



CITY OF OKEECHOBEE CODE ENFORCEMENT JUNE 9, 2026, SPECIAL MAGISTRATE HEARING OFFICIAL MINUTES

I. CALL TO ORDER

Special Magistrate Roger Azcona called the Code Enforcement Special Magistrate Hearing to order on Tuesday, June 9, 2026, at 6:00 P.M. in the City Council Chambers, located at 55 Southeast (SE) 3rd Avenue (AVE), Room 200, Okeechobee, Florida. The Pledge of Allegiance was led by Special Magistrate Azcona.

II. ATTENDANCE

Code Enforcement Officer Christina Curl called the roll: Special Magistrate Roger Azcona, Esquire, and Code Enforcement Officer Anthony Smith were present. City Attorney Stephen Conteaguero attended remotely.

III. CHANGES TO AGENDA

Special Magistrate Azcona asked whether there were any agenda items to be added, deferred, or withdrawn; there were none.

IV. APPROVAL OF MINUTES AND ADMINISTRATION OF OATH

A. Special Magistrate Azcona dispensed with the reading and approved the May 12, 2026, Minutes.

B. This being a Quasi-Judicial proceeding, Special Magistrate Azcona collectively administered an Oath to: Code Officers Smith and Curl, all affirmed. Code Officers Smith and Curl stated for the record all events regarding the cases to be discussed occurred within the municipal limits of the City of Okeechobee. The Officer's notes, testimony, photographs, and support documents were all entered as part of the official record.

V. DELINQUENT BUSINESS TAX RECEIPTS

A. Case No. 260430021; Rader Accounting Services, Inc., 115 Southwest (SW) 5th AVE, Okeechobee [Legal Description: South 23.86-foot (ft) of North 61.75-ft of Lots 7 and 8 of Block 166, CITY OF OKEECHOBEE, Plat Book (PB) 5, Page (PG) 5, Okeechobee County public records]. No action on this matter was requested but it is noted for the record to have been in violation of Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations, the business was found to be in compliance on May 6, 2026, no Lien/Order recorded, no fine accrued.

B. Case No. 260511015; Loyal Tree Tree Service, LLC, whose business address is 13177 Persimmon Boulevard, West Palm Beach, FL. 33411. No action on this matter was requested but it is noted for the record to have been in violation of Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations, the business was found to be in compliance on June 4, 2026, no Lien/Order recorded, no fine accrued.

C. Case No. 260511016; Katherine Jecmenica Shaw, 205 SE 8th Street (ST), Okeechobee [Legal Description: Lots 3 and 4, TAYLOR COVE, PB 5, PG 60, Okeechobee County public records].

Code Officer Smith testified that the business is in violation of Code of Ordinances Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations for non-renewal of their local Business Tax Receipt (BTR) by September 30, 2025, and engaging in any business, profession, occupation, trade, amusement or industry within the City of Okeechobee without first having procured a local BTR. The respondent is not a repeat violator.

V. DELINQUENT BUSINESS TAX RECEIPTS CONTINUED

- C.** Case No. 260511016; CONTINUED: Courtesy Notices were mailed via USPS regular mail on July 8, 2025, September 8, 2025, and February 2, 2026. The business was found to be non-compliant on March 13, 2026. A Delinquency Letter was mailed via United States Postal Service (USPS) certified return receipt on March 25, 2026. The notice was received by KJ Shaw on April 8, 2026. The respondent was found to be non-compliant on May 11, 2026. A Statement of Violation/Notice of Hearing (SOV/NOH) was mailed via USPS certified return receipt on May 11, 2026. The notice was received by KJ Shaw on May 16, 2026. The respondent was found to be non-compliant on June 1, 2026. To comply with City Ordinances, the respondent needs to renew their BTR or provide a written notice to close the account. The City Staff recommends in accordance with the City's fine schedule a fine of \$125.00 per day, to begin on June 10, 2026, unless the respondent brings the business into compliance on or before that date, plus a one-time \$50.00 administrative fee.

Based on the evidence provided, **Special Magistrate Azcona found Case No. 260511016 to be in violation of Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations and imposed a fine of \$125.00 per day, plus a one-time \$50.00 administrative fee should the business fail to come into compliance by June 10, 2026.**

- D.** Case No. 260511017; Patrick S. Flanagan DBA SWABY Clip, whose business address is 2350 SE 25th Drive (DR), Okeechobee, FL. 34974. No action on this matter was requested but it is noted for the record to have been in violation of Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations, the business was found to be in compliance on May 19, 2026, no Lien/Order recorded, no fine accrued.
- E.** Case No. 260511018; Jose Flores Landscape, whose business address is 3319 SE 23rd ST, Okeechobee, FL. 34974. No action on this matter was requested but it is noted for the record to have been in violation of Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations, the business was found to be in compliance on May 29, 2026, no Lien/Order recorded, no fine accrued.
- F.** Case No. 260512022, Big Lake Lawn Services, LLC, 1003 SW 9th ST, Okeechobee [Legal Description: Lots 3, 4, and East half of Lot 5 of Block 20, SW ADDITION TO OKEECHOBEE, Okeechobee County public records]. No action on this matter was requested but it is noted for the record to have been in violation of Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations, the business was found to be in compliance on May 14, 2026, no Lien/Order recorded, no fine accrued.
- G.** Case No. 260512023; Lara & Sons, LLC, whose business address is 2158 NW 38th AVE, Okeechobee, FL. 34972. No action on this matter was requested but it is noted for the record to have been in violation of Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations, the business was found to be in compliance on June 2, 2026, no Lien/Order recorded, no fine accrued.
- H.** Case No. 260512024; New Life Design Lawn Care & Landscaping, LLC, whose business address is 2661 NW 35th DR, Okeechobee, FL. 34972. No action on this matter was requested but it is noted for the record to have been in violation of Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations, the business was found to be in compliance on June 8, 2026, no Lien/Order recorded, no fine accrued.

V. DELINQUENT BUSINESS TAX RECEIPTS CONTINUED

- I. Case No. 260512025; Trucking with Jesus, LLC, 302 SE 10th AVE, Okeechobee [Legal Description: Lots 9 and 10 of Block E, WRIGHT'S THIRD ADDITION TO OKEECHOBEE, PB 1, PG 9, Okeechobee County public records].

Code Officer Smith testified that the business is in violation of Code of Ordinances Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations for non-renewal of their local BTR by September 30, 2025, and engaging in any business, profession, occupation, trade, amusement or industry within the City of Okeechobee without first having procured a local BTR. The respondent is not a repeat violator. Courtesy Notices were mailed via USPS regular mail on July 8, 2025, September 8, 2025, and February 2, 2026. The business was found to be non-compliant on March 13, 2026. A Delinquency Letter was mailed via USPS certified return receipt on March 24, 2026. The notice was received by Jasmine Yates on March 27, 2026. The respondent was found to be non-compliant on May 11, 2026. A SOV/NOH was mailed via USPS certified return receipt on May 12, 2026. The notice was received on May 15, 2026. The respondent was found to be non-compliant on June 1, 2026. To comply with City Ordinances, the respondent needs to renew their BTR or provide a written notice to close the account. The City Staff recommends in accordance with the City's fine schedule a fine of \$125.00 per day, to begin on June 10, 2026, unless the respondent brings the business into compliance on or before that date, plus a one-time \$50.00 administrative fee.

Based on the evidence provided, **Special Magistrate Azcona found Case No. 260512025 to be in violation of Chapter 50, Sections 50-36 Issuance of local business tax, 50-43 Penalties for violation of local business tax regulations and imposed a fine of \$125.00 per day, plus a one-time \$50.00 administrative fee should the business fail to come into compliance by June 10, 2026.**

VI. ADJOURN HEARING

There being no further business, Special Magistrate Azcona, adjourned the Hearing at 6:57 P.M.

Roger Azcona, Special Magistrate

ATTEST:

Christina Curl, Code Enforcement Officer

Please take notice and be advised that when a person decides to appeal any decision made by the Special Magistrate with respect to any matter considered at this Hearing, he/she may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. Code Enforcement media are for the sole purpose of backup for official records of Code Enforcement.