



City of Emeryville

INCORPORATED 1896

1333 Park Avenue, Emeryville, CA 94608-3517

t (510) 596-4300 | f (510) 658-8095

Finance@emeryville.org

ANNUAL BUSINESS LICENSE RENEWAL PACKET – RESIDENTIAL LANDLORD

November 22, 2021

Dear Business Owner/Operator:

Enclosed is a copy of the Residential Landlord Annual Business License Tax package for 2022. Landlords may file just one return for all their Emeryville rentals by including the addresses of all rentals on the attached return. Please complete the enclosed Business License Tax Return and Services Provider survey. Return the completed paperwork, along with payment for taxes due to:

**City of Emeryville Finance Department
PO Box 674
Rodeo, CA 94572**

Please make checks payable to the City of Emeryville.

Residential Landlord Business License Application

It is important that you complete and/or make any corrections to the information preprinted on the Business License Tax Return form provided in this package. Please “line out” the incorrect information and print the correct information next to it. Businesses that have changed ownership must complete a new business application. If you are receiving a renewal form and sold the property, please let us know that you no longer own the property so we can update our files. A copy of the application is available on the City’s website at: <http://www.emeryville.org> or may be requested by emailing Finance@Emeryville.org or calling 510-596-4325.

Residential Landlord Business License Tax Rates

The gross receipts (gross rental income) business tax rate is 0.10% of annual gross receipts (GR x .0010), with a **minimum annual tax of \$25.00 and a 2022 maximum tax of \$397,656.68. There is also a \$10.00 renewal fee and a \$4.00 State Mandated Disability Access Fee for a total minimum payment of \$39.00.** Business License Taxes are calculated based on the prior calendar years’ gross receipts (gross rents). Therefore, the Business License issued for the year 2022 is based on 2021 operating results.

Due Date, Delinquency, Remittance Information

Business License Taxes are due January 1, 2022 and become delinquent after March 1, 2022. Payments postmarked or received at the Finance Department counter after March 1, 2022 will be considered delinquent and subject to penalties and interest. The penalty rate is 5% per month, with a maximum rate of 25% (5 months) of the tax amount. The interest on delinquent accounts is 1.5% per month on the total outstanding balance (tax + penalty) with no cap.

Please note we only accept checks for payment. Please submit the tax return and forms with your payment by post to the above address or in person at the City of Emeryville Finance Department counter located in the City of Emeryville Administration Building at 1333 Park Avenue, Emeryville, CA 94608.

Additional Information

Please note that the Emeryville Municipal Code is available on the City’s website at: <http://www.emeryville.org>. If you have questions about the Municipal Code, the Business License renewal process, or calculations of your Business License Tax due, please call the Business License Desk at (510) 596-4325 or email: Finance@Emeryville.org.



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2022 RESIDENTIAL LANDLORD BUSINESS LICENSE TAX RETURN

Returns are due January 1, 2022 and delinquent if received or postmarked after March 1, 2022

BUS ID#
NAME:
MAILING ADDRESS:

NUMBER OF LOCATIONS IN EMERYVILLE: _____
NAICS CODE: _____
BUSINESS PHONE NUMBER: _____
EMAIL: _____

PLEASE NOTE: for multiple units within a property please provide unit details on the attached spreadsheet.

PROPERTIES	ADDRESS	GROSS RECEIPTS
PROPERTY#1	_____	\$ _____
PROPERTY#2	_____	\$ _____
PROPERTY#3	_____	\$ _____
PROPERTY#4	_____	\$ _____
PROPERTY#5	_____	\$ _____
PROPERTY#6	_____	\$ _____
PROPERTY#7	_____	\$ _____
PROPERTY#8	_____	\$ _____
PROPERTY#9	_____	\$ _____
PROPERTY#10	_____	\$ _____
TOTAL GROSS RECEIPTS FROM ALL PROPERTIES		\$ _____

Line

A.) Gross Receipts:	\$ _____	Enter Total Gross Receipts from above
B.) Tax Rate:	x .0010	
C.) Tax Due: Min. Tax Due is \$25	\$ _____	Multiply line "A" by line "B" If the return is postmarked after 03/01, Penalties are due.
D.) Penalty (See Box 1 backside):	\$ _____	
E.) Subtotal:	\$ _____	Sum of lines "C" and "D"
F.) Interest (See Box 2 backside):	\$ _____	If the return is postmarked after 03/01, Interest is due.
G.) Renewal Fee	\$10.00	
State Mandated Disability Access & Education Revolving Fund*	\$4.00	
Total Due:	\$ _____	Sum of lines "E", "F", "G" & "H"

*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: The Division of the State Architect at <https://www.dgs.ca.gov/DSA>. The Department of Rehabilitation at <https://www.dor.ca.gov/>. The California Commission on Disability Access at <https://www.dgs.ca.gov/CCDA>.

Please make check payable to *City of Emeryville*
Include the completed, signed tax return with your payment and remit to:
City of Emeryville
Finance Department
P.O. Box 674
Rodeo, CA 94572

Box 1- Penalty Calculation	Penalties are due if the return is post marked after March 1 st Capped at 25% (EMC 3-1.116)	
March 2 -March 31	5%	of Tax Due on line "C" above.
April 1 - April 30	10%	of Tax Due on line "C" above.
May 1 - May 31	15%	of Tax Due on line "C" above.
June 1 - June 30	20%	of Tax Due on line "C" above.
On or after July 1	25%	of Tax Due on line "C" above.

Box 2- Interest Calculation	Interest is due if the return is post marked after March 1 st 1.5% per month – no cap (EMC 3-1.119) * *Add 1.5% for each additional month	
March 2 - March 31	1.50%	of Subtotal on line "E" above.
April 1 - April 30	3.00%	of Subtotal on line "E" above.
May 1 - May 31	4.50%	of Subtotal on line "E" above.
June 1 - June 30	6.00%	of Subtotal on line "E" above.
July 1 - July 31	7.50%	of Subtotal on line "E" above.

I declare, under penalty of perjury, that to my knowledge all information contained in this statement/tax return is true and correct.

Signature: _____ Title: _____

Print name: _____ Date: _____

Please complete the Closure of Business Affidavit below if your company is no longer doing business in Emeryville.

CLOSURE OF BUSINESS

If the business is closed, please complete this section and return this form to the City of Emeryville Administration Building at 1333 Park Avenue, Emeryville, CA 94608 so we can update our records.

BUS ID # _____ **BUS NAME:** _____

Date Business Closed _____ Reason for Closure _____

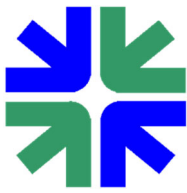
If moved from Emeryville, why? _____

I declare, under penalty of perjury, that to my knowledge all information contained in this statement is true and correct.

Signature: _____ Title: _____

Print name: _____ Date: _____

FOR OFFICE USE ONLY: Updated BL to "C" in Superior Date Updated _____ Processed by _____



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Service Provider Survey

Please fill out the names and addresses of the service providers that your business utilizes throughout the year.

Property Manager: _____

Address: _____

Phone Number: _____

Leasing Agent: _____

Address: _____

Phone Number: _____

Security Service: _____

Address: _____

Phone Number: _____

Alarm Company: _____

Address: _____

Phone Number: _____

Vending/ATM Machines: _____

Address: _____

Phone Number: _____

Parking Service: _____

Address: _____

Phone Number: _____

Landscaping Service: _____

Address: _____

Phone Number: _____

HVAC Service: _____

Address: _____

Phone Number: _____

Elevator Maint Service: _____

Address: _____

Phone Number: _____

Window Cleaners: _____

Address: _____

Phone Number: _____

Delivery Service: _____

Address: _____

Phone Number: _____

Laundry/Linen Service : _____

Address: _____

Phone Number: _____

Janitorial Service: _____

Address: _____

Phone Number: _____

Uniform Service: _____

Address: _____

Phone Number: _____