



CITY OF EMERYVILLE

General Requirements for Business License

It shall be unlawful for any person, either for themselves or for any other person, to commence on any business taxed pursuant to this article in the City of Emeryville, without having procured a business tax certificate from said City shall constitute a separate violation of the Municipal Code 3-1.101 for each and every day that such business is so carried on. For most businesses, the tax is equal to the greater of \$25 or one tenth of one percent (.10%) of the business' annual gross receipts. Certain businesses pay business tax based other tax schedules or methods. Renewals must be postmarked by March 1st to avoid delinquency penalties.

Businesses without Gross Receipts

Whenever there are no gross receipts within the City of Emeryville, the following alternate method of calculating business tax under this section shall be used: The total of all expenses incurred on an annual basis at the business location or administrative office within the City of Emeryville for payroll, utilities, depreciation and/or rent.

Planning/Zoning Requirements

Before you sign a lease or purchase a commercial building, be sure to contact the Community Development Department to ensure that your business is allowed in the zone or area you've selected. The Planning Division can tell you if your business meets the zoning requirements and whether you need any other types of documentation, such as a design review or a use permit. Also, be sure to ask for information about signage and other requirements that may apply to your business and location. You can reach the Planning Division at (510)596-4362 from 9:00 am to 5:00 pm, Monday through Friday, or visit City Hall at 1333 Park Ave.

Nonpayment Penalties and Interest Charges

Business license taxes that are not paid when due are declared delinquent and subject to a penalty of five percent (5%) of the delinquent business license tax per month, or fraction thereof, up to a maximum of twenty-five percent (25%).

In addition to the penalties imposed, any person who fails to remit any business tax imposed by the business tax provisions of this article shall pay interest at the rate of one and one-half percent (1-1/2%) per month or fraction thereof, on the amount of the tax and penalties from the date on which the business tax first became delinquent until paid (Section 3-1.119).

For example, a business with gross receipts of \$100,000 for the previous year and is delinquent for 4 months would pay \$100 in taxes, \$20 in penalties (4 months x 5%= 20% of the tax (\$100), in this case \$20), and \$7.20 in interest (4 months x 1.5%= 6% of the total taxes plus penalties (\$120), in this case \$7.20). Thus the total bill would come to \$127.20 (\$100 + \$20 + \$7.20).

Other Pertinent Information

If any person has failed to apply for and secure a business tax certificate, the business tax due shall be that amount due and payable from the first date on which the person was engaged in business in the City of Emeryville, together with applicable penalties and interest. The Finance Department is not required to send a renewal, delinquency or other notice or bill. Failure to send such notice or bill shall not affect the validity of any tax or penalty due.

Refund of Business license tax

No business license tax collected under the provisions of this chapter shall be refundable or prorated in any manner, unless the business subject to the tax:

1. Establishes that it has paid the tax more than once, the tax was erroneously or illegally collected, or it has paid in excess of the correct amount, and;
2. Files a claim with the City within one (1) year from the date of the payment in accordance with all applicable statutes, regulations and ordinances.

If the claim for a refund is accepted, the City may remit the entire amount to the business or credit the refund against any amounts then due and payable to the City from the business.

No refund of any tax or registration fee paid under this article shall be made by virtue of the discontinuance, dissolution, or other termination of a business.