



CITY OF
HAYWARD
HEART OF THE BAY

DATE: September 23, 2008
TO: Mayor and City Council
FROM: Fran David, Assistant City Manager
SUBJECT: Business License Appeal – Sharon Dwyer

RECOMMENDATION

That the Council reviews the appeal and directs staff to suspend collection of delinquent business license taxes and fees for Sharon Dwyer and all other artists doing business in Hayward, pending upcoming recommendations from staff relating to the licensing and collection of business taxes for artists.

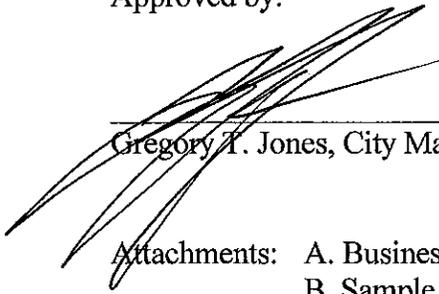
BACKGROUND

Sharon Dwyer, a local artist, is appealing the collection of current and delinquent business taxes and penalties under the SEC.8-1.29 ADJUSTMENT OF TAX – PROCEDURE of the Business License Code. The Tax and License Administrator (Revenue Manager/Finance Director), has determined that all business taxes and penalties assessed to Mrs. Dwyer are due to the City. There are no provisions in the current Code that would procedurally allow the Tax Administrator to waive the taxes and penalties for Ms. Dwyer. Under the Code, the taxpayer may appeal the decision of the Tax Administrator to the City Council.

The City of Hayward has hired a firm to identify businesses in the City who are not in compliance with the City’s Business License Code. Sharon Dwyer, a local artist, was notified by the City that she may not be in compliance with the City’s Municipal Code because she has not paid for city business license taxes (see Attachment B). She has been notified by the City that she may have to pay for the current business license plus taxes for three prior years. In addition, she may be subject to penalties in the amount of 50% as directed by the Code. The amount of tax due would be determined by the gross receipts she earned for each specific tax year. City staff does not know exactly how much tax Ms. Dwyer owes until she completes the business license application form and provides the City with her specific gross receipts for the respective tax years. However, the minimum tax due based on annual gross receipts of less than \$10,000 would be \$21.35 per year. With penalties and a processing fee, the total due for the four years would, at a minimum, amount to \$136.12:

- a. Annual business license tax = \$ 85.40
- b. Processing fee = \$ 8.00

Approved by:



Gregory T. Jones, City Manager

Attachments: A. Business License Ordinance
B. Sample letter

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ARTICLE 1

BUSINESS LICENSES

SEC. 8-1.00 BUSINESS LICENSE REQUIRED. It shall be unlawful for any person, either for himself, or for any other person, to commence or carry on any trade, calling, profession or occupation, in this Article specified, in the City of Hayward, without first having procured a license from said City so to do or without complying with any and all regulations of such trade, calling, profession or occupation contained in this Code, and the carrying on of any trade, calling, profession or occupation mentioned in this Article without first having procured a license from said City to do so, or without complying with any and all regulations of such trade, calling, profession or occupation contained in this Code, shall constitute a separate violation of this Code for each and every day that such trade, calling, profession or occupation is so carried on.

SEC. 8-1.01 BUSINESS LICENSE AMOUNT. DEBT. The amount of any license imposed by this Article shall be deemed a debt to the City of Hayward, and any person carrying on any trade, calling, profession or occupation mentioned in this Article without having a license from said City so to do, shall be liable to an action in the name of said City in any court of competent jurisdiction, for the amount of license by this Article imposed on such trade, calling, profession or occupation.

SEC. 8-1.02 CRIMINAL PROSECUTION. BUSINESS LICENSE. The conviction and punishment of any person for transacting any trade, calling, profession or occupation without a license shall not excuse or exempt such person from the payment of any license due or unpaid at the time of such conviction, and nothing herein shall prevent a criminal prosecution for any violation of the provisions of this Article.

SEC. 8-1.10 DEFINITIONS. GENERAL. For the purposes of this Article certain words and phrases are defined and certain provisions shall be construed as herein set out unless it shall be apparent from their context that a different meaning is intended.

SEC. 8-1.11 BUSINESS. As used in this Article BUSINESS means professions, trades, and occupations and all and every kind of calling carried on for profit or livelihood.

SEC. 8-1.12 FIXED PLACE OF BUSINESS. As used in this Article FIXED PLACE OF BUSINESS means a place of business in the City of Hayward regularly kept open, with someone in charge thereof, for the transaction of the particular business engaged in during the hours customary to transact such business.

SEC. 8-1.13 GROSS RECEIPTS. As used in this Article GROSS RECEIPTS shall mean the total amount of the sale price of all sales and the total amount charged or received for the performance of any act, service, or employment of whatever nature it may be, for which a charge is made or credit allowed; and included in GROSS RECEIPTS shall be all receipts, cash, credits, and property of any kind or nature and any amount for which credit is allowed by the seller to the purchaser without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid or payable or losses or other expenses whatever. Excluded from GROSS RECEIPTS shall be cash discounts allowed and taken on sales, value of property accepted as part of the purchase price and which property will later be sold, any

tax which is measured by the sales price or the gross receipts from the sale or which is a stated sum per unit of such property sold, included in or added to the purchase price and collected from the consumer or purchaser, and such part of the sale price of property returned by the purchaser upon revision of the contract of sale as is refunded either in cash or by credit.

SEC. 8-1.14 NEWLY ESTABLISHED BUSINESS. As used in this Article a NEWLY ESTABLISHED BUSINESS is defined to be a business in existence and operation for less than three months.

SEC. 8-1.15 PERSON. As used in this Article PERSON means all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs and individuals transacting and carrying on any business in the City of Hayward.

SEC. 8-1.20 TAX AND LICENSE ADMINISTRATOR. DUTIES. The Tax and License Administrator shall prepare and issue a license under this Article to every person liable to pay a license hereunder, and to state in each license the amount thereof, the period of time covered thereby, the name of the person to whom issued, the trade, calling, profession or occupation licensed, the section of this Article under which such license is issued, and the location of the place of business where such trade, calling, profession or occupation is to be carried on.

In no case shall any mistake made by the City in stating the amount of a license prevent or prejudice the collection by the City of what shall be actually due from anyone carrying on a trade, calling, profession or occupation subject to a license under this Article.

The Tax and License Administrator shall also refer to the County Health Department, prior to issuing a license, each application for a license to conduct any business regulated or supervised in any way by the County Health Department.

Said Administrator shall also refer to the Planning Department, prior to issuing a license, each application for a license to operate a newly established business; to operate an established business at a new location; to continue operation of a business which is operated as a non-conforming use.

SEC. 8-1.21 LOST OR DESTROYED LICENSE. A duplicate license may be issued to replace any license issued under the provisions of this Article, which has been lost or destroyed. The fee for each duplicate so issued shall be One Dollar (\$1.00).

SEC. 8-1.22 SEPARATE LICENSE FOR EACH PLACE OF BUSINESS. A separate license must be obtained for each branch established or separate place of business in which the trade, calling, profession or occupation is carried on.

When any person conducts, at one place, businesses classified separately by this Article, such person may, upon application therefor and payment of the fee highest among such classifications, be licensed to conduct such businesses at such place.

SEC. 8-1.23 TRANSFER OF LICENSE. A license granted or issued under any provision of this Article shall not be in any manner transferred or assigned or authorize any person, other than therein mentioned or named, to do business, without the written authorization of the Tax and License Administrator endorsed thereon.

At the time any such license is transferred or assigned the person applying for such

transfer shall pay to the Tax and License Administrator a fee of One Dollar (\$1.00) for each such transfer or assignment.

SEC. 8-1.24 LICENSES. DURATION AND MANNER OF PAYMENT. No license shall be issued for a period of more than twelve (12) months. Commencing January 1, 1975 the annual license period shall be on a calendar year basis. No license shall be issued for any period extending beyond the 31st day of December of the calendar year in which such license is issued.

Notwithstanding the provisions of Section 8-1.25 hereof, for the license period of July 1, 1974 through December 31, 1974 all licenses classified as annual shall be issued on a semi-annual basis at a fee of one-half of the annual tax specified herein.

All licenses due hereunder shall be payable in advance as follows:

- a. DAILY LICENSE. Due on its effective date and delinquent at 5:00 o'clock p.m. on due date.
- b. MONTHLY LICENSE. Due on the first day of each month for which license is sought and delinquent at 5:00 o'clock p.m. on the tenth day of the month.
- c. QUARTERLY LICENSE. Due on the first day of January, April, July and October. Delinquent at 5:00 o'clock p.m. of the twentieth day of the first month in which the quarterly license is due.
- d. ANNUAL LICENSE. Due on the first day of January and delinquent at 5:00 o'clock p.m. on February 28.

To all delinquent licenses there shall be added a penalty of ten percent (10%) of the amount of the tax due and an additional ten percent (10%) each month the tax remains unpaid after the delinquency date, provided, however, that the amount of such penalty to be added shall in no event exceed fifty percent (50%) of the amount of the license tax due.

No greater or less amount of money shall be charged or received for any license than is provided in this Article and no license shall be sold or issued for any period of time other than is provided in this Article.

SEC. 8-1.25 LICENSE. PRORATION. No proration of any license due hereunder shall be made for any portion of the period for which a license is payable.

SEC. 8-1.26 LICENSE TAX. MANNER OF COMPUTATION. The license tax for a person required to pay a license hereunder who is commencing operation shall be computed in the following manner:

When the tax to be paid is based upon gross receipts, the minimum annual license tax for the classification shall be paid prior to issuance of such license. The licensee shall at the expiration of the annual licensing period for which the business license tax was paid provide the Tax and License Administrator with a statement upon a form provided showing thereon the actual gross receipts applicable to such person's business during the period for which the first license was issued. The business license tax based upon such actual data shall be then finally ascertained and, if the tax due is greater than the amount actually paid, the licensee shall pay the difference between the two amounts.

The average monthly receipts as determined from the statement described above, when multiplied by twelve (12), shall be the basis of the license tax for the following license period. For the purposes of this section, a fractional part of a month shall be considered a full month.

When the license tax to be paid is based on the number of persons employed, vehicles used, admissions charged, seating capacity, number of units or like measure, the applicant shall file with the Tax and License Administrator an estimate of the average number of vehicles, or other unit used in the business monthly and shall pay a license tax based thereon for the portion of the calendar year remaining prior to issuance of such license, but not less than the quarterly, or annual license tax that would be applicable in each case. The licensee shall at the expiration of the licensing period for which such license tax was paid provide the Tax and License Administrator with a statement upon a form provided showing thereon the actual monthly average number of persons used in the business or the actual average number of vehicles or other unit used in the business during the period for which such first license was issued. If the business license tax based upon such data is greater than the amounts actually paid, the difference between the amounts shall be paid.

The Tax and License Administrator shall use these data as the basis for the license tax of the following license period.

SEC. 8-1.27 EXHIBITING OF LICENSES. EXCEPTION. Every person having a license under the provisions of this Article, and carrying on a trade, calling, profession or occupation at a fixed place of business, shall keep such license posted and exhibited while in force in some conspicuous part of said place of business.

Every person having such a license, and using a vehicle or vehicles in the conduct of the licensed business shall display on each side of every such vehicle, in letters legible to a normally observant person, the name and address of the licensee, and in the cases of licensees who pick up and deliver work to be done, the name and address of the business which performs such work. Each vehicle shall have attached the sticker, device or sign issued by the Tax and License Administrator for such vehicles.

Every person having such a license, and not having a fixed place of business, shall carry such license with him at all times while carrying on the trade, calling, profession or occupation for which the same was granted. Every person having such a license shall produce and exhibit the same when applying for a renewal thereof, and whenever requested to do so by any officer authorized to issue, inspect or collect licenses.

SEC. 8-1.28 AFFIDAVIT OF LICENSEE. NOT CONCLUSIVE. No statement or affidavit filed shall be conclusive upon the City or upon any officer thereof as to matters therein set forth, and the same shall not prejudice the right of the City to recover any amount that may be ascertained to be due from such person in addition to the amount shown by such statement to be due in case such statement should be found to be incorrect.

The Tax and License Administrator shall have the right, to be exercised by himself or a member of his department, to inspect the books of any person in a business or profession within the City for the purpose of ascertaining the true receipts of said business or person.

If any person hereby required to make any such statement shall fail to do so such person shall be required to pay a license at the maximum rate herein prescribed for the profession, trade, calling or occupation carried on by such person and shall be guilty of a violation of this

Article and be punishable as prescribed.

SEC. 8-1.29 ADJUSTMENT OF TAX - PROCEDURE. None of the license fees provided for by this Article shall be so applied as to occasion an undue burden upon interstate commerce, or to violate the equal protection or due process clauses or other provisions of the state or federal constitutions. In any case where a license fee is believed by a licensee or applicant for license to place an undue burden upon such commerce, or violate such constitutional provisions, he may apply to the Tax and License Administrator for an adjustment of the fee so that it shall not be discriminatory, unreasonable, or unfair as to such commerce or constitutional provisions.

Such application may be made before, at or within six (6) months after payment of the prescribed license fee. The applicant shall, by affidavit and supporting testimony show his method of business and the gross volume or estimated gross volume of business and such other information as the Tax and License Administrator may deem necessary in order to determine the extent, if any, of such undue burden on such commerce or such constitutional violation.

Should the Tax and License Administrator determine the gross sales measure of the fee to be the fair basis, he may require the applicant to submit either at the time of termination of applicant's business in the City or at the end of each three (3) month period, a sworn statement of the gross sales and pay the amount of fee therefor, provided that no additional fee during any one calendar year shall be required after the licensee shall have Paid an amount equal to the annual license as prescribed for CANVASSING AND SOLICITING.

Any person aggrieved by the action of the Tax and License Administrator in the assessing of the fee as provided herein shall have the right of appeal to the Council. Such appeal shall be taken by filing with the Council within fourteen (14) days after notice of the action complained of has been mailed to such person's last known address, a written statement setting forth fully the grounds for the appeal.

The Council shall set a time and place for a hearing on such appeal and notice of such hearing to be held at a regular Council meeting within thirty (30) days of receipt by said Council of notice of appeal, shall be given to applicant. The decision and order of the Council on such appeal shall be final and conclusive.

SEC. 8-1.30 LICENSES. EXEMPTIONS. No license payable hereunder shall be payable by:

- a. Any charitable institution, organization or association, organized for charitable purposes and conducting or staging for charitable purposes only, any concert, exhibition, lecture or entertainment within the City of Hayward where no admission is charged or where the receipts from admissions charged are used exclusively for charitable or benevolent purposes and no part thereof is used for the purpose of private gain of any individual.
- b. Any organization conducting or staging any concert, exhibition, lecture or entertainment, where the proceeds from admissions charged are used for the furtherance of education, are or music within the City of Hayward and where no part of the profits derived therefrom is used for the purpose of private gain of any individual.
- c. Any news publishing business on its revenues from sale of advertising space or from

subscriptions. This exemption does not apply to revenues from job printing businesses which are licensed in Section 8-1.88 hereof.

No license payable under CANVASSING AND SOLICITING or PEDDLERS shall be payable by:

- a. Any person who has received an honorable discharge or release from active duty in one of the United States armed services.
- b. Any blind person or indigent person who by reason of the infirmities of age, loss of limb, or other disabling cause is unable to obtain livelihood by other means than street vending or entertaining or house-to-house selling. Exemption granted hereunder shall not exceed two (2) days in any one month.
- c. Any person while acting as representative of a church or other recognized religious organization.

No exemption provided herein shall be granted unless approval first be obtained from the Police Chief.

SEC. 8-1.31 LICENSE FEE A TAX: DOES NOT PERMIT BUSINESS OTHERWISE PROHIBITED. The term "license" as used in this Article shall not be construed to mean a permit. The fees prescribed by this Article constitute a tax for revenue purposes, and are not regulatory permit fees.

The payment of a license tax required by the provisions of this Article, and its acceptance by the City, and the issuance of such license to any person shall not entitle the holder thereof to carry on any business unless he has complied with all of the requirements of this Code and all other applicable laws, nor to carry on any business in any building or on any premises designated in such license in the event that such building or premises are situated in a zone or locality in which the conduct of such business is in violation of any law.

SEC. 8-1.32 INFORMATION CONFIDENTIAL. It shall be unlawful for the Administrator or any person having an administrative duty under the provisions of this Article to make known in any manner whatever the business affairs, operations, or information obtained by an investigation of records or property of any person required to obtain a license, or pay a license tax, or any other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth in any statement or application, or to permit any statement or application, or copy of either, or any book containing any abstracts or particulars thereof to be seen or examined by any person, provided that nothing in this Section shall be construed to prevent:

- a. The disclosure to, or the examination of records and property by another City official, employee, or agent for collection of fees for the sole purpose of administering or enforcing any provisions of this Article, or collecting taxes imposed hereunder;
- b. The disclosure of information to, or the examination of records by, Federal or State officials, or to a grand jury or court of law, upon subpoena;
- c. The disclosure of information and results of examinations of records of particular taxpayers, or relating to particular taxpayers, to a court of law in a proceeding

brought to determine the existence or amount of any tax liability of the particular taxpayer to the City;

- d. The disclosure, after the filing of a written request, to the taxpayer himself, or to his successors, receivers, trustees, executors, administrators, assignees and guarantors, if directly interested, of information as to the items included in the measure of any paid tax, any unpaid tax or amounts of tax required to be collected, interest and penalties; further provided, however, that the administrator may refuse to make any disclosure referred to in this paragraph when in his opinion the public interest would suffer thereby;
- e. The disclosure of the names and addresses of persons to whom licenses have been issued, and the general type or nature of their business;
- f. The disclosure by way of public meeting or otherwise of such information as may be necessary to the City Council in order to permit it to be fully advised as to the facts when a taxpayer files a claim for refund of license fees, or submits an offer of compromise with regard to a claim asserted against him by the City for license taxes, or when acting upon any other matter;
- g. The disclosure of general statistics regarding taxes collected or business done in the City.

SEC. 8-1.33 ALCOHOLIC BEVERAGES MANUFACTURE, IMPORTATION AND SALE RECEIPTS EXCLUSION. Cocktail lounges, liquor stores, night clubs and other businesses required to pay a license tax under the provisions of this Article shall exclude from gross receipts reported to the License Administrator, and the License Administrator shall not require to be reported or consider as a part of such businesses' gross receipts, those gross receipts derived from the manufacture, importation or sale of alcoholic beverages.

This section shall be interpreted and construed so as to prevent conflict between the provisions of this Section and Article XX, Section 22, of the California Constitution, and binding court interpretations and decisions relating to municipal taxation of alcoholic beverage manufacture, importation and sale within the State of California.

SEC. 8-1.40 ADVERTISING. Every person conducting, managing or carrying on the business of ADVERTISING shall pay a license fee according to the following schedule:

- a. By means of permanently constructed billboards, an annual license fee of \$1.35 per panel.
- b. By bill posting or signing on other than permanent billboards, by hanging or otherwise displaying signs on buses, posts, buildings or other structures, a quarterly license fee of \$46.70 or a daily license fee of \$2.70 per person.
- c. By means of handbills, dodgers, stickers, advertising samples etc., a quarterly license fee of \$8.00 per person or a daily license fee of \$2.70 per person.
- d. By means of a stereopticon, biograph, searchlight, moving picture or any similar device, a monthly license fee of \$6.70 for each such machine or similar device.

- e. By means of a display ad in excess of ten (10) feet in height or length, attached to a vehicle, or by means of a loud-speaker, sound amplifier or similar device, a monthly license fee of \$20.00 each license to terminate on the end of the month.
- f. By means of loud-speaker, sound amplifier or similar device, or a display ad in excess of ten (10) feet in height or length when said mechanical or electrical device and/or display ad is attached to an airplane moving about over the City, a monthly license fee of \$26.70 each license to terminate on the end of the month.
- g. By means of a loud-speaker, sound amplifier, or similar device, or a display ad attached to a vehicle or airplane when such advertising is for the purpose of publicizing patriotic, civic or charitable "drives", shows, enterprises or functions, a monthly license fee of \$1.35, each license to terminate on the end of the month.

SEC. 8-1.42 AUCTIONEER. Every person conducting, managing or carrying on the business of an AUCTIONEER for the sale or auction of any real or personal property shall pay a daily license fee of \$33.35 for the first day, and the sum of \$13.35 for each subsequent day in any one month.

SEC. 8-1.43 AUTO PARKING LOT. Every person conducting, managing or carrying on the business of an AUTO PARKING LOT, which is not conducted in connection with the business of a new or used car dealer for the storage of cars, shall pay an annual license fee according to the following schedule.

<u>AREA OF PARKING LOT</u>	<u>ANNUAL FEE</u>
Less than 10,000 sq. ft.	\$ 16.00
10,000 sq. ft., less than 20,000 sq. ft.	22.00
20,000 sq. ft., less than 30,000 sq. ft.	33.35
30,000 sq. ft. and over	33.35 plus \$.70 for 1,000 sq. ft. over 30,000 sq. ft.

SEC. 8-1.44 AUTOS, TRUCKS, TRAILERS, MOTOR SCOOTERS, MOTORCYCLES OR SIMILAR VEHICLES FOR HIRE. Every person conducting, managing or carrying on the business of offering AUTOS, TRUCKS, TRAILERS, MOTOR SCOOTERS, MOTORCYCLES or SIMILAR VEHICLES FOR HIRE shall pay an annual license fee according to the following schedule:

<u>RATED CAPACITY</u>	<u>ANNUAL FEE</u>
2 persons or less	\$13.35 per vehicle
3 to 5 persons	20.00 per vehicle
Over 5 persons	26.70 per vehicle
Trucks or Trailers - 1 ton or less	6.70 per truck or trailer
Trucks or Trailers - over 1 ton	6.70 per truck or trailer plus \$3.35 for each ton over 1 ton

For the purpose of this Section trucks and trailers shall be considered as separate vehicles and licensed separately.

SEC. 8-1.45 AUTOMOBILE WRECKING. Every person conducting, managing, or carrying on the business of wrecking or salvaging motor vehicles, or in the storing or selling of used or second-hand parts or accessories of motor vehicles shall pay an annual license tax of \$266.70.

SEC. 8-1.46 BARBER SHOPS, BEAUTY PARLORS AND SIMILAR BUSINESSES. Every person conducting, managing, or carrying on the business of a BARBER SHOP, BEAUTY PARLOR, ELECTROLOGIST, HAIR DRESSER OR MANICURIST shall pay an annual license tax of \$16.00 for each operator. Manicurists employed by any of the other listed businesses shall be considered as operators for the purpose of this section.

SEC. 8-1.48 BOXING AND WRESTLING. Every person conducting, managing or carrying on the business of BOXING AND WRESTLING matches shall pay a daily license fee of \$26.70, provided, however, any licensee who stages not less than one (1) show within each bi-weekly period in any quarter shall be entitled to receive a refund of fees paid during the quarter in excess of a fee of \$53.35 for such quarter.

Refund shall be paid only upon application therefor, filed within ten (10) days after the close of the quarter involved. Said application shall certify that shows were staged on specific dates.

SEC. 8-1.49 BROKER, AGENCY AND AGENT. Every person conducting, managing or carrying on the business of BROKER, AGENCY or AGENT shall pay an annual tax according to the following schedule:

<u>TYPE</u>	<u>TAX</u>
Pawnbroker	\$160.00
Bail Bond Broker	160.00
Brokers of Goods, Wares, or Merchandise	80.00
Stock and Bond Broker	66.70
Collection Agency	20.00 per person
Real Estate Broker or Agent	40.00 for the first person; and \$20.00 for each additional broker or salesman
Employment Agency	80.00
Detective Agency	26.70 for the first person; and
Private Patrol or Night Watch Service	5.35 for each additional person
Other Agencies, Agents or Representatives	20.00 per person

provided, however, INSURANCE AGENTS or BROKERS shall be exempt from the payment of a License Tax.

SEC. 8-1.50 CANVASSING AND SOLICITING. Every person conducting, managing or carrying on the business of CANVASSING or SOLICITING for the purpose of soliciting, canvassing or taking orders from house to house, from place to place in the City, or for any goods, wares, or merchandise or any article to be delivered some time in the future or for services to be performed in the future, or making, manufacturing or repairing of any article

whatsoever for future delivery, shall pay a quarterly license fee of \$33.35 per person.

The provision of this Section shall not apply to any authorized agent, or representative of a regularly established business in the City.

SEC. 8-1.51 CANVASSING AND SOLICITING. LICENSE BOND. Where payment or deposit is demanded in advance of final delivery, a bond shall be furnished the Tax and License Administrator by every person engaged in the business of canvassing, soliciting or taking orders for goods, wares, merchandise or services to be performed. Such bond shall be in the principal amount of \$670, and shall be executed by the person applying for a business license, as principal, and a surety company qualified and authorized to do business in the State of California, as surety, or in lieu of such bond a cash deposit of like amount. Said bond shall be approved as to form by the City Attorney, and it shall be conditioned that the principal will make final delivery of the goods ordered, or services to be performed, in accordance with the terms in such order, or failing therein the advance payment on such order will be refunded.

Any person aggrieved by the action of any such canvasser or solicitor shall have the right of action against the bond for the recovery of money or damages, or both. Such bond shall remain in full force and effect, and in case of cash deposits, shall be retained by the City, for a period of ninety (90) days after the expiration of such license, unless sooner released by action of the Council.

SEC. 8-1.52 CARD TABLES. Every person conducting, managing or carrying on the business of a public card room where games of any kind are played with cards shall pay a monthly license fee of \$33.35 for the first table and \$16.70 for each additional table. Said fee shall be payable quarterly.

Provided, however, the provisions hereof shall not apply to fraternal organizations and labor unions, if no private individual operates the card tables for a fee or percent of the profits.

SEC. 8-1.53 CARD WRITING STAND. Every person conducting, managing or carrying on the business of a CARD WRITING STAND, which is conducted in or upon any public street, alley, or other public place, doorway or any room or building, for the writing or printing of any cards, invitations, or announcements, shall pay a monthly license fee of \$13.35 for each card writing stand.

SEC. 8-1.54 CARNIVAL, CIRCUS AND TENT SHOW. Every person conducting, managing or carrying on the business of a CARNIVAL or CIRCUS shall pay a daily license fee of \$266.70 for the first day and \$133.35 for each additional day.

Every person conducting, managing or carrying on the business of a TENT SHOW or EXHIBITION shall pay a daily license fee of \$13.35 for each show or exhibition including side show, mystery, illusion, street telescope, animal, bird, minstrel, girl or other similar type of show.

Provided, however, this Section shall not apply to any carnival or tent show conducted in conjunction with and/or upon the grounds of a county fair or in conjunction with a city-wide celebration of National Independence Day held under the auspices of a patriotic society.

For the purpose of the Section CARNIVAL is defined to mean a collection of shows, exhibitions, feats of strength, merchandise booths, games of chance, wheels of fortune presented or offered upon the streets or vacant property within the City.

Provided, however, when a CARNIVAL license fee is paid, no additional licenses shall be required for shows or devices within the carnival.

SEC. 8-1.55 CHECKROOM. Every person conducting, managing, or carrying on the business of a CHECKROOM for the purpose of checking parcels for compensation, and operated as an independent business, shall pay an annual license fee of \$13.35.

SEC. 8-1.56 CHRISTMAS TREES. HOLLY BERRIES. Every person conducting, managing or carrying on the business of selling CHRISTMAS TREES and/or HOLLY BERRIES shall pay a monthly license fee of \$32.00.

Provided, however, where such business is conducted in connection with another regularly established place of business which has been licensed, the provision hereof shall not apply.

SEC. 8-1.57 CLEANING, LAUNDERING, DYEING, PRESSING OR REPAIRING. Every person conducting, managing or carrying on a cleaning and dyeing plant, laundry, factory or establishment where clothes or fabrics are washed by any process shall pay an annual license tax according to the following schedule:

<u>GROSS ANNUAL RECEIPTS</u>	<u>ANNUAL TAX</u>
Less than \$6,000	\$ 16.00
\$6,000 - less than \$12,500	24.00
\$12,500 - less than \$20,000	32.00
\$20,000 - less than \$30,000	42.70
\$30,000 - less than \$40,000	53.35
\$40,000 - less than \$50,000	80.00
\$50,000 - less than \$60,000	93.35
\$60,000 - less than \$70,000	106.70
\$70,000 - less than \$80,000	120.00
\$80,000 - and over	120.00 plus \$1.07 for each \$1,000 in excess of \$80,000

Provided, however, where no plant or factory is conducted in connection with cleaning, laundering, dyeing, sponging, pressing or repairing of any clothes or fabrics, or where such apparel or fabrics are kept or stored either before or after the process of cleaning or pressing, the license tax shall be one-half of the fee here above stated.

SEC. 8-1.59 CLEANING SERVICE FOR HIRE. Every person conducting, managing, or carrying on the business of a window washer, house cleaner, chimney sweep, restaurant cleaning service, or any other cleaning service for hire, excepting domestic help, shall pay an annual license tax of \$13.35 per person.

Provided, however, if such person does not have a fixed place of business within the City and does not work in the City during each quarter, said person may have the option of paying a quarterly license tax at 30% of the above-mentioned rate or a semi-annual tax at 60% of the above-mentioned rate.

SEC. 8-1.60 WAREHOUSE, STORAGE, COLD STORAGE OR REFRIGERATION PLANT. Every person conducting, managing, or carrying on the business of a WAREHOUSE, STORAGE, COLD STORAGE or REFRIGERATION PLANT shall pay an annual

license tax of \$16.00 minimum, plus one and one-third mills per square foot.

SEC. 8-1.61 CONTRACTORS, GENERALLY. Every person conducting, managing or carrying on the business of a CONTRACTOR, for the purpose of constructing, altering, repairing, wrecking or salvaging buildings, or other structures, projects, developments or improvements including the erection of any scaffolding or other structures or works in connection therewith shall pay an annual license tax according to the following schedule:

<u>EMPLOYEES</u>	<u>ANNUAL FEE</u>
Employing 3 persons or less	\$ 53.35
Employing more than 3 persons and not over 6 persons	80.00
Employing more than 6 persons and not over 10 persons	106.70
Employing more than 10 persons	106.70 plus \$1.35 for each person employed in excess of 10 persons

Provided, however, if such person does not have a fixed place of business within the City, and does not work in the City during each quarter, said person may have the option of paying a quarterly license tax at 30% of the above schedule or a semi-annual rate of 60% of the above schedule.

The provisions of this Section shall apply to all contractors not specifically licensed elsewhere in this Article.

The provisions of this Section shall apply to any person who for himself or other engages in the business of erecting or constructing houses for the purpose of leasing, renting or selling the same, and who does not employ therefor a contractor or person to act as superintendent who has paid the license tax herein provided.

The provisions of this Section shall not apply to any person building, repairing or altering any building occupied by himself or his family or which is intended to be occupied upon completion of the building, repairing or altering.

SEC. 8-1.62 CONTRACTORS, ELECTRICAL. Every person conducting, managing or carrying on a business for the installation, alteration, maintenance or repair of electrical wiring, equipment, apparatus, or fixtures in or about buildings in the City shall pay an annual license tax of \$133.35.

Provided however, if such person does not have a fixed place of business within the City, and does not work in the City during each quarter, said person may have the option of paying a quarterly license tax at 30% of the above rate or a semi-annual rate at 60% of the above rate.

Every person conducting, managing or carrying on a business for the rewinding or repair of motors, transformers or other electrical apparatus at a fixed place of business shall pay an annual license tax of \$33.35.

Every person conducting, managing, or carrying on the business of repairing any portable current consuming device or appliance suitable for use on a 15 ampere circuit shall pay an

annual license tax of \$33.35.

SEC. 8-1.63 CONTRACTORS, PLUMBING. Every person conducting, managing or carrying on the business of a PLUMBING CONTRACTOR shall pay an annual license tax of \$133.35.

Provided, however, if such person does not have a fixed place of business within the City, and does not work in the City during each quarter, said person may have the option of paying a quarterly license tax at 30% of the above rate or a semi-annual rate at 60% of the above rate.

SEC. 8-1.64 CONTRACTORS, SEWER, PIPELINE, EXCAVATING, GRADING AND TRENCHING. Every person conducting, managing or carrying on the business of a SEWER CONTRACTOR, PIPELINE CONTRACTOR, EXCAVATING, GRADING AND TRENCHING CONTRACTOR, shall pay an annual license fee of \$133.35.

Provided, however, if such person does not have a fixed place of business within the City, and does not work in the City during each quarter, said person may have the option of paying a quarterly license tax at 30% of the above rate or a semi-annual rate at 60% of the above rate.

SEC. 8-1.65 CONTRACTORS, STREET PAVING. Every person conducting, managing or carrying on the business of a STREET PAVING CONTRACTOR shall pay an annual license tax of \$133.35.

Provided, however, if such person does not have a fixed place of business within the City, and does not work in the City during each quarter, said person may have the option of paying a quarterly license tax of 30% of the above rate or a semi-annual rate at 60% of the above rate.

SEC. 8-1.66 CONTRACTOR, DEFINED. A CONTRACTOR within the meaning of this Article is a person licensed by the State of California as a Contractor, or who in any capacity other than as an employee of another with wages as the sole compensation, undertakes, offers to undertake, or purports to have the capacity to undertake, or submit a bid, to perform contractual services.

SEC. 8-1.67 CONTRACTOR LICENSE. REQUIRED. No license shall be issued by the Tax and License Administrator unless a person holds a license as a State Contractor, duly issued by the State of California, or unless he is exempt therefrom as provided by the CONTRACTOR'S REGISTRATION ACT.

SEC. 8-1.68 DANCE HALL AND OCCASIONAL DANCE. Every person conducting, managing or carrying on the business of a DANCE HALL where public dances are regularly carried on under the same management, irrespective of the type of music used therefor, and regardless of whether or not an admission charge is made shall pay a quarterly license fee according to the following schedule.

<u>TYPE OF DANCE</u>	<u>QUARTERLY FEE</u>
Dances conducted not later than 1:00 o'clock a.m.	\$ 23.35
Dances conducted later than 1.00 o'clock a.m.	\$ 46.70

Provided, however, no additional license shall be required for a dancing school or academy conducted at the same location and under the same management as said public dance hall.

Every person conducting, managing or carrying on the business of an OCCASIONAL DANCE where a public dance is conducted, regardless of the type of music used therefor, to which the public is admitted with or without charge, and where such public dance is not conducted by the management of and at the location of a regularly licensed dance hall shall pay a daily license of \$20.00.

SEC. 8-1.70 DIRECTORIES. CLASSIFIED. Every person conducting, managing or carrying on the business of compiling and publishing city, business or classified directories shall pay an annual license fee of \$46.70.

SEC. 8-1.73 FUNERAL DIRECTOR. Every person conducting, managing or carrying on the business of a FUNERAL DIRECTOR or UNDERTAKER shall pay an annual license tax according to the following schedule:

<u>FUNERALS</u>	<u>ANNUAL TAX</u>
1 to 20 funerals per month	\$ 93.35
21 to 30 funerals per month	173.35
31 to 50 funerals per month	266.70
over 50 funerals per month	266.70 plus \$2.70 for each funeral in excess of 50

SEC. 8-1.74 HERB DOCTOR. Every person conducting, managing or carrying on the business of selling or dispensing medical herbs or employing herbs in the treatment of human beings for sickness or disease, and having a fixed place of business in the City, shall pay an annual license tax of \$133.35.

SEC. 8-1.75 HOME OCCUPATIONS. Every person conducting, managing or carrying on the business of dressmaking, alterations, hemstitching or other similar activity, at his residence, and does not employ others, and who is not elsewhere specifically licensed, shall pay an annual license fee of \$6.70.

SEC. 8-1.76 HOSPITAL, SANITARIUM. Every person conducting, managing or carrying on the business of a rest home, nursing home or asylum shall pay an annual license tax according to the following schedule.

<u>BEDS</u>	<u>ANNUAL TAX</u>
8 beds or less	\$ 32
Mores beds than 8	\$ 32 plus \$2.00 for each bed in excess of 8

SEC. 8-1.77 ITINERANT VENDOR. Every person conducting, managing or carrying on a temporary or transient business in the City selling goods, wares, or merchandise with the intention of continuing said business for a period of not more than one hundred twenty (120) days, and who leases, or occupies any room, building or structure for the exhibition or sale of such goods, wares or merchandise, and who is not licensed elsewhere in this Article, shall pay a monthly license fee of \$33.35.

Any person so engaged shall not be relieved from the provisions of this Section by reason of associating temporarily with any local dealer, trader or merchant, or by conducting such business in connection with, or as part of, or in the name of any local dealer, trader or merchant.

If the applicant contests the Tax and License Administrator's conclusion that he is an itinerant vendor, he shall pay the license fee; however, if he remains in business in the City more than four (4) months, he shall be entitled to a refund of the difference between \$133.35 and the amount he would have paid as an entrepreneur with a fixed place of business.

The provisions of this Section shall not apply to commercial travelers, or selling agents, selling their goods to dealers whether selling for present or future delivery by sample or otherwise, or to hawkers on the street nor peddlers from vehicles, nor to persons selling fruit, vegetables, butter, eggs or other farm or range products.

SEC. 8-1.78 JUNK COLLECTOR OR DEALER. Every person conducting, managing or carrying on the business of a JUNK COLLECTOR shall pay an annual license tax of \$40.00 for each vehicle used in such business.

Every person conducting, managing or carrying on the business of a JUNK DEALER shall pay an annual license tax of \$333.35.

For the purposes herein, JUNK DEALER means any person having a fixed place of business in the City, who buys or sells either at wholesale or retail, any old rags, sacks, bottles, cans, papers, metals, or other articles.

SEC. 8-1.80 MANUFACTURING OR PROCESSING. Every person conducting, managing or carrying on from a fixed place of business in the City the business, function, or operation of manufacturing, processing, compounding, canning, bottling, or preparing for sale any product, commodity, airplane, ship, vehicle, machine, instrument, tool or other thing which is not otherwise specifically licensed by this Article shall pay an annual license fee in accordance with the following schedule:

<u>NUMBER OF EMPLOYEES</u>	<u>ANNUAL FEE</u>
1 - 8	\$ 33.35
9 - 25	66.70
26 - 100	133.35
101 or more	200.00

In determining the average number of employees employed during the immediately preceding license period, the number of employees for the first regular working day of each month of such period shall be added together and the sum thereof shall be divided by twelve. In the event that the subject business, function or operation is not in operation for a full twelve months of such period, those months in which it is not in operation shall be disregarded in determining the dividend and divisor in the foregoing formula.

SEC. 8-1.81 MANUFACTURING OR PROCESSING INCIDENTAL TO WHOLESALE OR RETAIL SALES. When the business, function or operation of manufacturing, processing, or the like as set forth in Section 8-1.80 of this Article is done in connection with the business, function or operation of selling at wholesale or retail or both, and is done incidentally

thereto, such business shall be licensed under the appropriate sections relating to such selling.

SEC. 8-1.82 TELEPHONE SERVICES. Every person conducting, managing or carrying on from a fixed place of business in the City the business, function or operation of providing telephone services shall pay an annual license fee computed in the same manner as in Section 8-1.80 of this Code.

For the purpose of this section a "person conducting, managing, or carrying on....the business, function, or operation of providing telephone services" shall mean a "telephone company" as that term is used in Article XIII, Section 14, of the Constitution of the State of California.

SEC. 8-1.84 PEDDLERS. Every person conducting, managing or carrying on the business of peddling peanuts, popcorn, candy, gum, light confections or beverages shall pay a quarterly license fee of \$4.00 for each peddler where such peddling is done by means of a container of any kind carried by a peddler on foot, or a quarterly license fee of \$13.35 for each stand or vehicle where such peddling is done by means of a stand or vehicle.

Every person conducting, managing or carrying on the business of retail peddling of food for human consumption commonly found in markets, bakeries, or grocery stores shall pay a quarterly license fee of \$8.00 for each peddler where such peddling is done by means of a container of any kind carried by a peddler on foot, or a quarterly license fee of \$16.70 for each vehicle where such peddling is done by means of a vehicle propelled by any means whatsoever.

Every person conducting, managing, or carrying on the business of wholesale peddling of food for human consumption commonly found in markets, bakeries or grocery stores shall pay a quarterly license fee of \$66.70 for each vehicle used.

Provided, however, the license fees hereinabove provided do not apply to producers of foodstuffs who solicit or offer for sale their own products. In such case such producer shall file with the Tax and License Administrator an affidavit setting forth his name and address, the amount and variety of the product he proposes to sell, the place grown or produced, and that said product was grown and produced by him.

Such producer upon payment of One Dollar (\$1.00) shall obtain from the Tax and License Administrator, a plate or sign to be displayed in a conspicuous place on each vehicle. Said plate or sign shall indicate the year issued and that the holder thereof is a producer of his own products.

Every person conducting, managing or carrying on the business of peddling novelties, notions, toys, souvenirs, flowers or similar small items, shall pay a monthly license fee of \$20.00 for each peddler.

Every person conducting, managing or carrying on the business of peddling home manufactured articles other than foodstuffs shall pay a quarterly license fee of \$13.35 for each peddler.

Every person conducting, managing or carrying on the business of peddling medicines or patent medicines shall pay a daily license fee of \$20.00 for each peddler.

Every person conducting, managing or carrying on the business of peddling wearing apparel, cloth, furs, jewelry, cosmetics, perfume, toilet articles, silver or plated ware, household

furnishings, auto parts or accessories, cooking utensils, or any other goods, wares or merchandise not otherwise specifically mentioned in this Section shall pay a monthly license fee of \$66.70 for each peddler.

For the purposes of this Section, a PEDDLER is defined to be a person not having a fixed place of business in the City, who travels from place to place, or has a stand upon any public street, alley or other public place, doorway of any room or building, or vacant lot or property, for the purpose of selling or offering to sell any goods, wares or merchandise in his possession.

SEC. 8-1.85 PLACES OF RECREATION AND AMUSEMENT. Every person conducting, managing or carrying on any business hereinafter mentioned as a place of recreation and amusement, and not otherwise specifically licensed by this Article, shall pay a license fee according to the following schedule:

- a. Arcade or penny arcade, a quarter license fee of \$26.70;
- b. Billiard or pool halls, a monthly license fee of \$1.70 for each table.
- c. Bowling Alleys, \$40.00 for \$20,000 or less, of gross annual receipts; \$2.00 for each additional \$1,000 or fractional part thereof of gross annual receipts over \$20,000.
- d. Miniature golf and/or golf driving range, an annual license fee of \$20.00;
- e. Rides and similar concessions for children, including miniature train, merry-go-round, pony ride, speedway (small electric automobiles), small gasoline automobiles, big slides and similar concessions, a monthly license fee of \$6.70 for each such concession.
- f. Rides and similar concessions for adults, including carousel, loop-o-plane, aeroplane, ferris wheel, sky flyer, scooter, whip, toonerville, motorcycle ride, globe of death, magic carpet, ride in-the-dark, and similar rides and concessions, a monthly license fee of \$13.35 for each such concession.

Provided, however, where any of the above children and adult rides and concessions are operated in any public park in the City, the license fee shall be one-half of the license fee herein provided.

- g. Shooting gallery, a quarterly license fee of \$13.35 for each range.
- h. Skating rink, a quarterly license fee of \$33.35.
- i. Sundry games or devices including shuffleboard, skee-ball or other games not operated by the insertion of a coin or slug, a monthly license fee of \$1.70 for each such device or unit, payable quarterly in advance.

SEC. 8-1.86 PROFESSIONAL - SEMI-PROFESSIONAL CONNECTED

BUSINESS. Every person conducting, managing or carrying on any business hereinafter in this Section enumerated, or any combination thereof, shall pay an annual license tax according to the following schedule:

<u>GROSS ANNUAL RECEIPTS</u>	<u>ANNUAL TAX</u>
Less than \$10,000	\$ 21.35
\$10,000, less than \$15,000	\$ 32.00
\$15,000, less than \$20,000	\$ 40.00
\$20,000, less than \$25,000	\$ 48.00
\$25,000, less than \$30,000	\$ 58.80
\$30,000, less than \$40,000	\$ 69.35
\$40,000, less than \$100,000	\$ 100.00
\$100,000 and over	\$ 100.00 plus \$1.33 per \$ 1,000 over \$100,000

The following names occupations, having a fixed place of business in the City, come within the provisions of this Section: Accountant, Advertising Counsel, Architect, Attorney. at Law, Bacteriologist, Chemist, Chiropodist, Chiropractor, Dentist, Designer and Illustrator, Civil Engineer, Electrical Engineer, Mechanical Engineer, Geologist, Income Tax Expert, Interpreter, Lapidary, Oculist, Osteopath, Physician or Surgeon, Photoengraver, Photographer, Podiatrist, Taxidermist, Veterinarian, Watchmaker (if not licensed in connection with another business), X-Ray Specialist.

SEC. 8-1.87 PUBLIC MOTOR VEHICLES. Every person conducting, managing or carrying on the business of any public motor vehicles hereinafter designated, and not operating in the City under authority of franchise, shall pay a license fee according to the following schedule.

- | | |
|------------------------|---|
| (1) TAXICABS. | An annual license fee of \$266.70 for each stand granted owner and one (1) taxicab permitted to be parked at such stand, for each additional taxicab permitted to be parked at such stand, an annual license fee of \$16; for each taxicab not permitted to be parked at a stand, an annual license fee of \$33.35. |
| (2) PRIVATE AMBULANCE. | An annual license fee of \$16 for each ambulance used or available for use. |

SEC. 8-1.88 WHOLESALE SALES, RETAIL MERCHANTS, JOBBERS, CLASS I. Every person conducting, managing or carrying on the business of selling goods, wares, or merchandise at wholesale, or every person conducting, managing or carrying on at a fixed place of business in the City, retail businesses defined at CLASS I, shall pay an annual license tax according to the following schedule:

<u>GROSS ANNUAL RECEIPTS</u>	<u>ANNUAL TAX</u>
Less than \$ 30,000	\$ 16.00
\$ 30,000, less than \$ 60,000	24.00
\$ 60,000, less than \$ 100,000	32.00
\$ 100,000, less than \$ 125,000	37.35
\$ 125,000, less than \$ 150,000	42.70
\$ 150,000, less than \$ 175,000	48.00

\$ 175,000, less than \$ 200,000	53.35
\$ 200,000, less than \$ 250,000	61.35
\$ 250,000, less than \$ 300,000	69.35
\$ 300,000, less than \$ 350,000	77.35
\$ 350,000, less than \$ 400,000	85.35
\$ 400,000, less than \$ 450,000	93.35
\$ 450,000, less than \$ 500,000	101.35
\$ 500,000, less than \$ 600,000	117.35
\$ 600,000, less than \$ 700,000	132.00
\$ 700,000, less than \$ 800,000	146.70
\$ 800,000, less than \$ 900,000	161.35
\$ 900,000, less than \$1,000,000	176.00
\$1,000,000, less than \$1,250,000	196.00
\$1,250,000, less than \$1,500,000	238.70
\$1,500,000, less than \$1,750,000	266.70
\$1,750,000, less than \$2,000,000	288.00
\$2,000,000, less than \$2,250,000	309.35
\$2,250,000, less than \$2,500,000	352.00
\$2,500,000, less than \$3,000,000	373.35
\$3,000,000, and over	373.35 plus \$.11 for each \$1,000 in excess of \$3,000,000

RETAIL MERCHANTS, JOBBERS, CLASS I, shall consist of the following:

Aircraft Parts and Accessories	Gasoline Service Stations
Auto Parts and Accessories	Gift Shops
Auto Tires	Grocers, Food Markets
Autos, New and Used	Gunsmiths
Bakeries	Hardware Merchants
Barber and Beauty Supplies	Hotel Supplies
Boats, Motors and Accessories	Lumber Merchants
Building Materials	Meat Markets
Candy Stores	Milk Depots
Coffee or Tea Stores	Motorcycle Dealers
Delicatessens	Paint Stores
Farm Equipment	Printing Plant (or Shop)
Fish or Seafood Stores	Sewing Machine Dealers
Fruit and Produce Markets	

SEC. 8-1.89 RETAIL MERCHANTS, JOBBERS, OTHER BUSINESSES. Every person conducting, managing, or carrying on at a fixed place of business in the City, any retail or jobbing business, or otherwise engaged in the selling of goods, wares, merchandise, services or other thing of value shall pay an annual license tax according to the following schedule:

<u>GROSS ANNUAL RECEIPTS</u>	<u>ANNUAL TAX</u>
Less than \$ 10,000	\$ 16.00
\$ 10,000, less than \$ 20,000	20.00
\$ 20,000, less than \$ 35,000	26.70
\$ 35,000, less than \$ 50,000	33.35
\$ 50,000, less than \$ 70,000	46.70

\$ 70,000, less than \$100,000	53.35
\$100,000, less than \$125,000	60.00
\$125,000, less than \$150,000	64.00
\$150,000, less than \$175,000	66.70
\$175,000, less than \$200,000	72.00
\$200,000, less than \$250,000	86.70
\$250,000, less than \$300,000	96.00
\$300,000, less than \$350,000	102.70
\$350,000, less than \$400,000	106.70
\$400,000 and over	106.70 plus \$.27 for each \$1,000 in excess of \$400,000

SEC. 8-1.90 TOOL SHARPENER. Every person conducting, managing or carrying on the business of traveling from house to house or place to place for the purpose of GRINDING or SHARPENING scissors, knives, cutlery or mechanical tools, and not having a fixed place of business in the City shall pay an annual tax of \$10.70 where such business is operated on foot, or an annual license tax of \$16 per vehicle, where such business is operated from any vehicle.

SEC. 8-1.91 TRADE SCHOOL, BUSINESS COLLEGE OR SCHOOL. Every person conducting, managing or carrying on the business of a TRADE SCHOOL, TRADE COLLEGE, BUSINESS COLLEGE OR SCHOOL, where instructions are given in any trade, profession, calling or occupation, and a fee is charged thereof, shall pay an annual license tax of \$40.

SEC. 8-1.92 TRADING STAMPS. Every person conducting, managing or carrying on the business of selling or redeeming any stamps, coupons, tickets, cards or other devices to be issued to purchasers of goods, wares, or merchandise, which stamps, coupons, tickets, cards or other devices shall entitle such purchaser receiving the same to procure from the person issuing the same or other persons, any goods, wares or merchandise free of charge, shall pay an annual license tax of \$53.35.

SEC. 8-1.93 TRUCK OR WAGON DELIVERY. Every person conducting, managing or carrying on the business of receiving or delivering baggage, freight, household goods, wares or merchandise or other materials for hire, not over a defined route to points within the City, shall pay an annual tax of \$9.35 per ton, as based upon the manufacturer's rated capacity, for each truck or vehicle used.

Every person conducting, managing or carrying on the business of delivering to regular customers within the City any goods, wares or merchandise, or providing services, and not having a fixed place of business within the City, shall pay an annual license tax of \$26.70 for each truck or vehicle so used.

SEC. 8-1.95 THEATERS, MOTION PICTURES, ETC. Every person conducting, managing or carrying on, in a permanent building or on a permanent stage, the business of producing or showing theatrical or vaudeville performances, musical or other entertainments, shows or exhibitions, exhibiting motion pictures either in a building or an open area, and charging an admission fee therefor, and which business is not otherwise specifically licensed by this Article, shall pay a license tax according to the following schedule.

<u>CAPACITY</u>	<u>TAX</u>		
	<u>DAILY</u>	<u>MONTHLY</u>	<u>ANNUAL</u>
<u>INDOOR:</u>			

1 to 300 seats	\$ 4.00	\$ 8.00	\$ 40.00
301 to 600 seats	8.00	24.00	160.00
601 to 800 seats	10.70	33.35	200.00
801 to 1,000 seats	16.00	46.70	293.35
1,001 to 1,500 seats	21.35	60.00	320.00
1,501 seats and over	26.70	66.70	400.00

<u>OUTDOOR:</u>	<u>DAILY</u>	<u>MONTHLY</u>	<u>ANNUAL</u>
1 to 500 stalls	16.00	46.70	266.70
501 to 750 stalls	21.35	53.35	320.00
751 to 1,000 stalls	24.00	60.00	360.00
1,001 stalls and over	26.70	66.70	400.00

SEC. 8-1.96 OTHER BUSINESS. Every person conducting, managing or carrying on any business not otherwise specifically licensed by this Article shall pay an annual license tax based upon the average number of persons employed in such business according to the following schedule:

<u>NUMBER OF EMPLOYEES</u>	<u>ANNUAL TAX</u>
1 - 8	\$ 33.35
9 - 25	66.70
26 - 100	133.35
101 or more	200.00

«mergmailto:»



P.O. Box 27947
 Fresno, CA 92729-7947
 800 987 0999
 Fax: 559 275 0289

«company» «ps_brk»
 «street»
 «city», «state» «zip»-«zip4»

REFERENCE #: HYW«unique_key»

Dear «company»:

MuniServices has been retained by the City of Hayward to conduct a business license compliance review. The primary purpose of this evaluation is to identify all businesses that may be operating in the City without a business license.

You have received this notice because our records indicate that you may be conducting business in the City of Hayward and you are not currently registered with the City.

The City of Hayward Municipal Code (Section 8-1.00) states that it is unlawful for any person, either for himself or for any other person, to commence or carry on any business in the City for which a business license is required without having procured a business license from the City.

If you believe you are not liable to pay these taxes, we still require a reply from you to remove you from future mailings. In order to resolve your account, please assist us by completing one of the following items:

- If you **do not have** a current business license, please complete and return the enclosed application in the envelope provided within **30 days** of the date of this letter. An invoice detailing the taxes owed will be mailed to you upon receipt of your application information.
- If you already **have** a valid business license, please provide a copy of your business license and return it within **30 days** of the date of this letter in the enclosed envelope, or fax a copy of your permit to (559) 275-0289.
- If you believe you are **not subject** to the City of Hayward business license, please provide a written statement describing your circumstances.

Thank you for your cooperation. If you need assistance completing the application, require information, or feel that this notice does not apply to you, please contact one of our Tax Specialists—Monday through Friday between 8:00 a.m. and 5:00 p.m. Pacific Time at 800-987-0999.

Please refer to your account reference number HYW«unique_key» when calling. Please mail your application directly to the **City of Hayward, C/O Business License Processing P.O. Box 93729-7947, Fresno, CA 93729-7947** within **30 days** of the date of this letter. Information obtained during this compliance review will be held in strict confidence.

Sincerely,

Robert J. Greene
 Operations Manager

DRAFT