

Chapter 5.05
BUSINESS LICENSES¹

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Article I. General Provisions

5.05.010 Purpose.

This chapter is enacted solely to raise revenue for municipal purposes, and is not intended for regulation. (Ord. 754 § 1, 2000; 1991 code § 6-1)

5.05.020 Definitions.

As used in this chapter:

Administrative offices mean offices of firms or organizations providing executive, management or administrative services to their own companies, and generating no gross receipts. This category includes offices that have no direct public or client contact, and do not generate income. This category does not include professional offices, as defined below, or banks and savings and loan offices.

Auctioneer means a person who sells or advertises for sale or arranges for the disposal to the highest bidder at public auction any interest in real or personal property.

Business means professions, trades, vocations, rentals, leases, enterprises, establishments and occupations and every kind of calling whether or not carried on for profit, whether or not the **business** has a fixed place of **business** in the city.

Carnival means a circus, fair, menagerie, tent show, exhibit, game of skill or ride.

Collector means the city tax collector, finance director, or other city officer charged with the administration of this chapter.

Contractor means and includes a subcontractor, developer or builder. (Bus. and Prof. Code § 16000(c); Health and Saf. Code § 19830.)

Craft fair means a craft fair, street fair, art fair or similar activity where sellers rent spaces, stalls or designated places from the organizer.

Days mean calendar days.

Dwelling unit means one or more habitable rooms designed for occupancy by only one family, for living and sleeping purposes, and having a kitchen. (See PHMC [§ 5.05.240.](#))

Employee means a person who regularly works 30 or more hours during a week in any six-month period and who is engaged in the operation or conduct of **business** in the city, including but not limited to the owner, or the owner's family, partner, agent or manager.

Exhibition means an exhibition where a fee is charged to the public or to participants or where a donation is accepted.

Garage/yard sale means a garage sale, yard sale or similar activity in a residential area where individuals sell their own personal property. (See PHMC [§ 18.15.070](#).)

Gross receipts mean the total of amounts actually received and receivable from sales, services and use of real or personal property. Included in *gross receipts* are all receipts, cash, credits and property of any kind without deduction of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses. Included as *gross receipts* is the money received by a lessor, lessee or sublessee leasing to another person. Excluded from *gross receipts* are the following:

- A. Cash discounts allowed and taken on sales;
- B. Credit allowed on property accepted as part of the purchase price and which property may later be sold;
- C. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
- D. Such part of the sale price of property returned by purchasers upon rescission of the contract of sale as is refunded either in cash or by credit;
- E. Amounts collected for others where the **business** is acting as an agent or trustee to the extent that such amounts are paid to those for whom collected, provided the agent or trustee furnishes the collector with the names and addresses of the others and the amounts paid to them. Examples include travel agents and ticket agencies;
- F. That portion of the receipts of a general contractor which represents payments to subcontractors **licensed** under the title, and provided the general contractor furnishes the collector with the names and addresses of the subcontractors and the amounts paid to them;

G. Receipts of refundable deposits, except that refundable deposits forfeited and taken into income of the **business** are not excluded;

H. As to a real estate agent or broker, the sales price of real estate sold for the account of others except that portion which represents commission or other income to the agent or broker;

I. As to a retail gasoline dealer, (1) a portion of his or her receipts from the sale of motor vehicle fuels equal to the motor vehicle fuel **license** tax imposed by and previously paid under Part 2 of Division 2 of Revenue and Taxation Code of the State of California; and (2) the special motor fuel tax imposed by Section 4041 of Title 26 of the United States Code if paid by the dealer or collected by him or her from the consumer or purchaser;

J. The amount of gross receipts which has been the basis of a **business license** tax paid to any other city.

*Gross receipts subject to **business license** tax* means the portion of gross receipts related to **business** conducted within the city. For **businesses** with their **business** headquarters located within the city, their total gross receipts shall be deemed to be related to **business** conducted within the city (see *gross receipts* definition above), unless an apportionment of gross receipts is requested by the **business** under PHMC [§ 5.05.210](#).

Itinerant vendor means a person who engages in a temporary and transient **business** in the city selling any merchandise, article, or service with the intent of continuing for not more than 90 days, and who for the purpose of carrying on such **business** either has no fixed place of **business**, or hires or occupies a room or place for the sale of merchandise.

Manufacturing means a **business** which has as its primary function the production of a finished product or products from materials or parts assembly or modification through the use of hand labor or machinery, according to an organized plan or systematically with the division of labor.

Peddler any person who travels from door to door, house to house, or place to place, in order to enter uninvited upon residential property, with the object of selling, offering for sale, or soliciting subscriptions, contracts, or orders for any food, wares, merchandise, or real or personal property, or with the object of offering **business** services to be performed now or in the future.

Person means a natural person, or a domestic or foreign corporation or association, syndicate, joint stock corporation, partnership, club, **business** or

common law trust, or society transacting and carrying on any **business** in the city, other than as an employee.

Professional means a person engaged in an occupation requiring a bachelor's or advanced educational degree and a professional **license** in the field. Examples include medicine, law, engineering, psychology and accounting.

Rummage sale means the sale of assorted things, usually secondhand. It includes a flea market or swap meet.

Sale means the exchange of goods or services for money or its equivalent.

Sworn statement means an affidavit, declaration, or certification made under penalty of perjury.

Vending machine means a machine or device which operates with the insertion of a coin, plug, token or card. It includes but is not limited to washing, drying, dry cleaning, and pressing machines; a machine which dispenses objects or information; or a machine which is used as a game, contest or amusement. (Bus. and Prof. Code §§ 16002.2 and 16002.5.) (Ord. 754 § 1, 2000; 1991 code § 6-2)

Article II. Business License Requirements

5.05.030 Business license required - Amount of tax.

Each person doing **business** in the city is required to have a **business license**, unless the **business** is exempt under PHMC [§ 5.05.240](#). The following factors are prima facie evidence that a person is conducting **business** in the city:

A. The person advertises, holds out, or represents that he or she is in **business** in the city; or

B. A person holds an active **license** or permit issued by a governmental agency indicating that he or she is in **business** in the city; or

C. A person fails to deny by a sworn statement given to the collector that he or she is not conducting a **business** in the city, after being requested to do so by the collector.

Each person conducting a **business** in the city shall pay the amount designated by city council resolution, as either: (1) an annual **license** tax measured by gross receipts from the preceding completed 12-month period (or, for a new **business**

which has no gross receipts history, based on a reasonable estimate); or (2) the specific tax for a designated activity. (Ord. 754 § 1, 2000; 1991 code § 6-3.1)

5.05.040 Application.

A. Required. A person required to have a **license** under this chapter shall file a written application with the collector on a form prescribed by the collector. The application shall be in the form of a sworn statement.

B. Contents. The application shall contain:

1. **Business** name, address, telephone number. (The address must be the physical location where the **business** is conducted. However, at the city's discretion, a post office box or mail drop may be used for some home-based **businesses**, if the actual location is provided for the city's internal records.)
2. Type of ownership.
3. Nature of the **business**.
4. Applicant's name, residence address, and residence telephone number. For a corporation, this includes the name, residence address, and residence telephone numbers of the officers, and the federal employer identification number. For a sole proprietor or partnership, this includes the name, residence address, and residence telephone number of the owners or partners, their social security numbers, and federal employer identification number.
5. The year for which the application is made.
6. Financial and other information necessary to determine the amount of the tax. In the initial application, the applicant shall provide an estimate of the annual gross receipts or other data upon which the tax for the particular **business** is based, for the period covered by the **license**.
7. Such other information as the collector prescribes. (Ord. 754 § 1, 2000; 1991 code § 6-3.2)

5.05.050 New **businesses.**

A. When a person first applies for a **business license**, the applicant shall provide the information set forth in PHMC [§ 5.05.040](#). The estimate of gross receipts or other data, if accepted by the collector as reasonable, shall be used in determining the amount of tax to be paid in advance by the new applicant. The amount of the tax is tentative.

B. Within 30 days after the end of the period for which the first **license** was issued, and before the issuance of a renewal **license**, the person shall furnish the collector with a sworn statement showing the actual data upon which the **license** tax is based during the period of the **license**, and the tax for such period shall be finally ascertained and paid, or a refund given, after credit is given for payment of the tentative tax. (Ord. 754 § 1, 2000; 1991 code § 6-3.3)

5.05.060 Renewal.

A. It is the responsibility of the **licensee** to ensure timely renewal of the **business license** and payment of the tax.

B. When a **licensee** applies for renewal of his or her **license**, the **licensee** shall file a written statement on a form prescribed by the collector, setting forth the information concerning the **business** during the preceding year which the collector requires to fix the amount of the tax.

C. If a **licensee** fails to file a required statement, or, if after demand by the collector, a **licensee** fails to file a corrected statement, the collector may determine the amount of **license** tax due, using the information he or she is able to obtain. (Ord. 754 § 1, 2000; 1991 code § 6-3.4)

5.05.070 Display of **license.**

Each **licensee** shall display his or her **license** by posting the **license** in a conspicuous place upon the premises where the **business** is carried on. If the **license** is for carrying on **business** which has no fixed place of **business**, the **licensee** shall keep the **license** upon his or her person at all times while carrying on **business**. If the **license** is for the rental or leasing of residential or commercial property, the **licensee** shall keep the **license** in the files of the **business**. (Ord. 754 § 1, 2000; 1991 code § 6-3.5)

5.05.080 Record keeping.

Each person subject to this chapter shall keep complete records of **business** transactions, including sales, receipts, purchases and other expenditures, and shall retain them for examination by the collector. Records which shall be maintained for audit purposes include state and federal income tax returns, schedules and records included in such returns, the state sales and use tax return (if applicable), and any additional records used to calculate the **business license** tax. The records shall be maintained for a period of at least three years. Each person required to keep records under this section shall allow authorized representatives of the collector to examine the records at reasonable times and places. (See also PHMC [§ 5.05.280](#).) (Ord. 754 § 1, 2000; 1991 code § 6-3.6)

5.05.090 License nontransferable.

A **license** issued under this chapter is not transferable except for a change in the **business** location under PHMC [§ 5.05.100](#). (Ord. 754 § 1, 2000; 1991 code § 6-3.7)

5.05.100 Change of **business location.**

If a **licensee** holds a **license** for the transaction of **business** at a specified location, and the **licensee** changes the place of **business** within the city, the **licensee** shall apply to the collector for the transfer of the **license** to the new place

of **business** within 60 days after the change in location. The fee for the transfer is set by city council resolution. If a **licensee** fails to notify the city in writing of a change of address within 60 days of the change, the **license** terminates and expires at midnight of the sixtieth day. Upon termination and expiration of a **license** in this manner, there is no prorated refund of the tax paid. (Ord. 754 § 1, 2000; 1991 code § 6-3.8)

5.05.110 Business closure.

A **business** owner shall notify the city in writing within 60 calendar days of the last day of operation in the city. If the owner fails to notify the city, the **license** terminates and expires at midnight of the sixtieth day. When the **license** terminates in this manner, there is no prorated refund of the tax paid. (Ord. 754 § 1, 2000; 1991 code § 6-3.9)

5.05.120 Duplicate license.

The collector may issue a duplicate **license** to replace one which is lost or destroyed. The **licensee** shall file a statement of loss or destruction. The fee for the duplicate **license** is established by city council resolution. (Ord. 754 § 1, 2000; 1991 code § 6-3.10)

5.05.130 Licensing separate places and types of businesses.

A. Separate places of **business**. A separate **license** must be obtained for each branch establishment or separate place of **business** in which **business** is carried on.

B. Several **businesses** at same location. A separate **license** must be obtained for each separate type of **business** at the same location if the basis for the tax is not the same for each type of **business**. A person conducting two or more types of **businesses** at the same location and under the same management, but with a single set or integrated set of books and records, may pay only one tax if all **business** types are **licensed** in the same way (i.e., all gross receipts). That tax will be calculated according to the category of the **business** type which received the highest percentage of gross receipts. The calculation must be based on taxable activity in all **business** types being combined. (Ord. 754 § 1, 2000; 1991 code § 6-3.11)

5.05.140 Compliance with requirements.

The payment of the **license** tax and the issuance of the **license** do not entitle the holder to carry on a **business** unless he or she complies with all the requirements of the city, conducts the **business** in a zone where it is allowed, and complies with all applicable laws. (Ord. 754 § 1, 2000; 1991 code § 6-3.12)

5.05.150 Annual adjustments.

The rate of the **license** tax shall be adjusted annually as follows: The Consumer Price Index (CPI) published as of June 30, 1967, by the U.S. Department of Labor, Bureau of Labor Statistics for San Francisco, California, area shall be used as the base year. The CPI used for the computation for the succeeding year shall be the preceding June to June, all Urban Index, San Francisco/Oakland/San Jose Index. One hundred percent of the change in the CPI shall be applied to all of the classifications, rounded to the nearest dollar. (Ord. 754 § 1, 2000; 1991 code § 6-3.13)

5.05.160 Tax payment due date.

A. **New businesses.** The **license** tax for each new **business** is due on the date the **business** begins and is payable within 30 days.

B. **Renewals.** The **license** tax is due and payable in advance after the first year in which the tax is paid, as follows:

1. **Annual.** The tax which is payable annually is due on January 1st, or annually based on the effective date of the **business license**, at the city's discretion;
2. **Semiannual.** The tax which is due semiannually is due six months after the effective date of the **license**;
3. **Quarterly.** The tax which is due quarterly is due three months after the effective date of the **license**;
4. **Daily.** The tax which is due daily is due each day. (Ord. 754 § 1, 2000; 1991 code § 6-3.14)

5.05.170 Proration of tax.

A. Only the annual tax may be prorated. The tax shall be based on the proportionate number of months the **business** was in operation during a year. Any part of a calendar month the **business** operates shall be considered a full month under this section.

B. The following are not eligible for prorated taxes: a **business** which elects to use an annual tax when a shorter term **license** is available; a **business** that pays the minimum tax; and a **business** which fails to notify the city within 60 days of closing, under PHMC [§ 5.05.110](#). (Ord. 754 § 1, 2000; 1991 code § 6-3.15)

5.05.180 Delinquent dates.

The **license** tax is delinquent as follows:

A. In the case of a new **business**, or an annual or semiannual **license**, if not paid within 30 days of the due date;

B. In the case of a quarterly **license**, if not paid within 15 days of the due date;

C. In the case of a daily **license**, if not paid by 5:00 p.m. of the due date.

In all cases, when the due date for a **license** falls on a weekend or a city holiday, the nonpenalty period is extended to include the next city working day. For payment sent through the mail, a postmark on the working day is sufficient to avoid the penalty. (1991 code § 6-3.16)

5.05.190 Penalty.

A. The collector may add a penalty for payment after the date specified in PHMC [§ 5.05.180](#) equal to 20% of the unpaid tax due for each month or portion of a month that the tax remains unpaid, up to a maximum of 100% penalty. Interest in the amount established by council resolution may apply after the delinquent charge reaches its maximum.

B. The collector may not issue a new **license** or reinstate a former **license** to a person indebted to the city for penalties. If a person ceases one **business**, when taxes or penalties are owed, and starts another **business** which is essentially the same, the taxes and penalties from the former **business** will apply to the new **business**, unless the owner provides sufficient written evidence that the **business** is different.

C. In addition to the payment of the basic **license** tax, a fee in the amount established by city council resolution is due from any person who knowingly engages in **business** without first obtaining a **business license**. For failure to obtain a **business license** within 15 days of notice, the new **business** is subject to all the penalty provisions of this section.

D. The collector may agree in writing to accept installment payments of the amount due over a period not exceeding one year. The agreement to accept installment payments may include provisions for:

1. Payment of simple annual interest on the unpaid balance, in the amount established by city council resolution;
2. Acceleration in case of default;
3. Payment of attorney's fees and court costs for collection; and
4. Revocation of the debtor's existing **business license** upon 30 days' notice in the event of default under the agreement. (Ord. 754 § 1, 2000; 1991 code § 6-3.17)

Article III. Adjustments - Exemptions - Taxpayer Relief

5.05.200 Reclassification procedure.

If a **licensee** or applicant believes that his or her individual **business** is not assigned to the proper classification because of circumstances peculiar to it, as

distinguished from other **businesses** of the same kind, he or she may apply to the collector for reclassification. The application shall contain such information as the collector requires in order to determine whether the **business** is properly classified.

The collector shall conduct an investigation following which the collector shall assign the applicant's individual **business** to the classification shown to be proper on the basis of the investigation. The proper classification is that classification which, in the opinion of the collector, most nearly fits the applicant's **business**. If there is uncertainty in this chapter or the resolution establishing the amount of taxes, the collector may rely on categories set forth in the Standard Industrial Code (SIC) and amendments to it. The reclassification is not retroactive, but applies at the time of the next regularly ensuing calculation of the applicant's tax. No **business** shall be reclassified more than once during a year. (Ord. 754 § 1, 2000; 1991 code § 6-4.1)

5.05.210 Apportionment.

A person who believes that the **license** tax places an undue burden upon interstate commerce or violates the equal protection or due process clause of the state or federal constitution may apply to the collector for an adjustment of the tax. The applicant shall by affidavit and supporting testimony show the method of **business** and the gross volume of **business** and such other information as the collector considers necessary. The collector shall conduct an investigation and after obtaining the written approval of the city attorney shall fix as the **license** tax an amount that is reasonable and nondiscriminatory. In fixing the **license** tax, the collector may base the **license** tax upon a percentage of gross receipts or other measure which assures that the **license** tax is uniform with that assessed on **businesses** of like nature. The amount fixed shall not exceed the license tax prescribed by this chapter. If the collector determines that the gross receipts measure of license tax is the proper basis, he or she may require the applicant to submit a sworn statement of the gross receipts and pay the amount of license tax. (Ord. 754 § 1, 2000; 1991 code § 6-4.2)

5.05.220 Refund of overpayment.

A claim for refund of an overpayment must be filed with the collector in the manner prescribed, and within four months of the last day of the period for which the overpayment was made. If the collector determines that an overpayment has been made, he or she may refund the amount overpaid, less an administrative fee set by council resolution. There is no refund for overpayment when a business closes if the city is not notified within the time period set forth in PHMC [§ 5.05.110](#). (Ord. 754 § 1, 2000; 1991 code § 6-4.3)

5.05.230 Procedure for claiming exemption.

A person claiming an exemption under this article shall file a written statement with the collector. The statement shall include a sworn statement, stating the

facts upon which the exemption is based, and when applicable, the statute or other legal authority on which the claim for exemption is based. Upon a proper showing, the collector may issue a license without payment of the license tax. A person aggrieved by a decision of the collector may appeal as provided in PHMC [§ 5.05.260](#). (Ord. 754 § 1, 2000; 1991 code § 6-4.4)

5.05.240 Exempt activities and organizations.

The following organizations and activities are exempt from payment of the business license tax:

A. Alcoholic beverages. The manufacture, sale, purchase, possession and transportation of alcoholic beverages regulated under the exclusive power of the State of California. (Cal. Const. Art. 20 § 22.)

B. Bail bond agents. (Hughes v. Los Angeles (1914) 168 Cal. 764.)

C. Banks and financial corporations. (Rev. and Tax. Code § 23182.)

D. Blind person. A blind person operating a vending facility. (Welf. and Inst. Code § 19633.)

E. Cafe musician. A cafe musician as defined in Business and Professions Code section 16000.5.

F. Charitable and nonprofit organizations.

1. Business conducted for a charitable purpose.
2. The conduct of entertainment, a concert, exhibition or lecture whenever the receipts are for a religious, educational or charitable purpose.
3. A minister, clergyman, Christian Science practitioner, rabbi or priest of any religious organization that has been granted an exemption from federal income tax under Internal Revenue Code § 501(c)(3). (Bus. and Prof. Code § 16000(b); Rev. and Tax. Code § 7284.1.)
4. When an exemption is claimed under this subsection F, the collector may request written evidence of the charitable or nonprofit status, including evidence of the organization's status under Internal Revenue Code § 501(c)(3). (Bus. and Prof. Code § 16000(b); Rev. and Tax. Code § 7284.1.)

G. Constitution or statute. The tax imposed by this chapter does not apply to a person transacting and carrying on a business exempt by the constitution or statutes of the United States or the State of California. (See also PHMC [§ 5.05.210](#).)

H. Exhibiting artist. An individual artist who displays a painting, sculpture, photograph, or other fine art in a public building, art gallery, or business establishment, if: the display is incidental to the primary business conducted on the premises; the display is primarily for cultural and educational purposes; and the artist's annual gross receipts from all displays in the city do not exceed \$2,000 per year.

I. Insurance company. Insurance company which pays an in-lieu tax or premium under California Constitution Article XIII, Section 28.

J. Interstate commerce. An intercity transportation business by any household goods carrier, or a person or corporation owning or operating a motor vehicle in the transportation of property for hire, under the jurisdiction of the State Public Utilities Commission. (Pub. Util. Code § 5327.)

K. Laundry equipment. The rental, leasing or operating of laundry equipment which meets the standards for exemption under Business and Professions Code section 16002.2.

L. Part-time domestic work. A natural person who performs gardening, janitorial, housework, or similar household or domestic services on a part-time basis and whose gross receipts earned in the city do not exceed \$2,000 per year.

M. Public utility franchise. A public utility holding a franchise granted by the city (under Public Utilities Code sections 1011 and 6001 et seq.) and which makes payments under the franchise.

N. Real estate auctioneer. A real estate auctioneer, unless the auctioneer's permanent place of business is in the city. (Bus. and Prof. Code § 16002.1)

O. Residential care facility or residential family day care home. Residential care facility or residential family day care home of six people or less, whether adults or children or a small family day care home of eight children or less. (See generally: Health and Saf. Code §§ 1502, 1502.5, 1523.1(a)(3), 1566.2, 1568.05(b), 1569.18, 1596.78(c), 1596.803(a)(3), 1597.45(b).)

P. Second unit. A second dwelling unit approved under PHMC [§ 18.20.100](#).

Q. Self-employed minor. A self-employed minor under 18 years whose gross receipts do not exceed \$2,000 a year.

R. Soliciting subscriptions. A natural person under 18 years who solicits

subscriptions for, or sells, delivers or makes collections for, a newspaper or magazine.

S. Tow trucks. Consistent with PHMC [§ 5.05.020](#)'s definition of gross receipts and Vehicle Code section 12111, a vehicle tower having no fixed place of business in the city is taxed based on gross receipts attributable to work done within the city.

T. Veterans.

1. A veteran holding an honorable discharge from a branch of the military service of the United States, who is physically unable to obtain a livelihood by manual labor. (Bus. and Prof. Code §§ 16001 and 16001.5.)
2. The soliciting for donations for the support of veterans by a federally chartered veterans' organization specified in the United States Code Title [36](#). (Bus and Prof. Code § 16000.7.)

U. Wholesaler/commercial traveler. A commercial traveler without a fixed place of business in the city whose business is limited to merchandise sold or dealt in at wholesale in this state. (Bus. and Prof. Code § 16002.) (Amended during 2005 recodification; Ord. 754 § 1, 2000; 1991 code § 6-4.5)

5.05.250 Compliance with permit requirements.

The exemption from payment of license tax granted by this chapter does not exempt the person conducting the business from complying with the other permit requirements of this chapter. (Ord. 754 § 1, 2000; 1991 code § 6-4.6)

5.05.260 Appeal procedure.

A. A person aggrieved by a decision of the collector or of any other officer of the city made under this article may appeal to the city council.

B. A person appealing a decision shall file written notice of the appeal with the city clerk within 15 days after notice of the decision. The notice shall state the grounds relied upon for appeal.

C. The city clerk shall cause the matter to be set for hearing before the city council within 30 days from the date of receipt of the notice of appeal, giving the appellant not less than 10 days' notice in writing of the time and place of hearing.

D. The findings and determination of the city council at the hearing are final and conclusive. Within three days after the findings and determinations are made, the city clerk shall give written notice of them to the appellant.

E. If no appeal is taken, the decision of the collector or other officer is final and conclusive on expiration of the time fixed for appeal. (Ord. 754 § 1, 2000; 1991 code § 6-4.7)

Article IV. Enforcement by City

5.05.270 License tax and penalty as debt to city.

The license tax and penalty is a debt to the city. The city may bring an action to collect the debt. (Ord. 754 § 1, 2000; 1991 code § 6-5.1)

5.05.280 Examination by city.

Each person subject to this chapter shall keep complete records of business transactions as provided in PHMC [§ 5.05.080](#).

The collector, and each person designated by the collector to do so, may inspect the books and records of a licensee or applicant to determine the amount of license fee due and to verify the information supplied by the licensee or applicant. Every person, by signing an application, consents and agrees to permit the city to examine his or her books and records for these purposes. A statement or information furnished by the business person under this chapter is not conclusive and does not bind the city.

If a person fails to submit the information required, or the collector is not satisfied with the statements or records filed, the collector may determine the amount of the business license tax by means of other information. (Ord. 754 § 1, 2000; 1991 code § 6-5.2)

5.05.290 Revocation or suspension.

A. Grounds. The collector may revoke or suspend a license granted under this chapter for any of the following reasons: (1) a false statement in the application, or (2) conducting business in an illegal, improper, or disorderly manner, or in a manner which endangers the public welfare.

B. Procedure. The collector shall give the licensee written notice of the grounds for revocation or suspension. The notice shall specify a time and place of hearing, and shall be given at least five days before the time of the hearing. The licensee shall show cause why his or her license should not be revoked or suspended. (Ord. 754 § 1, 2000; 1991 code § 6-5.3)

5.05.300 Enforcement remedies.

The remedies prescribed are cumulative and the use of one does not bar the use of another remedy for the purpose of enforcing this chapter. (Ord. 754 § 1, 2000;

1991 code § 6-5.4)

Article V. Administration

5.05.310 Administration, inspection and enforcement.

The collector shall administer and enforce this chapter. The collector may examine each place of business in the city to determine whether this chapter is being complied with.

The collector is authorized to:

A. Extend the time for filing information required for a period of not more than 30 days and to waive the penalty that otherwise would accrue. After the 30-day grace period, penalties under PHMC [§ 5.05.190](#) are due.

B. Adjust disputed claims after it has been ascertained from an audit of the taxpayer's books of account or other papers that an error caused the license tax to be set at a higher or lower amount than it would have had the information been supplied correctly and assess penalties when applicable.

C. Adopt forms and prescribe information to be given in the forms.

D. Adjust disputed claims as regards penalties and interest charges on late payment of taxes.

E. Refund overpayments, consistent with PHMC [§ 5.05.220](#).

F. The collector and each police officer and each authorized license inspector may: (1) enter free of charge during regular business hours any place of business for which a license is required and demand the exhibition of the license certificate; and (2) file a complaint or issue a citation for the violation of this article.

G. Collect any back taxes, penalties and interest due for three years. (Code Civ. Proc. § 338(1).) (Ord. 754 § 1, 2000; 1991 code § 6-6.1)

5.05.320 Disclosure of information.

The collector and each representative of the city having an administrative duty shall keep confidential all information concerning the business affairs and operations obtained by an investigation of records in the discharge of official duty

and the amount and source of income, profits, losses and expenditures set forth in statement or application. However, the city may allow examination of records by and disclosure of information:

A. To the public regarding the business name, address and telephone number; the name of the person to whom the license is issued; the type of ownership (i.e., sole proprietor, partnership, corporation, etc.); the general nature of the business; the date the business started and/or ended in the city; and whether the business license is current;

B. Upon written request, to federal, state or county officials regarding an action under investigation, or to the tax officials of another city or county;

C. To a grand jury or court of law upon subpoena;

D. Regarding particular taxpayers to a court of law in a proceeding brought to determine the amount of license tax liability to the city;

E. To the taxpayer or to the taxpayer's successors, receivers, trustees, executors, administrator, assignee, or guarantor, if directly interested, all after the person seeking information files a written request, with evidence of his or her authority;

F. To another city official for collection of taxes for the purpose of administering this chapter or collecting taxes imposed by it;

G. In a public meeting or otherwise of such information as may be necessary to the city council to permit it to be fully advised as to the facts when a taxpayer files a claim for refund of license taxes, or submits an offer of compromise with regard to a claim asserted against him or her by the city for license taxes, or when acting upon any other matter;

H. To the public, of general statistics regarding taxes collected or business done in the city;

I. To any other person, when required by law. (Ord. 754 § 1, 2000; 1991 code § 6-6.2)