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The City of Thousand Oaks, CA Municipal Code

CHAPTER 1: BUSINESS TAXES*

* Chapter 1 entitled "Business Licensing," consisting of Article 1 entitled "General Provisions," Article 2 entitled "General Revenue Provisions," and Article 3 entitled "Miscellaneous Businesses," codified from Ordinance No. 99, as amended by Ordinance Nos. 139 and 218, replaced by Section 1, Ordinance No. 176-NS, effective December 4, 1970.

Sec. 3-1.01. Definitions.

For the purposes of this chapter, unless otherwise apparent from the context, certain words and phrases used in this chapter are defined as follows:

(a) "Arcade" shall mean a general enclosure in which is conducted the business of operating or exhibiting any phonograph, graphophone, talking machine, kinoscope, biography, projectoscope, or any other instrument or machine of like character and exhibiting, showing, or letting the use of any microscope, lung tester, muscle tester, galvanic battery, weighing machine, or machine of like character.

(b) "Business" shall mean and include professions, trades, vocations, enterprises, establishments, occupations, and all and every kind of calling, any of which are conducted and/or carried on for the purpose of earning in whole or in part a profit or livelihood, whether or not a profit or livelihood actually is earned thereby, whether paid in money, goods, labor, or otherwise.

(c) "Business tax certificate" shall mean the same as business license and shall be that document issued as evidence of payment of business taxes as provided in this chapter.

(d) "City" shall mean the City of Thousand Oaks, a municipal corporation of the State, in its present incorporated form or in any later reorganized, consolidated, enlarged, or reincorporated form.

(e) "Collection agency" shall mean an establishment for the collection of accounts, notes,

obligations, or debts for others for a compensation or fee; provided, however, this definition shall not include attorneys-at-law.

(f) "Collector" shall mean the Director of Finance or other City officer charged with the administration of the provisions of this chapter.

(g) "Construction" shall mean any undertaking to construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road,

excavation, or other structure, project, development, or improvement, or any part thereof, including the erection of scaffolding or other structures or works in connection therewith.

(h) "Contractor" shall mean those persons defined as contractors by the provisions of Section 7026 of the Business and Professions Code of the State, as amended, and shall also include specialty contractors and any person who contracts to hire out trucks, tractors, or excavating, or other equipment in connection with a construction project, whether at rates by the hour or day or for a contract amount.

(i) "Fixed place of business" shall mean a location within the City where the licensee maintains or conducts his business for a continuous period of at least sixty (60) days and intends to remain permanently in business. A person does not have a fixed place of business within the meaning of this subsection when he establishes a business within the intention and determination to remain in business for a short period of time only, whether such period is a definite or indefinite one, such as a period of one or more weeks or months, or until a particular stock of merchandise is disposed of, or until the local market for the commodity has been exhausted.

(j) "Gross receipts" shall mean and include the total amounts actually received or receivable from sales and the total amounts actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of, or in connection with, the sale of materials, goods, wares, or merchandise. "Gross receipts" shall include all receipts, cash credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of the material used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever.

"Gross receipts" shall not include:

- (1) Cash discounts allowed and taken on sales;
- (2) Any tax required by law to be included in, or added to, the purchase price and collected from the consumer or purchaser;
- (3) 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;
- (4) 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 has furnished the Collector with the names and addresses of the others and the amounts paid to them;
- (5) Receipts of refundable deposits, except that refundable deposits forfeited and taken into the income of the business shall not be excluded;
- (6) 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;
- (7) As to a retail gasoline dealer, a portion of his receipts from the sale of the motor vehicle fuels equal to the motor vehicle fuel license tax imposed by and previously paid

pursuant to the provisions of Part 2 of Division 2 of the Revenue and Taxation Code of the State;

(8) As to a retail gasoline dealer, 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 from the consumer or purchaser; and

(9) As to a person who breeds and sells animals, all receipts from sales of animals contained within the first litter of any animal owned or controlled by the taxpayer; and provided, further, that the license tax herein shall only be applicable to persons who breed animals for the purpose of selling part or all of its litter.

(k) "Itinerant merchant" shall mean and include all persons, both principals and agents, who engage in a temporary and transient business for a period less than three (3) months in the City selling goods, wares, or merchandise and who, for the purpose of carrying on such business, hire, lease, or occupy any room, building, structure, lot, or premises for the exhibition or sale of such goods, wares, and merchandise; provided, however, this definition shall not apply to commercial travelers or selling agents selling their goods to merchants, dealers, or traders where such goods are to become a part of said merchants', dealers', or traders' stock-in-trade in their regular place of business, whether selling for present or future delivery, by sample or otherwise, as the same are defined in this section.

(l) "Junk dealer" shall mean any person having a fixed place of business in the City who engages in the business of buying, selling, or otherwise dealing in or acquiring, old bottles, scraps, pieces of metal, rags, old rope, or any old or used article not to be used in its former state or condition.

(m) "Newspaper, daily" shall mean daily newspapers with wire service and news gathering media and with distribution principally to paid subscribers.

(n) "Personal loan by other than a pawnbroker" shall mean every person who engages in the business of lending money, either for himself or for any other person, upon personal security, evidences of debt, assignments of salary, salary warranties, salary demands, automobiles, or any other personal property and is required to be licensed by the State pursuant to the provisions of those acts known as "California Small Loan Act" or the "Personal Property Brokers Act."

(o) "Person" shall mean and include all domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts businesses or common law trusts, societies, and individuals transacting and carrying on any business in the City other than as an employee.

(p) "Purchaser of commercial paper or factors" shall mean every person who engages in the business of purchasing for himself, or any other person, automobile contracts, commercial paper, evidences of debt, assignments of salary, salary warranties, salary demands, time checks, or other evidences of salary or to become due, where such person or the person he represents was not a party to the originator of the loan document or in any way a contributor to the original obligation.

(q) "Sale" shall include the transfer, in any manner or by any means whatsoever, of title to property for a consideration; the serving, supplying, or furnishing for a

consideration of any property; and a transaction whereby the possession of property is transferred and the seller retains the title as security for the payment of the price. The definitions set forth in this subsection shall not be deemed to exclude any transaction which is or which in effect results in a sale within the contemplation of law.

(r) "Savings and loan association" shall mean any institution incorporated to conduct, or conducting, the business of receiving and lending money in accordance with the laws of the State or United States regulating savings and loan associations.

(s) "Secondhand furniture dealer" shall mean any person dealing in, buying, selling, or exchanging secondhand household furniture or household goods only; provided, however, this definition shall not include any person, firm, or corporation who handles or deals in secondhand household furniture or household goods only as an incident to his regular business or one who conducts or maintains a furniture store and whose principal business consists of buying, selling, or dealing in new and unused household furniture or household goods.

(t) "Solicitor" shall mean any person who goes from place to place or from house to house taking or attempting to take orders for the sale of, or seeking to make concurrent sales and delivery of, goods, wares, and merchandise of any nature whatsoever or for services to be furnished or performed, whether or not such person has a sample or is collecting advance payments. "Solicitor" shall include peddlers, hawkers, drummers, and canvassers. The provisions of this chapter shall not apply to children under the age of sixteen (16) years engaged in the solicitation or obtaining of subscriptions or advertising for, or sales of newspapers or magazines published for the dissemination of local or telegraphic news and intelligence of a general character and printed or published at regular intervals.

(u) "Principal solicitor" shall mean a person who controls, employs, supervises, manages, or otherwise exercises authority over one or more persons engaged in activities which make them subject to the license tax. If a principal solicitor should elect, the individual solicitor need not pay a license tax but shall obtain a permit, and the principal solicitor shall pay a license tax.

(v) "Sworn statement" shall mean an affidavit sworn before a person authorized to take oaths or a declaration or certification made under penalty of perjury.

(§ 2, Ord. 176-NS, eff. December 4, 1970, as amended by § 12, Ord. 496-NS, eff. October 10, 1974, and §§ 2 and 3, Ord. 1374-NS, eff. April 26, 2001)

Sec. 3-1.02. Revenue measure.

The provisions of this chapter are enacted solely to raise revenue for municipal purposes and are not intended for regulation.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.03. Effect on other laws.

Any person required by the provisions of this chapter to pay a business license tax for transacting and carrying on any business shall not be relieved from the payment of any other applicable tax or fee required by the provisions of this Code and shall remain subject to the regulatory provisions of other laws of the City.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.04. Business tax certificates and business tax payments required.

There are hereby imposed upon the business, professions, trades, occupations, and callings set forth in this chapter business taxes in the amounts set forth in this chapter. It shall be unlawful for any person to transact and carry on any business, trade, profession, occupation, or calling in the City without first having procured a business tax certificate from the City so to do and paying the tax set forth in this chapter or without complying with any and all applicable provisions of this Code.

(a) Conflicts with United States and State laws. The provisions of this chapter shall not be construed to require any person to obtain a business tax certificate prior to doing business within the City if such requirement is superseded by applicable laws of the United States or of the State. Any person not required to obtain a business tax certificate prior to doing business within the City nevertheless shall be liable for the payment of the tax imposed by the provisions of this chapter.

(b) Any person not required to obtain a business tax certificate prior to doing business within the City because of conflicts with applicable statutes of the United States or the State shall be liable for payment of the tax imposed by the provisions of this chapter.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.05. Business tax certificates: Issuance: Appeals: Hearings.

(a) Appeals: Filing. Any person aggrieved by any decision of the Collector with respect to the issuance or refusal to issue such certificate may appeal to the Council by filing a notice of appeal with the City Clerk within fifteen (15) days after service of the notice of decision.

(b) Appeals: Hearings. The Council shall thereupon fix a time and place for hearing such appeal. The hearing shall be held not later than thirty (30) days from the date of filing the notice of appeal.

(c) Appeals: Hearings: Notices. The City Clerk shall give ten (10) days' prior written notice to such person of the time and place of the hearing by serving the notice personally or by depositing it in the United States Post Office at Thousand Oaks, California, postage prepaid, addressed to such person at his last known address.

(d) Appeals: Council action. The Council shall have the authority to determine all questions raised on such appeal. The Council shall render its decision not later than

thirty (30) days following the date on which the hearing is closed. No such determination shall conflict with any substantive provision of this chapter.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.06. Unlawful businesses not authorized.

No business tax certificate issued pursuant to the provisions of this chapter, or the payment of any tax required under the provisions of this chapter, shall be construed as authorizing the conduct or continuance of any illegal business, or of a legal business in an illegal manner, or to conduct within the City the business for which a business certificate has been issued without complying with all the provisions of the laws of the City and State and Federal laws, including, but not limited to, those requiring a permit from any board, commission, department, or office of the City.

The Collector shall not issue any business tax certificate, other than a renewal business tax certificate, to any fixed place of business within the City until such time as it is shown that the business has met the requirements of the zoning, building, fire, health, and permit laws of the City. For the purpose of providing the requisite evidence of such compliance, the Collector shall provide the forms for the signature of the appropriate officers.

Failure to comply with the provisions of this section shall constitute grounds for the refusal, suspension, or revocation of the business tax certificate.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.07. Branch establishments.

A separate business tax certificate shall be obtained for each branch establishment or location of the business transacted and carried on and for each separate type or category of business at the same location. Each business tax certificate shall authorize the holder to transact and carry on only the business described thereby at the location or in the manner designated in such business tax certificate; provided, however, warehouses used in connection with or incidental to a business taxed under the provisions of this chapter shall not be deemed to be separate places of business or branch establishments.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.08. Evidence of doing business.

When any person shall by use of signs, circulars, cards, telephone books, or newspapers advertise, hold out, or by any other means represent that he is in business in the City, or when any person holds an active license or permit issued by a governmental agency indicating that he is in business in the City, and such person fails to deny by a sworn statement given to the Collector that such person is not conducting

a business in the City after being requested to do so by the Collector, then these facts shall be considered prima facie evidence that such person is conducting a business in the City.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.09. Constitutional apportionment.

None of the business license taxes provided for in this chapter shall be so applied as to occasion an undue burden upon interstate commerce or be violative of the equal protection and due process clauses of the Constitution of the United States and the State. In any case where a business tax is believed by a business tax certificate holder or applicant for a business tax certificate to place an undue burden upon interstate commerce or be violative of such constitutional clauses, he may apply to the Collector for an adjustment of the business tax. Such application may be made before, at, or within one year after the payment of the prescribed business tax. The applicant shall, by sworn statement and supporting testimony, show his method of business, his gross volume or estimated gross volume of business, and such other information as the Collector may deem necessary in order to determine the extent, if any, of such undue burden or violation. The Collector shall then conduct an investigation and, after having first obtained the written approval of the City Attorney, shall fix as the business tax for the applicant an amount that is reasonable and nondiscriminatory or, if the business tax has already been paid, shall order a refund of the amount over and above the business tax so fixed. In fixing the business tax to be charged the Collector shall have the power to base the business tax upon a percentage of gross receipts or any other measure which will assure that the business tax assessed shall be uniform with that assessed on businesses of like nature, so long as the amount assessed does not exceed the business tax as prescribed by the provisions of this chapter. Should the Collector determine the gross receipts measure of business tax to be the proper basis, he may require the applicant to submit, either at the time of termination of the applicant's business in the City or at the end of each three (3) month period, a sworn statement of the gross receipts and pay the amount of business tax therefor; provided, however, no additional business tax during any one calendar year shall be required after the business tax certificate holder shall have paid an amount equal to the annual business tax as prescribed in this chapter.

(§ 2, Ord. 176-NS, eff. December 12, 1970)

Sec. 3-1.10. Exemptions.

The provisions of this chapter shall not be deemed or construed to apply to any person transacting and carrying on any business exempt by virtue of the Constitution or applicable statutes of the United States or of the State from the payment of such taxes as are prescribed in this chapter.

Any person claiming an exemption pursuant to the provisions of this section shall file a sworn statement with the Collector stating the facts upon which an exemption is

claimed, and in the absence of such statement substantiating the claim, such person shall be liable for the payment of the taxes imposed by this chapter.

The Collector shall, upon a proper showing contained in the sworn statement, issue a business tax certificate to such person claiming an exemption pursuant to the provisions of this section without payment to the City of the business tax required by this chapter. Such certificate shall show on its face that it is issued to an exempt holder pursuant to the provisions of this section.

The Collector, after giving notice and a reasonable opportunity for a hearing to a business tax certificate holder, may revoke any business tax certificate granted pursuant to the provisions of this section upon proof that the exempt holder of such business tax certificate is not entitled to the exemption as provided in this section.

(a) Disabled veterans. No business tax payable pursuant to the provisions of this chapter shall be payable by any honorably discharged soldier, sailor, marine, or airman of the United States who suffers from a service-connected disability and due to this disability is unable to obtain his livelihood by means of manual labor and who is at the time of application a qualified voter of the State; subject, however, to the following restrictions, limitations, regulations and conditions:

(1) Every applicant shall furnish a certificate of physical disability executed by a qualified surgeon of the armed forces and also proof of honorable discharge.

(2) When an exempt business tax certificate is issued, it shall be nontransferable and for the exclusive use of the named.

(3) The applicant shall furnish a recent photograph of sufficient size to be attached to such business tax certificate at all times.

(4) The named shall identify himself whenever requested to do so by any citizen, police officer, or by the Director of Finance or any of his deputies.

(5) Every business tax certificate issued pursuant to the provisions of this section shall expire sixty (60) days from and after the date of issuance,

and a new business tax certificate may thereafter be issued pursuant to the provisions of this section.

(6) It shall be unlawful for any person to transfer or convey the certificates mentioned in subsection (1) of this subsection to any person for the purpose of securing the business tax certificate required by the provisions of this chapter.

(7) Failure to comply with any and all the restrictions, limitations, regulations, and conditions of this subsection (a) shall be grounds for the revocation of such business tax certificate and for refusing its renewal.

(b) Charitable, religious, and nonprofit organizations. Any applicant for a business tax certificate to solicit funds for charitable, religious, or nonprofit purposes shall be required to register with the License Department of the City, identify himself, and establish his authority to act for the charitable, religious, or nonprofit cause which he purports to represent. The provisions of this chapter shall not be deemed or construed to require the payment of a business tax certificate to conduct, manage, or carry on any

business, occupation, or activity of any institution or organization recognized as a tax exempt institution or organization by the Franchise Tax Board of the State or Internal Revenue Service of the United States carried on wholly for the benefit of religious, charitable, or nonprofit purposes and from which profit is not derived either directly or indirectly by any person. Nor shall any business tax be required for the conducting of any entertainment, concert, exhibition, or lecture on scientific, historical, literary, religious, or moral subjects whenever the receipts or net proceeds of any such entertainment, concert, exhibition, or lecture are appropriated or turned over to any religious organization or school or to any bona fide religious or benevolent purpose within the City; nor shall any business tax be required for the conducting of any entertainment, dance, concert, exhibition, or lecture by any religious, charitable, fraternal, educational, military, State, County, or municipal organization or association whenever the receipts of any such entertainment, dance, concert, exhibition, or lecture are to be appropriated for the purpose and objects for which such organization or association was formed and from which profit is not derived, either directly or indirectly, by any individual, by any individual; provided, however, the provisions of this section shall not be deemed to exempt any person, organization, or association from complying with the provisions of this Code requiring a permit from the Council or any commission or officer to conduct, manage, or carry on any profession, trade, calling, or occupation.

Such exemption shall not be construed to extend to any person, business, corporation or organization receiving a fee, wage, stipend, salary, emolument, remuneration, compensation, or pay for the performance of the business, occupation, or activity. Any such person, business, corporation, or organization shall be subject to the business tax provisions of this chapter. The person, business, corporation, or organization shall deduct the appropriate business tax from the moneys conveyed for services rendered and shall cause the same to be conveyed to the Director of Finance prior to the business, occupation, or activity being undertaken.

(1) Volunteer workers receiving no remuneration whatsoever shall be exempt from the business tax provisions of this chapter.

(2) Any employee or servitor of a religious organization within the City shall be exempt from the business tax for the service or activity performed.

(c) Part-time occupations. The provisions of this chapter shall not apply to any natural person engaged in the business, trade, occupation, or calling of part-time household servant or similar domestic worker, or to any minor under the age of eighteen (18) or adult over the age of sixty-five (65) engaged in any part-time occupation provided the gross income of such natural person, minor, or adult over sixty-five (65) from the business, trade occupation, or calling does not exceed One Thousand Two Hundred and no/100ths (\$1,200.00) Dollars per year.

(§ 2, Ord. 176-NS, eff. December 4, 1970, as amended by § 1, Ord. 1392-NS, eff. June 7, 2002)

Sec. 3-1.11. Effect of other fees paid.

Nothing in this chapter shall be deemed or construed to impose a business tax on any holder of any franchise from the City where the holder of the franchise pays fees to the City by virtue of an obligation imposed by the franchise.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.12. Contents of business tax certificates.

Every person required to have a business tax certificate pursuant to the provisions of this chapter shall make an application, for the same to the Collector of the City, and, upon the payment of the prescribed business tax, the Collector shall issue to such person a business tax certificate which shall contain the following information:

- (a) The name of the person to whom the business tax certificate is issued;
- (b) The business taxed;
- (c) The place where such business is to be transacted and carried on;
- (d) The date of the expiration of such business tax certificate; and
- (e) Such other information as may be necessary for the enforcement of the provisions of this chapter.

Whenever the business tax imposed pursuant to the provisions of this chapter is measured by the number of vehicles, devices, machines, or other pieces of equipment used, or whenever the business tax is measured by the gross receipts from the operation of such items, the Collector shall issue only one business tax certificate; provided, however, the Collector may issue for each tax period for which the business tax has been paid one identification sticker, tag, plate, or symbol for each item included in the measure of the tax or used in a business where the tax is measured by the gross receipts from such items.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.13. First business tax certificates: Applications.

Upon a person making an application for the first business tax certificate to be issued pursuant to the provisions of this chapter, or for a newly established business, such person shall furnish to the Collector a sworn statement, upon a form provided by the Collector, setting forth the following information:

- (a) The exact nature or kind of business for which a business tax certificate is requested;
- (b) The place where such business is to be carried on and, if the same is not to be carried on at any permanent place of business, the places of residence of the owners of the business;

(c) In the event an application is made for the issuance of a business tax certificate to a corporation or a partnership, the application shall set forth the names and places of residence of the officers and partners thereof;

(d) In the event an application is made for the issuance of a business tax certificate to a person doing business under a fictitious name, the application shall set forth the names and places of residence of those owning the business;

(e) In all cases where the amount of business tax to be paid is measured by gross receipts, the application shall set forth such information as may be therein required and as may be necessary to determine the amount of the business tax to be paid by the applicant; and

(f) Any further relevant information which the Collector may require to enable him to issue the type of business tax certificate applied for.

If the amount of the business tax to be paid by the applicant is measured by gross receipts, he shall estimate the gross receipts for the period to be covered by the business tax certificate to be issued. Such estimate, if accepted by the Collector as reasonable, shall be used in determining the amount of business tax to be paid by the applicant.

The Collector shall not issue to any such person another business tax certificate for the same or any other business until such person shall have furnished to the Collector the sworn statement and paid the business tax required by the provisions of this chapter.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.14. Renewal business tax certificates.

In all cases the applicant for the renewal of a business tax certificate shall submit to the Collector for his guidance in ascertaining the amount of the business tax to be paid by the applicant a sworn statement, upon a form to be provided by the Collector, setting forth such information concerning the applicant's business during the preceding year as may be required by the Collector to enable him to ascertain the amount of the business tax to be paid by such applicant pursuant to the provisions of this chapter.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.15. Statements and records.

No statement shall be conclusive as to the matters set forth therein, nor shall the filing of the same preclude the City from collecting by appropriate action such sum as is actually due and payable pursuant to the provisions of this chapter.

Such statement and each of the several items therein contained shall be subject to audit and verification by the Collector, his deputies, or authorized employees of the City who are hereby authorized to examine, audit, and inspect such books and records of

any business tax certificate as may be necessary, in their judgment, to verify or ascertain the amount of business tax due.

All persons subject to the provisions of this chapter shall keep complete records of business transactions, including sales, receipts, purchases, and other expenditures, and shall retain all such records for examination by the Collector. Such records shall be maintained for a period of at least three (3) years. No person required to keep records pursuant to the provisions of this section shall refuse to allow authorized representatives of the Collector to examine such records of reasonable times and places.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.16. Information confidential.

It shall be unlawful for the Collector or any person having an administrative duty under the provisions of this chapter to make known in any manner whatever information pertaining to the business affairs or operations, or other information, obtained by an investigation of records and equipment of any person required to obtain a business tax certificate or pay a business tax or of any other person visited or examined in the discharge of an 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 abstract or particulars thereof to be seen or examined by any person; provided, however, nothing in this section shall be construed to prevent:

(a) The disclosure to, or the examination of records and equipment by, another City official, employee, or agent for the sole purpose of administering or enforcing any provisions of this chapter or collecting taxes imposed by the provisions of this chapter;

(b) The disclosure of information to, or the examination of records by, Federal or State officials or the tax officials of another city or county, or city and county, if a reciprocal arrangement exists, or to a grand jury or court of law upon subpoena;

(c) The disclosure of information and results of examination of records of particular taxpayers, and relating to particular taxpayers, to a court of law in a proceeding brought to determine the existence or amount of any business tax liability of the particular taxpayers to the City;

(d) The disclosure, after the filing of a written request to that effect, 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; provided, however, the City Attorney shall approve each such disclosure, and the Collector may refuse to make any disclosure referred to in this subsection when in his opinion the public interest would suffer thereby;

(e) The disclosure of the names and addresses of persons to whom business tax certificates 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 in order to permit it to be fully advised as to the facts when a taxpayer

files a claim for refund of business taxes, or submits an offer of compromise with regard to a claim asserted against him by the City for business taxes, or when acting upon any other matter;

(g) The disclosure of general statistics regarding taxes collected or business done in the City; or

(h) The disclosure of information and examination of records of any business tax certificate holder who is a litigant in any lawsuit involving the City and such information is relevant to the issues in such lawsuit.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.17. Failure to file statements or corrected statements.

If any person fails to file any required statement within the time prescribed, or, if after demand therefor made by the Collector, such person fails to file a corrected statement, or if any person subject to the tax imposed by the provisions of this chapter fails to apply for a business tax certificate, the Collector may determine the amount of business tax due from such person by means of such information as he may be able to obtain.

If the Collector is not satisfied with the information supplied in statements or applications filed, he may determine the amount of any business tax due by means of any relevant information he may be able to obtain.

If such determination is made, the Collector shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States Post Office at Thousand Oaks, California, postage prepaid, addressed to the person so assessed at his last known address. Such person, may, within fifteen (15) days after the mailing or serving of such notice, make application in writing to the Collector for a hearing on the amount of the business tax. If such application is made, the Collector shall cause the matter to be set for hearing before the Council. The Collector shall give at least ten (10) days' notice to such person of the time and place of the hearing in the manner set forth in this section for serving notices of assessment. The Council shall consider all relevant evidence produced and shall make findings thereon which shall be final. Notice of such findings shall be served upon the applicant in the manner set forth in this section for serving notices of assessment.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.18. Certificates of occupancy, fire inspections, health clearances, and zone clearances.

No person, firm, or corporation may commence any business in any new structure or in any structure previously occupied by another business or person without first having obtained the following:

(a) A certificate of occupancy, or temporary certificate of occupancy, or a waiver of such certificate from the Community Development Department;

(b) A health clearance or a waiver of the same from the Health Officer when the business is that of manufacturing, preparing, storing, serving, selling, offering for sale, or donating any food for human consumption; and

(c) A zoning clearance from the Community Development Director.

Prior to the issuance of the certificate of occupancy, the Building Official may request the Fire Department, to cause an inspection to be made of the subject property for compliance with fire regulations. The responsible officer in the Fire Department, upon receiving such request, shall cause such inspection to be made and shall set forth his findings in writing to the Community Development Department within five (5) days.

The Director of Finance shall notify the applicant of the certificate of occupancy requirement at the time of application and, upon receipt of the inspection fee, may process the application. In the event a certificate of occupancy is not issued, the Building Official Director shall notify the Director of Finance of such fact, who shall suspend any business tax certificate issued.

The applicant shall deposit with the Director of Finance, in addition to the minimum business tax set forth in this chapter, the sum as specified in the City's Master Fee Resolution for each initial or first application by such business, firm, corporation, or person for a certificate of occupancy. Such fee shall not be refundable.

(§ 2, Ord. 176-NS, eff. December 4, 1970, § 1, Ord. 1478-NS, eff. July 1, 2007)

Sec. 3-1.18.1. Suspension and revocation of right to engage in business.

(a) Grounds. The right or privilege to engage in business may be suspended or revoked only when it shall appear that such business is being conducted or the premises used in violation of any law of the State or the City, or the premises are being used for a purpose wholly or partially foreign to that for which the certificate of payment was issued.

(b) Power to suspend. The Health Officer, Building Inspector, or Director of Finance may suspend any approval issued or granted by such officer for violation of the provisions of any law of the State or the City or other applicable law or regulation. In such event, such officer shall, in writing, immediately notify the permittee and the Director of Finance of such suspension. When any privilege to engage in business has been suspended as provided in this section, all rights of the person affected to engage in such business at the premises where the violation occurred shall be suspended effective upon receipt of the notice of suspension.

(c) Suspensions: Appeals. Within fifteen (15) days after receipt of the notice of suspension, any person aggrieved may file with the Director of Finance a written request for a review of such suspension pursuant to the provisions of Section 3-1.05 of this chapter. The provisions of said Section 3-1.05 shall govern all appeals pursuant to the provisions of this section.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.19. Additional powers of the Collector.

In addition to all other powers conferred upon him, the Collector shall have the power, for good cause shown, to extend the time for filing any required sworn statement or application for a period not exceeding thirty (30) days and in such case to waive any penalty which would otherwise have accrued.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.20. Business tax certificates nontransferable: Change locations and ownership.

No business tax certificate issued pursuant to the provisions of this chapter shall be transferable; provided, however, where a business tax certificate is issued authorizing a person to transact and carry on a business at a particular place, such business tax certificate holder may, upon application therefore and paying a fee as specified in the City's Master Fee Resolution, have the business tax certificate amended to authorize the transfer of such business tax certificate to some other lawfully approved location to which the business is or is to be moved; and provided, further, that transfer, whether by sale or otherwise, to another person under such circumstances that the real or ultimate ownership after the transfer is substantially similar to the ownership existing before the transfer shall not be prohibited by the provisions of this section. For the purposes of this section, stockholders, bondholders, or other entities included within the definition of a person are regarded as having the real or ultimate ownership of such corporation or other entity.

(§ 2, Ord. 176-NS, eff. December 4, 1970, § 2, Ord. 1478-NS, eff. July 1, 2007)

Sec. 3-1.21. Duplicate business tax certificates.

A duplicate business tax certificate may be issued by the City to replace any business tax certificate previously issued pursuant to the provisions of this chapter which has been lost or destroyed upon the business tax certificate holder filing a statement of such fact and, at the time of filing such statement, paying the City a duplicate fee as specified in the City's Master Fee Resolution.

(§ 2, Ord. 176-NS, eff. December 4, 1970, as amended by § 3, Ord. 1478-NS, eff. July 1, 2007)

Sec. 3-1.22. Posting and keeping business tax certificates.

(a) Any business tax certificate holder transacting and carrying on business at a fixed place of business in the City shall keep the business tax certificate posted in a conspicuous place upon the premises where such business is carried on.

(b) Any business tax certificate holder transacting and carrying on business but not operating at a fixed place of business in the City shall keep the business tax certificate

upon his person at all times while transacting and carrying on the business for which the certificate is issued.

(c) Whenever identifying stickers, tags, plates, or symbols have been issued for each vehicle, device, machine, or other piece of equipment included in the measure of a business tax, the person to whom such stickers, tags, plates, or symbols have been issued shall keep firmly affixed upon each vehicle, device, machine, or piece of equipment the identifying sticker, tag, plate, or symbol which has been issued therefor at such locations as are designated by the Collector. Such sticker, tag, plate, or symbol shall not be removed from any vehicle, device, machine, or piece of equipment kept in use during the period for which the sticker, tag, plate, or symbol is issued.

(d) No person shall fail to affix as required by the provisions of this section any identifying sticker, tag, plate, or symbol to the vehicle, device, machine, or piece of equipment for which the identification has been issued at the location designated by the Collector. No person shall give away, sell, or transfer such identifying sticker, tag, plate, or symbol to another person or permit its use by another person.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.23. Business taxes: How and when payable.

Unless otherwise specifically provided, all annual business taxes provided for in this chapter shall be due and payable in advance on January 1 each year and shall be deemed delinquent sixty (60) days following.

New businesses which pay business taxes in accordance with the provisions of Section 3-1.32 of this chapter and commence operations during the tax year shall pay a business tax for the remaining quarters or quarter of the year, whichever is greater.

The business tax for any annual business tax certificate issued in January, February, or March shall be 100 percent of such tax; for any business tax certificate issued in April, May, or June, seventy-five (75%) percent of such tax; in July, August, or September, fifty (50%) percent of such tax; and in October, November or December, twenty-five (25%) percent of such tax. However, no prorated gross receipts business tax shall be less than Ten and no/100ths (\$10.00) Dollars.

Except as otherwise provided in this chapter, business taxes, other than annual, provided for in this chapter shall be due and payable as follows:

- (a) Semiannual, on January 1 and July 1 of each year;
- (b) Quarterly on January 1, April 1, July 1, and October 1 of each year;
- (c) Monthly on the first day of each and every month;
- (d) Weekly flat rate on Monday of each week in advance; and
- (e) Daily flat rate each day in advance.

(§ 2, Ord. 176-NS, eff. December 4, 1970, as amended by § 1, Ord. 241-NS, eff. November 25, 1971)

Sec. 3-1.24. Delinquent taxes: Penalties.

For failure to pay a business tax prior to the delinquency date, the Director of Finance shall add a penalty of Ten and no/100ths (\$10.00) Dollars or ten (10%) percent of such business tax, whichever is the greater, on the last day of each month after the delinquency thereof; provided, however, the amount of such penalty to be added shall in no event exceed Ten and no/100ths (\$10.00) Dollars or the amount of the business tax due, whichever is the greater.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.25. Penalties for violations.

Any person knowingly violating any of the provisions of this chapter relating to the requirements of procuring a business tax certificate, or the requirements for displaying a business tax certificate, or the requirements for providing and certifying information required by this chapter, or knowingly misrepresenting to any officer or employee of the City any material fact in providing the information required by this chapter shall be deemed guilty of a violation of this Code pursuant to Section 1-2.01 of Chapter 2 of Title 1 of this Code.

(§ 2, Ord. 176-NS, eff. December 4, 1970, as amended by § III, Ord. 770-NS, eff. February 26, 1981)

Sec. 3-1.26. Refunds of overpayments.

No refund of an overpayment of taxes imposed by the provisions of this chapter shall be required unless a claim for a refund is filed with the Collector within a period of one year from the last day of the calendar month following the period for which the overpayment was made, and all such claims for refunds of amounts of overpayment shall be filed with the Collector on forms furnished by him and in the manner prescribed by him. When the Collector determines from the evidence presented to him that an overpayment has been made, the Collector may refund the amount overpaid.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.27. Enforcement.

It shall be the duty of the Collector, and he is hereby directed, to enforce each and all of the provisions of this chapter. The Chief of Police shall render such assistance in the enforcement of such provisions as may from time to time be required by the Collector or the Council.

The Collector, in the exercise of the duties imposed upon him by the provisions of this chapter, and acting through his deputies or duly authorized assistants, shall examine, or cause to be examined, all places of business in the City to ascertain whether the provisions of this chapter have been complied with.

The Collector and each and all of his assistants and any police officer of the City shall have the power and authority to enter, free of charge, at any reasonable time, any place of business required to procure a business tax certificate and demand an exhibition of such certificate. Any person having such business tax certificate theretofore issued in his possession or under his control who wilfully fails to exhibit the same on demand shall be guilty of a violation of this Code pursuant to Section 1-2.01 of Chapter 2 of Title 1 of this Code. It shall be the duty of the Collector and each of his assistants to seek a complaint from the appropriate authority to be filed against any and all persons found to be violating any of such provisions.

(§ 2, Ord. 176-NS, eff. December 4, 1970, as amended by § IV, Ord. 770-NS, eff. February 26, 1981)

Sec. 3-1.28. Business taxes a debt.

The amount of any business tax and penalty imposed by the provisions of this chapter shall be deemed a debt to the City. An action may be commenced in the name of the City in any court of competent jurisdiction for the amount of any delinquent business tax and penalties.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.29. Remedies cumulative.

All remedies prescribed for violations of the provisions of this chapter shall be cumulative, and the use of one or more remedies by the City shall not bar the use of any other remedy for the purpose of enforcing such provisions.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.30. Effect of provisions on past actions: Unexpired business tax certificates.

Neither the adoption of this chapter nor the superseding by such provisions of any portion of any other law of the City shall in any manner be construed to affect the prosecution for a violation of any other law, which violation was committed prior to December 4, 1970, nor be construed as a waiver of any business tax or any penal provision applicable to any such violation, nor be construed to affect the validity of any bond or cash deposit required by any law to be posted, filed, or deposited, and all rights and obligations thereunto appertaining shall continue in full force and effect.

Where a business tax certificate for revenue purposes has been issued to any person by the business for which the business tax certificate was issued under the provisions of any law heretofore enacted, and the term of such business tax certificate has not expired, then the business tax prescribed for such business by the provisions of this chapter shall not be payable until the expiration of the term of such unexpired business tax certificate.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.31. Rules and regulations.

The Collector may promulgate rules and regulations consistent with the provisions of this chapter as may be necessary or desirable to aid in the interpretation and enforcement of the provisions of this chapter.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.32. Business taxes: Gross receipts.

Every person who engages in business at a fixed place of business within the City shall pay an annual business tax based upon gross receipts at the rates calculated to the nearest cent as set forth for the following classifications:

<i>Gross Receipts</i>	<i>Tax</i>
\$0 – \$15,000	\$20.00
15,001 – 30,000	25.00
30,001 – 45,000	30.00
45,001 – 60,000	35.00
60,001 – 75,000	40.00
75,001 – 90,000	45.00
90,001 – 105,000	50.00

<i>Gross Receipts</i>	<i>Tax</i>
105,001 – 130,000	60.00
130,001 – 155,000	70.00
155,001 – 180,000	80.00
180,001 – 205,000	90.00
205,001 – 255,000	100.00
255,001 – 305,000	110.00
305,001 – 355,000	120.00
355,001 – 405,000	130.00
405,001 – 455,000	140.00
455,001 – 505,000	150.00
505,001 – 605,000	190.00

605,001 – 705,000	230.00
705,001 – 805,000	270.00
805,001 – 905,000	310.00
905,001 – 1,000,000	350.00
1,000,001 – 2,000,000	350.00, plus 24¢ per thousand dollars of gross receipts in excess of \$1,000,000.00
2,000,001 – 3,000,000	590.00, plus 20¢ per thousand dollars of gross receipts in excess of \$2,000,000.00
3,000,001 – 4,000,000	790.00, plus 16¢ per thousand dollars of gross receipts in excess of \$3,000,000.00
4,000,001 – 5,000,000	950.00, plus 12¢ per thousand dollars of gross receipts in excess of \$4,000,000.00
5,000,001 and over	1,070.00, plus 8¢ per thousand dollars of gross receipts in excess of \$5,000,000.00

(§ 2, Ord. 176-NS, eff. December 4, 1970, as amended by § II, Ord. 241-NS, eff. November 25, 1971)

Sec. 3-1.33. Classifications: Procedure for review.

In any case where a business tax certificate holder or an applicant for a business tax certificate believes that his individual business is not assigned to the proper classification pursuant to the provisions of this chapter because of circumstances peculiar to it, as distinguished from other businesses of the same kind, he may apply to the Collector for reclassification. Such application shall contain such relevant information as the Collector may deem necessary and require in order to determine whether the applicant's individual business is properly classified. The Collector shall then conduct an investigation following which he shall assign the applicant's individual business to the classification shown to be proper on the basis of such investigation. The proper classification is that classification which, in the opinion of the Collector, most nearly fits the applicant's individual business. The reclassification shall not be retroactive but shall apply at the time of the next regularly ensuing calculation of the applicant's tax. No business shall be classified more than once in one year.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.34. Classifications: Notices of action: Procedure for hearings.

The Collector shall notify the applicant of the action taken on the application for reclassification. Such notice shall be given by serving it personally or by depositing it in the United States Post Office at Thousand Oaks, California, postage prepaid, addressed to the applicant at his last-known address. Such applicant may, within fifteen (15) days after the mailing or serving of such notice, make a written request to the

Collector for a hearing on his application for reclassification. If such request is made within the time prescribed, the Collector shall cause the matter to be set for hearing before the Council within thirty (30) days. The Collector shall give the applicant at least ten (10) days' notice of the time and place of the hearing in the manner provided in this section for serving notices of the action taken on the application for reclassification. The Council shall consider all evidence adduced, and its findings thereon shall be final. Written notices of such findings shall be served upon the applicant in the manner provided in this section for serving notices of the action taken on the application for reclassification.

(§ 2, Ord. 176-NS, eff. December 4, 1970)

Sec. 3-1.35. Business taxes: Flat rates.

Every person transacting and carrying on the businesses set forth in this section shall pay a business tax as follows:

(a) Principal solicitors.

(1) With a fixed place of business or residence in the City, each, Two Hundred Fifty and no/100ths (\$250.00) Dollars annually; and

(2) With no fixed place of business or residence in the City, each, Three Hundred Fifty and no /100ths (\$350.00) Dollars annually;

(b) Solicitors.

(1) With a fixed place of business or domicile in the City, Fifteen and no/100ths (\$15.00) Dollars annually; and

(2) With no fixed place of business or domicile in the City, Ten and no/100ths (\$10.00) Dollars per day, Twenty-five and no/ 100ths (\$25.00) Dollars per week, Fifty and no/100ths (\$50.00) Dollars per month, One Hundred and no/100ths (\$100.00) Dollars per quarter, or One Hundred Fifty and no/100ths (\$150.00) Dollars per year;

(c) Carnivals, itinerant shows, and rodeos.

(1) (Repealed by § III, Ord. 241-NS, eff. November 25, 1971)

(d) Motor vehicles for hire, with drivers.

(1) Taxicabs, Twenty-five and no/100ths (\$25.00) Dollars per vehicle annually;

(2) Commercial buses, Fifty and no/100ths (\$50.00) Dollars per vehicle annually; and

(3) All other types of commercial vehicles for hire, with drivers, Fifty and no/100ths (\$50.00) Dollars per vehicle annually.

(e) Delivery trucks and service vehicles. With no fixed place of business in the City, Thirty-Five and no/100ths (\$35.00) Dollars per vehicle annually;

(f) Contractors. Sixty-Seven and 50/100ths (\$67.50) Dollars annually;

(g) Delivery by vehicle: Optional fleet rate. One Hundred and no/100ths (\$100.00) Dollars per year;

(h) Itinerant or transient merchants. Ten and no/100ths (\$10.00) Dollars per day, Twenty-Five and no/100ths (\$25.00) Dollars per week, Fifty and no/100ths (\$50.00) Dollars per month, One Hundred and no/100ths (\$100.00) Dollars per quarter, or One Hundred Fifty and no/100ths (\$150.00) Dollars per year; and

(i) Garbage and rubbish collectors. One Hundred and no/100ths (\$100.00) Dollars per truck per year.

(§ 2, Ord. 176-NS, eff. December 4, 1970, as amended by § III, Ord. 241-NS, eff. November 25, 1971, § 1, Ord. 886-NS, eff. March 19, 1985)

Sec. 3-1.36. Severability.

If any section, subsection, sentence, clause, phrase, or portion of this chapter is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this chapter. The Council hereby declares that it would have adopted this chapter and each section, subsection, sentence, clause, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, clauses, phrases, or portions be declared invalid or unconstitutional.

(§ 2, Ord. 176-NS, eff. December 4, 1970)