

IMPORTANT INFORMATION

BUSINESS TAX CERTIFICATE

A Business Tax Certificate is required to operate a business within the City of Oxnard. Business Tax Certificates are issued on an annual basis. The Business Tax Certificate will expire on the last day of the month prior to your anniversary month. Businesses that conduct business prior to submitting their application may be subject to a penalty.

The City will send a Renewal Notice, however; **it is your responsibility as the business owner to renew before the last day of your anniversary month.** Penalties are assessed for delinquent accounts, regardless of whether you receive a Renewal Notice or not. If you do not receive a Renewal Notice prior to the expiration date of the Tax Certificate, please contact Licensing Services immediately.

PENALTIES

If a person fails to pay a business tax when due, a penalty of 10% or \$10 per month of the total tax due, whichever is greater, will be assessed (not to exceed 50%).

DO I NEED TO COME IN PERSON TO APPLY?

If your business is located within the city limits of Oxnard, you **MUST** apply in person to go through Planning and Zoning (Planning) approval.

PHYSICAL ADDRESS

Before going to any public agency you should have an exact address for the proposed business. Having an accurate site location is crucial for receiving the correct zoning information and for filing various documents and permits. **Private mailbox addresses are for mailing purposes only and cannot be used as a physical business address.**

HOME OCCUPATION AND ZONE CLEARANCE PERMITS

Persons using their home as a business address must also obtain a Home Occupation Permit from Planning. Every business located in a commercial location within the City must also obtain a Zone Clearance Permit from Planning to confirm the building you intend to occupy is suitable for your type of business. The application forms are available at Licensing Services. However; rules & regulations and any questions regarding the Home Occupation Permit and Zone Clearance process should be directed to Planning. The Home Occupation Permit and Zone Clearance are a one-time fee unless you move within the City.

BUSINESS TAX CERTIFICATE COST

The cost of the Business Tax Certificate is based on the type of business and is calculated either on a flat rate or gross receipts, depending on your type of business. If the business tax is calculated on gross receipts, you will be required to provide a 12- month estimation of gross receipts. Each year thereafter you will be required to remit proof of gross receipts to renew.

EXEMPTIONS

If you collect retirement benefits, are a non-profit organization, have a valid Public Utilities Commission (PUC) Permit or Motor Carrier Permit (MCP), you may be exempt from the requirement to pay a business tax. Please contact Licensing Services to discuss.

MORE THAN ONE BUSINESS

You shall obtain a separate Business Tax Certificate for each separate type of business conducted at the same or different locations. You may be eligible for a branch establishment Business Tax Certificate, provided the branch location is not operating as an itinerant merchant. Please contact Licensing Services for further information.

DANCING & ENTERTAINMENT

Any establishment which conducts or offers dancing and entertainment must obtain a Dance Permit and Business Tax Certificate for entertainment. If your establishment only offers entertainment; you must obtain a separate Business Tax Certificate for entertainment. Any dancing or entertainment with alcohol in a commercial location that has more than 50 persons in attendance requires security personnel.

VENDORS: SOLICITORS/PEDDLERS

If you solicit or peddle in Oxnard an additional Business Tax Certificate is required. In addition, solicitors/peddlers going door to door in the residential areas of Oxnard are required to obtain a Vendor Permit. Contact Licensing Services for further information.

TOBACCO RETAILER PERMIT

A Tobacco Retailer Permit is required for any business that sells tobacco, tobacco products or tobacco paraphernalia in the City and maintains a valid State Tobacco Retailer's License issued by the Board of Equalization (BOE).

SIGNS

Check with Planning BEFORE using or installing any type of permanent or temporary sign including those on walls, windows, banners and captive balloons.

FORMS OF PAYMENT

We accept Check, Cash, Visa or MasterCard as forms of payment.

DISABILITY ACCESS LAWS

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 www.dgs.ca.gov/dsa/home.aspx, www.rehab.cahwnet.gov, and www.cdda.ca.gov.



Rate Code **05**

Rate Code Description: **JUNK COLLECTOR**

EXPIRATION AND PENALTIES

The Business Tax Certificate will expire on the last day of the month prior to your anniversary month. If a person fails to pay a business tax when due, a penalty of 10% or \$10 per month of the total tax due, whichever is greater, will be assessed (not to exceed 50%).

Tax Schedule only valid to June 30, 2017

*Total tax due not final until approved by licensing

The business tax is calculated based on the number of vehicles.

1. Number of vehicles _____	X \$ 313.00	= \$ _____	.00
2. Add penalty – <i>see penalty section above</i> Line 1 X penalty _____%		+ \$ _____	.
3. SB 1186* State-mandated disability access compliance fee		+ \$ _____	1.00
4. Add processing fee – <i>processing fee must be included with payment</i>		+ \$ _____	25.00
5. Total business tax/fee due – <i>add lines 1, 2, 3 and 4</i>		* = \$ _____	.

All business tax reports are subject to audit (Oxnard City Code section 11-14).

*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 Division of the State Architect at www.dgs.ca.gov/dsa/home.aspx, the Department of Rehabilitation at www.rehab.cahwnet.gov, and the California Commission on Disability Access at www.cdda.ca.gov.

I declare under penalty of perjury that the information above is true, correct and complete.

 Name of Business

 City Tax Cert. #

 Control #

 Signature

 Date

 Print Name

 Title

 Telephone Number

PLEASE RETURN THIS FORM WITH THE BUSINESS TAX CERTIFICATE APPLICATION AND PAYMENT