning telephones; 6) Installing visual alarms; 7) Widening doors; 8) Installing accessible door hardware;
- 9) Installing grab bars in toilet stalls; 10) Rearranging toilet partitions to increase maneuvering space;
- 11) Insulating lavatory pipes to prevent burns; 12) Creating designated accessible parking spaces; and
- 13) Removing high pile, low density carpeting.

This list is not exhaustive. It is your responsibility to familiarize yourself with the requirements of Title III of the ADA. Title III requires that you inspect your establishment and remove barriers to equal access in compliance with the applicable regulations located at 28 CFR Part 36. Your failure to comply with the ADA may result in penalties including damages, attorney's fees and costs and significant civil money penalties.

The State of Florida enacted the Florida Americans with Disabilities Accessibility Implementation Act, Sections 553.501-.513, Florida Statutes. The purpose of the Act is to incorporate into the laws of the State of Florida the accessibility requirements of the ADA, while at the same time maintaining those provisions of Florida law that are more stringent than the ADA.

Construction, alterations and barrier removal performed in the State of Florida must comply with the ADA and Florida Accessibility Code for Building Construction.

SOURCES OF ADDITIONAL INFORMATION

You may obtain additional information about the specific requirements of the ADA from the following agencies:

Governor's Commission on Disabilities
 4030 Esplanade Way
 Suite 315K
 Tallahassee, FL 32399-0950
http://dms.myflorida.com/other_programs/commission_on_disabilities
 (850) 487-3423 (Voice)
 (850) 410-0684 (TTY)
 (850) 414-8908 (Fax)

U.S. Department of Justice
 Disability Rights Section
 Civil Rights Division
 PO Box 66738
 Washington, DC 20035-6738
www.usdoj.gov/crt/ada/adahom1.htm
 (800) 514-0301 (Voice)
 (800) 514-0383 (TTY)

CENTERS FOR INDEPENDENT LIVING (FLORIDA)

Cocoa Beach - (321) 633-6011
Daytona Beach - (386) 255-1812
Ft. Lauderdale - (954) 722-6400
Ft. Myers - (239) 277-1447
Gainesville - (352) 378-7474
Jacksonville - (904) 399-8484
Key Largo - (305) 453-3491
Lakeland - (863) 413-2722
Largo - (727) 539-7550/(866) 539-7550
Lecanto - (352) 527-8399
MacClenny - (904) 259-9169
Miami - (305) 751-8025
N. Miami Beach - (305) 354-4454

Ocala - (352) 368-3788
Orange Park - (904) 231-0388
Panama City - (850) 769-6890
Pensacola - (850) 595-5566
Port Charlotte - (941) 276-4869/(866) 862-3620
Port St. Lucie - (772) 878-3500
Sarasota - (941) 351-9545
Stuart - (772) 233-4301
Tallahassee - (850) 575-9621
Tampa - (813) 375-3965
West Palm Beach - (561) 966-4288/(800) 683-7337
Winter Park - (407) 623-1070

ONLINE FILING OF FICTITIOUS NAMES

You now may file your fictitious name registration online. To do so, you will need to access the Division of Corporation's web page www.sunbiz.org.

You may use either a credit card (Master Card, Visa, Discover, or American Express) or establish a Sunbiz E-file account with the Division of Corporations.

Printed forms are available from:

Division of Corporations
Department of State
Corporate Filings
Post Office Box 6327
Tallahassee, FL 32314
(850) 245-6058

For filing instructions, go to www.sunbiz.org, click on *E-Filing Services*, and then *Fictitious Name Registration*.

For Sunbiz E-file account information, go to www.sunbiz.org, click on *E-filing Services*, then *Sunbiz E-filing by FAX*, and then choose *Sunbiz E-filing by FAX Login* or *Sunbiz E-filing Acct. Deposit Slip*.



THE COUNTY OF ESCAMBIA
PENSACOLA, FLORIDA

Development Services
Department

Horace L. Jones
Department Director



HAVE YOU CHECKED WITH YOUR LOCAL PLANNING DEPARTMENT TO BE SURE YOUR ZONING DISTRICT ALLOWS YOU TO OPERATE YOUR BUSINESS? IF NOT, YOU ARE STRONGLY ENCOURAGED TO DO SO BEFORE YOU OBTAIN YOUR BUSINESS TAX RECEIPT. PLEASE CALL OR VISIT YOUR LOCAL PLANNING DEPARTMENT FIRST. IT'S THE RIGHT THING TO DO!

ZONING VERIFICATIONS CAN BE OBTAINED FROM THE ESCAMBIA COUNTY DEVELOPMENT SERVICES DEPARTMENT LOCATED AT 3363 WEST PARK PLACE, PENSACOLA, FLORIDA 32505. OUR TELEPHONE NUMBER IS (850) 595-3475.

THANKS FOR CHECKING IN!!



**3363 WEST PARK PLACE - PENSACOLA, FLORIDA 32505
850-595-3475/ FAX: 850-595-3481**

Revised 02/17/15

Commandments for the Public Servant

1. TAXPAYERS ARE THE MOST IMPORTANT PEOPLE IN THE COMMUNITY.
2. TAXPAYERS ARE NOT DEPENDENT UPON YOU; YOU ARE DEPENDENT UPON THEM.
3. TAXPAYERS ARE NOT AN INTERRUPTION OF WORK; THEY ARE THE PURPOSE OF YOUR WORK.
4. TAXPAYERS DO YOU A FAVOR WHEN THEY CALL OR COME INTO THE OFFICE. YOU ARE NOT DOING THEM A FAVOR BY WAITING ON THEM.
5. TAXPAYERS ARE PART OF YOUR WORK; THEY ARE NOT OUTSIDERS.
6. TAXPAYERS ARE NOT COLD STATISTICS. THEY ARE FLESH AND BLOOD. THEY ARE HUMAN BEINGS WITH FEELINGS AND EMOTIONS JUST LIKE YOU.
7. TAXPAYERS ARE NOT PEOPLE TO ARGUE WITH, MATCH WITS WITH OR RIDICULE.
8. TAXPAYERS ARE PEOPLE WHO NEED YOUR ASSISTANCE AND IT IS YOUR JOB TO PROVIDE PROFESSIONAL QUALITY SERVICE.
9. TAXPAYERS ARE DESERVING OF THE MOST COURTEOUS AND ATTENTIVE TREATMENT THAT YOU CAN GIVE THEM.
10. TAXPAYERS ARE THE PEOPLE WHO MAKE IT POSSIBLE FOR YOUR SALARY TO BE PAID.
11. TAXPAYERS ARE A VITAL PART OF THIS GOVERNMENT AND EVERY DIVISION THEREOF.



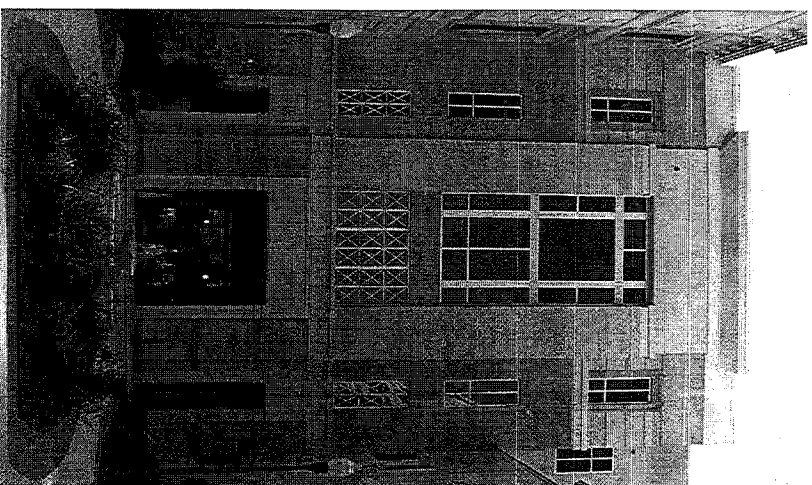
Chris Jones, CFA

Escambia County Property Appraiser

Revised 6/2012

Chris Jones, CFA
Escambia County Property Appraiser
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Tangible Facts



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www.escpa.org

Dear Property Owner:

This brochure contains important facts concerning Tangible Personal Property (TPP) and was prepared to assist you. **Our mission is to place the public first while providing prompt, efficient service in a friendly, professional manner.**

Please call your Property Appraiser's Office should you have any questions or require additional information. We welcome your visit to either of our locations:

Main Office (Downtown)

221 Palafox Place, Suite 300
Pensacola, FL 32502

Office: 850-434-2735
TPP Fax: 850-434-1927

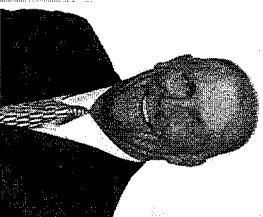
Molino Office

6440 Hwy 95A, Suite B
Molino, FL 32577

Office: 850-434-2735
Fax: 850-587-3290

Please visit our website at: www.escppa.org

Very truly yours,



Chris Jones, CFA

Escambia County Property Appraiser

Tangible Property [FL Statute 192.001 (11)(d)]

Tangible personal property (TPP) can be defined as all property, other than real estate, that is used in a commercial activity. Examples of tangible property are tools, furniture, equipment and machinery, supplies, and leased or loaned equipment.

Filing Requirements

[FL Statutes 193.052 & 196.183]

Persons or firms owning, leasing, consigning or renting tangible property in Escambia County on January 1 must file a return with the Property Appraiser unless a waiver to file a return has been granted. Returns and waiver notifications are mailed annually in January. Failure to receive a return does not relieve you of your filing obligations. Tangible returns can be obtained by calling the Property Appraiser's office or downloaded at www.escppa.org.

\$25,000 Tangible Exemption

[FL Statute 196.183]

Timely filed accounts are eligible for a \$25,000 exemption. The TPP Return is the exemption application. New businesses are required to file an initial return even if they have assets less than \$25,000.

Filing Dates

[FL Statutes 193.062, 193.063 & 196.183]

Tangible property returns are due April 1 unless a 30 day extension has been granted. Returns filed late are subject to penalties and are ineligible for the \$25,000 exemption.

Failure to File [FL Statute 193.073]

If an owner fails to file a return, Florida law requires the Property Appraiser to prepare a tangible assessment which is considered reasonable and appropriate for the tangible owner.

Penalties [FL Statute 193.072]

Florida Law requires the Property Appraiser to assess the following penalties:

- > No return filed 25%
- > Late returns 5% each month up to 25%
- > Omitted property 15%

Waiver of (TPP) Return [FL Statute 196.183]

A Tangible Waiver will be mailed to all accounts of record if the account was fully exempt in the prior year. No action is necessary if the business status or location has not changed and the value for the current year does not exceed \$25,000. A return is required if the value exceeds \$25,000 or the business has relocated. Please notify the Property Appraiser's office, in writing, if you are no longer in business. Please include the date your business closed and the disposition of the assets. **If the business assets were sold, please provide the date of sale and the name of the purchaser.**

Household Goods and Furnishings

[FL Statutes 192.001(11)(a) & 196.181]

Household goods and furnishings become taxable when used for commercial purposes, such as furnished rental units. They are not taxable when used for the comfort of the homeowner in a domicile residence.

Confidential Status [FL Statute 193.074]

Tangible property returns are protected by state privacy statutes. This means that the facts recited in tangible returns are treated as privileged and those facts are not divulged to anyone other than state authorities as directed by statute.

Inspection Procedures

Tangible property procedures may require a routine inspection of the premises of tangible owners.

Notice of Proposed Property Taxes

[FL Statute 200.069]

Notices of Proposed Property Taxes are mailed annually to taxpayers. These notices contain the times, dates and places of the public hearings conducted by taxing authorities. These hearings provide an opportunity to address elected officials concerning budgets and tax rates. Proposed assessments, exemptions and taxes are also recited in these notices. Questions concerning exemptions, penalties, or assessed values should be directed to the Tangible Personal Property Department of the Property Appraiser's Office.