

## **OPENING A BUSINESS IN LAKE WALES**

If you are operating a business inside the city limits, you must pay an annual local business tax to the City of Lake Wales and to Polk County.

If you are planning to open a business in the City, you must first receive a Certificate of Use signed by the Planning & Development Director for the specific business location. The Certificate of Use must be obtained before you will be permitted to pay your local business tax. You must pay your local business tax prior to opening your business.

After paying your business tax, you will be issued a local business tax receipt which must be displayed prominently in your place of business. Applications to pay the local business tax may be obtained from the Tax Clerk's office in the Finance Department, from the Permits & Inspections office, or requested by phone at (863) 678-4182, ext. 274. Applications are also available in pdf files on the city's web site at [lakewalesfl.gov](http://lakewalesfl.gov).

The application should be completed and returned to: Tax Clerk, City of Lake Wales, P.O. Box 1320, Lake Wales, FL 33859-1320. A Certificate of Use issued by the Planning & Development Director must be attached to the application or the application will not be processed.

Individuals working in occupations or professions requiring licensing by the State of Florida must provide evidence of a current State license at the time an application is submitted to pay the local business tax.

After a business owner has been issued a receipt for payment of the local business tax, the Tax Clerk must be notified if any of the following changes occur:

1. Change of ownership or business name
2. Change of address
3. Change of nature of business
4. Termination of business

The Tax Clerk will mail a notice of taxes due to each current holder of a local business tax receipt at the end of July. The local business tax must be paid annually on or before October 1. A receipt indicating that the current year's tax has been paid must be displayed prominently in the place of business.

Information about Polk County business tax requirements can be obtained from the Tax Collector's Office at 678-4671 (Lake Wales) or 534-4700 (Bartow).

## **Other Local Requirements before Opening a Business**

Prior to purchasing an existing building or opening any business, it is important to contact the City's Planning & Development Department (863) 678-4182, ext. 252 and the Fire Marshal (863) 678-4203 to determine any potential code compliance issues. You may be subject to impact fees and/or major building improvement costs.

A building inspection and a fire inspection are required prior to issuance of a Certificate of Use. There is no charge for the initial inspection. An inspection fee will be charged for each additional re-inspection. At the time of inspection, the Building Official and/or the Fire Marshal will inform you of any corrections necessary. If major changes are necessary for compliance with City codes,

a letter will be sent to you listing the required modifications. On minor repairs or code violations, you will be given 10 working days to bring the property into compliance.

Any ground mounted sign, signs on windows or buildings, must be permitted through Development Services.

It is the applicant's responsibility to complete this process within the specified time frame. Failure to do so will result in receiving a certified letter from Code Enforcement requiring you to comply in 10 days. Failure to comply could result in a fine of up to \$250.00 per day and/or having your water turned off.

### **State Requirements before Opening a Business**

State laws of Florida require that applicants applying to pay a local business tax to operate a bar not serving food, civic/fraternal organizations, movie theaters, foster homes for more than one child and schools must receive prior inspection and approval from the Polk County Health Department (863) 533-3398.

Applicants applying to pay a local business tax to operate food outlets such as supermarkets, grocery stores, meat markets, convenience stores, fruit and vegetable markets, and retail bakeries, food processors and similar food operations must receive prior inspection from the Department of Agriculture and Consumer Services (800) 435-7352.

Florida laws also require hotels, motels, apartment houses, rooming or boarding houses, restaurants and all other places serving, handling, processing, preparing and selling food products and drinks must receive prior approval from the Department of Business Regulation, Division of Hotels and Restaurants, 1313 Tampa St. Suite 106, Tampa, FL 33602-3329, (800) 880-7753 or (813) 272-2200.