

Chapter 5.08 BUSINESS LICENSE FEES AND SCHEDULES

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5.08.010 Gross annual receipts.

- A. Except as otherwise provided in this chapter, every person who engages in business at a fixed place of business within the city shall pay a license tax based upon gross receipts at the following rates in the following classifications:

Annual Gross Sales	License Tax Per Year
Under \$15,000.00	\$37.50

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\$15,000.00 to \$25,000.00	\$45.00
\$25,000.00 to \$50,000.00	\$60.00
\$50,000.00 to \$100,000.00	\$90.00
\$100,000.00 to \$200,000.00	\$150.00
\$200,000.00 to \$500,000.00	\$0.76 per \$1,000.00
Over \$500,000.00	\$375.00 + \$0.14 per \$1,000.00 over \$500,000.00
Gross annual receipts	Max. \$500.00

- B. In any case where a licensee or an applicant for a license believes that his or her individual business is not assigned to the proper classification under this section because of circumstances peculiar to such business, as distinguished from other businesses of the same kind, he or she may apply to the collector for a reclassification. Such application shall contain such 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 or she shall assign the applicant's individual business to the classification shown to be proper on the basis of such investigation. The proper classification shall be 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 one time in any one year.
- C. The collector shall notify the applicant of the action taken on the application for a reclassification. Such notice shall be given by serving it personally or by depositing it in the United States Post Office at Colfax, California, postage prepaid, addressed to the applicant at his or her last known address. Such applicant, within fifteen (15) days after the mailing or serving of such notice, may make a written request to the collector for a hearing on his or her application for reclassification. If such request is made within the time prescribed, the collector shall cause the matter to be set for a hearing before the council within fifteen (15) days. The collector shall give the applicant at least ten (10) days' notice of the time and place of the hearing in the manner set forth in this title for serving notices of the action taken on the application for a reclassification. The council shall consider all evidence as adduced and its findings thereon shall be final. Written notice of such findings shall be served upon the applicant in the manner set forth in this title for serving notices of the action taken on the application for a reclassification.

(Amended during 2004 codification; prior code § 3-1.201)

5.08.020 Flat rates—\$25.00 per year.

The license tax for the following businesses shall be twenty-five dollars (\$25.00) per year:

1. Answering services;

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2. Auctioneers;
3. Barber shops;
4. Bars and cocktail lounges for the sale of nonalcoholic beverages;
5. Baths, Turkish and steam;
6. Beauty parlors;
7. Bicycle sales and repairs;
8. Boardinghouses and rest homes;
9. Catering services;
10. Dancing academies;
11. Gardeners, professional;
12. Janitorial services;
13. Kennels;
14. Liquor stores selling nonalcoholic beverages;
15. Locksmiths;
16. Mail order businesses;
17. Music lessons;
18. Music machines, coin-operated;
19. Pawn shops;
20. Pool tables and billiards;
21. Security police;
22. Shoe repair shops;
23. Shoe shine stands;
24. Sign painters;
25. Tailors and dressmakers
26. Taxidermists;
27. Typewriter and business machine dealers and repairs;
28. Warehouses, storage;
29. Welding; and
30. Wig distributors.

(Amended during 2004 codification; prior code § 3-1.202)

5.08.030 Flat rates—\$37.50 per year.

The license tax for the following businesses shall be thirty-seven dollars and fifty cents (\$37.50) per year:

1. Accountants and bookkeeping services;
2. Advertising and soliciting;

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3. Ambulance services independent from undertakers;
4. Bakeries;
5. Car washes;
6. Cleaning and dyeing;
7. Collection agencies and credit associations;
8. Fertilizer dealers;
9. Florists;
10. Food lockers;
11. Garages without automobile sales;
12. Hotels, ten (10) rooms or less (ten dollars (\$10.00) per unit);
13. Jewelry, sales and repairs;
14. Junk yards;
15. Laundries, coin;
16. Magazines and papers;
17. Marine and cycleries, motored sales and services;
18. Miscellaneous repairs and maintenance;
19. Music stores;
20. Nurseries;
21. Pest control;
22. Photographers;
23. Plumbing and electrical supplies, retail;
24. Printers;
25. Sheet metal shops;
26. Skating rinks;
27. Subcontractors;
28. Tax consultants; and
29. Towing.

(Amended during 2004 codification; prior code § 3-1.203)

5.08.040 Flat rates—\$52.50 per year.

The license tax for the following businesses shall be fifty-two dollars and fifty cents (\$52.50) per year per year:

1. Hotels, ten (10) through twenty (20) rooms;
2. Newspapers;
3. Real estate appraisers;
4. Real estate offices and agents;

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5. Theaters; and
6. Truck deliveries and taxicabs.

(Amended during 2004 codification; prior code § 3-1.204)

5.08.050 Flat rates—\$75.00 per year.

The license tax for the following businesses shall be seventy-five dollars (\$75.00) per year:

1. Abstract title companies;
2. Architects;
3. Attorneys;
4. Automotive body and fender shops;
5. Bond sales;
6. Brokers and commission merchants;
7. Building and loan offices;
8. Bus depots;
9. Chiropractors;
10. Contractors;
11. Dairies, including milk deliveries;
12. Dentists;
13. Engineers, professional;
14. Hospitals, sanitariums and convalescent homes;
15. Insurance agents;
16. Optometrists and oculists;
17. Orthodontists;
18. Pathologists;
19. Physicians;
20. Podiatrists;
21. Radiologists;
22. Service stations;
23. Therapists;
24. Trading stamps;
25. Travel agencies;
26. Undertakers;
27. Van and storage;
28. Veterinarians;
29. X-ray or other laboratories; and
30. Yards, fruit packing and shipping and buying.

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(Amended during 2004 codification; prior code § 3-1.205)

5.08.060 Flat rates—\$150.00 per year.

The license tax for conducting card games shall be one hundred fifty dollars (\$150.00) per year.

(Amended during 2004 codification; prior code § 3-1.206)

5.08.070 Flat rates—Amusements.

The license tax for conducting amusement businesses not otherwise set forth in this chapter shall be seven dollars and fifty cents (\$7.50) per day or forty-five dollars (\$45.00) per week for each such amusement business.

(Amended during 2004 codification; prior code § 3-1.207)

5.08.080 Flat rates—Rental units.

The license tax for every rooming house, house, duplex, apartment, auto court, motel, hotel, mobilehome park, campground, recreational vehicle park, shopping center or any other entity that rents, leases or otherwise lets space to another shall be ten dollars (\$10.00) per rental unit per year.

(Prior code § 3-1.208)

5.08.090 Flat rates—Manufacturing and wholesale sales.

The license tax for manufacturing and selling any goods, wares or merchandise at wholesale shall be at the following rate based upon number of employees:

Number of Employees	License Tax Per Year
1-2	\$75.00
3-5	125.00
6-10	200.00
11-43	350.00
44 and over	500.00

(Prior code § 3-1.209)

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5.08.100 Flat rates—Bowling lanes.

The license tax for the business of conducting bowling lanes shall be fifty-two dollars and fifty cents (\$52.50) per year for the first lane and twenty-two dollars and fifty cents (\$22.50) for each additional lane.

(Amended during 2004 codification; prior code § 3-1.210)

5.08.110 Flat rates—Circuses and carnivals.

The license tax for the business of conducting circuses and carnivals and trained animal shows shall be seventy-five dollars (\$75.00) per day or three hundred twenty-five dollars (\$325.00) per week.

(Amended during 2004 codification; prior code § 3-1.211)

5.08.120 Flat rates—Circus parades.

The license tax for the business of conducting circus parades shall be seventy-five dollars (\$75.00) for each parade.

(Amended during 2004 codification; prior code § 3-1.212)

5.08.130 Flat rates—Clairvoyants and fortune-tellers.

The license tax for the business of conducting clairvoyancy and fortune-telling shall be one hundred fifty dollars (\$150.00) per year.

(Amended during 2004 codification; prior code § 3-1.213)

5.08.140 Flat rates—Peddlers, solicitors and vendors.

The license tax for the business of selling, offering for sale or taking orders for or soliciting the sale of any goods, wares, merchandise or other personal property for sale or trade, whether for present or future delivery, on any street, public place or vacant lot or by a house-to-house canvass or by traveling from place to place in the city, including sales by sample and including the taking or soliciting of orders for the future delivery of prints, pictures, newspapers, magazines, clothing, fixtures, machines, appliances and all other articles or things to be made, produced, combined or manufactured, shall be seven dollars and fifty cents (\$7.50) per agent per day or fifteen dollars (\$15.00) per quarter, if there is no fixed place of business in the city. If the licensee has a fixed place of business in the city the provisions of Section 5.08.010 of this chapter shall apply.

(Amended during 2004 codification; prior code § 3-1.215)

5.08.150 Flat rates—Used car lots and sales lots.

The license tax for the business of conducting used car lots and sale lots, if the business is conducted with a garage, shall be as set forth in Section 5.08.010 of this chapter. If such business is run independently, the license tax shall be seventy-five dollars (\$75.00) per year.

(Amended during 2004 codification; prior code § 3-1.216)

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5.08.160 Businesses outside the city.

Every person not having a fixed place of business within the city who engages in business within the city shall pay a license tax at the same rate set forth in this article for persons engaged in the same type of business having a fixed place of business within the city.

(Amended during 2004 codification; prior code § 3-1.217)

5.08.170 Changes of rates.

The rates of tax set forth in this chapter may be changed from time to time by resolution of the council.

(Prior code § 3-1.218)

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5.08.180 Definitions.

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

"Business" means and includes every pursuit, occupation, trade, profession, employment and enterprise regularly engaged in or transacted, either exclusively or not, whether or not transacted in its entirety in the city or partially in the city, all shows, exhibitions and lawful games conducted, the soliciting of orders (other than goods to be delivered through interstate commerce) and the delivery of goods by vehicles owned and/or operated by the seller.

"Fixed place of business" means any establishment, store, office or central place for carrying on regular activities or individual shows, exhibitions or games when opened or maintained in good faith other than for the purpose of qualifying to be licensed under a different classification than would otherwise apply under the provisions of this article.

For the purposes of this article, there shall be rebuttable presumption that a person not having a fixed place of business or domicile in the city for the ninety (90) consecutive days preceding the date of an application or transaction of business, whichever comes first, does not have a fixed place of business or domicile in the city.

"Goods" means and includes all personal property, whether manufactured, processed or produced by the persons dealing therewith or handling the same or which is bought or obtained by such person for resale, other than spirituous, vinous or malt liquors or other intoxicants.

"Labor" means and includes labor, work or service, whether rendered or performed under contract, subcontract, partnership, station plan or other agreement.

(Prior code § 5-6.01)

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5.08.190 Licenses—Applications.

In addition to the information required by the collector for the issuance of a regular business license pursuant to the provisions of Chapter 5.04 of this title, each applicant for a license to carry on a business, as defined in Section 5.08.180 of this chapter, shall file with the chief of police a written sworn application signed by the applicant, if an individual, by a partner, if a partnership or by the president or secretary of a corporation, if a corporation. Such application shall set forth the following information:

- A. The name of the person having the management or supervision of the applicant's business during the time it is proposed the business will be carried on in the city; the local address of such person while engaged in such business; the permanent address of such person; the capacity in which such person will act (that is, whether as proprietor, agent or otherwise); the name and address of the person for whose account the business will be carried, if any; and, if a corporation, under the laws of what state the business is incorporated;
- B. The fingerprints of the person having the local management or supervision of the applicant's business or, in lieu thereof, at least three letters of recommendation from reliable property owners in the city certifying as to the applicant's good character and business responsibility or other evidence which establishes to the satisfaction of the chief of police the good character and business responsibility of such person;
- C. The place in the city where it is proposed to carry on the applicant's business and the length of time during which it is proposed such business shall be conducted;
- D. The place, other than the permanent place of business of the applicant, where the applicant conducted a transient business within the six months next preceding the date of such application, stating the nature thereof and giving the post office and street address of any building or office in which such business was conducted;
- E. A statement of the nature, character and quality of the labor to be performed, goods, wares or merchandise to be sold or offered for sale by the applicant in the city; the invoice value and quality of such goods, wares and merchandise, whether the same are proposed to be sold from stock in possession and by sample, at auction, by direct sale or by direct sale and by taking orders for future delivery; where the goods or property proposed to be sold are manufactured or produced; and where such goods or products are located at the time such application is filed;
- F. A brief statement of the nature and character of the advertising done or proposed to be done in order to attract customers and, if required by the chief of police, copies of all such advertising, whether by handbills, circulars, newspaper advertising or otherwise, shall be attached to such application as exhibits thereto;
- G. Whether or not the person having the management or supervision of the applicant's business has been convicted of a crime, misdemeanor or the violation of any municipal ordinance, the nature of such offense and the punishment assessed therefor;
- H. Credentials from the person, firm or corporation for which the applicant proposes to do business authorizing the applicant to act as such representative; and
- I. Such other reasonable information as to the identity of the character of the person having the management or supervision of the applicant's business.

(Prior code § 5-6.02)

5.08.200 Licenses—Fees.

Every person not having a fixed place of business or domicile within the city who sells or solicits from house to house to perform labor orders or subscriptions for merchandise, literature or photographs and every person not having a fixed place of business or permanent residence within the city who sells or

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offers to sell, vehicle tire chains shall pay a minimum fee of fifty cents (\$0.50) per day, with a minimum fee of fifteen dollars (\$15.00). No license shall be issued for a period in excess of three months.

(Prior code § 5-6.03)

5.08.210 Licenses—Separate for each solicitor required.

A separate license shall be obtained by each solicitor or seller, even though employed by the same business.

(Prior code § 5-6.04)