

Chapter 10
LICENSES¹

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SEC. 10.1 **PURPOSE OF CHAPTER**

10.1.1: **Purpose.** This chapter is enacted solely to raise revenue for municipal purposes and is not intended for the purpose of regulation. (Ord. No. 238 N.S., §2; Ord. No. 522 N.S., 9/90)

10.1.2: **Effective Date.** The liability for taxes on rental property imposed by this Chapter 10 shall commence July 1, 1991. Business taxes on rental property for the period July 1, 1991 through December 31, 1991 shall be due and payable on or before March 1, 1992. All taxes for rental property for each calendar year after 1991 shall be due and payable on or before March 1 of the next calendar year. Liability for all other taxes paid under this chapter shall be quarterly or annually. (Ord. No. 525 N.S. 4/91, 552 N.S. 1/94.)

SEC. 10.2 **DEFINITIONS**

10.2.1: For the purposes of this chapter, certain words and phrases are defined and certain provisions shall be construed as herein set out unless it shall be apparent from their context that a different meaning is intended:

10.2.2: **Advertising Material Distribution.** The business of distributing, circulating or delivering of any paper, advertisement, broadside, handbill, circular, dodger, card,

1 For state law as to authority of City to license for revenue and regulation purposes, see Gov. C., ●37101. As to authority of City to license in exercise of police power and for purpose of regulation, see B. & P.C. ●16000. As to licensing by cities generally, see B.& P.C.●●16000 to 16003. As to dog licenses, see ●●4.2 to 4.12 of this Code.

poster, sample, booklet, pamphlet or other advertising medium of similar nature.

10.2.3: Apartment House. Any building or portion thereof which is designed, built, rented, leased, let or hired out to be occupied or which is occupied as the home or residence of three or more families living independently of each other and doing their own cooking in the building and shall include flats and apartments.

10.2.4: Charitable. For the benefit of underprivileged or economically and socially disadvantaged persons.

10.2.5: Construction. Trades and service providers who perform any act related to the maintenance, repair, renovation or other alteration, demolition or construction of existing or new structures or portions of structures, or of fixtures within structures, including but not limited to general building contractors, subcontractors, carpenters, electricians, plumbers, masons, concrete finishers, heating and air conditioning service and installation, painters, and roofers. (Ord. No. 529 N.S.)

10.2.6: Employee. All persons engaged in the operation or conduct of any business, whether as owner, any member of the owner's family, partner, agent, manager, solicitor and any and all other persons employed or working in such business.

10.2.7: Engaging in Business. Selling or offering for sale any goods or services. (Ord. No. 238 N.S., 8/63; Ord. No. 247 N.S., 6/64; 552 N.S. 1/94)

10.2.8: Fixed Place of Business. A place of business in the City regularly kept open with someone in charge thereof for the transaction of the particular business engaged in during the hours customary to transact such business or, for purposes of the rental property tax, a single family residential unit or second unit, apartment building, or commercial or office building.

10.2.9: Gross Receipts. "Gross receipts" as used in this chapter shall mean gross receipts for business conducted in the City of Piedmont and shall include: the total amount actually received or receivable from all sales, leases and rentals; the total amount or compensation actually received or receivable for the performance of any act or service, or 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; and gains realized from trading in stocks or bonds, interests discounts, rents, royalties, fees, commissions, dividends, or other emoluments, however designated. Included in "gross receipts" shall be all receipts, cash credits and property of any kind or nature from business conducted in the City of Piedmont, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs sold, the cost of materials used, labor or service costs, interest paid or payable, or losses or other expenses whatsoever, except that the following shall be excluded therefrom:

- (a) Cash discounts allowed and taken on sales.
- (b) Credit allowed on property accepted as part of the purchase price and which

property may later be sold, at which time the sale price shall be included as gross receipts.

- (c) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser.
- (d) Such part of the sale price of property returned by purchasers upon rescission of a contract of sale as is refunded either in cash or by credit.
- (e) Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded.
- (f) 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 who collected, provided the agent or trustee has furnished the bureau permits and licenses with the names and addresses of the others and the amounts paid to them. This exclusion shall not apply to any fees, percentages, or other payments retained by the agent or trustee.
- (g) Cash value of sales, trades or transactions between departments or units of the same business.
- (h) Transactions between a partnership and its partners.
- (i) Receipts from services or sales in transactions between affiliated corporations. An "affiliated corporation" is a corporation: (i) the voting and nonvoting stock of which is owned at least eighty percent by such other corporation with which such transaction is had; or (ii) which owns at least eighty percent of the voting and nonvoting stock of such other corporation; or (iii) at least eighty percent of the voting and nonvoting stock of which is owned by a common parent corporation which also has such ownership of the corporation with which such transaction is had.
- (j) Receipts from investments where the holder of the investment receives only interests and/or dividends.
- (k) Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery or other equipment used by the licensee in the regular course of the licensee's business.

10.2.10: Office Building. Any building containing one or more rooms which are used or designed and intended to be used as an office or store of any kind.

10.2.11: Peddle. To offer for sale and to sell goods, services, or both to residents without a prior invitation at any place in the city other than a fixed place of business.

10.2.12: Peddler. A person who peddles.

10.2.13: Person. All domestic and foreign corporations, associations, syndicates, joint stock corporations, partnerships of every kind, clubs, Massachusetts business or common law trusts, societies and individuals and their agents.

10.2.14: Regular Employee. A person employed full time in accordance with the general accepted standards for the particular trade or occupation in which he is engaged.

10.2.15: Solicit. To request (1) a resident's attention for an uninvited message or (2) a donation for a specified purpose or cause.

10.2.16: Solicitor. One who solicits.

10.2.17: Unit. A single family residence, a building or buildings rented for commercial use, a second unit, an apartment building, or space in a combined-use building rented for commercial or residential use.

SEC. 10.3 TAX IMPOSED

10.3.1: General. Except as otherwise provided in this chapter, each business which operates or otherwise in any way carries on business in the City shall pay a business tax. It shall be unlawful for any person, either personally or for any other person, to commence, transact or carry on any business in the City not excluded or exempt by the terms of this chapter, unless the tax is paid and a receipt is obtained from the City first.

10.3.2: Method of Payment. Except for the dates provided in Section 10.1.2, every person required to pay a business tax by this chapter shall submit an application for a tax receipt to the city clerk and pay the tax due on or before expiration of the existing tax receipt or, in the case of a new business, one or more days before beginning to conduct business in the City. This application shall be a written statement on the form provided by the city clerk. The application shall set forth such information as may be required to determine the amount of the business tax to be paid by the applicant, including but not limited to a statement of gross receipts. (Ord. No. 238 N.S., 552 N.S. 1/94)

10.3.3: Method of Payment, Property Rentals. Except as provided in Section 10.1.2 for the first year of the business tax on rental property, any person renting or leasing a single family residence, a second unit, office, other commercial space or apartments in the City to other shall pay a business tax on or before March 1 of every year based on all gross receipts for the prior calendar year.

10.3.4 Evidence of Liability for Tax In any action brought under or arising out of any of the provisions of this chapter or of any ordinance imposing a business tax, the fact that a party thereto represented himself as engaged in any business or calling for the transaction of which a tax receipt is required or that such party exhibited a sign indicating such business or calling shall be conclusive evidence of the liability of such party to pay for a license for such business. (Ord. No. 238 N.S., §2; Ord. No. 522 N.S., 9/90, Ord. No. 525 N.S.)

10.3.5: Application Information Not Conclusive. The information supplied on the application for a tax receipt of renewal is not conclusive as to the matters set forth nor shall filing an application preclude the City from collecting, by appropriate action, such sum as is actually due and payable. The statement and each item in it shall be subject to audit and verification by the city clerk or other employees of the City who are authorized to audit and inspect the records of any business-taxpayer or applicant for a tax receipt as may be necessary in their judgment to verify or ascertain the amount of business tax due. (Ord. No. 238 N.S., §2)

10.3.6: Examination of Applicant's Records. For the purpose of ascertaining the validity of any statement filed or the amount of any business tax paid, the city clerk or any person designated by him for that purpose is authorized to require production of and to examine any papers, records and memoranda bearing upon the matter, including but not limited to Schedule E of the federal Form 1040 or Schedule C of the State Form, and may require attendance of any person having knowledge of the business and may take his testimony with reference thereto. (Ord. No. 238 N.S. §2, 552 N.S. 1/94)

10.3.7: Confidential Nature of Required Information. The information furnished or secured pursuant to the provision of this chapter shall be deemed confidential in character and shall not be subject to public inspection and shall be kept so that the contents shall not become known except to the persons charged with the administration of this chapter. Unless in compliance with judicial order or as may be required for the proper administration of this chapter, the city clerk, his agents and employees shall not divulge facts or information obtained in the administration of this chapter. (Ord. No. 238 N.S., §2)

SEC. 10.4 TAX RECEIPT

10.4.1: Contents of Tax Receipt. All tax receipts shall be prepared and issued by the city clerk upon the payment of the sum required and each receipt shall be serially numbered and state the following:

- (a) The name of the person to whom the receipt is issued.
- (b) The kind or kinds of business taxed.
- (c) The location of such business.
- (d) The date of issuance and expiration of such receipt. (Ord. No. 238 N.S., §2; Ord. No. 522 N.S., 9/90)

In addition, the city clerk may provide such tangible proof of payment - a sticker, card, or the like - and prescribe its display as deemed appropriate by the city clerk from time to time.

10.4.2 Displaying or Carrying of Tax Receipt Every person having a tax receipt under the provisions of this chapter and carrying on a business at a fixed place of business shall keep such receipt posted and exhibited while in force in some conspicuous part of such

place of business. Every person having such a receipt and not having a fixed place of business shall carry such receipt with him at all times while carrying on the business for which the same was granted. (Ord. No. 238 N.S., §2; Ord. No. 522 N.S., 9/90, Ord. No. 525 N.S.)

10.4.3 Duplicate Tax Receipts Duplicate tax receipts may be issued by the city clerk to replace any receipt previously issued which has been lost or destroyed. A fee in an amount as may be set from time to time by resolution of the city council. (Ord. No. 238 N.S., §2; Ord. No. 367 N.S., §3; Ord. No. 522 N.S., 9/90, Ord. No. 525 N.S.)

10.4.4 Transfer and Amendment of Tax Receipt No tax receipt issued pursuant to this chapter shall be transferred except under the following conditions:

- (a) When a business transfers his from one location to another in the City, the tax receipt previously issued may be amended to authorize the conduct of the business at the new location.
- (b) When a business conducted a from a fixed place of business is sold, a new tax must be paid by the purchaser.
- (c) When a peddling and soliciting tax receipt has been issued to and paid for by any employer under the provisions of this chapter on behalf of a particular employee or employees and there is a change in the personnel peddling or soliciting in the City for such employer, such receipt may be amended to authorize peddling and soliciting by such other personnel for the unexpired portion of the receipt.
- (d) The tax receipt transfers and amendments authorized in this chapter may be obtained upon application to the city clerk and payment of a fee as may be set from time to time by resolution of the City Council. (Ord. No. 238 N.S., §2; Ord. No. 367 N.S., §4; Ord. No. 522 N.S., 9/90, Ord. No. 525 N.S.; Ord. 552 N.S.)

10.4.5 Tax Receipt Not To Authorize Conduct of Illegal Business No tax receipt issued under the provisions of this chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business or any business in violation of any ordinance of the City. (Ord. No. 238 N.S., §2, Ord. 525 N.S.)

SEC. 10.5 EXEMPTIONS FROM TAX

Persons in the following categories shall be exempt from the payment of a business tax:

1. Any charitable institution, organization or association organized for charitable purposes and conducted for charitable purposes only.
2. Any person conducting or staging any concert, exhibition, lecture, dance, amusement or entertainment where the receipts, if any, derived therefrom are to be used solely for charitable or benevolent purposes and not for private gain.

3. Any religious, fraternal, educational, veteran, state, county or municipal organization or association for the conducting of any business which is open to the members thereof only and not open to the public.
4. Any religious, fraternal, educational, veteran, state, county or municipal organization or association for the conducting or staging of any amusement or entertainment, concert, exhibition, lecture, dance or athletic event when the receipts derived are to be used wholly for the benefit of such organization and not for private gain of any person.
5. Any student organization or association sanctioned by the educational institution from which the membership is drawn for the conducting or staging of any amusement or entertainment, concert, exhibition, lecture, dance or athletic event when the receipts derived are to be used wholly for the benefit of such organization and not for private gain of any person.
6. Any organization or association for the conducting or staging of any amusement or entertainment, concert, exhibition, lecture, dance or athletic event when the use of the premises upon which such activity is conducted or staged is a municipal use. "Municipal use" is a use or performance which benefits the City as a whole or an organization or activity which benefits the City or the Piedmont Unified School District and which has been endorsed by resolution of either body. (Ord. 552 N.S. 1/94)
7. For the purposes of subsections (b), (d) and (e) above, the payment of necessary expenses incurred in the conducting or staging of any amusement or entertainment, concert, exhibition, lecture, dance or athletic event from the receipts derived therefrom shall not be deemed to be the use of such receipts for private gain of any person.
8. Any person collecting rubbish or garbage under contract with the City for the portion of such business done under such contract.
9. Solicitors engaged in interstate commerce when a business tax casts a burden upon such interstate commerce.
10. Any peddler or solicitor who is an inmate of the state industrial home for the blind or who has been honorably discharged or released from the armed forces of the United States and who is physically unable to obtain a livelihood by manual labor and who is a qualified elector of the City.
11. Every natural person of the age of sixteen years or under whose annual gross receipts from any and all business are five hundred dollars or less. (Ord. No. 238 N.S., §2)
12. Private schools and tutors. (Ord. No. 522 N.S., 9/90)
13. Persons employed as solicitors or peddlers by any person who has a fixed place of business in the City and who holds a valid unexpired tax receipt for such business in the City. The employer shall make application to the city clerk and shall furnish such information and make such affidavits as may be required. Upon the determination being made that such solicitor

or peddler is entitled to exemption under the provisions of this section and upon his complying with the provisions of all other ordinances relating to peddling or soliciting, the city clerk shall issue a free receipt to such person, which shall show upon its face that the business tax is exempt. (Ord. No. 238 N.S. 4,6 2; Ord. No. 297 N.S., §1; Ord. No. 367 N.S., §8; Ord. 552 N.S. 1/94)

14. Any person required to conduct a business under any other ordinance of the City. (That person shall nevertheless remain subject to the regulatory provisions of such ordinance.) (Ord. No. 238 N.S., §2)

SEC. 10.6 EXCLUSIONS FROM CHAPTER.

Except as may be otherwise specifically provided in this chapter, the terms hereof shall not be deemed or construed to apply to any of the following persons:

- (a) Any public utility which pays to the City a tax under a franchise or similar agreement.
- (b) Banks, including national banking associations as provided by Article XIII, Section 16, Subdivision 1(a) of the state Constitution.
- (c) Insurance companies and associations as provided by Article XIII, Section 14 of the state Constitution.
- (d) Any corporate political subdivision operating or causing work to be performed in the City.
- (e) Any person who the City is not authorized to tax under the constitution or any law of the United States or the state.

The city clerk may require the filing of a verified statement from any person claiming to be excluded by the provisions of this section, which statement shall set forth all facts upon which the exclusion is claimed. (Ord. No. 238 N.S., §2; Ord. No. 522 N.S., 9/90, Ord. No. 525 N.S.)

SEC. 10.7 AMOUNT OF TAX

10.7.1: Basis of Tax. All business taxes shall be based upon gross receipts as defined in Sec. 10.2.11 and set at the rates enumerated in Sec. 10.7.2.

10.7.2 Minimum Tax Any provision of this chapter to the contrary notwithstanding, a minimum annual tax shall be set as follows and may be amended from time to time by resolution of the City Council. (Ord. 238 N.S.; 367 N.S.; 522 N.S. 9/90; 552 N.S. 1/94)

Professional services including but not limited to attorneys; financial analysts; insurance brokers; real estate brokers; medical, dental or other health professionals; engineers; accountants; architects; MIS or computer consultants; graphic designers, auctioneers and all other consultants.
 Rate: \$2.00/thousand of gross Minimum: \$100

Sales including but not limited to both retail and grocers.

Rate: \$2/thousand of gross Minimum \$100

Rental space including but not limited to apartment, second units, single family or commercial units.

Rate: \$13.95/thousand of gross Minimum \$200

Construction including but not limited to all state licensed contractors who perform landscape renovation, building, structural repair, roofing, pool installation or repair, including sub-contractors such as plumbers, carpenters, electricians, painters, etc.

Gross receipts less than \$25,000 \$50/qtr or \$100/year

Gross receipts greater than \$25,000 \$100/year

Gross receipts greater than \$50,000 \$2/thousand of gross

Commercial movie or video filmmaker whether or not the film is produced for a non-profit enterprise

Rate: \$500/day Minimum \$500

Auctioneers

Rate: \$200/day Minimum \$200

Home occupations having a seller's permit and gross receipts of less than \$3,000 per 12 months.
\$50

Businesses not otherwise enumerated in Sec. 10.7.2 including but not limited to gardeners, chimney sweeps, pest control, craft or art related businesses and all home occupations not specifically covered above.

Gross receipts less than \$5,000 \$50

Gross receipts less than \$50,000 \$100

Gross receipts greater than \$50,000 \$2/thousand of gross

10.7.3 Engaging in Two or More Businesses at the Same Location Whenever any person is engaged in two or more businesses at the same location, that person shall not be required to pay a separate business tax for conducting each of these businesses but shall be issued one tax receipt which shall specify on its face all the businesses, and the business tax to be paid shall be computed as if one business were being conducting at that location. (Ord. No. 238 N.S. §2, Ord No. 525 N.S.; 552 N.S. 1/94)

10.7.4: Prior Year Assessments. If any person has failed to apply for and secure a valid business tax receipt, 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 Piedmont, together with applicable penalties and interests.

10.7.5: Notice Not Required. The city clerk is not required to send a renewal, delinquency or other notice or bill to any person subject to the provisions of this chapter and failure to send such notice of bill shall not affect the validity of any tax or penalty due under the provisions of this chapter.

SEC. 10.8 FAILURE TO PAY

10.8.1: Failure to Pay a Violation. Conducting any business without first paying the tax and obtaining a receipt from the City shall constitute a misdemeanor. A separate violation of this chapter shall occur for each and every day that such business is so conducted. (Ord. No. 238 N.S., §2)

10.8.2: Conviction for Violation Not Waiver of Business Tax. The conviction and punishment of any person for transaction any business without a business tax certificate shall not excuse or exempt such person from the payment of any business tax due or unpaid at the time of such conviction, and nothing herein shall prevent a criminal prosecution of any violation of the business tax provisions of this Chapter (Ord. No. 525 N.S.)

10.8.3: Determination of Tax. If any person fails to file any required statement within the time prescribed, or if, after demand therefore has been made by the city clerk, he fails to file a corrected statement within fifteen days after notification so to do or it appears to the satisfaction of the city clerk that a statement filed does not set forth the true facts of the business for which a tax receipt is required, the city clerk shall determine the amount of business tax due from such person by means of such information as he may be able to obtain.

10.8.4: Notice of Determination. In case such determination is made, the city clerk shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States post office, postage prepaid, addressed to the person so assessed at the address appearing on his last receipt or application. If the business tax as finally determined under this chapter exceeds the amount of such tax paid by the due date by 20 percent (20%) or more, then the penalty herein shall apply to the entire amount of such tax which has not been paid by the due date.

SEC. 10.9 PENALTIES

10.9.1: Penalty for Non-Payment of Annual Business Tax. The following are delinquent: Every business tax which is not paid on or before the date set forth in Section 10.7. The business taxpayer shall pay a penalty equal to 25 percent (25%) of the amount of tax if delinquent from one to thirty (1-30) days, 50 percent (50%) for delinquency from thirty-one to sixty (31-60) days, and 100 percent (100%) if delinquent more than sixty (60) days.

If a dispute arises regarding the date a payment was received by the City, the burden of proof is on the taxpayer. Only the following are considered proof of timely payments:

- (a) Cash register receipt issued by the city clerk to those taxpayers making payment in person at City Hall.

- (b) Certificate of mailing issued by the U.S. Post Office.
- (c) Certificate of registered or certified mail issued by the U.S. Post Office.
- (d) Receipt of delivery to private mail services.

10.9.2: Interest. In addition to the penalties imposed, any person who fails to remit any business tax imposed by the business tax provisions of this chapter 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.

10.9.3: Return Check Penalty. Whenever a check is submitted in payment of a business tax and the check is subsequently returned unpaid by the bank upon which the check is drawn, and the check is not redeemed prior to the expiration of the renewal or registration due date, the taxpayer will be liable for the tax amount due plus penalties and interest as provided for in Section 10.11.2.

SEC. 10.10 HEARING

10.10.1: Request for Hearing. Any person receiving notice of determination of tax under Section 10.8.4 may, within ten days after the serving or mailing of such notice, make application in writing to the city clerk for a hearing on the amount of business tax. If such application is made, the city clerk shall give not less than five days' written notice in the manner prescribed herein to the business-taxpayer to show cause, at a time and place fixed in such notice, why such amount specified therein should not be fixed for such tax. (Ord. 552 N.S. 1/94)

10.10.2: Hearing. At such hearing the business-taxpayer may appear and offer evidence why such specified tax should not be fixed as the business tax.

10.10.3: Final Determination of Tax. After such hearing, the city clerk shall determine the proper tax to be charged shall forthwith give written notice to the business-taxpayer in the manner prescribed herein of such determination and the amount of such tax. If application by the business-taxpayer for a hearing is not made within the time prescribed, the business tax determined by the city clerk shall become final and conclusive. (Ord. No. 238 N.S., §2)

SEC. 10.11 APPEAL

10.11.1: Appeal to City Council. Any person aggrieved by any decision of an administrative officer or agency with respect to the issuance or refusal to issue a tax receipt or the amount of a business tax may appeal to the City Council by filing a notice of appeal with the city clerk within fifteen days of such decision. (Ord. 552 N.S. 1/94)

10.11.2 Notice The Council shall fix a time and place for hearing such appeal, and the city clerk shall give notice in writing to such person of the time and place of hearing by

serving it personally or by depositing it in the United States post office, postage prepaid, addressed to such person at the address appearing on his last receipt or application.

10.11.3 Action The findings of the Council shall be final and conclusive, except as the applicant may have the right to a judicial review of the matter. The findings of the Council shall be served upon the applicant in the manner prescribed above for service of notice of hearing. The amount of any business tax finally determined as provided in this Section or Section 10.7.2 shall be due and payable, together with any penalties that may be due thereon; provided, however, if the amount of such business tax shall be fixed in accordance with the original statement of the applicant, then no penalty shall attach by reason of any delinquency. (Ord. No. 238 N.S., §2, Ord. No. 525 N.S.; Ord. 552 N.S. 1/94)

SEC. 10.12 DELINQUENT TAX COLLECTION

10.12.1: Business Tax a Debt. The amount of any business tax and penalty imposed by this chapter shall be deemed a debt to the City of Piedmont and any person carrying on any business without first having procured a business tax receipt from the City shall be liable to an action in the name of said City in any court of competent jurisdiction for the amount of tax and penalties imposed on such business.

The amount of tax, penalty and interest imposed under the provisions of this chapter is hereby assessed against the business property on which the tax is imposed in those instances where the owner of the business and the business property are one and the same. If the taxes are not paid when due, the tax penalty and interest shall constitute an assessment against the business property and shall be a lien on the property for the amount due, which lien shall continue until the amount including all penalties and interest are paid, or until it is discharged of record.

10.12.2: Notice of Hearing on Lien. The city clerk shall file with the City Administrator a written notice of those persons against whose property the City will file liens. Upon receipt of such notice the City Administrator shall present same to the City Council, and the City Council shall forthwith, by resolution, fix a time and place for a public hearing on such notice.

The city clerk shall cause a copy of such notice to be serviced upon the owner of the business/business property not less than ten (10) days prior the time fixed for the hearing. Mailing a copy of such notice to the owner of the business/property at the address listed in the most recent property ownership records provided to the City by the County Assessor as of the date that the city clerk causes notice to be mailed shall compromise proper service. Service shall be deemed complete at the time of deposit in the United States mail.

10.12.3: Collection of Delinquent Taxes By Special Tax Roll Assessment. With the confirmation of the report by the City Council, the delinquent business tax charges which remain unpaid by the owner of the business/business property shall constitute a special assessment against said business property and shall be collected at such time as is established by the County Assessor for inclusion in the next property tax assessment.

The city clerk shall turn over to the County Assessor for inclusion in the next property tax assessment the total sum of unpaid delinquent business tax charges consisting of the delinquent business taxes, penalties, interest and including any amount charged by the Alameda County Recorder's Office for recordation of the lien.

Thereafter, said assessment may be collected at the time and in the same manner as ordinary municipal taxes are collected, and shall be subject to the same penalties and the same procedure of sale as provided for delinquent ordinary municipal taxes. The assessment liens shall be subordinate to liens except for those of state, county and municipal taxes with which it shall be upon parity. The lien shall continue until the assessment and all interest and charges due and payable thereon are paid. All laws applicable to the levy, collection and enforcement of municipal taxes shall be applicable to said special assessments. (Ord. 552 N.S. 1/94)

10.12.4: Recordation of Lien for Delinquent Charges. Upon conformation of the report of delinquent business tax charges by the City Council, a lien on the real property for delinquent business tax charges which were assessed will be recorded with the Recorder of the County of Alameda.

SEC 10.13 ENFORCEMENT OF CHAPTER; POWERS AND DUTIES OF CITY CLERK

The city clerk shall enforce each and all of the provisions of this chapter. Each department of the City which issues permits for work to be done shall require the production of a valid unexpired tax receipt prior to the issuance of such permit.

The city clerk, personally or acting through a deputy or other duly authorized assistant, 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 city clerk and each and all assistants and any police officer shall have the power and authority to enter, free of charge and at any reasonable time, any place of business required to be taxed herein and demand an exhibition of its tax receipt. Failure to produce a tax receipt on demand constitutes a misdemeanor and is subject to the penalties in this chapter provided. It shall be the duty of the city clerk and each of his assistants to cause a complaint to be filed against any and all persons found to be violating any of the provisions of this Chapter. (Ord. No. 238 N.S. §2)

SEC. 10.14 GARAGE SALES

During each calendar year, at any single-family residence in the City, there may be sales of personal property, commonly known as "garage sales", on no more than two calendar days. Such sales shall be restricted to personal property owned by persons regularly residing in the residence. No business license tax shall be assessed for such garage sales, but a permit application fee in an amount set from time to time by resolution of the City Council shall be obtained from the City and shall be plainly exhibited at all times at the place of sale.

The provisions of this Code and all other City ordinances regulating signs apply to garage sales. (Ord. No. 306 N.S., ●1, 4; Ord. No. 370 N.S., ●1; Ord. No. 522 N.S., 9/90, Ord. No. 525 N.S; Ord. 552 N.S. 1/94.)