

The City of VISALIA

ITINERANT, TEMPORARY, OR TRANSIENT

A business is itinerant, temporary, or transient when the operator does not maintain a permanent, fixed place of business in the City or conducts business traveling from place to place. An itinerant business may exist in the City for a maximum of 90 days. Examples of businesses in this category include: Antique Vendors, Canvassers, Craft Shows, Hawkers, Peddlers, Solicitors.

A Temporary Use Permit may be required by the City of Visalia, Community Development Department 315 E. Acequia, 713-4359.

The Business tax for this category is either \$20.00 per day, \$272.00 per month, or a business tax which is calculated on gross receipts of \$1.00 per thousand.

DELIVERY VEHICLE

A person who delivers goods, wares, or merchandise by vehicle or provides any service by the use of the vehicle and does not maintain a fixed place of business in the City is included in this category. Examples of businesses in this category include: Bottled Water Delivery, Linen Delivery, and Produce Delivery.

The semi-annual business tax is \$73.00 for the first vehicle and \$40.50 for each additional vehicle or a business tax which is calculated on gross receipts at \$1.00 per thousand. A trailer is considered to be a separate vehicle, except in the case of a combination truck-tractor or semi-trailer, which is considered to be one vehicle.

BUSINESS TAX INFORMATION



Prepared by:
Business Tax Division
City of Visalia

What should be done prior to applying for a Business Tax Certificate?

The process of obtaining a Business Tax Certificate does not ensure that the proposed business meets the requirements of the City of Visalia or any other regulatory agency. Therefore, we recommend that the applicant receive approval from the regulatory agencies prior to applying for a Business Tax Certificate.

The following lists the governing regulatory agency for various start-up and/or on-going business activities. This list should be used as a guide and may not be a conclusive list of all agencies that should be contacted. For information on obtaining approval from the regulatory agency, please contact the listed agency.

BUSINESS WILL OPERATE OUT OF HOME – A Home Occupation Permit is required by the City of Visalia, Community Development Department, 315 E. Acequia, 713-4359. \$65.00 Fee. Change of Address \$16.25 Fee.

BUSINESS WILL BE TEMPORARY – A Temporary Use Permit may be required by the City of Visalia, Community Development Department, 315 E. Acequia, 713-4359.

FOOD WILL BE PREPARED – The County of Tulare, Environmental Health Department, 5957 S. Mooney Blvd., Visalia, 624-7400, may need to approve the business. A Building Permit may be required by the City of Visalia, Community Development Department, 315 E. Acequia, 713-4444.

BUILDING WILL BE RENOVATED – (Including minor changes) – Prior to construction or occupancy, a Building Permit may be required by the City of Visalia, Community Development Department, 315 E. Acequia, 713-444. After the building is occupied, the Fire Department may also inspect the building.

BUSINESS NAME WILL BE USED – A Fictitious Business name Registration may be required by the County of Tulare, County Clerk, Civic Center, 221 S. Mooney Blvd., Rm. 105, Visalia, 636-5051.

PRODUCTS WILL BE SOLD (Sales of Tangible Personal Property) – A Seller's Permit may be required by the State of California, Board of Equalization, 8050 N. Palm Ave., #205, Fresno, CA 93711. (800) 400-7115. www.boe.ca.gov.

BUSINESS WILL BE SOLICITED DOOR TO DOOR – The fingerprints of the business manager or peddler and/or solicitor must be taken by the Tulare County Sheriff's Department, Forms and information are available at the City of Visalia Business Tax Division, 315 E. Acequia, 713-4326.

BURGLAR ALARM WILL BE INSTALLED – An Alarm Permit is required by the City of Visalia, Police Department, 303 South Johnson, 713-4238.

CHEMICALS OR OTHER POTENTIALLY HAZARDOUS MATERIALS MAY BE STORED OR HANDLED – A permit should be obtained from the County Environmental Health Department, 624-7400. The City of Visalia, Community Development Department should be contacted, 315 E. Acequia, 713-4444. The City of Visalia, Quality Assurance Division should also be contacted, 7579 Avenue 288, 713-4465. For Air Pollutants: contact Air Pollution Control 916-323-6791. Additional written information is available at each respective Department. Please read the information carefully.

GUNS WILL BE HANDLED – The activity of handling, purchasing, selling, trading, or collecting guns require a Federal Firearms Certificate. Contact the Department of Justice and Visalia Police Department prior to conducting any activity involving guns.

BUSINESS TAX CERTIFICATE – After receiving approval from the agencies listed above, a Business Tax Certificate must be obtained from the City of Visalia, Business Tax Division, 315 E. Acequia, 713-4326.

What is a Business Tax Certificate?

A Business Tax Certificate from the City of Visalia is required prior to conducting any business, trade, or profession in the City of Visalia.

A Business Tax Certificate does *not* authorize any person to conduct any unlawful business or to conduct any lawful business in an illegal manner or to conduct the business without complying with all of the provisions of the ordinances of the City of Visalia, including but not limited to those requiring a permit from any board, commission, department, or office of the City. This Business Tax Certificate does *not* constitute a permit to conduct the business.

This brochure is a summary of the Business Tax Ordinance. A copy of the ordinance is available upon request at the City of Visalia, Business Tax Division, 315 E. Acequia, 713-4326, it is also available on line at <http://www.visalia.city/depts/fire/prevention/ordinances.asp>.

Who needs a Business Tax Certificate?

Any person who conducts any business, trade, profession, calling or occupation in the City must first obtain a Business Tax Certificate. Thus, a Business Tax Certificate is required whenever business is conducted inside the City limits, including business that have certificates from other cities and business that are located outside the City limits.

A separate Business Tax Certificate is required for each business location and each business name or entity.

If you are a landlord you need a Business Tax Certificate. You are a landlord if:
You own 1 or more Commercial properties OR
You own 2 or more Residential units
(excluding your primary residence)
(example of a residential unit: single family home = 1 unit, fourplex = 4 units).

Regardless of whether you have tenants in these units you are still a landlord.

Violation of Business Tax Ordinance

It is a misdemeanor to violate the City Business Tax Ordinance. Reference Ordinance 5.04.400.

Application Process

Once you have completed all steps listed (that apply to you and your type of business) under the section titled "What should be done prior to applying for a Business Tax Certificate?"

Complete the Business Tax Application, which can be found on our website at www.visalia.city or at our office at 315 E. Acequia Ave.

Turn in completed application (no fees are required at this time).

Once your application is processed and approved by the Planning Department we mail you an invoice of fees due (process could take 7-10 business days).

Once fees due are paid in full we will issue your Business Tax Certificate.

What you need to know about your Business Tax Certificate

You will be billed for your Business Tax Certificate twice a year.

Our billing periods are:

January – June (you should receive invoice in December, fees due by 01/31).

July – December (you should receive invoice in June, fees due by 07/31).

Every March you will receive a Declaration of Gross Receipts form, you will need to complete this form by 04/30 to avoid a \$50 fee and being charged the maximum tax amount.

If your address or phone number change, you need to notify us.

If you ever stop doing business in the City of Visalia you must notify us. If we are not notified your account will continue to accrue fees.

How much will the Business Tax Certificate cost?

There are different taxes for each category of business. The following is a list of business categories and the related business taxes.

REGULAR, PERMANENT BUSINESS

An entity which regularly and permanently conducts business in Visalia is included in this category. While most business are located inside the City limits of Visalia, some businesses which are outside the City limits may also be assigned to this category.

Businesses assigned to this category are further grouped according to business type. The ordinance direct the Collector to determine the category. The following is a brief list of some examples of business activities in each group.

PROFESSIONALS – Accountant, Architect, Surveyor, Doctor, Optician, Therapist, Attorney, Broker, Engineer, etc.

SERVICES – Beautician, Repair Service, Locksmith, Cleaning Service, Laundry, Gardener, Consultant, Collection Agency, etc.

RETAILERS / HOTELS – Retailer, Convenience Store, Art & Craft Sales, Service Station, Printer, Restaurant, Lunch Wagon, Ice Cream Truck, Sales of Parts, Rental of Residential Property, Rental of Commercial Property, Hotel, Motel, Headquarter, Bowling Alley, Gym, Hospital, Clinic, etc.

MANUFACTURERS – Manufacturer, Wholesaler Only, Warehouse, Heavy Equipment, Sales / Lease, Vehicle Sale / Lease, Vehicle Rental, Vehicle Repair / Service, Grocery Store, etc.

The business taxes for each group are listed below.

	Professionals	Services	Retailers	Manuf.
Fee per \$1000 of Gross Receipts	\$ 1.25	\$ 1.00	\$.70	\$.40
Minimum/6 mo.	\$ 33.00*	\$ 33.00	\$ 33.00	\$ 33.00
Maximum/6 mo.	\$114.50*	\$194.50	\$859.00	\$488.50

A surcharge of 100 percent assessed if the entity is located in the Downtown Business District. To discuss the use of the surcharge, please contact Downtown Visalian's Inc. at 732-7737.

*The minimum and maximum taxes for all professionals are per individual while the other minimum and maximum taxes are per entity.

CONTRACTOR, STATE LICENSED

A person who is licensed by the state and is engaged in the business of contracting is included in this category unless the business is also engaged in activities in the "Regular, Permanent Business" section.

The business tax for a person engaged in mechanical, contracting (e.g. electrical, plumbing, mechanical, and general contracting) is \$95.00 semi-annually. The business tax for a person engaged in non-mechanical contracting (e.g. cement laying, painting, framing, and roofing) is \$54.50 semi-annually. Information on becoming a licensed contractor can be found at www.cslbca.gov.

APPLICATION PROCESSING FEE

A processing fee of \$26.50 will be charged for each business tax application.