



Development Services Department  
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RETURN APPLICATION BY EMAIL TO [BUSINESSTAX@WPB.ORG](mailto:BUSINESSTAX@WPB.ORG) OR IN PERSON AT 401 CLEMATIS ST WEST PALM BEACH, FL 33401. IF EMAIL PLEASE ALLOW 5-7 BUSINESS DAYS FOR PROCESSING. YOU WILL BE CONTACTED BY EMAIL WITH NEXT STEPS AND PAYMENT OPTIONS

FOR OFFICE USE ONLY

RENTAL TAX ID #: \_\_\_\_\_

## **RENTAL TAX APPLICATION / CERTIFICATE OF USE**

PCN #: \_\_\_\_\_

17-DIGIT Parcel Control Number can be found on [Palm Beach County Property Appraiser \(PAPA\) website](http://Palm Beach County Property Appraiser (PAPA) website).

PROPERTY OWNER NAME: \_\_\_\_\_

The Owner Name as it appears on [Palm Beach County Property Appraiser](http://Palm Beach County Property Appraiser). Copy of Bill of Sale/Recorded Warranty Deed/Settlement documents from Closin required for recently purchased property. If the Owner Name is a corporation, partnership, LLC, or fictitious name you must provide proof from the [Florida Division of Corporations \(Sunbiz\)](http://Florida Division of Corporations (Sunbiz)).

FEIN #: \_\_\_\_\_ OR SS #: \_\_\_\_\_ OR ITIN #: \_\_\_\_\_

Federal Employee Identification Number Social Security Number Required FS205.0535(5) Individual Taxpayer ID Number

RENTAL ADDRESS: \_\_\_\_\_ APT/SUITE #: \_\_\_\_\_

CITY: WEST PALM BEACH STATE: FL ZIP: \_\_\_\_\_

OWNER PHONE: \_\_\_\_\_ OWNER EMAIL: \_\_\_\_\_

### **DESIGNATED AGENT REQUIRED IF PROPERTY OWNER DOES NOT LIVE IN PALM BEACH COUNTY**

City Code Sec 22-31. Designation of Resident Agent – No business tax receipt shall be issued by the City for a rental dwelling located on a rental premises unless the Applicant designates in writing to the City the name, address, and local telephone number of the owner or resident agent to receive service of notice of violation for this code.

The Owner may designate as his or her Resident Agent any natural person 18 years of age or older who is customarily present at a business location within the City of West palm Beach for the purposes of transacting business, or who actually resides within the City of West Palm Beach.

DESIGNATED AGENT NAME (if different from owner): \_\_\_\_\_

ADDRESS: \_\_\_\_\_ PHONE: \_\_\_\_\_

EMAIL: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_ APT/SUITE #: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

IS THIS PROPERTY GOING TO BE A VACATION RENTAL? YES \_\_\_\_ NO \_\_\_\_

If yes, you must provide proof/copy of your State of Florida Vacation Rental license.

IS THIS PROPERTY GOING TO BE A SHORT-TERM RENTAL? YES \_\_\_\_ NO \_\_\_\_

\*\* SEE LAST PAGE OF APPLICATION PACKET FOR MORE INFORMATION ON SHORT-TERM RENTALS.\*\*

### **IMPORTANT**

**MUST COMPLETE REVERSE SIDE / 2<sup>nd</sup> PAGE**

**OR APPLICATION WILL NOT BE PROCESSED**

## **FEE SCHEDULE AND DEPARTMENTAL APPROVAL**

### **RENTAL PROPERT TYPE:**

SINGLE FAMILY HOME/TOWNHOME/CONDOMINIUM # OF UNITS: \_\_\_\_\_ X \$38.59 = \$ \_\_\_\_\_

GARAGE APARTMENT(S) # OF UNITS: \_\_\_\_\_ X \$38.59 = \$ \_\_\_\_\_

APARTMENT(S) # OF UNITS: \_\_\_\_\_ X \$33.08 = \$ \_\_\_\_\_

### **ZONING REVIEW:**

ZONING APPLICATION REVIEW (SINGLE UNIT) \$10.00 \$ \_\_\_\_\_

ZONING APPLICATION REVIEW (MULTIPLE UNITS) \$20.00 \$ \_\_\_\_\_

### **INSPECTIONS:**

CODE ENFORCEMENT FEE (STANDARD ONE-TIME FEE) \$25.00 \$ 25.00

FIRE INSPECTION FEE (VARIABLE ONE-TIME FEE)

*Inspection only required for 3 or more units under the same roof. No fire inspection for condominiums.*

3 – 11 UNITS # OF UNITS: \_\_\_\_\_ \$35.00

12 – 24 UNITS # OF UNITS: \_\_\_\_\_ \$55.00

25 – 100 UNITS # OF UNITS: \_\_\_\_\_ \$75.00

OVER 100 UNITS # OF UNITS: \_\_\_\_\_ \$125.00

### **CERTIFICATE OF USE (COU) FEE:**

INITIAL FIRST-YEAR FEE \$50.00

ANNUAL RENEWAL FEE AFTER FIRST YEAR \$20.00

*COUs ARE NOT TRANSFERRABLE*

**TOTAL:** \$ \_\_\_\_\_

I CERTIFY THAT ALL THE ABOVE INFORMATION IS TRUE AND CORRECT, AND I UNDERSTAND THAT ANY FALSE STATEMENTS CONSTITUTE A VIOLATION OF FLORIDA STATE STATUTES AND WILL RESULT IN THE DENIAL OR REVOCATION OF THE CERTIFICATE OF USE AND PROSECUTION IN ACCORDANCE WITH THE LAW. I HEREBY AGREE TO OPERATE THE ABOVE DESCRIBED PROPERTY IN ACCORDANCE WITH ALL THE LAWS OF THE STATE OF FLORIDA AND THE LAWS AND ORDINANCES OF THE CITY OF WEST PALM BEACH. I ACKNOWLEDGE THE CITY OF WEST PALM BEACH ORDINANCE NO. 4159-08 SECTION 54-370, RELATING TO THE REGULATION OF THE RESIDENCY OF SEXUAL OFFENDERS AND SEXUAL PREDATORS. FURTHERMORE, I UNDERSTAND THAT THE ISSUANCE OF THIS TAX RECEIPT/COU IS CONDITIONED UPON THE COMPLIANCE WITH ALL ORDINANCES AND THE RESULTS OF ANY INVESTIGATIONS OF THE ABOVE DESCRIBED PROPERTY. I ACKNOWLEDGE THAT THE RENTAL TAX RECEIPT EXPIRES EACH YEAR ON SEPTEMBER 30<sup>TH</sup>.

OWNER SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_

### **FOR OFFICIAL USE ONLY**

APPLICATION PROCESSED BY: \_\_\_\_\_

DATE STAMP:

CATEGORY: \_\_\_\_\_

REVISED 05/08/2025

## **RENTAL TAX APPLICATION PROCESS AND INFORMATION**

- GO TO THE [COUNTY PROPERTY APPRAISER WEBSITE \(PAPA\)](#) AND OBTAIN YOUR PROPERTY'S PARCEL CONTROL NUMBER (PCN).
- OBTAIN ALL REQUIRED STATE LICENSES, IF APPLICABLE, SUCH AS A VACATION RENTAL LICENSE. IF YOUR PROPERTY IS OWNED BY A CORPORATION OR LLC, YOU MUST ALSO PROVIDE COPIES OF YOUR ACTIVE [FLORIDA DIVISION OF CORPORATIONS \(SUNBIZ\)](#) FILINGS.
- SUBMIT YOUR APPLICATION (AND COPIES OF ALL APPLICABLE DOCUMENTS) TO [BUSINESSTAX@WPB.ORG](mailto:BUSINESSTAX@WPB.ORG) TO BE PROCESSED. STAFF WILL CONTACT YOU WITH PAYMENT OPTIONS AND NEXT STEPS.
- NEXT STEPS INCLUDE A ZONING REVIEW. IF AND WHEN ZONING PASSES, THEN YOU MUST SCHEDULE AND PASS ALL APPLICABLE INSPECTIONS.
- INSPECTIONS WILL INCLUDE CODE ENFORCEMENT, AND IF YOU ARE RENTING THREE OR MORE UNITS UNDER THE SAME ROOF, AN INSPECTION FROM THE FIRE DEPARTMENT.
- ONCE ALL PREQUISITES HAVE BEEN COMPLETED – PAYMENT OF FEES, REVIEWS AND INSPECTIONS PASSED – THE TAX RECEIPT AND CERTIFICATE OF USE (COU) WILL BE ISSUED.

## **VACATION RENTALS / SHORT TERM RENTALS**

### **VACATION RENTAL, SHORT-TERM:**

*Any dwelling unit or structure originally constructed for residential use that is used for temporary lodging and is listed with an agent, advertised or made available by referral, word of mouth, internet, recommendation and/or reputation as a vacation or tourist rental and rented or **made available for rent for a minimum of seven consecutive days.** – [Chapter 94, Zoning & Land Development Regulations, Article XIX, Section 94-611.](#)*

THE [DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION \(DBPR\)](#) ISSUES THE STATE LICENSES FOR VACATION RENTALS.

### **SHORT TERM RENTALS:**

- If you are renting short term, if you do not follow guidelines you can risk losing your Homestead Exemption. Florida law allows for the following:
  - Rental for 30 days or less per calendar year.
  - Rental for more than 30 days and less than six months in one year. If you rent again the following year for more than 30 days, you will lose your Homestead Exemption for that tax year.
  - Renting on any day except January 1. If your home is rented on January 1, you will lose the homestead exemption for that year.
  - Rental for more than six months constitutes abandonment of a homestead exemption.
  - This statute does not apply to a member of the Armed Forces of the United States.
  - Property owners are required to notify the Palm Beach County Property Appraiser's Office when their property no longer qualifies for exemption. Failure to do so could result in a homestead tax lien with substantial penalty and interest.
  - [Florida Statute 196.061](#)
  - [Florida Statute 196.012\(13\)](#)