

## City of Belleview Business Tax Fees

Astrologists, clairvoyants, palmists, mind readers, fortune tellers, hypnotists or spirit mediums giving séances for profit	\$525 00
Contractor's Registration Fee	\$26.25
Convenience stores with gas pumps	\$73.50
<b>Financial Institutions</b>	
All financial institutions, including banks, savings and loan associations, finance companies and credit unions	\$105 00
<b>Food Service Activities.</b>	
Home delivery/roadside sales	\$47.25
No seats (deli, catering, take out).	\$47.25
0-50 seats	\$47.25
51-100 seats	\$68.25
101 and over	\$89.25
Drive through window (additional)	\$26.25
 Home Business .....	 \$10.50
 Insurance Companies and Agencies.....	 \$47.25
Companies writing any class of insurance upon any person or property residing or located within the City limits or risks occurring within the City limits.	
 Lease departments (such as independent flower stands, Card stands, or kiosks in department stores).....	 \$47.25
<b>Machines:</b>	
Coin-operated machines (such as gumball, drink, candy, air supply) when operated for profit. Proof of non-profit status shall be submitted upon request	
Per machine.....	\$6.30/each
Games or devices, automatic or otherwise, such as pinball, shuffle board, mechanical crane and the like not otherwise specified in this chapter shall pay a license tax on each game or device .....	\$15.75/each
(NOTE: If a merchant owns a machine and has them on premises, there is no occupational license fee for the machine; however a person who is a supplier of machines locating them on premises which he does not own pays per machine.)	

Mini-storage.....	\$47.25
Nurseries.....	\$47.25
Pawnbrokers .....	\$105.00
Professional Services.....	\$47.25

Retail Sales, mail order sales, wholesale sales, manufacturing, processing, day care, health spas, nursing homes, service stations (without grocery or food sales) taverns, bars, lounges, and billiard halls serving beer, wine or liquor (except those serving meals):

0-5,000 square feet .....	\$47.25
5,001 to 10,000 square feet .....	\$94.50
10,001 to 20,000 square feet .....	\$189.00
20,001 square feet and over.....	\$315.00

(Square footage shall include the entire structure area and/or outside display area, including storage, areas covered by roof, associated offices, restrooms, etc.)

Seasonal and special occasion sales of less than six weeks in duration (Christmas trees, truck sales, etc).....	\$57.75
Categories not enumerated elsewhere.....	\$47.25