Pursuant to Florida Statutes Section 205 and Lee County Ordinance 07-02, to engage in or manage any business, profession or occupation within Lee County, a county Local Business Tax Account is required. Enclosed is a delinquent business tax notice for the year October 1, 2013, through September 30, 2014, along with this informational insert to assist in the payment process.

**Amount Due:**
Amount due became delinquent October 1; the amount shown is based on last year’s information and includes unpaid amounts and delinquent fees. “If payment has been made, please disregard this notice.”

**Verify Business Information:**
- Business name (DBA)
- Owner name
- Physical and mailing address
(See Additional Information to change or correct information)

**Supporting Documentation:**
Certain occupations governed by the State or County are issued a regulatory license. If an alert message appears on the notice, a copy of the valid license must also be included with payment.

**Payment Coupon:**
If paying by mail, include the following:
- Tax receipt coupon
- Supporting documentation, if applicable
- Check or money order made payable to the Lee County Tax Collector
(Do not use staples or paper clips)

Allow sufficient mail time to receive your Business Tax Receipt by mail.

Contact our office for additional information
www.leetc.com or 239.533.6000

Rev. 11/2013
**Additional Information**

For changes in Business Name, Ownership or Physical Location, submit a Business Tax Account application as well as:

**Business Name or Ownership:**
- Fictitious Name Registration

**Ownership:**
- Bill of Sale

**Physical Location:**
- Requires zoning approval if the change is from:
  - Commercial to commercial
  - Commercial to residential
  - Residential to commercial

**Mailing Address Change Only:**
Complete the Change of Mailing Address section on back of the renewal notice or update your information online at www.leetc.com.

**Out of Business:**
- Complete the Out of Business section on the back of the renewal notice
- File a "Tangible Disposition Letter Form" with the Property Appraiser’s office online at www.leepa.org or call 239.533.6140 for more information

To liquidate merchandise, contact our office for a Going Out of Business Permit.

**Tax Receipt Exemptions:**
Lee County residents may be exempt from the annual fee if they are:
- Age 65 or older
- Disabled and incapable of manual labor
- A widow/widower with minor dependents
- Disabled veteran of any war

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*Tax Collector*