



**Special Magistrate Hearing  
Code Enforcement Case No. 25-01-13  
July 17, 2025**

**Re: Rocco Giovannangelo  
Giovannangelo Inc. dba County Line Pizza  
875 Donald Ross Road  
Juno Beach, FL 33408**

**Case No. 25-01-13: Failure to submit payment for the 2024-2025 Juno Beach Business Tax Receipt as required by Section 28-19 of the Juno Beach Code of Ordinances.**

**Code Section**

**Section 28-19 – Juno Beach Code of Ordinances – Local Business Taxes –** *No person shall engage in or manage any business, occupation or profession within the town without first obtaining from the town a business tax receipt therefor and paying the required local business tax as set forth in Section 28-27. Such tax may be levied on: (1) Any person who maintains a permanent business location or branch office within the town, for the privilege of engaging in or managing any business within its jurisdiction; (2) Any person who maintains a permanent business location or branch office within the town, for the privilege of engaging in or managing any profession or occupation within its jurisdiction; (3) Any person who does not qualify under the provisions of subsection (1) or (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, if such license tax is not prohibited by Section 8 of Article I of the United States Constitution.*

**Background**

Per Section 28-23, Juno Beach Business Tax Receipts expire on September 30<sup>th</sup> of each year and, therefore, renewals of Juno Beach Business Tax Receipts are due each October 1<sup>st</sup>. (Pg 1) Following multiple notices / invoices sent via email to Rocco Giovannangelo, County Line Pizza, to notify the owner / business that the mandated renewal fees were due / delinquent, no payment was submitted / received. (These notices / invoices were emailed on 9/15/2024; 10/4/2024; 10/17/2024; 11/18/2024 and 12/16/2024.)

On January 16, 2025, Lynn Hamel, Code Compliance Officer, issued a Notice of Violation to Rocco Giovannangelo, County Line Pizza, as the business's Business Tax Receipt for 2024-2025 remained delinquent. Even though the Notices of Violation were mailed to the business' address (via US Postal Service and Certified Mail / Return Receipt), the letters were returned to the Town approximately one month later. (Pgs 2-4)

On June 9, 2025, Ms. Hamel re-issued the Notice of Violation with a Notice of Hearing to Mr. Giovannangelo. The Notices were mailed to the business's address (via US Postal Service and Certified Mail / Return Receipt) and were also posted at the premises. The "green card" verifying receipt of the Notices were received by the Town. (Pgs 5-7)

**Statement of Current Conditions**

The Juno Beach Business Tax Receipt for County Line Pizza has not been renewed, i.e. no payment of fees received, and the BTR remains delinquent. The amount owed to the Town, including late fees, totals \$434.44. (Noteworthy is that County Line Pizza is in the process of being evicted by Plaza la Mer as the business is also delinquent in its rent payment.)



### Staff Recommendation

Staff recommends that Rocco Giovannangelo, County Line Pizza, be found in violation of Section 28-19 of the Juno Beach Code of Ordinances and that he be ordered to pay the amount totaled below (\$1,077.64) plus the fees / costs associated with the Special Magistrate.

Additionally, Staff requests that the Special Magistrate authorize the certification of the above-noted fees / costs / fines owed to the Town of Juno Beach and authorize the imposition of a lien against the personal property of Mr. Giovannangelo based on such certification.

### Recommended Fine

Section 28-25 of the Juno Beach Code of Ordinances states: ***Penalty for Delinquency or Failure to Obtain Receipt.*** *Penalties for delinquencies and for persons who fail to obtain a business tax receipt shall be as provided in F.S. § 205.053.*

The Business Tax Receipt Fee plus late fees currently due the Town are as follows:

Fee Type	Amt Due	Amt Paid
Restaurants	\$347.55	\$0.00
20% Late Fee	\$69.51	\$0.00
5% Late Fee	\$17.38	\$0.00
<b>Total BTR Fees Due</b>	<b>\$434.44</b>	

Per F.S. § 205.053, the total delinquency penalty may not exceed 25% (as noted above); however, if the Business Tax Receipt Fee is not paid within 150 days after the initial notice of tax due, the responsible person / owner may be subject to *civil actions and penalties, including court costs, reasonable attorney's fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00. (Pg 8)*

Therefore, in addition to the above-noted \$434.44, the Town is seeking the additionally allowed \$250.00 plus the administrative costs as noted below.

Total Costs / Penalties due the Town are as follows:

Business Tax Receipt Plus Late Fees:	\$434.44
Additional Penalty Per F.S. § 202.053:	\$250.00
Administrative Costs:	\$393.20
<b>TOTAL PENALTIES &amp; ADM COSTS:</b>	<b>\$1,077.64</b>

Special Magistrate Costs: \$\_\_\_\_\_

**TOTAL PENALTIES PLUS ADM & SM COSTS:** \$\_\_\_\_\_

**State Law reference—** Exemptions from taxes, F.S. § 205.054 et seq.

Sec. 28-22. - Fractional-year tax receipts.

Any business tax receipt purchased after April 1 of any license year shall have a tax of one-half of the amount specified in this article.

(Code 1980, § 5-5; Ord. No. 448, § 1, 8-10-1994)

**State Law reference—** Authority for fractional-year tax receipts, F.S. § 205.053(1).

Sec. 28-23. - Tax receipts limited to one year; expiration.

A business tax receipt is not valid for more than one year and all receipts shall expire on September 30 of each year except as otherwise provided by law.

(Code 1980, § 5-6; Ord. No. 448, § 1, 8-10-1994)

**State Law reference—** Similar provisions, F.S. § 205.043(1)(c).

Sec. 28-24. - Transfer.

- (a) All business tax receipts may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of the lesser of \$25.00 or ten percent of the annual tax and presentation of the original receipt and evidence of the sale.
- (b) Upon written request and presentation of the original business tax receipt, any receipt may be transferred from one location to another location in the town upon payment of a transfer fee of the lesser of \$25.00 or ten percent of the annual tax.

(Code 1980, § 5-7; Ord. No. 448, § 1, 8-10-1994)

**State Law reference—** Similar provisions, F.S. § 205.043(2), (3).

Sec. 28-25. - Penalty for delinquency or failure to obtain receipt.

Penalties for delinquencies and for persons who fail to obtain a business tax receipt shall be as provided in F.S. § 205.053, or any successor to said statute.

(Code 1980, § 5-8; Ord. No. 448, § 1, 8-10-1994)

**State Law reference—** Similar provisions, F.S. § 205.053.

Sec. 28-26. - Tax requirements.





## Town of Juno Beach Code Enforcement

2

340 Ocean Drive  
Juno Beach, Florida 33408  
Telephone: (561) 626-1122  
Fax: (561) 775-0812

**Case Number: CE-25-01-13**  
**Issue Date: 01/16/2025**  
**Compliance Date: 01/31/2025**

### NOTICE OF VIOLATION

**Rocco Giovannangelo • Giovannangelo Inc. (County Line Pizza) • 875 Donald Ross Road • Juno Beach, FL 33408**

Dear Property Owner or Responsible Party,

You are hereby notified that an inspection of the following property:

Parcel Number: **28-43-41-21-12-000-0010**  
Location Address: **875 Donald Ross Road • Juno Beach, FL**

Zip Code  
**33408**

disclosed that you are in violation of the following Town Ordinance(s) of Juno Beach, Florida:

#### OFFICIAL ORDINANCES CITED AND CORRECTIVE ACTION REQUIRED:

##### Ordinance Description

**Violation 1: 28-19 - Juno Beach code of Ordinances - Local Business Taxes** - No person shall engage in or manage any business, occupation or profession within the town without first obtaining from the town a business tax receipt therefor and paying the required local business tax as set forth in section 28-27. Such tax may be levied on: (1) Any person who maintains a permanent business location or branch office within the town, for the privilege of engaging in or managing any business within its jurisdiction; (2) Any person who maintains a permanent business location or branch office within the town, for the privilege of engaging in or managing any profession or occupation within its jurisdiction; (3) Any person who does not qualify under the provisions of subsection (1) or (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, if such license tax is not prohibited by Section 8 of Article I of the United States Constitution.

##### Corrective Action

Apply for and obtain a Juno Beach Business Tax Receipt for business activities currently conducted on or advertised for the premises by the above-noted Compliance Date.

##### Officer Comments

The Juno Beach Business Tax Receipt for your business (Giovannangelo Inc. - County Line Pizza) at 875 Donald Ross Road is currently delinquent.

Please submit the Business Tax Receipt fees as noted below to the Town of Juno Beach by the above-noted compliance date: January 31, 2025.

- Restaurant: \$434.44 (\$347.55 + Late Fee(s))
- **Total Due: \$434.44**

The Town of Juno Beach is notifying you of a code violation as stated above. Please notify the Town of Juno Beach Code Enforcement office at (561) 626-1122 on or before Friday, January 31, 2025 that the violation has been corrected and that you are now in compliance. If you fail to notify the code compliance official, it will be presumed that the violation continues to exist and a Special Magistrate Hearing will be scheduled. You will be responsible for all costs associated with the hearing and may be issued fines by the Special Magistrate.

**Lynn Hamel**  
Code Compliance Officer  
Town of Juno Beach  
lhamel@juno-beach.fl.us  
(561) 627-0818

*Lynn Hamel*

## Town of Juno Beach - Payment Invoice

340 Ocean Drive,  
Juno Beach, FL 33408  
(561) 626-1122



3

Tuesday, January 7, 2025

### Invoice for License Number 13150

GIOVANNANGELO INC. - Rocco Giovannangelo  
875 Donald Ross Road  
Juno Beach FL 33408

### Two Convenient Payment Options Available:

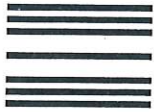
- Pay Online with your credit card through the MGOConnect.org customer portal:**  
Go to [www.mgoconnect.org](http://www.mgoconnect.org) and login with your user account. If you are a new user, click the "New Account" button located at the top of the page. If you do not see this option, click the three lines at the top left of your page to show the menu options. Once logged in, on the "Home" page, click "Search Permits". Change the project type to reflect your project (Permit, Solution Center, or Business Tax Receipt) and enter the Project Details, such as the project number or address (we recommend only one for best results, if using an address, exclude the "Dr.", "St.", etc.). Click "Search", click the three white dots next to your project and click "Add to My Account" (If you do not have this option, click "View Project"). Next, click "Dashboard" at the top of your page (or the three lines to view the menu, then "Dashboard") and click "Open" on your project. Go to the "Fees" tab, click "Payments" below the Balance Due, and scroll down to New Payments. Click on the "Pay Online" button near the bottom of the page to pay the balance with credit card. Once you have completed your payment, please allow the permit review staff sufficient time to review your project and follow-up with you.
- Pay In-Person (Cash or Check):**  
340 Ocean Drive  
Juno Beach, FL 33408  
(561) 626-1122

Fee Type	Amount Due	Amount Paid
Restaurants (Effective:10/01/2024 - 09/30/2025)	\$347.55	\$0.00
20% Late Fee	\$69.51	\$0.00
5% Late Fee	\$17.38	\$0.00
	<b>\$434.44</b>	<b>\$0.00</b>

**Balance to Pay: \$434.44**



TOWN OF JUNO BEACH  
340 OCEAN DRIVE  
JUNO BEACH FL 33408



063S0008925923  
\$0.690  
US POSTAGE  
FIRST-CLASS  
FROM 33408  
01/17/2025  
Stamps



GIOVANNANGELO INC DBA COUNTY LINE PIZZA  
ROCCO GIOVANNANGELO  
875 DONALD ROSS RD  
JUNO BEACH FL 33408-1611

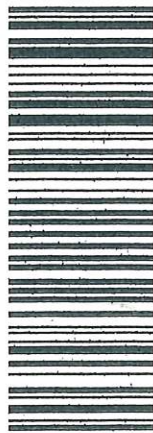
NIXIE 331 FE 1040 0003/22/25

RETURN TO SENDER  
ATTEMPTED - NOT KNOWN  
UNABLE TO FORWARD

ANK BC: 3340820999 \*1587-05391-22-15  
3340820999

CERTIFIED MAIL

TOWN OF JUNO BEACH  
340 OCEAN DRIVE  
JUNO BEACH FL 33408



063S0008925923  
\$9.640  
US POSTAGE  
FIRST-CLASS  
FROM 33408  
01/17/2025  
Stamps

7022 3330 0001 1054 8027



GIOVANNANGELO INC DBA COUNTY LINE PIZZA  
ROCCO GIOVANNANGELO  
875 DONALD ROSS RD  
JUNO BEACH FL 33408-1611

UNC  
3340820999

NIXIE 331 DE 1040 0002/17/25

RETURN TO SENDER  
UNCLAIMED  
UNABLE TO FORWARD

BC: 3340820999 \*1587-05325-17-17  
3340820999



## NOTICE OF HEARING

Town of Juno Beach Code  
Enforcement  
340 Ocean Drive  
Juno Beach, Florida 33408  
Telephone: (561) 626-1122  
Fax: (261) 775-0812

Revision

5

Case Number: CE-25-01-13

Date: 6/9/2025  
Compliance Date: 1/31/2025

Rocco Giovannangelo • Giovannangelo Inc. (County  
Line Pizza)  
875 Donald Ross Road  
Juno Beach, FL 33408

Dear Property Owner or Responsible Party:

You are hereby notified that an inspection of the following property:

**Location Address:**

**Parcel No.**

875 Donald Ross Road  
Juno Beach, FL 33408

28-43-41-21-12-000-0010

disclosed that you are in violation of the following Town Ordinance(s) of Juno Beach, Florida:

**Code Violations:**

28-19 - Required

You are hereby formally notified that on **Thursday, July 17, 2025 @ 9:00 AM** there will be a hearing conducted by the Town of Juno Beach Special Magistrate in the Council Chambers of the Town of Juno Beach, Town Center, 340 Ocean Drive, concerning the violations as listed above. The violation(s) specific to this case is included in the Notice of Violation dated January 16, 2025.

Failure to appear may result in the Special Magistrate proceeding in your absence. IF the violation is corrected prior to the hearing date, the case still may be presented to the Special Magistrate.

Should you be found in violation, the Special Magistrate may enter an order against you and may levy a fine of up to \$250.00 a day, per violation, for every day that the violation continues beyond the date set in its order for compliance. If the Town of Juno Beach prevails in demonstrating a violation, the order entered by the Special Magistrate shall require you to pay all costs incurred by the town of Juno Beach in prosecuting the case.

Should you desire, you have the right to obtain an attorney, at your own expense, to represent you before the Special Magistrate. You will have the opportunity to present witnesses, as well as question the witnesses against you, prior to the Special Magistrate making a determination.

Should any interested party seek to appeal any decision made by the Special Magistrate with respect to any matter considered at such hearing, they will need a record of the proceedings and for such purpose they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Sincerely,

Lynn Hamel  
Code Compliance Officer  
Town of Juno Beach  
lhamel@juno-beach.fl.us  
(561) 627-0818

On behalf of:  
Morris (Skip) G. Miller  
Special Magistrate



6

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<div style="margin-bottom: 10px;"> <b>■ Complete Items 1, 2, and 3.</b>  <b>■ Print your name and address on the reverse so that we can return the card to you.</b>  <b>■ Attach this card to the back of the mailpiece, or on the front if space permits.</b> </div> <div style="margin-bottom: 10px;">           1. Article Addressed to:           <div style="border: 1px solid black; padding: 5px; margin-top: 5px;">             GIOVANNANGELO INC DBA COUNTY              LINE PIZZA              ROCCO GIOVANNANGELO              875 DONALD ROSS RD              JUNO BEACH FL 33408-1611           </div> </div> <div style="margin-bottom: 10px;"> <div style="text-align: center; margin-top: 5px;">             9590 9402 7646 2122 1335 77           </div> </div> <div>           2. Article Number (Transfer from service label)  <div style="border: 1px solid black; padding: 2px; display: inline-block;">             7022 3330 0001 1055 0303           </div> </div>	<div style="margin-bottom: 10px;">           A. Signature  <div style="display: flex; justify-content: space-between; align-items: center;"> <span style="font-size: 1.5em;">X</span> <div style="text-align: right;"> <input type="checkbox"/> Agent  <input type="checkbox"/> Addressee             </div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">           B. Received by (Printed Name)         </div> <div style="width: 35%;">           C. Date of Delivery         </div> </div> </div> <div>           D. Is delivery address different from item 1? <input type="checkbox"/> Yes            If YES, enter delivery address below: <input type="checkbox"/> No         </div>
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;">           3. Service Type  <input type="checkbox"/> Adult Signature  <input type="checkbox"/> Adult Signature Restricted Delivery  <input checked="" type="checkbox"/> Certified Mail®  <input type="checkbox"/> Certified Mail Restricted Delivery  <input type="checkbox"/> Collect on Delivery  <input type="checkbox"/> Collect on Delivery Restricted Delivery  <input type="checkbox"/> Insured Mail  <input type="checkbox"/> Insured Mail Restricted Delivery (over \$500)         </div> <div style="width: 35%;"> <input type="checkbox"/> Priority Mail Express®  <input type="checkbox"/> Registered Mail™  <input type="checkbox"/> Registered Mail Restricted Delivery  <input type="checkbox"/> Signature Confirmation™  <input type="checkbox"/> Signature Confirmation Restricted Delivery         </div> </div>	

PS Form 3811, July 2020 PSN 7530-02-000-9053
Domestic Return Receipt

7022 3330 0001 1055 0303

**U.S. Postal Service™**  
**CERTIFIED MAIL® RECEIPT**  
*Domestic Mail Only*

For delivery information, visit our website at [www.usps.com](http://www.usps.com)®.

OFFICIAL USE

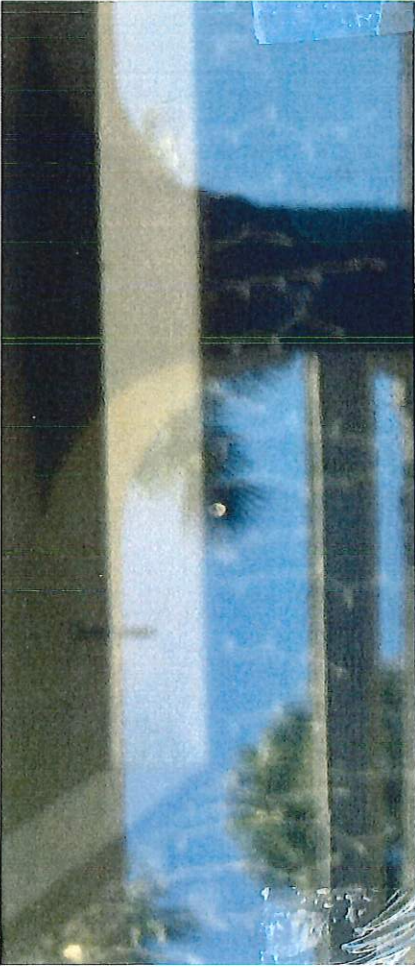
Certified Mail Fee \$ _____	Postmark Here
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy) \$ _____	
<input type="checkbox"/> Return Receipt (electronic) \$ _____	
<input type="checkbox"/> Certified Mail Restricted Delivery \$ _____	
<input type="checkbox"/> Adult Signature Required \$ _____	<input type="checkbox"/> Adult Signature Restricted Delivery \$ _____
Postage \$ _____	

GIOVANNANGELO INC DBA COUNTY  
 LINE PIZZA  
 ROCCO GIOVANNANGELO  
 875 DONALD ROSS RD  
 JUNO BEACH FL 33408-1611

PS Form 3800, April 2013 PSN 7530-02-000-9047 See reverse for instructions



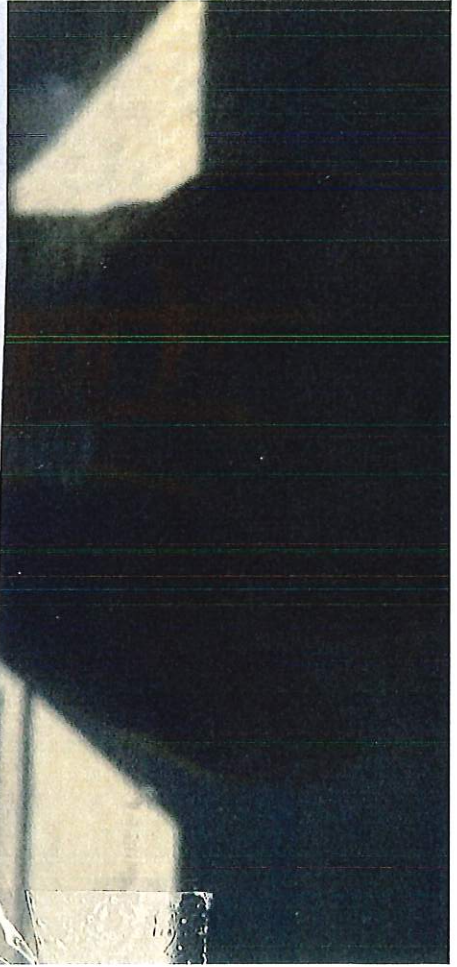
6-17-2025



TOWN OF JUNO BEACH  
CODE ENFORCEMENT  
340 OCEAN DRIVE  
JUNO BEACH FL 33408



GIOVANNANGELO INC DBA COUNTY LINE PIZZA  
ROCCO GIOVANNANGELO  
875 DONALD ROSS RD  
JUNO BEACH FL 33408-1611





Select Year: 2024 ▼ Go

## The 2024 Florida Statutes (including 2025 Special Session C)

[Title XIV](#)  
TAXATION AND FINANCE

[Chapter 205](#)  
LOCAL BUSINESS TAXES

[View Entire Chapter](#)

### **205.053 Business tax receipts; dates due and delinquent; penalties.—**

(1) All business tax receipts shall be sold by the appropriate tax collector beginning July 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Provisions for partial receipts may be made in the resolution or ordinance authorizing such receipts. Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment.

(2) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.

(3) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required business tax within 150 days after the initial notice of tax due, and who does not obtain the required receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.

**History.**—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 40, ch. 83-204; s. 7, ch. 93-180; s. 10, ch. 2006-152; s. 1, ch. 2007-97.