



Crescent City Chronicle

January 2016

City of Crescent City, Florida

Courtesy of Crescent City's City Commission

Volume 4 Issue 1

January 2016

January 14th City Commission Agenda

Short Regular Agenda this Month, So Far...

Recommendation for Street Sweeper Bids

Appointment to fill Planning & Zoning vacancy

Resolution 16-01 To Reorganize of Streets and Parks and Amend FY2016 Budget to Reflect Reorganization.

Surplus Sale Items



Eva Lyon Park of Yesterday...



Eva Lyon Park of Today...

COMMUNITY CALENDAR

Opening of New Art Display At City Hall

"Photographing & Painting Paradise"

Friday, January 22, 2016

5:30p to 7:30p

(Call Joy with MAGI 305-799-2610)

Crescent City Women's Club Rummage Sale Fund-raiser -

Jan 14th 8a-4p & Jan 15th 8a-2p
(See Flyer on Page 2)

MLK Recognition Events:

Saturday Jan 16th 10a-4pm
Harry Banks Community Park
(See Flyer this Page)

Monday Jan 18th, Time: TBD
March to Eva Lyon Park (Starting at CR 308 down Summit Street to Eva Lyon Park)

Commission, Committee and Board Meetings for March:

City Commission Workshop -Discussing Eva Lyon Park Improvements

January 14th @5:30 pm
City Hall Meeting Room

City Commission Regular Meeting

January 14th @ 7pm
City Hall Meeting Room

Code Enforcement Board

January 26th @ 5:30pm
City Hall Meeting Room

Planning & Zoning

January 26th @ 6:30pm
City Hall Meeting Room

"I have a Dream..."

Please join us to celebrate the "Freedom", "Life" and the "Love" of Martin Luther King Jr., through education, responsibility and accountability.



When: Saturday January 16, 2016 10 AM - 4 PM

Where: H. Harry Banks Park, Crescent City

What: Music, Speaker, Food, Games

Who: Anyone who wants to celebrate freedom from oppression, hatred, prejudice and fear

There will be food vendors as well as dinner. Dinner tickets are \$10 and should be purchased in advance from Diane Sykes 386-698-4821 or Virginia Walker 386-546-2326 by 1/7/16. The dinner includes oxtail with rice, green beans, potato salad, dinner roll and dessert.

Vendors are invited to rent a space for \$25.

For information or directions concernedcitizens.southputnam@gmail.com

To Get Your Crescent City Community Event Posted Here, send it via email with the information as presented above to: newsletter@crescentcity-fl.com

City Hall Closures

January 1st—New Year's Day
January 18th—Martin Luther King Day

WHAT WILL EVA LYON PARK LOOK LIKE TOMORROW?

Come to the City Commission Workshop on January 14th starting at 5:30pm at City Hall to participate in the discussion of improvements for Eva Lyon Park.

We have at least \$50,000 to work with, and probably more, to make some much needed improvements to Eva Lyon Park. This workshop is an opportunity to have true input into the outcome of the improvements and hear what others may offer in the way of ideas to make our marquee park something to be proud of, again.

Among the items to be con-

sidered are:

- Install a New Playground
 - Construct New Picnic Facilities
 - Renovate/Replace Existing Tennis Courts with multi-purpose courts
 - Renovate/Replace Existing Shuffleboard Courts
 - Renovate Existing Restrooms
 - Install New Drinking Fountain
 - Install New Park Signage
 - Renovate/Replace Electrical and Irrigation
 - Renovate Gazebo/Add staging
 - Accessibility Improvements
- The budget for all this will also be discussed!



WHO: Crescent City Women's Club
WHAT: Rummage Sale Fundraiser
WHEN: Jan 14th 8a-4p & Jan 15th 8a-2p
WHERE: 604 N Summit St. Crescent City, FL 32112
MORE INFO: Hot dogs & other sandwiches will be available both days. There will be a baked potato bar with all the fixings on Thursday and a variety of home-made soups on Friday. Table rental for the event is \$10/ day or \$15 for both days. For more information or to reserve table please contact Etta Mahoney at 386-698-

Sales tax confuses contractors & customers

Melanie Payne, News-Press,, 12/12

Rick Phillips decided to remodel the kitchen in his Cinnamon Cove home. He gathered estimates from the big box home improvement stores, smaller shops and one-man operations. The one disturbing difference he said he found was in what he would have to pay for sales tax.

"Lowe's and Home Depot told me that if I bought the cabinets from them and they installed them there's no sales tax," Phillips said. But smaller remodeling companies listed sales tax for the cost of the cabinets.

When Phillips called the Florida State Department of Revenue they confirmed the large home improvement stores were correct. Phillips shouldn't be charged sales tax for the job.

He wondered if contractors were collecting sales tax when they didn't have to in order to fleece customers. Or was it simply a mistake?

It looks like it's the latter. And it's a mistake that will cost contractors if they don't start getting it right.

"It's extremely confusing," says James H. Sutton, Jr. an attorney and certified public accountant with Moffa, Gainor & Sutton. "Dramatically more complicated than anyone imagined."

The issue boils down to the difference between tangible personal property and real property improvement.

The cabinets are tangible property when they are purchased, so they are taxed. But if a company sells and installs cabinets in a customer's home, they are property improvements and therefore not taxed.

The same is true of many of the major upgrades to your home. If it's not something you can't remove without causing permanent damage to the home, then it's an improvement. Think central air conditioning versus a window unit or wall-to-wall carpeting versus a throw rug.

Contractors who do real property improvements are supposed to pay sales tax on their materials and are not allowed to charge sales tax to their customers. Some contracting company owners aren't clear about this. They may purchase cabinets for

resale and not pay sales tax. Or they could build the cabinets in their shop and not pay tax on the labor and materials used to make them. They then charge the customer the tax on the cost of the cabinets and send what's collected to the state.

A customer that pays sales tax when they shouldn't can ask the contractor for a refund. Or they can file for a refund from the Department of Revenue, Sutton said. In an extreme situation customers can sue. Which is why, he said, it

is important for real property improvement contractors to understand this area of the law.

A second consequence of this mistake is that when the state audits, as they often do with cabinet and remodeling companies, Sutton said, the contractor will end owing sales and use tax – even though the business owner sent in tax money collected from customers.

Sutton's seven-attorney firm, with offices in Tampa, Fort Lauderdale and Tallahassee, represents businesses all over the state that have sales tax problems. Not only is ignorance of the law no excuse, when it comes to sales tax, "you're guilty until proven innocent," Sutton said. If the Department of Revenue says you owe the tax, you have to prove you don't.

Businesses collect and remit about \$23 billion in sales tax every year. The department conducted 4,760 sales tax audits in the fiscal year 2014-15, spokeswoman Renee Watters said.

Watters said that anyone going into business should get to know the applicable sales and use tax rules. The Department of Revenue website provides a complete taxpayer education page that contains a starter kit, tutorials and industry-specific brochures.

And if you know where to look, you find answers. For example, the first paragraph of one of the department's tips on real property for sales and use tax contains this sentence: "Contractors shall



**Do you hold business meetings? Need any help with the process?
 We've got a solution and you're invited!**

The GFWC Crescent City Woman's Club is presenting an
 Open to the public Parliamentary Procedures Workshop

The workshop will be held Jan. 22, 2016 at the GFWC Crescent City Woman's Club from 10 AM to 2 PM. The cost is \$20 per person and a light lunch is included.

The Registered Parliamentarian Theodora (Teddy) Hulse will present a workshop and answer questions about How to Conduct a Business Meeting.

Teddy is a very amusing, and animated Registered Parliamentarian. She is the GFWC Florida Past President and she is currently the GFWC Florida's Parliamentarian.

Teddy's workshops are informative and fun. You won't be bored.

You are invited to send at least one of your officers to this workshop (your President or incoming President would be nice)!

Any questions call: Heather Harper (386) 467-0090 or

Barbara Herceg (386) 698-3929

RSVP by Friday Jan. 15, 2016 to:

Ms. Heather Harper

101 Azalea St.

Crescent City, FL 32112

pay tax on the cost of those materials (direct materials and the cost price of materials fabricated for their own use), and should not collect tax from customers."

That tip was issued in 2002, a couple of years after Doreen and Frank Schooley launched Tropical Kitchens on Pine Island and now in Fort Myers.

Schooley said she found the issue so confusing that she called the Department of Revenue to ask for advice. She was told to pay tax on the materials and labor to fabricate the cabinets. Tropical Kitchens could work the taxes they paid into the price they charged the customer, but couldn't designate it as a tax the customer had to pay.

That was the right advice, but Schooley said she got to thinking: "That's just one person. So I called again and got another person so I could be sure what I was doing was right. I didn't want, one or two years down the line, to find out we had done it wrong and owed tax."

When the second state employee gave the same answer, Schooley felt confident she was paying the sales and use tax properly. Her method was confirmed a few years later when Schooley was audited by the Department of Revenue.

"They checked to make sure we were doing it the right way," she said. "And everything went fine."

I did my best to explain this but here's my advice if you're still not getting it: Before setting up your business meet with a tax attorney and find out exactly how you should collect and remit the tax.