

## **BUSINESS TAX BASED ON GROSS RECEIPTS – HOME LOCATION INSIDE CITY**

If your business is in the city limits of Thousand Oaks from your home address, the City requires your company to obtain a Business Tax Certificate and Home Occupation Permit. Please complete both application forms and submit by mail, email or fax.

Mailing Address - City of Thousand Oaks  
Finance Department - Business License  
2100 Thousand Oaks Blvd., Thousand Oaks, CA 91362

Email Address - [businesslicenses@toaks.org](mailto:businesslicenses@toaks.org)

Fax Number - (805) 449-2289

If you are submitting your application forms by email or fax, the Home Occupation Permit Application form will be forwarded to Community Development Department for approval. This could take 5-10 business days. Upon approval, we will process the Business Tax Certificate Application and will require payment at that time. Our staff will contact you by phone or email for payment. Payment may be made by credit card (Visa or Mastercard only) over the phone. If you are paying by check, please make the check payable to the City of Thousand Oaks.

### **BUSINESS TAX**

The Business Tax amount is determined by your estimate 12-month gross receipts and the quarter your company begins work in the City. See Business Tax Schedule on page 2. The Business Tax Certificate will expire at the end of the calendar year.

Example: Business starts on September 1<sup>st</sup> and the estimate 12-month gross receipts is \$250,000. Based on this information, the license tax is \$50.00. Enter this amount on Line 1 of the Fee Worksheet.

### **FEE WORKSHEET**

1. Business Tax from the schedule on page 2	\$ _____
2. Home Occupancy Permit Fee	\$ 48.00
3. Processing Fee (\$64* for New or \$20* for Renewal)	\$ _____
4. Total Tax/Fee (Add lines 1, 2 & 3)	\$ _____

\* Includes State Mandated \$4 fee per AB 1379-disabled access

For any questions, please call (805) 449-2201 during regular business hours Monday through Thursday 7:30 a.m. to 5:00 p.m. and alternating Fridays 8:00 a.m. to 5:00 p.m.

**BUSINESS TAX SCHEDULE**

12 Month Estimate	If your business starts during this quarter, enter this amount in Line 1	If your business starts during this quarter, enter this amount in Line 1	If your business starts during this quarter, enter this amount in Line 1	If your business starts during this quarter, enter this amount in Line 1
<b>Gross Receipts</b>	<b>Jan, Feb &amp; Mar</b>	<b>Apr, May &amp; Jun</b>	<b>Jul, Aug &amp; Sep</b>	<b>Oct, Nov &amp; Dec</b>
\$0 - \$15,000	\$20.00	\$15.00	\$10.00	\$10.00
15,001 - 30,000	25.00	18.75	12.50	10.00
30,001 - 45,000	30.00	22.50	15.00	10.00
45,001 - 60,000	35.00	26.25	17.50	10.00
60,001 - 75,000	40.00	30.00	20.00	10.00
75,001 - 90,000	45.00	33.75	22.50	11.25
90,001 - 105,000	50.00	37.50	25.00	12.50
105,001 - 130,000	60.00	45.00	30.00	15.00
130,001 - 155,000	70.00	52.50	35.00	17.50
155,001 - 180,000	80.00	60.00	40.00	20.00
180,001 - 205,000	90.00	67.50	45.00	22.50
205,001 - 255,000	100.00	75.00	50.00	25.00
255,001 - 305,000	110.00	82.50	55.00	27.50
305,001 - 355,000	120.00	90.00	60.00	30.00
355,001 - 405,000	130.00	97.50	65.00	32.50
405,001 - 455,000	140.00	105.00	70.00	35.00
455,001 - 505,000	150.00	112.50	75.00	37.50
505,001 - 605,000	190.00	142.50	95.00	47.50
605,001 - 705,000	230.00	172.50	115.00	57.50
705,001 - 805,000	270.00	202.50	135.00	67.50
805,001 - 905,000	310.00	232.50	155.00	77.50
905,001 - 1,000,000	350.00	262.50	175.00	87.50
1,000,001 - 2,000,000	\$350 + \$.24 per thousand dollars of gross receipts in excess of \$1,000,000			
2,000,001 - 3,000,000	\$590 + \$.20 per thousand dollars of gross receipts in excess of \$2,000,000			
3,000,001 - 4,000,000	\$790 + \$.16 per thousand dollars of gross receipts in excess of \$3,000,000			
4,000,001 - 5,000,000	\$950 + \$.12 per thousand dollars of gross receipts in excess of \$4,000,000			
5,000,001 - Over	\$1,070 + \$.08 per thousand dollars of gross receipts in excess of \$5,000,000			







# Community Development Department

2100 Thousand Oaks Boulevard • Thousand Oaks, CA 91362  
 Phone 805/449.2500 • Fax 805/449.2575 • www.toaks.org

## HOME OCCUPATION PERMIT APPLICATION

Submit this application to Finance/Public Services with your Business License application.

Name of Business	
Business Address (must be the residential location of the business):	
Business Description	
Phone Number	Email Address
Mailing Address (if different from Business Address)	
Name of Applicant	
Name of Property Owner (if different from Applicant)	

**NOTE:** A Home Occupation is a special use of residential properties and can be issued with conditions imposed to protect adjacent residents and guarantee the preservation of the residential character of the neighborhood. It can only be issued to the resident of the property for which the Home Occupation is requested.

**Please provide the information below as completely as possible:**

1. Will the garage be used for any aspect related to the business?  Yes  No

If yes, how: \_\_\_\_\_

Interior parking spaces within the garage must be permanently maintained as required by the Thousand Oaks Municipal Code.

2. Will vehicles other than the family cars be required?  Yes  No

If yes, are these vehicles to be parked at the residence?  Yes  No

If yes, where? \_\_\_\_\_

I attest that I am a resident at the address for which this permit is requested and that the foregoing is true and correct to the best of my knowledge and that I have read, understand, and agree to comply with all of the conditions and standards stated in Section 9-4.2518 of the Thousand Oaks Municipal Code (Home Occupations). Furthermore, I understand that to violate any of the requirements of said sections may result in the revocation of my permit to conduct a business in my home.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

FOR COMMUNITY DEVELOPMENT DEPARTMENT USE ONLY	
The above application <input type="checkbox"/> is / <input type="checkbox"/> is not approved subject to the general conditions for occupation permits set forth in Section 9-4.2518 of the Thousand Oaks Municipal Code, and any special conditions listed in this section of the form.	
Special Conditions: _____ _____	
City Official Signature: _____ Title _____ Date: _____	

FOR FINANCE DEPARTMENT USE ONLY		
Control #	License #	Receipt #

## THOUSAND OAKS MUNICIPAL CODE

### Sec. 9-4.2518. Home occupations.

A home occupation shall include any use customarily conducted entirely within a dwelling or building accessory thereto and carried on by the inhabitants thereof. The use shall be clearly incidental and secondary to the principal use of the residence.

- (a) Home occupation permits: Issuance. A home occupation permit shall be issued if the Community Development Director determines that such use complies with the following criteria:
- (1) A maximum of two (2) employees per day, not occupants of the residence and only during the hours of 8:00 a.m. and 8:00 p.m., shall be allowed at the residence. No more than one employee shall be allowed at the residence at a time.
  - (2) No use of material or mechanical equipment which creates or emits light, sound, or vibration, or produces an odor, which can be heard, felt, or otherwise sensed upon adjoining property or public rights-of-way shall be permitted except uses compatible with the permitted residential uses.
  - (3) No commodities or services shall be advertised on the premises.
  - (4) No signs or structures shall be permitted other than those normally permitted in the zone.
  - (5) The use shall not create pedestrian or vehicular traffic other than normal to the residential use of said premises as follows:
    - (i) No more than four (4) visitors or customers a day shall be allowed in connection with the home occupation and may only be present between the hours of 8:00 a.m. and 8:00 p.m., except as provided in subsection (ii).
    - (ii) No more than two (2) students shall be allowed on the premises at the same time for music lessons, tutoring, or other instructional purposes and may only be present between the hours of 7:00 a.m. and 9:00 p.m. However, group instruction of up to eight (8) students at the same time shall be allowed once a week.
  - (6) No identifiable commercial vehicles in connection with the home occupation shall be permitted for delivery of materials to or from the premises except those vehicles that normally make deliveries to or pickups from households in residential areas.
  - (7) No outdoor storage of materials or supplies visible from the public street or adjacent property shall be permitted in connection with the home occupation.
  - (8) The appearance of the structure shall not be altered, nor shall the conduct of the occupation within the structure be such that the structure may be reasonably recognized as serving a nonresidential use.
  - (9) The home occupation must have sufficient parking on the premises to accommodate both residential and home business uses.
  - (10) No more than one vehicle used exclusively for, or in any way identifiable as related to, the home occupation may be used or stored on the premises. There shall be no parking or storing of commercial vehicles on public streets in connection with the home occupation. Commercial vehicles used for, or in any way related to the home occupation shall not be stored on the premises, or parked on the street unless otherwise permitted. As used herein, commercial vehicles are as defined in the California Vehicle Code.

The Community Development Director or designee may impose conditions upon the approval of a home occupation permit, as deemed necessary to insure compliance with the criteria listed in this section, to maintain the residential character of the neighborhood, and to require compliance with all Federal, State and local requirements.

- (b) Home occupation permits: Revocation. A home occupation permit granted in accordance with the provisions of this chapter may be terminated if the Community Development Director makes any of the following findings:
- (1) That any condition of the home occupation permit has been violated;
  - (2) That the use has become detrimental to the public health or traffic or constitutes a nuisance;
  - (3) That the permit was obtained by misrepresentation or fraud;
  - (4) That the use for which the permit was granted has ceased for six (6) consecutive months or more; and
  - (5) That the condition of the premises, or of the area of which it is a part, has changed so that the use is no longer justified under the meaning and intent of this section.

Any determination of the Community Development Director under the provisions this section may be appealed to the Commission pursuant to the provisions of Article 28 of this chapter.

- (c) Home occupation permits: Nontransferability. A home occupation permit granted in accordance with the provisions of this chapter shall not be transferred, assigned, or used by any person other than the permittee, nor shall such permit authorize such home occupation at any location other than the one for which the permit is granted.
- (d) Nonconforming home occupations. Non-conforming home occupations shall be discontinued or shall comply with all the provisions of this section on or before December 3, 2003.

(§ 8160.15, T.O.O.C., as amended by § II, Ord. 231, as renumbered by § XIV, Ord. 173-NS, eff. November 5, 1970, § 1, Ord. 219-NS, eff. August 19, 1971, and § 1, Ord. 1409-NS, eff. July 3, 2003)





# Community Development Department

2100 Thousand Oaks Boulevard • Thousand Oaks, CA 91362  
Planning Division • Phone 805/449.2323 • Fax 805/449.2350 • [www.toaks.org](http://www.toaks.org)  
Building Division • Phone 805/449.2500 • Fax 805/449.2575 • [www.toaks.org](http://www.toaks.org)

## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:

Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

DEPARTMENT OF  
GENERALSERVICES  
Division of the State  
Architect, CASp Program

[www.dgs.ca.gov/dsa](http://www.dgs.ca.gov/dsa)  
[www.dgs.ca.gov/casp](http://www.dgs.ca.gov/casp)

DEPARTMENT OF REHABILITATION  
Disability Access Services

[www.dor.ca.gov](http://www.dor.ca.gov)  
[www.rehab.cahwnet.gov/disabilityaccessinfo](http://www.rehab.cahwnet.gov/disabilityaccessinfo)

DEPARTMENT OF  
GENERALSERVICES  
California Commission on  
Disability Access

[www.cdda.ca.gov](http://www.cdda.ca.gov)  
[www.cdda.ca.gov/resourcesmenu/](http://www.cdda.ca.gov/resourcesmenu/)

### CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit [www.apps2.dgs.ca.gov/DSA/casp/casp\\_certified\\_list.aspx](http://www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx).

## **GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING**

State and federal programs to assist businesses with access compliance and access expenditures are available:

### **Disabled Access Credit for Eligible Small Businesses**

FEDERAL TAX CREDIT — Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at [www.irs.gov](http://www.irs.gov).

STATE TAX CREDIT — Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at [www.ftb.ca.gov](http://www.ftb.ca.gov).

### **Architectural and Transportation Barrier Removal Deduction**

FEDERAL TAX DEDUCTION — Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at [www.irs.gov](http://www.irs.gov).

### **California Capital Access Financing Program**

STATE FINANCE OPTION — The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at [www.treasurer.ca.gov/cpcfca/calcap/](http://www.treasurer.ca.gov/cpcfca/calcap/).

## **FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES**

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) — The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at [www.ada.gov](http://www.ada.gov).

CALIFORNIA BUILDING CODE (CBC) — The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at [www.bsc.ca.gov](http://www.bsc.ca.gov).

(Issued 12-28-18)



# PREVENTION OF GENDER-BASED DISCRIMINATION: BUSINESS ESTABLISHMENTS' LEGAL OBLIGATIONS

The [Gender Tax Repeal Act of 1995](#) (Act) prohibits a business from discriminating based on a person's gender for prices of similar or like-kind goods and services. However, the Act does not prohibit price differences based on the amount of time, difficulty, or cost of providing the services.

In addition to prohibiting discrimination based on a person's gender, the Act **requires certain businesses** to clearly and conspicuously disclose to customers in writing the pricing for each standard service provided. The posting requirement applies to:

- Barbers and hair salons
- Tailors or businesses providing aftermarket clothing alterations
- Dry cleaners and laundries providing services to individuals

These businesses must follow **specific posting requirements**. The price list must:

- Clearly and completely display pricing for every standard service, which means the 15 most-frequently requested services.
- Use a font 14-point boldface or larger.
- Be posted in an area conspicuous to customers.

The business establishment must also provide a customer with a **complete written price list** upon request.

In addition, the business establishment **must display in a conspicuous place at least one sign**—printed in no less than 24-point boldface type—that states:

**CALIFORNIA LAW PROHIBITS ANY BUSINESS ESTABLISHMENT FROM DISCRIMINATING, WITH RESPECT TO THE PRICE CHARGED FOR SERVICES OF SIMILAR OR LIKE KIND, AGAINST A PERSON BECAUSE OF THE PERSON'S GENDER. A COMPLETE PRICE LIST IS AVAILABLE UPON REQUEST.**

Business establishments **may be fined \$1,000** for failing to correct within 30 days a violation of any of the requirements after receiving a written notice. The 30-day correction period only applies to posting violations and not to discriminatory pricing violations.

In addition, according to Civil Code section 52(a), a business may be liable for any amount determined by a jury, or a court sitting without a jury, up to three times the amount of actual damage but no less than \$4,000, plus any attorney's fees. However, an action under this section does not prohibit an aggrieved party from seeking any other available remedy or procedure.

## OTHER PROVISIONS

This Act does not change or affect provisions of the Health and Safety Code, the Insurance Code, or other laws that govern a health care service plan, or insurer underwriting or rating practices.

To read the full text of the [Gender Tax Repeal Act of 1995](#) (Civil Code section 51.6), visit the California Legislative Information website at <https://leginfo.legislature.ca.gov>.

