



A Guide For Business Operation, Start-Up,
Relocation and Expansion in Downtown Naples

Doing Business GUIDE

Doing Business Guide

First Edition

2015

Downtown Naples, Florida is the ideal place to start or expand a business. The City of Naples, Fifth Avenue South Business Improvement District, Inc. (BID) and the Greater Naples Chamber of Commerce want to ensure that your business is successful for many years to come.

The *Doing Business Guide* is an important resource to facilitate business development. Topics such as site selection, property improvements, signage, permitting, taxes and licensing are discussed within this booklet. Specific contact information is provided to make this Guide a great “one stop shop” for quick reference.

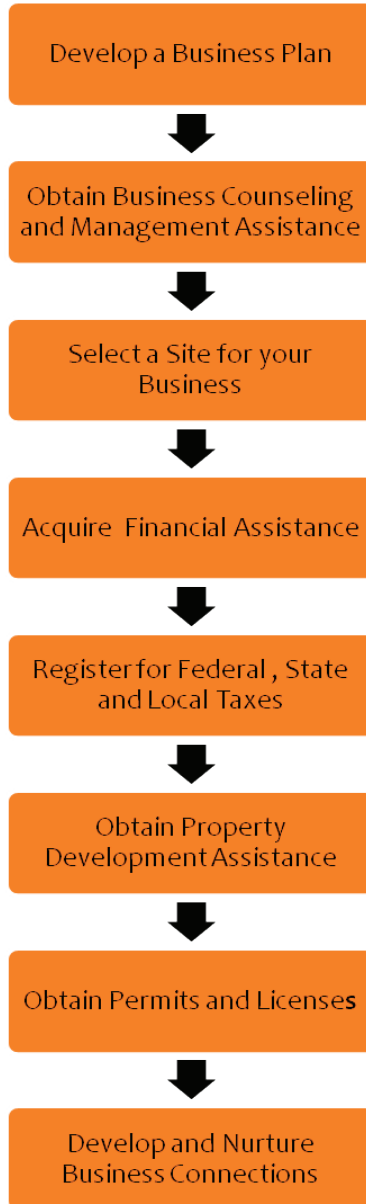
The *Doing Business Guide* highlights the basic tools and resources necessary to successfully operate a business. Please note that information in this booklet may change as ordinances, permitting processes, and fees are revised and updated. Users are advised to verify all information with the appropriate department, agency or organization.

If you have any questions or comments regarding the *Doing Business Guide*, please contact the Fifth Avenue South Business Improvement District, Inc. at (239) 692-8436 or by email to **info@fifthavenuesouth.com**.

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BUSINESS START-UP FLOW CHART



Business Counseling & Management Assistance

Starting a business can be a daunting process. The utilization of local business resources is a step in the right direction to ensure that a business is off to the right start, and maintains its success overtime. This section highlights the organizations and resources that specialize in providing technical and resource assistance to aid business creation and retention.

City of Naples Community Redevelopment Agency (CRA)

735 Eighth St. S.

Naples, FL 34102

(239) 213-1030

Fax: (239) 213-1033

www.naplesgov.com

The Community Redevelopment Agency (CRA) was established by City Resolution in 1994 and provides a mechanism to guide private and public initiatives to enhance economic development, improve physical characteristics, encourage investment in Downtown Naples, improve the quality of life for residents, and establish a framework for the proper evolution of the CRA District. The Fifth Avenue South Business Improvement District (BID) is located within the CRA. The CRA works in conjunction with the BID to develop programs that will enhance the district's economic viability. Some initiatives include public right-of-way landscaping, wayfinding, public art and parking initiatives.

For a copy of the CRA boundary map and Redevelopment Plan, please visit the City's website at www.naplesgov.com/departments/CRA.

Collier County Department of Business and Economic Development

**2660 N. Horseshoe Drive
Naples, FL 34104
(239) 252-8990
www.colliergov.net**

The mission of Collier County's Department of Business and Economic Development is to implement a successful program of economic policies, strategies, and incentive programs that encourage a business-friendly environment through delivery of world-class customer service. The department offers relevant services for start-up and expanding companies and industries with typically 25+ employees such as addressing business expansion and relocation, personal assistance in finding locations, automated building and site searches, regulatory assistance, and coordination with local and state agencies. The department also offers incentives through the following programs: Advanced Long-term Productivity Strategy Incentive Program, Basic Industry Growth Incentive Program, and the Qualified Target Industry Tax Refund Program.

Enterprise Florida, Inc. (EFI)

**800 North Magnolia Avenue, Suite 1100
Orlando, FL 32803
(407) 956-5600
Fax: (407) 956-5599
www.enterpriseflorida.com**

Enterprise Florida, Inc. (EFI) is a public-private partnership between Florida's business and government leaders and is the principal economic development organization for the state of Florida. EFI works closely with a statewide network of economic development partners and is funded both by the State of Florida and by private-sector businesses. EFI's Minority & Small Business, Entrepreneurship and Capital (MaSBEC) division partners with outside organizations to provide small, minority and entrepreneurial companies with training, development and financing options. EFI has an extensive network of state, federal and non-profit resources ready to assist small

businesses in accessing capital, entering new markets, and creating revenue growth and job creation.

Fifth Avenue South Business Improvement District, Inc. (BID)

649 5th Avenue South

Naples, FL 34102

(239) 692-8436

www.fifthavenuesouth.com

The mission of the Fifth Avenue South Business Improvement District, Inc. (BID) is to brand, promote and create awareness of the Fifth Avenue South Business District to residents and visitors as THE destination of choice to live, work, shop, dine and play. A BID provides an ongoing mechanism and dedicated source of revenue used by property owners and merchants to guide the future of their retail and commercial areas. The BID is based on state and local law, which permits property owners and merchants to band together to use the local government’s tax collection powers to “assess” themselves. In Naples, these funds are collected by the county and through the city returned to the BID and then used for purchasing supplemental services (e.g. management and administration of the BID district, and advertising, promotions and special events) beyond those services provided by the city. The BID is bounded by the centerline of 9th Street (41) on the East with a jog around the 900 Building; on the West by the centerline of 3rd Street South; on the North by the centerline of 4th Avenue South; and on the South by the centerline of 6th Avenue South with a jog around Cambier Park. Businesses located within these boundaries are considered “members” of the BID.

Through a partnership with the Florida Small Business Development Center (SBDC), free business counseling services are provided monthly at the BID office. This service is offered to provide guidance to both prospective and existing business owners located within the BID. The BID’s website at **www.fifthavenuesouth.com** provides links to helpful business and residential resources, a listing of available properties and spaces, a listing of job opportunities within the district, and a listing of businesses located within the six block district.

Once a business is established within the district, the BID provides a number of programs and resources including marketing, advertising,

networking, special events, and public improvements, to aid in sustaining a vibrant healthy business district. Additionally, the BID serves as liaison between the City, the businesses, and property owners to address issues and to develop programs to enhance the district.

Collier County Virtual Entrepreneur Center

www.flvec.com/collier

The Collier County Virtual Entrepreneur Center is a free web portal designed to connect entrepreneurs with business support organizations, programs and service providers who can support their new or growing business. Powered by the Florida High Tech Corridor Council, this ultimate small business owner source is an electronic one-stop resource to find information for a variety of situations and requirements. The Center connects entrepreneurs and business owners with local, state, regional and national resources, programs and service providers who can support every business need.

Florida Small Business Development Center (SBDC)

Florida Gulf Coast University

College of Business

Lutgert Hall, 2nd Floor

10501 FGCU Blvd, S.

Ft. Myers, FL 33965

(239) 745-3700

Fax: (239) 745-3710

www.fsbdcswfl.org

The Florida Small Business Development Center (SBDC) located on the FGCU Campus provides a variety of consulting, continuing education, and research services to support entrepreneurship and business expansion through direct business consulting and educational opportunities that address human resources, management, technology, capital formation, and infrastructure needs of the business community.

Through the SBDC Network, clients also have access to applied research and export assistance. The SBDC at FGCU employs Certified

Business Analysts who provide free, confidential and one-on-one consulting, information, and guidance to small business owners. Certified Business Analysts from the SBDC are available to meet with potential and existing small business owners at multiple locations in Southwest Florida. The SBDC at FGCU sponsors more than 120 programs each year. These programs include a series of affordable business startup workshops, management seminars, as well as select special events for start-up and existing small businesses. Other specific programs offered by the SBDC include *Help for Disadvantaged and Minority Businesses*, the *Small Business Resource Network*, and the *Procurement Technical Assistance Center*, which aid business owners in a myriad of settings and situations. The SBDC partners locally with the Fifth Avenue South Business Improvement District and the Greater Naples Chamber of Commerce to provide one on one business counseling services.

Greater Naples Chamber of Commerce

2390 Tamiami Trail North, Suite 210

Naples, FL 34103

(239) 262-6376

Fax: (239) 262-8374

info@napleschamber.org

www.napleschamber.org

The Greater Naples Chamber of Commerce offers its members access to more than 1,900 member companies representing more than 50,000 employees. The Chamber provides a collective voice that lobbies the critical business issues facing our community. The Chamber provides resource assistance to small and medium sized entrepreneurial businesses through The Partnership for Collier's Future Economy—*Opportunity Naples*. The Partnership supports existing businesses by providing opportunities for top executives to share opinions and topics of mutual concern, and by helping entrepreneurs of high growth firms realize their potential. The Chamber offers a CEO Executive Workshop program, business and community outreach campaigns, the Chairman's Luncheon Series, and a Business of the Month awards program. The Chamber and the Fifth Avenue South Business Improvement District partner on a number of initiatives to promote small business and encourage residents to shop locally. The Chamber also operates the Visitor Information Center at (239) 262-6141.

Hispanic Business Initiative Fund

South Florida Main Office - Miami

2315 NW 107th Avenue, Office #1M17

Mail Box #15

Miami, FL 33172

(786) 329-5830

www.hbiffil.com

The Hispanic Business Initiative Fund of Florida, Inc. (HBIF) is an economic development, nonprofit organization providing bilingual assistance to Hispanic entrepreneurs trying to establish or expand their business in Florida. HBIF's quality professional services include education assistance, individual technical assistance, entrepreneurial grants for subcontracted services, and loan facilitation.

Service Corps of Retired Executives (SCORE)

900 Goodlette Road North

Naples, FL 34102

(239) 430-0081

www.naples.score.org

SCORE is a nonprofit association dedicated to educating entrepreneurs and helping small businesses start, grow, and succeed nationwide. SCORE provides free consulting services on a broad variety of topics including writing business plans, advertising and marketing strategies, negotiating leases, trademark registrations, and navigating local government licensing and regulatory issues. The Naples SCORE chapter has over 60 volunteers with a wide variety of business backgrounds. In addition to face to face counseling, SCORE offers a variety of educational workshops on topics of interest to small businesses. With access to a wide variety of documents, templates and tools to assist you in starting or growing your business, the information provided by SCORE covers a range of subjects including initial business planning, capital sources, government agencies, and much more.

The SCORE Chapter in Naples has an online Business Resource Library for people that prefer to 'surf' over meeting directly with a counselor. The Library can be accessed at **www.scorenaples.org/library**.

Small Business Resource Network (SBRN)

Florida Gulf Coast University

College of Business

Lutgert Hall, 2nd Floor

10501 FGCU Blvd, S.

Ft. Myers, FL 33965

(239) 745-3700

Fax: (239) 745-3710

www.sbrn.org

The Small Business Resource Network (SBRN) is a public-private partnership of the Florida Small Business Development Center (FSBDC) Network, the Florida Office of Tourism, Trade, and Economic Development, and member firms that serve small businesses. The SBRN website provides a free information clearing-house to connect small businesses with government and non-profit agencies, and the fee-for-service professional expertise needed to achieve business goals.

TIP: International Trade

Florida is home to more than 58,000 exporters, the second highest number in the United States. Naples is an area which attracts a diversity of business professionals and consumers. Understanding applicable international standards and the resources available may be helpful in growing your business. Three key organizations provide export and trade counseling, advocacy and business matchmaking assistance—the U.S. Department of Commerce, Local U.S. Export Assistance Center at www.export.gov/florida; the U.S. Small Business Administration South Florida District Office at www.sba.gov/fl/south; and Enterprise Florida, Inc., International Trade Development Program for Small Business at www.enterprisefl.com.

Financial Assistance & Funding Opportunities

Raising capital to support or grow your business is not easy, and can be a complex process. Understanding the various options available for funding and financial guidance is an important and useful tool for business owners to harness and utilize. This section provides resources to aid business owners seeking financial assistance, incentives, and opportunities.

Enterprise Florida, Inc. (EFI)

800 North Magnolia Avenue, Suite 1100
Orlando, FL 32803
(407) 956-5600
Fax: (407) 956-5599
www.enterpriseflorida.com

The loan opportunities below are hosted electronically by Enterprise Florida, Inc. (EFI) Contact information, applications, and supplemental information is available on the EFI website.

- **Small Business Loan Support Program**
Enterprise Florida Inc. operates a State Small Business Credit Initiative (SSBCI) program which is designed to assist small businesses in obtaining loan approvals and leverage private capital for use in startup costs, working capital, business procurement, franchise fees, equipment, inventory, or the purchase of owner-occupied commercial real estate.
- **Loan Guarantee Program and Loan Participation Program**
The Loan Guarantee Program and Loan Participation Program is available to qualified businesses that demonstrate adequate historical and/or proposed cash flow coverage and other credit underwriting metrics. The typical loan guarantee or loan participation will range between 5-20% of the total required financing. Loan guarantees and loan participation's may range from \$250,000 – \$5,000,000. The maximum loan term permitted is five years.

- **Phase o Program**

The “Phase o” Pilot Program is being implemented through a partnership between Enterprise Florida, Inc., and participating Technology Incubators, University Technology Transfer Offices, Economic Development Organizations, and Small Business Development Centers. It is intended to help Florida companies increase their chances of submitting a successful Small Business Innovation Research (SBIR) or Small Business Technology Transfer (STTR) proposal. The maximum award amount is set at \$3,000.

- **504 Bridge Loan Program**

The 504 Bridge Loan Program is a key sub-component to Florida’s State Small Business Credit Initiative (SSBCI) Program. These loans are processed by Florida First Capital Finance Corporation, working in conjunction with Enterprise Florida. With SBA 504 Loans, lenders are permitted to finance equipment and owner-occupied real estate purchases up to 90% of the total project cost. This particular program is targeted for transactions ranging from \$250,000 – \$5,000,000. The maximum loan term permitted is six months.

Florida Venture Forum

707 W. Azeele Street

Tampa, FL 33606

(813) 335-8116

www.flventure.org

The Florida Venture Forum is a statewide member organization that helps entrepreneurs obtain funding through education, strategic partnering and effective networking. The Forum's educational programs provide in-depth information on topics such as raising debt and equity capital, human resources, finance, management, term sheet negotiation, valuations, marketing and R&D. Offering candid management and financial advice, and hands-on technical assistance, these programs provide a valuable learning experience for entrepreneurs and growing companies.

State of Florida Department of Economic Opportunity

107 East Madison Street

Tallahassee, FL 32399

(850) 245-7105

www.floridajobs.org

The Florida Department of Economic Opportunity administers state and federal programs and initiatives to help visitors, citizens, businesses, and communities. Their website provides information on workforce programs, community development opportunities, and economic development initiatives and programs.

- **Community Contribution Tax Credit Program**

The Community Contribution Tax Credit Program provides a financial incentive (up to 50% tax credit or sales tax refund) to encourage Florida businesses to make donations toward community development and housing projects for low-income persons. The tax credit is easy for a business to receive. Businesses located anywhere in Florida that make donations to approved community development projects may receive a tax credit of up to 50 percent of the value of the donation.

- **Minority Owned Business Assistance**

Florida assists developing and expanding minority-owned business enterprises by evaluating their unmet needs for capital, providing technical assistance and creating partnerships between state and local governments and private enterprises to aid in business development. The Black Business Loan Program provides loans, loan guarantees, or investments through Loan Administrators to black business enterprises that cannot otherwise obtain capital through conventional lending institutions but who could otherwise compete successfully in the private sector.

- **State Small Business Credit Initiative**

The State Small Business Credit Initiative programs include the Florida Capital Access Program, Florida Venture Capital Program and the Small Business Loan Support Program. These programs provide Florida's small businesses access to debt and venture capital financing that may not otherwise be available.

- *Florida Capital Access Program: CAP is a loan portfolio insurance program enabling lenders to make loans to small businesses that are creditworthy, but are not getting the loans they need to expand and create jobs. Small*

businesses benefit from CAP by securing capital through lenders. Small businesses are encouraged to contact participating lenders listed electronically to learn more about lending options through CAP.

- *Florida Venture Capital Program:* The Florida Venture Capital Program targets equity investments and convertible debt instruments ranging from \$1,000,000 - \$3,000,000, although larger transactions may be permitted in exceptional cases. Investment emphasis will be toward businesses within Florida's targeted industries, which include aerospace and aviation; alternative and clean energy technology; financial and professional services; homeland security and defense; information technology; life sciences; and manufacturing.

For more information on the SSBCI, please contact the office of the Florida Opportunity Fund at (407) 838-1400, ext. 215.

TIP: Making the Most of Technology

Technology plays a major role in the way business is conducted today. Staying abreast of technological advancements will help keep business owners ahead of the game. The Naples Chapter of the Service Corps of Retired Executives (SCORE) and the Small Business Development Center (SBDC-FGCU) offer programs and workshops addressing the use of social media, the prevalence of cybercrime, creating a company website and marketing through the internet. Many workshops are done in conjunction with the Greater Naples Chamber of Commerce. Check the Chamber website at www.napleschamber.org for upcoming events.

Tamiami Angel Fund II, LLC.

3003 Tamiami Trail North, Suite 410

Naples, FL 34103

(239) 262-6300

Fax: (239) 262-2212

www.tamiamiangels.com

The Tamiami Angel Funds are member-owned and member-managed for-profit investment partnerships that seek to provide members the opportunity for active involvement in a diversified capital investment process and a portfolio of high quality, high growth companies with a preference toward those companies located in the State of Florida. Angel investors provide billions of dollars of funds each year for early stage companies. Navigating to the provided website will allow you to read about investment criteria, the funding process, and submit a business plan if the Angel Fund is a good match for your company.

U.S. Small Business Administration

South Florida District Office

100 S. Biscayne Blvd 7th Floor

Miami, FL 33131

(305) 536-5521

Fax: (305) 536-5058

Southflorida_DO@sba.gov

www.SBA.gov/southflorida

Since its founding on July 30, 1953, the U.S. Small Business Administration has delivered millions of loans, loan guarantees, contracts, counseling sessions and other forms of assistance to small businesses.

- **General Small Business Loans: 7(a)**

The 7(a) Loan Program, which is the Small Business Administration's most common loan program, includes financial help for businesses with special requirements. Eligibility standards require that businesses operate for profit, are small by SBA standards, and demonstrate the need for loan proceeds, among others. 7(a) loans have a maximum loan amount of \$5 million. SBA does not set a minimum loan amount. Further information may be

found electronically on the U.S. Small Business Administration website, or by contacting the regional branch located in Miami.

- **Microloan Program**

The Microloan program provides loans up to \$50,000 to help small businesses and certain not-for-profit childcare centers start up and expand. The U.S. Small Business Administration provides funds to specially designated intermediary lenders, which are nonprofit community-based organizations with experience in lending as well as management and technical assistance. These intermediaries administer the Microloan program for eligible borrowers. Microloans can be used for working capital, inventory or supplies, furniture or fixtures, machinery or equipment.

- **Guaranteed Loan Programs (Debt Financing)**

Through the Guaranteed Loan Program, the Small Business Administration sets the guidelines for the loans provided by partner lenders (community development organizations and microlending institutions). The SBA guarantees that these loans will be repaid, thus eliminating some of the risk to the lending partners. So when a business applies for an SBA loan, it is actually applying for a commercial loan, structured according to SBA requirements with an SBA guaranty. SBA-guaranteed loans may not be made to a small business if the borrower has access to other financing on reasonable terms.

- **Bonding Programs (Surety Bonds)**

SBA's Surety Bond Guarantee (SBG) Program helps small business contractors who cannot obtain surety bonds through regular commercial channels. A surety bond is a three-party instrument between a surety (someone who agrees to be responsible for the debt or obligation of another), a contractor and a project owner. The agreement binds the contractor to comply with the terms and conditions of a contract. If the contractor is unable to successfully perform the contract, the surety assumes the contractor's responsibilities and ensures that the project is completed. SBA can guarantee bonds for contracts up to \$5 million, covering bid, performance and payment bonds, and in some cases up to \$10 million for certain contracts.

- **Disaster Loans**

SBA provides low-interest disaster loans to homeowners, renters, businesses of all sizes, and most private nonprofit organizations. SBA disaster loans can be used to repair or replace the following items damaged or destroyed in a declared disaster: real estate,

personal property, machinery and equipment, and inventory and business assets. The U.S. Small Business Administration offers several types of disaster loans which have specific qualification requirements.

TIP: Preparing for Natural Disasters

As a business in Florida, understanding how to prepare for natural disasters, especially hurricanes, is critical. The Collier County Emergency Management Department's website offers many resources on planning and recovering from natural disasters, such as an Evacuation Planning Guide, a Tropical Cyclone Brochure, an Emergency Preparedness Brochure, and All Hazards Guide, and links to resources that businesses can utilize to aid in the recovery of damaged property. To find more information about disaster preparedness and recovery, visit www.colliergov.net or call the Emergency Management Department at (239) 252-3600.

The City of Naples' Building Department also offers assistance from their Floodplain Coordinator. More information can be found at [www.naplesgov.com/Building Department/ Flood Information](http://www.naplesgov.com/Building%20Department/Flood%20Information).

Filing the Business or Company Name

Your business or company name is your calling card. This section highlights the necessary processes and contact information for filing your business or company name within the State of Florida.

Florida Department of State

Division of Corporations

P.O. Box 6327

Tallahassee, FL 32314

(850) 245-6052

www.sunbiz.org

A Fictitious Name registration is required of individuals who do business under any name other than their legal personal name or under a properly registered corporate name, partnership, trademark or service mark. Applicants may contact the Division of Corporations or check the website for a complete index to see if the name is already in use.

If a change of business ownership occurs, the owners must file a cancellation and re-registration within 30 days of the change. Fictitious name applications can be filed online or are available for download from the above website. A filing fee applies.

TIP: Promoting Your Business on the Web

If you plan to promote your business on the internet, you may want to consider a business name that is also an available website domain name.

You can easily check available domain names by searching for your proposed “.com” name at www.domain.com.

Business Taxes & Certificates – Local, State & Federal

Every business needs one or more federal, state or local licenses or permits to operate. Licenses can range from a basic operating license to very specific permits, such as environmental permits. Regulations vary by industry, state and locality, so it's very important to understand the licensing rules. Not complying with licensing and permitting regulations can lead to expensive fines and put your business at serious risk. All businesses are required to pay federal, state, and in some cases, local taxes. Most businesses will need to register with the IRS and state and local revenue agencies, and receive a tax ID number or permit. The following resources will help determine your local, state, and federal tax registration requirements.

Local Taxes & Certificates

Business Tax Receipts

Businesses operating in the City of Naples must have a Business Tax Receipt from both the City of Naples and Collier County.

City of Naples Finance Department

735 Eighth St. S.

Naples, FL 34102

(239) 213-1800

Fax: (239) 213-1805

custsrv@naplesgov.com

www.naplesgov.com

Chapter 34; Section 34-63 of the Naples Code of Ordinances requires that anyone who engages in or manages any business, occupation or profession, within the city limits must obtain a city business tax receipt, and pay the applicable business tax before the commencement of any business. The business tax must be paid annually.

Which Business Tax Receipt do I get first, the City, the County, or the state?

If you are a professional or in a business that requires a license from any division of the state, you must first obtain your state license before applying for your City of Naples business tax receipt. To determine the appropriate licensing department for your business, contact the Florida Department of Business and Professional Regulation at 850-487-1395. Obtain the city tax receipt before the county tax receipt. Collier County's Business Tax Receipt information is online at **www.colliertax.com**.

Where do I apply for the Business Tax Receipt?

Apply for the Business Tax Receipt at the City of Naples Finance Department, Customer Service Division, at City Hall at 735 8th Street South; the hours are 8 a.m. to 5 p.m. Monday through Friday. You may also download a Business Tax Application at **www.naplesgov.com**.

Is there a fee for change of address, name, or ownership?

Yes. The business owner/professional must complete a new business tax application and pay a fee. The fee is determined by the type of business and/or the number of employees. There is a fee which is comprised of a percentage of the required business tax fee when there is a change of ownership, location, or business name. If the only change is phone number or mailing address, then there is no fee (assuming the business is not moving to a different location). If the business is relocating to a different location, a new business tax receipt application is required.

Collier County

Business Tax Receipt

2800 N. Horseshoe Drive

Naples, FL 34104

239-252-2477

btr@colliertax.com

www.colliertax.com

Any business operating anywhere in Collier County (even inside city limits of Naples, Marco Island or Everglades City) must have a county

business tax receipt. The license is for the privilege of engaging in a business activity either for profit or non-profit.

Obtaining a business tax receipt requires filing an application at the County's Business Tax Receipt Office, 2800 N. Horseshoe Drive or at their Green Tree location at 2348 Immokalee Road. All commercial businesses located in the county will need approval from the Planning Department (located at 2800 N. Horseshoe Drive) and a fire inspection from your local fire department district. In some instances, permits and certifications are required from other state or county agencies.

If the business is located in the city of Naples, Marco Island, or Everglades City, a county Business Tax Receipt must be obtained after the issuance of a municipality license, and a copy of the municipality license (Tax Receipt) must be provided.

License FEES vary by type of business. Licenses are renewed annually by September 30.

Tangible Personal Property Tax

Collier County Property Appraiser

3950 Radio Road

Naples, FL 34104

(239) 252-8141

Fax: (239) 252-2071

www.collierappraiser.com

Tangible Personal Property is everything other than real estate that has value by itself. It would include items such as furniture, fixtures, equipment, tools, machinery, household appliances, signs, leasehold improvements, supplies, leased equipment and any other equipment used in a business or income producing venture. Anyone in possession of assets on January 1st who has a proprietorship, partnership, corporation, or is a self-employed agent or contractor, must file each year. Property owners who lease, loan or rent property must also file. All Tangible Personal Property Tax Returns must be filed between January 1st and April 1st of each year to avoid penalties. Florida Statutes provide that penalties be applied at 5% per month or portion of a month

that a return is late. Penalties apply for unreported or omitted property; and if no return is filed.

State Taxes & Certificates

Florida Department of Revenue (DOR)

Naples Service Center
3845 Beck Blvd, #831
Naples, FL 34114
(239) 348-7565
www.myflorida.com/dor

The Department of Revenue is a federal agency responsible for handling income generated by taxation, fees, interest, and penalties. The Department of Revenue deals with tax revenue generated by individuals and businesses.

- **Florida Corporate Income Tax**
Corporations doing business in Florida are subject to the Corporate Income Tax. The Florida Corporate Income Tax is due on or before April 1st. Information about filing the Corporate Income Tax, relevant forms, and additional assistance can be found at www.myflorida.com/dor.
- **Sales and Use Tax**
Sales tax applies to the sale, rental, lease, or license to use goods, certain services, and commercial property in Florida (unless the transaction is exempt). If your business will have taxable transactions, you must register with the Department of Revenue before you begin conducting business in Florida. Florida businesses must collect sales tax for many products and services and must have a Sales Tax Number, which can be obtained by filing Form DR-1. Owners of service businesses should check with DOR to find out if they must pay and when.

Monthly returns and payments are due on the 1st day of the month and late after the 20th day of the month following the collection period. For example, if the sale took place during January, then tax is due on the 1st of February and late after the 20th. Information

about filing the Sales and Use Tax, relevant forms, and additional assistance can be found at www.myflorida.com/dor.

- **Reemployment Tax**

Reemployment assistance gives partial, temporary income to workers who lose their jobs through no fault of their own, and are able and available for work. Employers pay for reemployment assistance through a tax administered by the Department of Revenue. Businesses are required to report wages and pay taxes to the Unemployment Compensation Program if they paid \$1,500 in wages within a calendar quarter, have employed one person for any portion of a day in 20 different weeks during the calendar year, are liable for federal unemployment tax (FUTA) because of employment in another state, and/or is a domestic employer with a cash payroll of \$1,000 or more in a calendar quarter.

An Employer's Quarterly Report (Form RT-6) is due the 1st day of the month following the end of each calendar quarter and is late if not postmarked by the last day of the month.

Florida Department of Financial Services

Workers' Compensation Coverage

200 East Gaines Street

Tallahassee, FL 32399

(877) 693-5236

www.myfloridacfo.com

If a business has four or more full or part-time employees, workers' compensation coverage is required. Construction contractors with one or more full-time or part-time employees must purchase coverage. The premium is determined by applying various hazard rates to specific job classifications based on the employer's annual payroll. All construction related businesses should contact the Department to determine specific coverage requirements. Workers' compensation coverage can be purchased through any number of commercial insurance carriers and group/commercial self-insurance funds. In addition, business owners may self-insure if they fulfill certain financial requirements.

Florida New Hire Reporting Center

**P.O. Box 6500
Tallahassee, FL 32314
(888) 854-4791
www.fl-newhire.com**

Federal and State law (The Personal Responsibility and Work Opportunity Reconciliation Act of 1996) requires employers to report newly hired, re-hired, and temporary (full-time and part-time) employees in Florida to the Florida New Hire Reporting Center within 20 days of their hire or rehire date. Employers must also report any employee who remains on the payroll during a break in service or gap in pay, and then returns to work. This includes teachers, substitutes, seasonal workers, etc.

To report new hires or rehires, employers can use online reporting, mail, or fax. Online reporting at **www.fl-newhire.com** provides employers with a printable confirmation report within 24 hours of reporting.

Florida Department of Business and Professional Regulation

**Customer Contact Center
1940 N. Monroe Street
Tallahassee, FL 32399
(850) 487-1395
www.myfloridalicense.com/dbpr**

Florida requires state licenses or certificates of competency for many professions and occupations, ranging from hairdressers to accountants to day care workers. Many require special training and prior examinations. The Florida Department of Business and Professional Regulations has jurisdiction over most occupations, but some fall under the jurisdiction of other state agencies. Contact the DBPR for any inquiries and more information.

Federal Taxes & Certificates

Federal Tax Identification Number

Internal Revenue Service (IRS)

Fort Myers District Office

4210 Metro Parkway

Ft Myers, FL 33916

(239) 938-7601

www.irs.gov

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an EIN, which is a nine-digit number that the IRS assigns in the following format: XX-XXXXXXX. The IRS uses the number to identify taxpayers that are required to file business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, nonprofit associations, Trusts, estates of decedents, government agencies, certain individuals and other business entities. Applications for EINs are now available online for small business owners.

Small business and self-employed forms and publications can now be downloaded from the IRS website at www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Small-Business-Forms-and-Publications or by contacting (800) 829-3676 to order forms and publications through the mail.

If you are an aspiring entrepreneur and are unsure of which tax publications may be relevant to you, please consult the IRS Starting a Business section, which provides an overview of federal tax responsibilities. *Please note: This list is not all-inclusive, so please visit IRS forms and publications for more information.*

Federal Wage and Tax Statement

Social Security Administration

Naples Office

Suite 1114

2659 Professional Circle

Naples, FL 34119

(800) 772-1213

www.socialsecurity.gov/employer

On an annual basis, employers must report to the federal government wages paid and taxes withheld for each employee. This report is filed using Form W-2, Wage and Tax Statement. Employers must complete a Form W-2 for each employee to whom they pay a salary, wage, or other compensation.

Employers must send Copy A of Form W-2 (Wage and Tax Statement) to the Social Security Administration (SSA) by the last day of February (or, if filed electronically, the last day of March) to report the wages and taxes of your employees for the previous calendar year. In addition, employers should send copies of Form W2 to their employees by January 31 of the year following the reporting period.

Visit the Social Security Administration's website at www.socialsecurity.gov/employer for Employer W-2 Filing Instructions and Information, and further guidance and assistance. In Naples and all of Florida, there are no state personal income taxes.

Legal Matters

From time to time, new and existing businesses may need to seek the advice of legal counsel, or may need to establish a legal standard for their business. This section highlights points of contact for businesses seeking legal assistance.

Collier County Bar Association

Lawyer Referral Service of Collier County

3315 Tamiami Trail East, Suite 505

Naples, FL 34112

(239) 252-8138

Fax: (239) 775-5858

www.CollierCountyBar.org

The Collier County Bar Association has a Lawyer Referral Service that can help connect you to the type of lawyer you need. There is a fee for the referral which entitles the caller to a free 30 minute initial consultation with an attorney. Good legal counsel is very important in business start-up and operation. The advice of legal counsel will help you decide what type of business structure you should have (C or S Corporation, Sole-Proprietorship, LLC, Partnership, etc.), help you address insurance issues, and help you foresee any legal problems you may otherwise be unaware of.

Patents and Trademarks

U.S. Department of Commerce

Patent and Trademark Office

600 Dulany Street

Alexandria, VA 22314

(800) 786-9199

www.uspto.gov

Original machines, technical processes or methods, manufactured items, and chemical compositions may be patented. “Utility patents,” for inventions with movable parts, remain in effect for 20 years; “design patents” are effective for 14 years. The key elements of patent

applications are “claims” which describe all essential features that distinguish the new invention.

A trademark is a word, phrase, symbol and/or design that distinguish the products of one business from another. Although registration provides greater protection, trademarks that are not registered still legally protect owners. A trademark or service mark may be registered through the U.S. Patent and Trademark Office or for more limited state protection, with the Florida Department of State, Division of Corporations at www.sunbiz.com.

Florida Department of State

Division of Corporations

P.O. Box 6327

Tallahassee, FL 32314

(850) 245-6052

www.sunbiz.org

Trademarks and Service Marks may be registered with the Florida Department of State pursuant to Chapter 495, Florida Statutes. Registration must be denied if a mark does not meet and comply with all of the requirements and provisions stipulated. Marks are checked against other marks registered with this division and not against corporations, fictitious names or other entities. Rights to a name or mark are perfected by actual use in the ordinary pursuit of the specific endeavor; rights are not perfected by registration only, and the general rule of "FIRST IN USE, FIRST IN RIGHT" is applicable.

The Division of Corporations registers trade and service marks on a state level.

Alcohol License

Businesses interested in obtaining an alcohol license to sell and distribute alcoholic beverages are required to meet both state and local requirements. Contact information and details are provided in this section.

State Alcohol License

**Florida Department of Business and Professional Regulation
Division of Alcoholic Beverages and Tobacco – Bureau of Licensing
Fort Myers Area Office
2295 Victoria Ave, Suite 145
Fort Myers, FL 33901
(239) 344-0885
www.myflorida.com/dbpr**

The Division of Alcoholic Beverages and Tobacco issues licenses for businesses that sell or distribute alcoholic beverages or tobacco. Fees are paid yearly and are determined by the type of business. Applicants must be at least 21 years of age. A temporary license can be issued in about two weeks; the permanent license may be issued within six weeks. The Fort Myers area office serves a five-county area, including Collier County. Fees apply.

Zoning and/or Code Restrictions

**City of Naples Planning Department
295 Riverside Circle
Naples, FL 34102
(239) 213-1050
Fax: (239) 213-1045**

Sale and consumption of alcoholic beverages is addressed in Chapter 6, Sections 6-1 through 6-6 in the City Code of Ordinances. Persons seeking alcoholic beverage licenses (permanent or temporary) should review Chapter 6 and check with the City's Planning Department regarding any zoning or other restrictions or requirements.

Property Improvements & Building Permits

Prior to starting any interior or exterior property improvements in the City of Naples and the Fifth Avenue South Special Overlay District, certain permits must be obtained. Listed below are descriptions of the permits needed for various types of work, and the governing departments.

Design Review Board

City of Naples Planning Department

295 Riverside Circle

Naples, FL 34102

(239) 213-1050

Fax: (239) 213-1045

Approval from the City’s Design Review Board (DRB) is necessary for certain property improvements within the City and the Fifth Avenue South Special Overlay District. Certain fees may apply.

Design review is intended to be a process for owners, architects and developers to work toward achieving a better community through the guidelines and principles identified in the City of Naples Design Review Handbook. The DRB administers those principles. The DRB covers aspects of architecture, landscaping, lighting and signage for new buildings, building additions over 1,000 square feet, or substantial changes to building facades in Commercial, Multifamily, Planned Development (PD), and Public Service (PS) zoning districts. Single family zoning districts are not subject to design review. The Design Review Board meets every 4th Wednesday at 9:00 a.m.

5th Avenue South is located within the CRA District and Fifth Avenue South Special Overlay District and is governed by a special code section of the City ordinance which addresses exterior design, lighting, landscaping and signage, among other property improvement elements. This specific code can be found at www.naplesgov.com by clicking “City Code of Ordinances” and locating Chapter 58, Article III. Special Overlay Districts, Division 6, Fifth Avenue South Special Overlay District.

TIP: Seeking Architectural Assistance?

AIA Florida, a Chapter of the American Institute of Architects, provides a variety of online resources to aid consumers in finding registered architects and the steps to take when hiring one. Visit their website at: www.aiafla.org/Consumer-Information_About-the-AIA.cfm. For additional listings visit www.napleschamber.org.

City of Naples Building Department

295 Riverside Circle
Naples, FL 34102
(239) 213-5020
Fax: (239) 213-5025

Prior to construction beginning on any property, permits must be obtained from the Building Department in the City of Naples. Fees apply.

- **Building Permit**

Applications for building permits are required to be submitted for installations regulated by Section 105.1 of the Florida Building Code if any owner or authorized agent intends to construct, enlarge, alter, repair, move, demolish or change the occupancy of a building or structure; or erect, install, enlarge, alter, repair, remove, convert or replace any electrical, gas, mechanical or plumbing system. There are many types of building permits available to applicants, all of which can be found at www.naplesgov.com/Building Permits. Applicants should identify which application applies to their desired interior improvement request, and contact the Building Department with any further inquiries.

- **Demolition Permit**

A Demolition Permit is required if a building is to be totally demolished. It is an involved process, which is comprehensively explained on the Demolition Permit Application (available at

[www.naplesgov.com/Building Department/Permit Forms](http://www.naplesgov.com/Building%20Department/Permit%20Forms)). The department also issues Demolition Permits for interior demolition work. Typically that is when an owner wants to leave the building shell intact but commence to remove interior elements prior to remodeling a unit.

- **Land Disturbance of Site Development Permit**

A Site Permit Application is required whenever there is a grading/major relocation or disturbance of the general ground area on a site. This application is intended to allow staff the necessary information to understand the proposed work. These types of permits are very rare, but further questions can be directed to the City of Naples Building Department at (239) 213-5020.

- **Right-of-Way Permit**

Right-of-way permits are required for all changes or work performed in any right-of-way (ROW) or easements within the City of Naples. All materials and equipment placed in the City's Public ROW shall be subject to inspection and approval by the Street and Traffic Department assignee. Certain fees may apply.

Sewer and/or Water Tap-In

City of Naples Utilities Department

380 Riverside Circle

Naples, FL 34102

(239) 213-4745

Fax: (239) 213-4799

Tap-in would only apply if the property is being cleared for a new building or substantial reconstruction of an existing building that would include changing water meter size that would require a meter application. All Utility fees are paid prior to issuance of a Building Permit. The Utility Permit applications are on the City's website under Utilities Department/Utility Forms.

TIP: Seeking a Contractor?

Collier Building Industry Association (CBIA) represents the interests of the builders—light commercial builders and developers, remodelers, designers, specialty and subcontractors and suppliers to the building industry— in Naples and Collier County. They provide a “Consumers Corner” on their website offering a member’s directory, remodeling tips, important phone numbers, and a resource for checking contractor licenses. Visit CBIA’s site at www.cbiamet.com/consumer-corner/.

Signage

Signage is a critical part of identifying your business. This section provides the information necessary to acquire approval for placement of signage for your business.

Sign Permit

City of Naples Building Department

295 Riverside Circle

Naples, FL 34102

(239) 213-5020

Fax: (239) 213-5025

General signage in the City of Naples is addressed in Chapter 50, Article II of the Code of Ordinances.

Signage within the Fifth Avenue Special Overlay District is addressed in Chapter 58; Section 58-1134 of the Code of Ordinances.

Portable A-Frame, Sandwich Board or Free Standing signage is prohibited in the Fifth Avenue Special Overlay District, excepting for restaurant menu boards; and portable restaurant and valet signs, which must be approved by the City Manager per specific criteria.

Review by the Design Review Board and/or staff may be required if the signage is submitted as a part of a larger project or new construction.

Any person who builds and/or installs an accessory structure, including a sign, must first obtain a permit and pay a flat fee as set forth by the City of Naples Building Department. Sign Permit applications can be found electronically on the City of Naples Building Department webpage under Business Permit Forms at www.naplesgov.com.

Temporary Sign Permit

City of Naples Building Department

295 Riverside Circle

Naples, FL 34102

(239) 213-5020

Fax: (239) 213-5025

Temporary signs and banners are addressed in Chapter 50, Article II of the Code of Ordinances. Temporary signs associated with a permitted temporary use shall be limited to the duration of the temporary use. Temporary signs are not permitted in the Fifth Avenue South Special Overlay District. Further questions should be directed to the City of Naples Building or Planning Departments.

OSHA - What is it?

The Occupational Safety and Health Administration (OSHA) is the federal agency that administers occupational safety and health regulations. All businesses with employees are required to comply with state and federal regulations regarding the protection of employees. OSHA outlines specific health and safety standards adopted by the U.S. Department of Labor. For more information on applicable regulations, please visit www.osha.gov or contact their Tampa Office at (813) 626-1177.

Site Selection

Choosing a location for your new business or choosing a new location for an existing business is one of the most important decisions entrepreneurs can make. This section provides the resources necessary for selecting, leasing and purchasing real estate and ensuring that zoning and other site regulations or requirements are met.

Fifth Avenue South Business Improvement District, Inc. (BID)

**649 5th Avenue South
Naples, FL 34102
(239) 692-8436
www.fifthavenuesouth.com**

The Fifth Avenue South Business Improvement District, Inc. offers a comprehensive listing of commercial and residential site vacancies and available properties within the BID on their website at www.fifthavenuesouth.com. The listings include details such as the realtor or contact, the type of available commercial real estate, size, price, and status. The list is updated regularly through partnership with area property owners and the Realty community.

Greater Naples Chamber of Commerce

**2390 Tamiami Trail North, Suite 210
Naples, FL 34103
(239) 262-6376
Fax: (239) 262-8374
info@napleschamber.org
www.napleschamber.org**

The Greater Naples Chamber of Commerce maintains a directory of members that includes a listing of commercial realtors in the Naples area. The *Commercial/Executive Suites & Industrial Properties Realtor List* is available for free electronically.

Naples Area Board of Realtors (NABOR)

**1455 Pine Ridge Road
Naples, FL 34109
(239) 597-1666
www.NABOR.com**

The Naples Area Board of Realtors (NABOR) provides an electronic resource at **www.NABOR.com** to assist individuals or companies with questions regarding commercial real estate or selection of a Realtor or Realty firm.

Zoning

City of Naples Planning Department

**295 Riverside Circle.
Naples, FL 34102
239-213-1050
Fax: 239-213-1045
www.naplesgov.com**

When determining the appropriate location for your business, it is important to contact the City of Naples Planning Department to ensure that the business use is compatible with zoning regulations.

The Zoning Map provided by the department allows business owners to find the zoning, setbacks, height, permitted and conditional uses of a specific property. Depending on the type and degree of development or redevelopment proposed, there are several processes for development review that may be required. To determine the appropriate processes for a development, a pre-application meeting is required with Planning Department staff. A pre-submittal conference should also be scheduled prior to submitting application packages to insure that all required materials are included.

Special Use Permits

Businesses may need to seek out the application and approval for various special use permits, such as conditional uses, outdoor dining, and special events. This section provides information on the processes for certain special use permits, and provides contact information for further inquiry.

Conditional Use Permits

City of Naples Planning Department

295 Riverside Circle

Naples, FL 34102

(239) 213-1050

Fax: (239) 213-1045

Certain uses of land are allowed only with the issuance of a Conditional Use Permit. Conditional uses listed in a particular zoning district may be permitted by resolution of the city council after an application for such conditional use has been submitted to the planning advisory board and after an authorized public hearing on the question has been held and the planning advisory board has voted to recommend approval or disapproval.

The Conditional Use Permit Application can be found on the City of Naples Planning Department webpage under the applications and permits page at www.naplesgov.com. Applicable fees may apply.

Outdoor Dining

City of Naples Planning Department

295 Riverside Circle

Naples, FL 34102

(239) 213-1050

Fax: (239) 213-1045

www.naplesgov.com

Outdoor dining is regulated per Chapter 56; Section 56-126 of the City's Code of Ordinances which states that applications for outdoor dining will be made to the city manager. Seating for outdoor dining shall be permitted to encroach the public sidewalks adjacent to the private property leaving a five-foot clear pedestrian passage between the outdoor dining and the right-of-way landscaping or paved roadway. All applications will be renewed and issued administratively through the city manager except in the following instances when city council review will be required: outdoor dining on public property exceeding 100 square feet in area for a single establishment; outdoor dining on public property that is not directly abutting the storefront of the restaurant which it serves; outdoor dining on public property abutting US 41; and the establishment or expansion of outdoor dining facing a residential zoning district. If approved, a permit for outdoor dining will be issued for a period of one year. The permit may be renewed annually by the city manager if the applicant is in compliance with the conditions. An annual administrative fee will be charged for the issuance of an outdoor dining permit. The annual fee will be required in conjunction with an occupational license. Such permit shall not be transferable in any manner. The permit shall run only with the business, and not the land, in the location and configuration approved. A change in the location will require a new permit application.

Outdoor Dining Applications can be found on the City of Naples Planning Department webpage under the applications/permits page at www.naplesgov.com.

Special Event Permit

Community Services Administration Office

280 Riverside Circle

Naples, FL 34102

(239) 213-7120

Fax: (239) 213-7130

www.naplesgov.com

To host an event on City property or private property, you must obtain a special event permit from the City of Naples Community Services Department. If you are planning on using a City of Naples park (Cambier, Fleischmann, etc.) for your event, you will need to start your application process at the park first.

To host a special event, you must fill out a Special Event Permit Application, which can be found on the City of Naples website at www.naplesgov.org under Parks and Recreation/Special Events Permits. A helpful *Special Events Application Guide* is also available on the site.

Completed applications can be submitted online or to the Community Services Administration Office located at 280 Riverside Circle. Applications should be submitted a minimum of sixty (60) days prior to the event being held. Special fees may apply.

Please note that other permits and/or approvals may be necessary for Special Events depending on the type and scope of the event including permits from the Florida Alcohol, Beverage & Tobacco Department; Florida Department of Transportation; and the health department.

Live Entertainment Permit

City of Naples Planning Department

295 Riverside Circle

Naples, FL 34102

(239) 213-1050

Fax: (239) 213-1045

www.naplesgov.com

Live entertainment permits are required for restaurants, cocktail lounges, or other commercial establishments offering outdoor live entertainment and indoor live entertainment with amplified sound. Live entertainment permits are nontransferable. More information can be found on the City of Naples Planning Department webpage under the applications and permits page at www.naplesgov.com.

Food Regulatory Agencies

The State of Florida has three primary food regulatory agencies. Each agency regulates a different part of the retail food service industry.

- **Florida Department of Business Professional Regulation (DBPR)**
Division of Hotels and Restaurants
1940 North Monroe Street
Tallahassee, FL 32399-0783
(850) 487-1395
www.myfloridalicense.com/dbpr/HR/licensing/jurisdiction.html
- **Collier County Department of Environmental Health (DOH)**
3339 Tamiami Trail East
Building H, Ste. 302
Naples, FL 34112
(239) 252-8200
www.collier.floridahealth.gov
- **Department of Agriculture and Consumer Services (DACS)**
3125 Conner Blvd. Ste. D
Tallahassee, FL 32399
(850) 245-5595
www.freshfromflorida.com/divisions-offices/food-safety

The DBPR licenses Lodging (hotels, motels, apartments, bed & breakfast inns, timeshare projects, and vacation rentals-condominiums and dwellings), free standing restaurants, fast food service (take out/delivery); mobile units that serve hotdogs and/or full food service; and bars that serve food. DACS licenses bakeries, grocery stores, convenience stores, and non-alcoholic operations such as coffee houses, smoothie bars and juice bars. DOH licenses bars that do not serve food, civic and fraternal organizations, theaters and institutions.

Lighting (Permanent & Seasonal)

City of Naples Planning Department

295 Riverside Circle

Naples, FL 34102

(239) 213-1050

Fax: (239) 213-1045

www.naplesgov.com

External Lighting both Seasonal and Permanent regulated through the City's Planning Department in accordance with the Code of Ordinances.

In the Fifth Avenue South Special Overlay District, lighting is addressed in Chapter 58, Article III, Division 6, Section 58-1133, item 16 in the Code of Ordinances.

Did You Know?

Naples Community Hospital (NCH) has launched a collaborative initiative to help our community boost its well-being. The initiative is called the **Blue Zones Project**®. Studies show that up to 80% of our health and longevity is determined by our environment. So by optimizing our surroundings we can add years and quality to our lives. The initiative encourages local government, local businesses, schools and citizens to participate by making small changes in their daily routines that focus on healthy choices.

To find out more or how you or your business can participate visit www.collier.bluezonesproject.com/.

Utility Service

The day-to-day functioning of businesses relies on the utility services provided. This section describes the start-up information and processes necessary for establishing utility services as a business within the City of Naples and the Fifth Avenue South Business Improvement District.

Sewer and/or Water Service

City of Naples Utilities Department

380 Riverside Circle

Naples, FL 34102

(239) 213-4745

Fax: (239) 213-4799

Utility Billing

Finance/Customer Service

735 8th Street South

Naples, FL 34102

(239) 213-1800

www.naplesgov.com

Sewer and/or water service application and billing is in the name of the property owner. Property Owners wishing to activate or halt service for tenant units should contact the City of Naples Customer Service/Utility Billing Division at 239-213-1800. Lines are open Monday thru Friday, 8:00 a.m. to 4:00 p.m.

Garbage Collection and Recycling

City of Naples Solid Waste Division

3600 Corporate Flight Drive

Naples, FL 34102

(239) 213-4700

Fax: 239-213-4775

www.naplesgov.com

The City of Naples Solid Waste Division is responsible for the collection and disposal of commercial, residential, horticultural and recyclable material. The Solid Waste Division collects solid waste from businesses throughout the city using carts, dumpsters and large compactors. They also provide roll-off containers for large volumes of debris for special clean-up projects. The City of Naples collects solid waste on all holidays except for New Year's Day, July Fourth, Thanksgiving and Christmas. If your normal collection day is on one of those holidays, waste will be collected the following day. All refuse waste must be ready for pickup by 7:00 a.m. the day of pickup.

Within the Fifth Avenue South Business Improvement District, the City of Naples provides shared trash compactors and cardboard recycling bins along the alleyways behind the businesses. Please contact the Solid Waste Division at (239) 213-4700 for more information.

The City of Naples has implemented a non-residential recycling program. All businesses and other non-residential customers are encouraged to participate in the recycling program. Pursuant to the Non-Residential Recycling Ordinance No. 08-12051, businesses are required to segregate and recycle as many recyclable materials as practicable. For information and/or assistance with the establishment of a recycling program for a non-residential property, please contact the Solid Waste Division at (239) 213-4700.

Electrical Service

Florida Power and Light (FPL)

FPL General Mail Facility

Miami, FL 33188-0001

(800) 375-2434

www.fpl.com

Florida Power and Light (FPL) is the primary electric service provider for the city of Naples. To start service at a business, you will need to provide the address where you want service; your tax identification number; and the preferred start date for the service. A deposit may be required for businesses opening a new account with FPL. Applications can be completed online at **www.fpl.com**. Questions regarding start-up can be directed to FPL's toll-free number at (800) 375-2434.

Gas Service Providers

Teco Peoples Gas (*Natural Gas provider*)

5901 Enterprise Pkwy

Fort Myers, FL 33905

Phone: (877) 832-6747

Balgas (*Propane*)

3506 Prospect Ave.

Naples, FL 34104

Phone: (239) 206-8711

AmeriGas (*Propane*)

171 Commercial Blvd

Naples, FL 34104

Phone: (239) 261-0843

Ferrellgas (*Propane*)

4000 Tamiami Trl E

Naples, FL 34112

Phone: (239) 774-5454

Telephone Service

Several options are available for commercial telephone establishment within Naples and the Fifth Avenue South Business Improvement District. A comprehensive listing, along with contact information for each of these providers can be found at www.napleschamber.org/Telecommunications-ServiceSalesCellular.

The Greater Naples Chamber of Commerce provides this listing free of charge, and further inquiries regarding these services can be directed to the administrative office at (239) 262-6376, or info@napleschamber.org.

Did You Know?

The **Green Business Program** in the City of Naples encourages and recognizes local businesses that incorporate environmentally conscious practices into their everyday operations. The program is free-to-join. Members receive one-on-one guidance on ways to save money and protect the environment, and green businesses are certified for a two year period. Certified businesses receive plaques and stickers to display, as well as on-going recognition and promotion.

To have your business become an environmental steward, visit the City's Natural Resource Division at www.naplesgov.com for more information and to sign up.

Maintenance

Established businesses will often run into situations in which they need maintenance on or adjacent to their business property. This section provides contact information and processes for several types of maintenance issues. It also identifies those instances where the public sector is not responsible for maintenance issues.

Streets and Sidewalks

City of Naples Streets and Stormwater Department
295 Riverside Circle
Naples, FL 34102
(239) 213-5000
Fax: (239) 213-5010
www.naplesgov.com

The City of Naples maintains 112 travel lane miles and 58 miles of sidewalk. If you would like to report a pothole or a sinkhole on a City street, or a broken sidewalk or trip hazard, please call the streets department at the above number or fill out the form in the Request Tracker available on the above website.

Property Maintenance

City of Naples Code Enforcement
735 Eighth Street South
Naples, FL 34102
(239) 213-5030
www.naplesgov.com

The Code Enforcement Department is responsible for enforcing the City of Naples' ordinances related to property maintenance. If a property is not in compliance with the Code a citation may be issued or a Notice of Violation will be administered, which ultimately could be heard before the Code Enforcement Board for an official ruling.

A copy of the City Code of Ordinances can be found online by visiting www.naplesgov.com and clicking “City Code of Ordinances”.

Street Lights, Traffic Signals, and Signs

City of Naples Streets and Stormwater Department

295 Riverside Circle

Naples, FL 34102

(239) 213-5000

Fax: (239) 213-5010

www.naplesgov.com

The Streets and Traffic Division handles all of the street and traffic signal lighting as well as street signs and street maintenance. If you have a street or lighting concern, please feel free to contact the City using the information above. If a traffic control device, either a light or a sign, is causing an emergency situation, please call 9-1-1 to report. To report traffic signal issues within the City, please call the streets department at the above number or fill out the form in the Request Tracker, available on the above website.

More than 2,900 street lights are located within the City limits. The City of Naples maintains 1,358 of the street lights, and Florida Power and Light (FPL), maintains 1,618 of the street lights. If the street light has an 11 digit pole number (e.g. 7-6284-4668-09), the light is owned and maintained by FPL. Outages can be either reported directly to FPL via their web form at www.fpl.com or by calling 239-262-1322. The City can also report the outage as a courtesy. FPL requires 5-10 business days for most work to be completed.

All street light issues can be reported to the Streets Department. It is best to have a pole number and the address closest to the pole, or a detailed description of the pole’s location when reporting street light outages or other concerns.

Tree and Shrubbery Maintenance

**City of Naples Community Services Department
Parks and Parkways/Facilities Maintenance Division
280 Riverside Circle
Naples, FL 34102
(239) 213-7120
Fax: (239) 213-7130
www.naplesgov.com**

In accordance with Chapter 22, Article II, Section 22-35(f) of the Code of Ordinances, the property owner is responsible for maintaining, repairing and restoring the swale in the public right-of-way, excepting maintenance of city-owned trees.

The City provides maintenance for public properties and in the right-of-way along 5th Avenue South and 8th Street South. For more information, please contact the City of Naples' Community Services Department.

Emergency Services & Public Safety

Fire Safety

**City of Naples Bureau of Fire
355 Riverside Circle
Naples, FL 34102
(239) 213-4900
www.naplesgov.com**

The Fire Operations Division is primarily responsible for fire suppression and response to medical emergencies. The Operations Division also responds to incidents involving technical rescue operations, hazardous material incidents and public service requests. The Fire Prevention Division is primarily responsible for conducting fire and life safety inspections in new and existing buildings, plan review, delivering quality fire and life safety public education programs and fire origin and cause investigations. Two fire inspectors work in the Building Department at 295 Riverside Circle reviewing plans and performing inspections on fire separation, fire sprinkler, fire suppression and fire alarm construction permitted through the City. Small businesses are required to obtain a

Crowd Manager Certification when occupancy exceeds 50 people; more information regarding the crowd manager course can be found at www.naplesgov.com/documentcenter/home/view/383.

If you open your business at a commercial location you will also need to have your building inspected by the local fire department. Contact the City of Naples' Building Department at (239) 213-5020 for more information.

City of Naples Police Department

355 Riverside Circle

Naples, FL 34102

Emergency: 911

Non-Emergency: (239) 213-4844

www.naplesgov.com

Business Services

The City of Naples Police Department provides general law enforcement services to the community, but also has assigned three officers to the Community Redevelopment Area (CRA) including the Fifth Avenue South Business Improvement District. These three officers provide community oriented problem solving policing services, focusing on 5th Avenue South and the surrounding district. The officers may patrol on foot, bicycle, or in a vehicle and provide personalized service to businesses, visitors and residents. Please visit the city's website at www.naplesgov.com and look under Police/Community Oriented Policing for a listing of individual officers and their contact information.

Mobility & Parking

The following section provides information for business owners, their guests, and their customers on transportation to and from the Fifth Avenue South Business Improvement District, and where to park once they arrive.

On-Street Parking

Free on-street parking is provided along 5th Avenue South and the connecting side streets within the Fifth Avenue South Business Improvement District. These spaces are intended for the use of customers and clients of businesses within the district and for folks attending events within the district.

Public Parking Garages and Lots

Two FREE public parking garages and four public lots offer access to the Fifth Avenue South Business Improvement District. Parking within the garages is free— however, there is a two hour limit on the first floor of the parking garages as posted.

Public Garages

- **4th Avenue South at 8th Street**
400 8th Street South
Entrance off 4th Avenue South or 8th Street South
- **6th Avenue South at 8th Street**
Located between 5th Avenue South and 6th Avenue South
Entrance off 6th Avenue South

Public Lots

- **6th Avenue South at Park Street**
- **5th Avenue Parkway** - entrance East and West off of 8th Street South
- **8th Avenue South and 8th Street South** - entrance off of 8th Street South

A digital display located at the intersection of 8th Street South and 5th Avenue South, and at the entry to both public garages provides real-time availability of spaces. It is anticipated that this information will also be available online late 2015 at www.naplesgov.com and www.fifthavenuesouth.com.

Seasonal Valet Service

Seasonal Valet Service is provided 7 days a week within the Fifth Avenue South Business Improvement District beginning in November and running through May. Pick/Drop off locations can be found on 8th Street South, 5th Street South, Cambier Parkway, and West Lake. A nominal fee is charged for valet service. Dates and locations are subject to change.

Parking Allocations

City of Naples Planning Department

295 Riverside Circle.

Naples, FL 34102

(239) 213-1050

Fax: (239) 213-1045

Parking allocations for new development and businesses are handled by the Planning Department within the City of Naples. In the Fifth Avenue South Special Overlay District, commercial parking requirements are 3 spaces for each 1000 square feet of space. Check with the Planning Department for any changes or updates to this requirement.

Tip: Seeking Transportation?

The City is served by a number of public and private transportation resources including public transit, taxi cabs and private ventures.

For a comprehensive listing of transportation services please visit www.naplesgov.com/index.aspx?NID=444 or www.napleschamber.org/Transportation.

Public Transportation

Collier Area Transit

8300 Radio Road

Naples, FL 34104

(239) 252-7777

www.colliergov.net

Collier Area Transit (CAT) provides fixed route transportation throughout Collier County, including near 5th Avenue South through routes 13 and 14. CAT buses operate seven days a week from 6 a.m. to 7:30 p.m. Bus schedules are available on the buses, at Collier County government offices, Collier County libraries, Naples Area Chamber of Commerce locations and various area businesses. Collier Area Transit does not operate on New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day, and Christmas Day.

Bus fare is \$1.50 one way and \$.75 for a transfer. *(Note: Rates are subject to change. Please check with the applicable agency).* Collier Area Transit has recently installed Electronic Fareboxes on all its buses. A plastic reloadable Smart Card is required for all 7 or 30 day passes. All cards and passes may be purchased at the Intermodal Transfer Center on 3355 East Tamiami Trail Naples; the CAT Facility on 8300 Radio Rd with cash or check; or on the bus with cash only.

Bike Racks

Bike racks are provided along 5th Avenue South and in the two public parking garages for public use. Businesses interested in purchasing and installing bike racks on the public right-of-way should contact the City of Naples' Community Redevelopment Agency at (239) 213-1030.

Disability Resources

Businesses are required to comply with federal, state, and local standards regarding disability accommodation. This section provides information regarding disability accommodations.

Americans with Disabilities Act (ADA)

U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, D.C. 20530
(202) 307-0663
Fax: (202) 307-1197
www.ada.gov

The Americans with Disabilities Act (ADA) was established in 1990 to address barriers to employment, transportation, public accommodations, public services, and telecommunications as it relates to education, rehabilitation, and employment of individuals with disabilities. The ADA provides guides for small businesses. Businesses may be entitled to a tax benefit to help pay for the cost of complying with the ADA. Two tax incentives are available to businesses to help cover the cost of making access improvements. The first is a tax credit that can be used for architectural adaptations, equipment acquisitions, and services such as sign language interpreters. The second is a tax deduction that can be used for architectural or transportation adaptations.

- **Tax Credit**

Small businesses with 30 or fewer employees or total revenues of \$1 million or less can use the Disabled Access Credit (Internal Revenue Code, Section 44). Eligible small businesses may take a credit of up to \$5,000 (half of eligible expenses up to \$10,250, with no credit for the first \$250) to offset their costs for access, including barrier removal from their facilities (e.g., widening a doorway, installing a ramp), provision of accessibility services (e.g., sign language interpreters), provision of printed material in alternate formats (e.g., large-print, audio, Braille), and provision or modification of equipment.

- **Tax Deduction**

Businesses of all sizes may take advantage of this tax deduction. Under Internal Revenue Code, Section 190, businesses can take a business expense deduction of up to \$15,000 per year for costs of removing barriers in facilities or vehicles.

To download an ADA primer for small business and a fact sheet on the ADA Tax Incentives, please visit the following links:

www.ada.gov/regs2010/smallbusiness/smallbusprimer2010.htm

and **www.ada.gov/taxincent.htm**.

Center for Independent Living Gulf Coast (CILGC)

7011 Cypress Terrace, Suite 103

Fort Myers, FL 33907

(239) 260-4575

www.cilgulfcoastflorida.org

The Center for Independent Living Gulf Coast (CILGC) is solely dedicated to empowering people with disabilities, regardless of age, in Charlotte, Collier, Glades, Hendry and Lee Counties. The organization offers services that assist people with disabilities by helping individuals acquire skills, find services, housing, transportation, employment and physical access to public and private facilities as the means to achieving a quality of life. The CILGC has initiated a job skills program offering training in all aspects of the employment processes including resume writing, the job search, the interview, and actual on-the-job training skills. They have partnered with local businesses in advocating for individuals with disabilities who are actively seeking jobs.

Florida Commission on Human Relations

4075 Esplanade Way, Room 110

Tallahassee, FL 32399

(850) 488-7082

Fax: (850) 488-5291

www.fchr.state.fl.us

The Commission is the state agency charged with enforcing the state's civil rights laws and serves as a resource on human relations for the people of Florida. It is against Florida law to discriminate on the basis of race, color, religion, sex, national origin, age, disability, marital status or familial status. The Commission investigates complaints of discrimination and further provides training and workshops on disability discrimination in employment, housing and certain public accommodations as it relates to the Americans with Disabilities Act.

Service Corps of Retired Executives (SCORE)

900 Goodlette Road North

Naples, FL 34102

(239) 430-0081

www.naples.score.org

SCORE is a nonprofit association dedicated to educating entrepreneurs and helping small businesses start, grow, and succeed nationwide. SCORE is a resource partner with the U.S. Small Business Administration (SBA), and has been mentoring small business owners for more than forty years. The Naples Division of SCORE offers assistance and information on disability regulations and compliance, including assistance for entrepreneurs with disabilities, Americans with Disabilities Act compliance tips, and general employee management consultations.

FAQ *in the 5th Avenue Business District*

I just opened a business and would like to place a "Grand Opening" banner outside. What is the process?

Temporary signs or banners are not permitted in the Fifth Avenue South Special Overlay District. Further questions should be directed to the City of Naples Building Department (239) 213-5020 or Planning Department (239) 213-1050.

Are open containers or consumption of alcohol allowed on the city sidewalks?

The City prohibits consumption of alcohol and open containers upon any city road right-of-way or sidewalk within the following zoning districts: C commercial districts, D downtown district, and any (PD) planned development which permits commercial uses. This provision shall not be applicable, however, to the consumption of an alcoholic beverage, or possession of an alcoholic beverage in an open container, in a licensed sidewalk cafe or where specifically authorized and approved by the city council for a special event.

What are the permitted days and hours for construction work, lawn maintenance, pressure washing and tree removal services?

In nonresidential areas: Monday through Saturday, 6:30 a.m. to 7:00 p.m. No work may be conducted on New Year's Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day and Christmas Day.

Sunday hours of operation exception: Lawn maintenance activities in residential and nonresidential areas may occur on Sunday between the hours of 8:00 a.m. and 7:00 p.m. Tree trimming or tree removal shall not occur on Sunday in residential or nonresidential areas unless a special permit is obtained.

FAQ *in the 5th Avenue Business District*

Who is responsible for maintaining the swales along the sidewalks on 5th Avenue South and the adjacent side streets?

In the city of Naples, maintenance of the right-of-way is handled by the adjacent property owner. The exceptions are city trees in the right-of-way which are maintained by the City of Naples.

Shrubbery maintenance is provided by the City of Naples only on public property and in the right-of-way along 5th Avenue South and 8th Street South. For more information, please contact the City of Naples' Community Services Department at (239) 213-7120.

What are the requirements for hanging holiday decorations, and holiday lights?

Temporary lighting is permitted throughout the 5th Avenue South Special Overlay District from November 15 through the following January 15th, or by approval of a special event permit by City Council. Multi-colored lighting is allowed at this time and may be in any configuration on the exterior storefront or building.

Holiday decorations –i.e. garland, bows, etc.; require approval of City Council. Annually, the BID requests blanket approval for garland and bows to be hung in the 5th Avenue BID district.

I would like to have a portable A-Frame sign on the sidewalk to promote my business? Is this allowed?

Portable A-Frame, Sandwich Board or Free Standing signage is prohibited in the Fifth Avenue Special Overlay District, excepting for restaurant menu boards; and portable restaurant and valet signs which must be approved by the City Manager per specific criteria. Further questions should be directed to the City of Naples Building Department (239) 213-5020 or Planning Department (239) 213-1050.

CONTACT INFORMATION

Fire or Police Emergency	911
Police Non-Emergency	(239) 213-4844
Fire Non-Emergency	(239) 213-4900

Business Associations

Discover Crayton Cove Business Association	(239) 404-5014
Fifth Avenue South Business Improvement District, Inc. (BID)	(239) 692-8436
Greater Naples Area Chamber of Commerce	(239) 262-6376
Old Naples Waterfront Assn. info@oldnapleswaterfrontassociation.org	
Third Street South Merchants Association	(239) 649-6707
Visitor Information Center	(239) 262-6141

City of Naples

Building Department	(239) 213-5020
City Clerk	(239) 213-1015
City Council and Mayor	(239) 213-1000
City Manager	(239) 213-1030
Code Enforcement	(239) 213-5030
Community Redevelopment Agency	(239) 213-1030
Community Services Department	(239) 213-7120
Finance Department (<i>Business Tax Receipt</i>)	(239) 213-1800
Parks and Recreation – <i>Community Services Department</i>	(239) 213-7120
Planning Department	(239) 213-1050
Solid Waste Department	(239) 213-4700
Streets and Stormwater	(239) 213-5000
Utilities Department	(239) 213-4745
Utilities Billing and Customer Service	(239) 213-1800

Collier County

Department of Business and Economic Development	(239) 252-8990
Department of Environmental Health	(239) 252-8200
Collier County Property Appraiser	(239) 252-8141
Collier County Tax Collector (<i>Business Tax Receipt</i>)	(239) 252-2477

State of Florida

Department of Business and Professional Regulation	(850) 487-1395
Division of Alcoholic Beverages and Tobacco	(239) 344-0885
Department of Economic Opportunity	(850) 245-7105
Department of Financial Services	(877) 693-5236
Department of Revenue – Naples Service Center	(239) 348-7565
Department of State – Division of Corporations	(850) 245-6052
Florida New Hire Reporting Center	(888) 854-4791
Florida Commission on Human Relations	(850) 488-7082

Helpful Business Resource Contact Information

American Institute of Architects (AIA-Florida)	(850) 222-7590
Collier Building Industry Association	(239) 436-6100
Center for Independent Living Gulf Coast	(239) 260-4575
Collier County Bar Association – <i>Lawyer Referral</i>	(239) 252-8138
Enterprise Florida, Inc.	(407) 956-5600
Florida Power and Light (FPL)	(800) 375-2434
Florida Venture Capital Program	(407) 838-1400
Florida Venture Forum	(813) 335-8116
Internal Revenue Service – Fort Myers Office	(239) 938-7601
Naples Area Board of Realtors (NABOR)	(239) 597-1666
Small Business Development Center (FGCU Campus)	(239) 745-3700
SCORE Association Naples	(239) 430-0081
Social Security Administration	(800) 772-1213
Tamiami Angel Fund II, LLC.	(239) 262-6300
U.S. Small Business Administration	(305) 536-5521
U.S. Department of Commerce	
Patent and Trademark Office	(800) 786-9199

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 Business Improvement District, Inc. and The Greater Naples Chamber of
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 Users are advised to verify all information independently.



5th AVENUE SOUTH

Business Improvement District

649 5th Avenue South

Naples, FL 34102

239.692.8436

FifthAvenueSouth.com