

AN ORDINANCE TO AMEND THE MOBILE CITY CODE BY INCLUDING THE REAL PROPERTY BUSINESS PRIVILEGE TAX APPLICABLE TO LESSORS OF RESIDENTIAL BUILDINGS AND DWELLINGS TO THE SCHEDULE OF LICENSES

Sponsored By: William S. Stimpson, Mayor

WHEREAS, the City of Mobile, by and through its City Council, has heretofore adopted Ordinance 34-074, AN AMENDMENT TO ARTICLE VII OF CHAPTER 34 (LICENSES) OF THE MOBILE CITY CODE OF 1965, adopted October 6, 1987; Ordinance 34-091, AN ORDINANCE TO AMEND ORDINANCE NO. 34-074 (1987), TO PROVIDE FOR A BUSINESS LICENSE UNDER ARTICLE VII OF CHAPTER 34 OF THE MOBILE CITY CODE OF 1965, adopted November 24, 1987; Ordinance 34-033, AN ORDINANCE TO AMEND ORDINANCE 34-091 ADOPTED November 24, 1987, ENTITLED “AN ORDINANCE TO AMEND ORDINANCE NO. 34-074 (1987) TO PROVIDE FOR A BUSINESS LICENSE UNDER ARTICLE VII OF CHAPTER 34 OF THE MOBILE CITY CODE OF 1965,” adopted March 8, 1988, and; Ordinance 34-070, AN ORDINANCE TO AMEND SECTION 3 OF ORDINANCE 34-033 ADOPTED MARCH 8, 1988 “ENTITLED AN ORDINANCE TO AMEND ORDINANCE NO. 34-074 ADOPTED OCTOBER 6, 1987 TO PROVIDE FOR A BUSINESS LICENSE UNDER ARTICLE VII OF CHAPTER 34 OF THE MOBILE CITY CODE OF 1965,” adopted June 21, 1988; and,

WHEREAS, the City wishes to clarify the license fees and requirements for persons engaging in the business of leasing residential buildings and dwellings by adding to the Schedule of Licenses in Mobile City Code, Chapter 34, a listing for Lessors of Residential Buildings and Dwellings; and,

WHEREAS, the City desires to revoke the current exemption for owners of ten or less dwelling units that do not qualify for an owner-occupied exemption; and,

WHEREAS, this Ordinance is enacted to accomplish said goals.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MOBILE, ALABAMA, that the following Ordinance is adopted to amend the “2008 Schedule of Licenses” found in the Mobile City Code, Chapter 34 as follows:

**(1) Change the title of “2008 Schedule of Licenses” as follows:**

**The title of “2008 Schedule of Licenses” found in the Mobile City Code, Chapter 34, shall be deleted and replaced by the following:**

“Schedule of Licenses”

**(2) To levy a license fee on and against lessors of residential buildings and dwellings by amending the Schedule of Licenses located in Mobile City Code, Chapter 34, to include the following section:**

| NAICS  | Code | Title  | License Rate              |
|--------|------|--|---------------------------|
| 531110 | 412  | Lessors of Residential Buildings and Dwellings   | 0.002672                  |
| 531110 | 412  | <p>All owners of real property who engage in renting or leasing of ten or more dwelling units for residential purposes, in addition to any other applicable taxes or fees imposed for owning, renting, or leasing such property. If any location has more than one owner, each owner is jointly and severally responsible for the license fee. A license is required for each separate location.</p> <p>Lessors of Residential Building and Dwellings: All owners of real property who engage in renting or leasing <u>less than ten</u> dwelling units for residential purposes, in addition to any other applicable taxes or fees imposed for owning, renting, or leasing such property. If any location has more than one owner, each owner is jointly and severally responsible for the license fee. A license is required for each separate location.</p> <p>Definitions for the purposes of this license:</p> <p>“dwelling unit” is a single-family residence and each separate family apartment or housing accommodation in multiple-family building.</p> <p>“location” is a parcel as assessed for ad valorem taxes.</p> <p>“owner” is any person who is the holder of record title of any real property, and any assignee thereof.</p> <p>“residential purposes” is a residential occupancy for hire not subject to City Lodging Tax under Article IV of this Chapter.</p> <p>Exemptions:</p> <p>(1) Owner-occupied buildings or owner-occupied dwellings in which there are not more than three (3) dwelling units offered for rent or lease at the same location. A building or</p> | \$25.00 per dwelling unit |

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|  |  | <p>dwelling is owner-occupied only if it is the principal residence of the owner.</p> <p>(2) Residential properties assessed to the Mobile Housing Board Authority.</p> <p>Any owner claiming an exemption under the owner-occupied status, the Mobile Housing Board Authority exemption, or an exemption pursuant to Section 34-65(b), shall file an affidavit with the City Revenue Department which provides the name and address of the owner and property manager (if applicable) for said property, along with a detailed factual basis for the exemption.</p> |  |
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Repealer. The City hereby repeals Ordinance 34-074 adopted October 6, 1987; Ordinance 34-091 adopted November 24, 1987, Ordinance 34-033 adopted March 8, 1988, and Ordinance 34-070 adopted June 21, 1988. Additionally, all other City Code Sections and ordinances or part of any City Code Sections and ordinances in conflict are hereby repealed.

Conflicts. All ordinances and laws, or parts thereof, that are in conflict with the provisions of this Ordinance, are hereby repealed.

Severability. The provisions of this Ordinance are severable. If any part of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, that declaration shall not affect the part or parts that remain.

Publication. That the City Clerk of the City of Mobile is hereby authorized and directed to advertise the adoption of this Ordinance as required by law.

Effective Date. This Ordinance shall be in full force and effect from and after its adoption and publication as required by law.