

RESOLUTION NO. 2022-R__

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
CULVER CITY, CALIFORNIA, RECITING THE FACT OF THE
GENERAL MUNICIPAL ELECTION HELD ON NOVEMBER
8, 2022, DECLARING THE RESULT AND SUCH OTHER
MATTERS AS PROVIDED BY LAW.**

WHEREAS, a General Municipal Election was consolidated with the County of Los Angeles and held and conducted in the City of Culver City, California, on November 8, 2022, as required by the Charter of the City of Culver City; and,

WHEREAS, notice of the election was duly and regularly given in the time, form, and manner as provided by law; voting precincts were properly established; election officers were appointed; and, in all respects, the election was held and conducted, the votes were cast, received and canvassed, and the returns were made and declared in the time, form, and manner, as required by the provisions of the Charter of the City of Culver City; and,

WHEREAS, the Registrar-Recorder/County Clerk for the County of Los Angeles has certified the results to this City Council, which results to this City Council are received, attached, and made a part hereof as Exhibit “A.”

NOW, THEREFORE, the City Council of the City of Culver City, California, **DOES HEREBY RESOLVE** as follows:

- 1. The whole number of ballots cast in the precincts for Members of the City Council, except vote by mail ballots is 2,478. The whole number of vote by mail voter ballots cast in the City for Members of the City Council is 15,249, making a total of 17,727 ballots cast in the City for the election for Members of the City Council.

1 2. The names of persons voted for at the election for Member of the City
2 Council are as follows: Devin Yaeger, Denice Renteria, Dan O'Brien, Freddy Puza, Harden
3 Alexander "Alex" Fisch, and Khin Khin Gyi.

4 3. The whole number of ballots cast in the precincts for two Measures
5 that were on the ballot, except vote by mail ballots, is 2,478. The whole number of vote by
6 mail voter ballots cast in the City for the two measures on the ballot, is 15,258, making a
7 total of 17,736 ballots cast in the City for the measures set forth below.

8 4. The two measures voted upon at the election are as follows:

9 **Measure BL:** "Shall the measure updating Culver City's business license tax
10 to either a flat tax up to \$1,000, or 0.13%-0.35% of gross receipts (depending on business
11 type), 4% for oil well operations, and an additional 0.01% for gross receipts over
12 \$100,000,000, exempting the first \$200,000 in gross receipts, updating business
13 classifications, generating approximately \$10,000,000 annually, until ended by voters, for
14 such general fund services as emergency response, parks, homelessness services, and
15 requiring annual independent audits, be adopted?"
16
17

18 **Measure VY:** "Shall the measure amending the City of Culver City Charter to
19 allow Culver City residents aged 16 and 17, who are otherwise eligible to vote under state
20 and local law, to vote on City and School District candidates and ballot measures, provided
21 that each legislative body has approved budgetary funds and determined logistical systems
22 are in place, and that inclusion would not prevent consolidation of City or School District
23 elections with county elections, be adopted?"
24

25 5. The number of votes given at each precinct and the number of votes
26 given in the City to the candidates for Member of the City Council, and for the Measures
27 named above, are listed in Exhibit "A" attached hereto and made a part hereof.
28

1 6. The City Clerk shall enter on the records of the City Council of the
2 City of Culver City a statement of the result of the election, showing: (1) the whole number
3 of ballots cast in the City; (2) the names of the candidates for Member of the City Council
4 voted upon; (3) the Measures voted upon; (4) the number of votes given at each precinct
5 for each candidate for Member of the City Council, and for and against each of the
6 Measures; and (4) the total number of votes for each candidate for Member of the City
7 Council, and for and against each of the Measures.
8

9 7. As a result of the election, the City Council declares and determines
10 that Dan O'Brien and Freddy Puza are each elected as a Member of the City Council for a
11 full term of four years.

12 8. The City Clerk shall immediately make and deliver to each of the
13 persons so elected a Certificate of Election signed by the City Clerk and authenticated.
14 The Oath of Office prescribed in the Constitution of the State of California shall be
15 administered to each person elected, and the City Clerk shall have them subscribe to it
16 and file it in the Office of the City Clerk. Each and all of the persons so elected shall then
17 be inducted into the respective office to which they have been elected.
18

19 9. As a result of the election, a majority of voters voting on Measure BL
20 voted in favor of it, and Measure BL carried, and shall be deemed adopted and ratified.
21

22 10. As a result of the election, a majority of voters voting on Measure VY
23 voted against it, and the Measure was not adopted.

24 11. The City Council hereby approves the Ordinance that was passed,
25 approved, and adopted by the People of the City of Culver City with the passage of
26 Measure BL, and the Ordinance shall be deemed adopted and ratified. A true and correct
27
28

1 copy of the Ordinance adopted with the passage of Measure BL is attached hereto as
2 Exhibit "B".

3 12. The City Clerk shall immediately codify the complete text of Measure
4 BL adopted by the voters into the Culver City Municipal Code.

5 13. The City Clerk shall certify to the passage and adoption of this
6 Resolution and enter it into the book of original resolutions.
7

8 **PASSED AND ADOPTED** by the City Council of the City of Culver City, State
9 of California, on December 12, 2022 by the following vote:

10
11 AYES: ___

12 NOES: ___

13 ABSENT: ___
14

15 _____
16 DR. DANIEL LEE, Mayor
17 City of Culver City, California

18 ATTEST:

19 APPROVED AS TO FORM:

20 _____
21 JEREMY BOCCHINO, City Clerk

22 _____
23 
24 HEATHER S. BAKER, City Attorney
25
26
27
28

Los Angeles County
Registrar-Recorder/County Clerk

Certificate of the Canvass of the Election Returns

I, DEAN C. LOGAN, Registrar-Recorder/County Clerk of the County of Los Angeles, of the State of California, DO HEREBY CERTIFY that pursuant to the provisions of Section 15300 et seq. of the California Elections Code, I did canvass the returns of the votes cast for each elective office and/or measure(s) for

Culver City

at the General Election, held on the 8th day of November, 2022.

I FURTHER CERTIFY that the Statement of Votes Cast, to which this certificate is attached, shows the total number of ballots cast in said jurisdiction, and that the whole number of votes cast for each candidate and/or measure(s) in said jurisdiction in each of the respective precincts therein, and the totals of the respective columns and the totals as shown for each candidate and/or measure(s) are full, true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal this 5th day of December, 2022.



Dean C Logan
DEAN C. LOGAN
Registrar-Recorder/County Clerk
County of Los Angeles

FINAL OFFICIAL STATEMENT OF VOTES CAST BY PRECINCT			CULVER CITY GENERAL MUNI COUNCILMEMBER											
LOCATION	REGISTRATION	BALLOTS CAST	DEVIN YAEGER	DEVINCE REINTERIA	DAN O'BRIEN	FREDDY PUZA	HARDEN A FISCH	KHIN KHIN GYI						
CULVER CITY - 1600001B*		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 6314	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
CULVER CITY - 1600002A*		174	18	66	76	45	42	7						
VOTE BY MAIL	SERIAL 6315	832	58	302	315	339	304	64						
TOTAL		1745	1006	76	368	391	384	71						
CULVER CITY - 1600003A		267	17	85	105	95	102	14						
VOTE BY MAIL	SERIAL 0219	1646	82	489	616	770	764	126						
TOTAL		3154	1913	99	574	721	865	140						
CULVER CITY - 1600005A*		151	17	47	60	51	51	6						
VOTE BY MAIL	SERIAL 6316	1152	83	318	372	544	554	99						
TOTAL		2042	1303	100	365	432	595	105						
CULVER CITY - 1600006A		333	20	153	184	95	92	19						
VOTE BY MAIL	SERIAL 0220	1911	76	772	860	815	773	124						
TOTAL		3252	2244	96	925	1044	865	143						
CULVER CITY - 1600009A*		2	1	0	1	0	0	0						
VOTE BY MAIL	SERIAL 6317	0	0	0	0	0	0	0						
TOTAL		0	2	1	1	0	0	0						
CULVER CITY - 1600010A		215	25	63	99	57	58	26						
VOTE BY MAIL	SERIAL 0221	1006	86	274	363	447	425	82						
TOTAL		2386	1221	111	337	462	483	108						
CULVER CITY - 1600014C*		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 6318	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
CULVER CITY - 1600016A		328	21	164	196	83	75	28						
VOTE BY MAIL	SERIAL 0222	2390	117	1156	1308	783	688	184						
TOTAL		4020	2718	138	1320	1504	866	212						
CULVER CITY - 1600024A*		139	11	47	65	45	39	10						
VOTE BY MAIL	SERIAL 6319	711	40	186	233	290	307	71						
TOTAL		1450	850	51	233	298	335	81						
CULVER CITY - 1600035A*		39	7	15	22	10	9	4						
VOTE BY MAIL	SERIAL 6320	260	18	117	129	74	80	19						
TOTAL		464	299	25	132	151	84	23						
CULVER CITY - 1600037A*		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 6321	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
CULVER CITY - 1600039A*		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 6322	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
CULVER CITY - 1600040A*		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 6323	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						

FINAL OFFICIAL STATEMENT OF VOTES CAST BY PRECINCT			CULVER CITY GENERAL MUNI COUNCILMEMBER											
LOCATION	REGISTRATION	BALLOTS CAST	DEVIN YAEGER	DENICE REINTERIA	DAN O'BRIEN	FREDDY PUZA	HARDEN A FISCH	KHIN KHIN GYI						
CULVER CITY - 1600044B		252	23	99	129	80	75	14						
VOTE BY MAIL	SERIAL 0223	1749	102	646	789	651	603	173						
TOTAL		3069	125	745	918	731	678	187						
CULVER CITY - 1600046A*		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 6324	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
CULVER CITY - 1600047A*		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 6325	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
CULVER CITY - 1600071A		269	24	125	161	64	57	25						
VOTE BY MAIL	SERIAL 0224	1758	90	808	897	556	562	214						
TOTAL		3024	114	933	1058	620	619	239						
CULVER CITY - 1600071C*		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 6326	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
CULVER CITY - 1600073A		308	37	62	92	101	90	23						
VOTE BY MAIL	SERIAL 0225	1834	139	406	462	911	863	185						
TOTAL		3590	176	468	554	1012	953	208						
CULVER CITY - 1600077A*		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 6327	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
BALLOT GROUP 455 - 9990455A^		1	0	1	1	0	0	0						
VOTE BY MAIL	SERIAL 8455	0	0	0	0	0	0	0						
TOTAL		0	0	1	1	0	0	0						
BALLOT GROUP 456 - 9990456A^		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 8456	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
BALLOT GROUP 459 - 9990459A^		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 8459	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
BALLOT GROUP 470 - 9990470A^		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 8470	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
BALLOT GROUP 471 - 9990471A^		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 8471	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
BALLOT GROUP 472 - 9990472A^		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 8472	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						
BALLOT GROUP 473 - 9990473A^		0	0	0	0	0	0	0						
VOTE BY MAIL	SERIAL 8473	0	0	0	0	0	0	0						
TOTAL		0	0	0	0	0	0	0						

EXHIBIT "B"

ORDINANCE NO. 2022 –

AN ORDINANCE OF THE PEOPLE OF THE CITY OF CULVER CITY, CALIFORNIA, AMENDING CHAPTER 11.01 OF THE CULVER CITY MUNICIPAL CODE "GENERAL LICENSING", TO UPDATE THE BUSINESS LICENSE TAX RATES, CLASSIFICATIONS, AND UPDATE VARIOUS OTHER PROVISIONS OF CHAPTER 11.01.

**THE PEOPLE OF THE CITY OF CULVER CITY, CALIFORNIA, DO HEREBY
ORDAIN AS FOLLOWS:**

SECTION 1. Culver City Municipal Code Chapter 11.01 [General Licensing] Subchapter 11.01.005 [General Provisions] and Subchapter 11.01.200 [Business Tax Regulations] shall be amended to read as follows:

GENERAL PROVISIONS

§ 11.01.005 DEFINITIONS.

For the purposes of this Chapter, the following definitions apply:

ADVERTISING, PUBLIC RELATIONS AND MARKETING. All places of business the principal function of which is the advertising of any service, event, commodities, materials, goods, wares or merchandise by means of billboards, illuminated signs, banners, posters, or statuary, and carrying on any advertising business by any process or method similar, kindred or related to those enumerated in this Chapter.

AMUSEMENT MACHINES. Any person engaged in the business of maintaining any amusement machine, such as music box, jukebox, motion picture or photograph machine, kiddie rides, shooting gallery, pinball games, video games, batting cages, air hockey, shuffleboard, electronic games, etc., or any other device furnishing entertainment for the amusement of the public, maintained for entertainment and amusement purposes only and not contrary to any State or City regulation, and requiring for its operation the insertion of any coin, plate, disk, token key, or the payment of any fee therefor, for which a license fee is not specifically required under any other section of this Code, providing that no certificate of compliance shall be required for any adult use regulated pursuant to Chapter 11.13.

ARTS, CRAFTS. The service rendered individually for compensation by artisans, artists, and teachers of the arts and sciences.

EXHIBIT "B"

1 **AUCTIONEERS.** Any person not having a fixed place of business in the City
2 engaged in selling at auction any real estate, goods, wares, materials, or
3 merchandise, or any similar, kindred or related thing, for which a license fee is not
4 specifically required under this Code, providing that no additional fee shall be
required of any person otherwise licensed to do business in the City personally
carrying on an auction sale in the regular course of his business.

5 **AUTOMOBILE REPAIR.** All places of business the principal function of which is the
6 operation of any shop or place wherein is offered to the public for compensation, work
7 or service for the repair, construction, building or assembling of any motor, motor
8 vehicle or any part thereof, or the sale or offering for sale of motor vehicle
accessories, or the storing, washing, lubricating or rendering of any other work or
service to any motor vehicle, commonly and ordinarily carried on in a public garage.

9 **BARS.** All places of where alcoholic beverages are sold or served to the public for
10 consumption on the premises, excluding business licensed by the Department of
11 Alcoholic Beverage Control as a bona fide public eating place, as the same is defined
in Cal. Bus. & Prof. Code §§ 23038 and 23038.1.

12 **BILLBOARD ADVERTISING.** All places of business the principal function of which
13 is the advertising of any service, event, commodities, materials, goods, wares or
14 merchandise by means of billboards, illuminated signs, banners, posters, or statuary,
15 and carrying on any advertising business by any process or method similar, kindred
or related to those enumerated in this Chapter.

16 **BUSINESS.** Professions, crafts, trades, occupations and callings of every kind and
17 nature which are carried on for profit or in which goods, materials, commodities,
18 wares, merchandise or services are sold or offered for sale to the public, regardless
of whether a profit is actually realized, but shall not include services rendered by an
employee to his or her employer.

19 **CANVASSERS AND SOLICITORS.** Any person engaged in the business of calling
20 on residents, with a previously made appointment, or going place to place soliciting
21 business of any kind or character, including selling or taking orders for or offering to
22 sell or take orders for materials, photographs, commodities, goods, wares,
23 demonstrators, or merchandise or other things of value for future delivery or for
24 services to be performed immediately or in the future. Any person, firm or corporation
engaged in business operating from or connected with a fixed place of business
which is specifically licensed elsewhere in this Chapter shall be entitled to one
solicitor without charge.

25 **CITY.** City shall refer to the City of Culver City.
26

27 **COMMERCIAL PROPERTY RENTALS.** All building structures of any kind rented or
28 leased to tenants using the premises for other than dwelling purposes.

EXHIBIT "B"

1 **CONTRACTING.** The business carried on as a contractor by any person engaged
2 in building, lathing, acoustical installation, plastering, paving, cement and concrete
3 work, painting, decorating, paperhanging, metal work, heating and ventilating, house
4 and building moving and wrecking, electrical work, plumbing, structural work, well
drilling, pest control, awning work, burglar alarm installations, window decorations,
and the like.

5 **COST OF OPERATIONS.** All expenses incurred in the operation of a business,
6 including, without limitation, the cost of personnel, equipment and supplies, rent,
7 lease, or mortgage payments, utilities, depreciation, and fixed charges.

8 **FIRST RENEWAL PERIOD.** The calendar year following that in which a business
9 is commenced in the City. Each calendar year thereafter is a further renewal period.
10 The Tax Collector may assign a renewal period to a business other than a calendar
11 year to achieve the purposes of this chapter.

12 **GASOLINE SERVICE STATIONS.** All places of business the principal function of
13 which is to sell or offer for sale gasoline, or any oil or byproducts of petroleum or other
14 like product, or in which is maintained tire repair and automobile repair service.

15 **GROSS RECEIPTS.** Except as otherwise specifically provided, **GROSS**
16 **RECEIPTS** shall mean the gross receipts of the twelve (12) months preceding the
17 beginning of the annual tax certificate period, and shall include the total amount of
18 the sales price of all sales and total amount charged or received for the performance
19 of any act or service, of whatever nature it may be, including any rental, lease, lease
20 consideration, exchange of value or values, or considerations for the leasing,
21 renting, bailing or otherwise authorizing, permitting or contracting for the use,
22 possession, enjoyment or right to use, control, possess or enjoy, for which a charge
23 is made or credit allowed, whether or not such act or service is done as a part of or
24 in connection with the sale of materials, goods, wares, or merchandise. Included
25 in **GROSS RECEIPTS** shall be all receipts, cash credits and property of any kind or
nature, without any deduction therefrom on account of the value of property sold in
a non-cash or partly non-cash transaction, the cost of the material used, labor or
service cost, interest paid or payable, or losses or other expenses whatsoever.
Excluded from **GROSS RECEIPTS** are the amount of gross receipts used as a
measure of business tax paid to another jurisdiction; cash discounts allowed and
taken on sales; credit allowed or property sold in a non-cash or partly non-cash
transaction; any tax required by law to be included in or added to the purchase price
and collected from the consumer or purchaser, and such part of the sales price of
property returned by purchasers upon rescission of the contract of sale as is
refunded either in cash or by credit.

26 **HANDBILL DISTRIBUTORS.** Any person engaged in the business for hire or gain
27 of distributing commercial or noncommercial handbills, or promotional material, other
28 than newspapers maintaining a fixed place of business in the City, and which
newspapers pay a business tax fee under any other provision of this Code, and any

EXHIBIT "B"

1 person receiving compensation directly or indirectly for the distribution of such
2 handbill, or promotional material; provided that no business tax shall be charged for
3 the distribution of any noncommercial handbill, the principal purpose of which is to
4 disseminate information relating to any political, economic, religious, philosophical,
5 sociological or related subjects and not connected with any commercial enterprise.

6 **HOTELS, MOTELS, APARTMENTS, ROOMING HOUSES AND AUTO
7 COURTS.** All places of business, the principal function of which is to provide
8 guestrooms, shelter, or space at a fixed rental for the accommodation of the public.

9 **ITINERANT MOTION PICTURE/TELEVISION PRODUCERS.** Every person not
10 maintaining a fixed place of business in the City engaged in the producing, making,
11 taking, developing, trading or dealing in motion pictures, television, photoplays,
12 sound film, animated cartoons, and the like.

13 **INITIAL PERIOD.** The period from the commencement of business in Culver City to
14 the sooner of end of the calendar year in which the business is commenced in the
15 City or to the termination of business in Culver City. The Tax Collector may assign
16 another initial period to a business to achieve the purposes of this Chapter.

17 **LAUNDRY.** All places of business the principal function of which is the laundering of
18 any garment, household linen, fabric, or other material or article commonly and
19 ordinarily accepted for laundry service.

20 **LICENSE.** The certificate issued by the Tax Collector after payment of the business
21 tax fee as hereinafter set forth in this Chapter. The term "business tax certificate" is
22 synonymous and interchangeable with the term **LICENSE**.

23 **MACHINE, WOODWORK AND REPAIR SHOPS.** All places of business the
24 principal function of which is to render, offer for sale, or sell to the public for
25 compensation, work or services relating to the construction or repair of any machine
26 or mechanical device, facility or equipment.

27 **MANUFACTURING.** All places of business, the principal function of which is the
28 manufacturing, making or developing of any machines, device, article, thing,
commodity, goods, wares, merchandise, product, equipment, material or substance
for sale, lease, bailment, or any other method of transferring the right to use, exploit
or possess by whatever term it may be called or otherwise distribute to the public or
to any person, firm or business entity, either at wholesale, retail, or by whatever term
it may be called.

MINIMUM ENTERTAINMENT. Any act, presentation or performance offered for the
pleasure, amusement or benefit of the customers of the establishment, including but
not limited to live performances, whether of a musical nature or otherwise, and motion
picture presentations, but not including entertainment provided by the public airways

EXHIBIT "B"

1 of the television medium: provided that no more than one (1) individual entertainer is
2 engaged in entertaining the customers of the establishment at any time.

3 **MOTION PICTURE STUDIOS.** All places of business the principal function of which
4 is producing, making, taking, developing, trading or dealing in motion pictures or
5 photoplays, sound film, or animated cartoons, and the like.

6 **MULTIMEDIA BUSINESS** shall mean a business that primarily:

7 i. Produces films, disks, tapes, software or other recording devices, whether visual
8 or audio, through the integration of two or more media, which media include, without
9 limitation, computer generated graphics and video, film, slides, video tapes, audio
10 tapes and photographs.

11 ii. Provides computer programming services on a contract or fee basis to the
12 producer of films, disks, tapes, software or other recording devices, whether visual or
13 audio, through the integration of two or more media, which media include, without
14 limitation, computer generated graphics and video, film, slides, video tapes, audio
15 tapes and photographs, such services to include computer software design and
16 analysis, modification of custom software, digital imaging and other related
17 programming services; and

18 iii. Develops online and internet services, including the design of WEB sites, for
19 clients.

20 **OIL STORAGE TANK STATIONS.** All places of business the principal function of
21 which is maintaining tankage facilities for the storage of petroleum, petroleum
22 products, compound, or any hydrocarbon substance, and shall include wholesale
23 distributors of such petroleum, petroleum products or compound, or hydrocarbon
24 substances.

25 **OIL WELL OPERATIONS.** The business of operating any well producing oil,
26 petroleum, gas, or other hydrocarbon substance, or any similar, kindred or related
27 substance, and for the producing or manufacturing for which a license fee is not
28 specifically required under any other Section of this Code.

PERMIT. Permission granted by the City Manager or their designee as a prerequisite
to issuance of a license.

PERSON. All domestic and foreign corporations, firms, associations, syndicates,
joint stock corporations, partnerships of every kind, clubs, business, or common law
trusts, societies, and individuals engaged in any business as defined herein, in the
City.

PERSONAL SERVICES. Any personal service rendered by any person offering to
the public personal services for compensation, and not specifically covered under
any other Section of this Code, and shall include barbers, beauticians, cosmeticians,
(manicurists, hairdressers, and the like), bootblacks, checkroom operators, and any
person engaged in rendering any service to the person, or personal services similar,

EXHIBIT "B"

1 kindred or related to any of these enumerated in this Section, and for which a license
2 fee is not specifically required under any other Section of this Code.

3 **PER YEAR.** As used in § 11.01.245, **PER YEAR** shall mean "for a one-year period
4 or any part thereof."

5 **PRINTING AND PUBLISHING.** Any person engaged in carrying on the business of
6 job printing, or producing or publishing any newspaper, magazine, or other printed
7 publication for public dissemination.

8 **PROFESSIONAL SERVICES.** Any professional service, as that term is ordinarily
9 and commonly used and understood, wherein individuals are engaged in the
10 business of offering to the public, professional or semiprofessional services for
11 compensation, and not specifically covered under any other section of this Code, and
12 shall include the services rendered by any person engaged in the practice or
13 profession of law; medicine; surgery; dentistry; optometry; chiropractic; osteopathy;
14 podiatry; veterinary; real estate agent; real estate broker; telephone message
15 service; civil, mechanical, electrical, industrial, or other class of engineer; architect;
16 draftsman; designer; landscape architect; accountant; income tax consultant and
17 other consultants.

18 **RECREATION & ENTERTAINMENT.** This business classification applies to any
19 person or entity engaged in providing recreation, entertainment, or amusement
20 opportunities. Examples of businesses within the recreation and entertainment
21 classification include, but are not limited to, museums, dance halls, night clubs, golf
22 courses, bowling alleys, billiards/pool halls, rides, and rinks: ice skating, roller skating,
23 etc.

24 **REGULAR ENTERTAINMENT.** The availability of dancing facilities for use by
25 customers of the establishment, or any act, presentation or performance offered for
26 the pleasure, amusement or benefit of customers of an establishment, including but
27 not limited to live performances, whether of a musical nature or otherwise, and motion
28 picture presentations, but not including entertainment provided by the public airways
of the television medium, provided that more than one (1) individual entertainer is
engaged in entertaining the customers of the establishment at any time.

RESTAURANT. All places of business licensed by the Department of Alcoholic
Beverage Control as a bona fide public eating place, as the same is defined in Cal.
Bus. & Prof. Code §§ 23038 and 23038.1.

RETAIL. A business selling goods, wares, or merchandise to ultimate consumers.

SATELLITE MASTER ANTENNA SYSTEM COMPANY. Any person, who for a fee,
operates a satellite master antenna system on a subscription basis to the users of
the system or provides programming on a subscription basis for a fee to a satellite
master antenna system owned or operated by another. Satellite Master Antenna

EXHIBIT "B"

1 System Company does not include either of the following: An individual who owns a
2 satellite antenna exclusively for his or her own use, or a cooperative or association
3 made up exclusively of owners or tenants of a condominium or apartment complex
4 or other multiple family dwelling complex which owns and maintains a satellite
5 antenna exclusively for their own use. Notwithstanding this exception, however, all
6 satellite antennas shall be subject to the provisions of this Code regulating the
7 construction and maintenance of antennas.

8 **SCHOOLS.** All places of business the principal function of which is to conduct any
9 nursery or private school as that term is ordinarily and commonly used and
10 understood, other than parochial schools, and shall include any place, school or
11 institution operated for profit wherein facilities and accommodations are offered to the
12 public for compensation in connection with the care, instruction and education of
13 children, or for the teaching of any subject, art, science, practice, trade, vocation,
14 craft or profession.

15 **TAX COLLECTOR** shall mean a person authorized by the City Manager to enforce
16 this Chapter and any person, whether or not a City employee, authorized to assist
17 that person in doing so.

18 **TELECOMMUNICATION COMPANY.** A telecommunication company is defined as
19 all forms of data processing and computer systems and communications systems
20 and networks for the transmission and receipt of voice, data , images and video
21 communications, including but not limited to, writings, signs, signals, pictures,
22 numbers and sounds of all kinds by aid of wire, cable, radio, television, satellite,
23 microwave, light waves, fiber optics, coaxial cable or other like connection between
24 points of origin and reception of such transmissions, including all instrumentalities,
25 networks, facilities, apparatus, and services, whether mobile or fixed, including the
26 receipt, forwarding, and delivery of communication, incidental to such transmission.

27 **TRUCKING AND TRANSPORTATION.** The business carried on by any person
28 engaged in trucking or transporting by vehicle, for hire or compensation, baggage,
express, freight, household goods, building or other materials, rubbish, goods, wares
or merchandise, and the like.

VEHICLE. Every device in, upon or by which any person or property is or may be
transported or drawn upon a public highway, excepting devices moved by human
power or used exclusively upon stationary rails or tracks.

WHOLESALE. A business of selling goods, wares, or merchandise usually for
resale.

§ 11.01.010 REQUIREMENTS TO OPERATE BUSINESS.

A. Except as provided in Section 11.01.200 (regarding grace period for new
businesses) and Section 11.01.220 (regarding business license tax due for the initial

EXHIBIT "B"

1 period) no person acting as principal, agent, clerk, employee, corporate officer,
2 partner, trustee or otherwise, for himself/herself or for any other person, shall
3 commence or operate any business in the City, whether or not at a fixed place of
4 business, without having first:

- 5 1. Applied for and received a business tax certificate applicable to
6 such business;
- 7 2. Paid the required application fee;
- 8 3. Paid the required business license tax;
- 9 4. Obtained any permit required by the City;
- 10 5. Paid any permit fee required; and
- 11 6. Paid any investigation or inspection fee required.

12 B. The issuance of the business tax certificate for an adult use, as that term
13 is defined in Chapter 11.13, shall be made within 15 calendar days of the applicant's
14 application being deemed complete.

15 C. A business tax certificate or permit may be issued to a business operating
16 under a fictitious name that has complied with all applicable requirements under the
17 Business and Professions Code. In all other cases, a business must obtain a
18 business tax certificate, and if required, a permit, in the true name of the applicant
19 or applicants.

20 **§ 11.01.015 FEES AND TAX AS A DEBT DUE CITY.**

21 The amount of any fee or tax imposed by this Chapter shall be deemed a debt
22 to the City, and any person carrying on any business covered in this Chapter without
23 having lawfully procured a tax certificate from the City to do so, shall be liable in an
24 action in the name of the City in any court of competent jurisdiction, for the amount
25 of the required fees or tax.

26 **§ 11.01.020 AUTHORITY OF TAX COLLECTOR TO MAKE RULES AND
27 REGULATIONS.**

28 The Tax Collector of the City may make such rules and regulations as are not
inconsistent with the provisions of this Chapter of the Culver City Municipal Code as
are necessary or desirable to aid in the enforcement of the provisions of said
Chapter. When, by reason of the provisions of the Constitution of the United States
or the Constitution of the State of California, the business tax imposed by this
Chapter cannot be enforced without there being an apportionment according to the
amount of business done within the City, or in the State, as the case may be, the
Tax Collector may make such rules and regulations for the apportionment of the
taxes as are necessary or desirable to overcome the constitutional objections. Such
rules, regulations and apportionment thereunder shall be approved by the City
Attorney prior to becoming effective.

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EXHIBIT "B"

§ 11.01.025 ISSUANCE OF LICENSE.

A. The Tax Collector shall prepare and issue a business tax certificate to every person, firm or corporation complying with the provisions of this Chapter. The business tax certificate shall state the period of time covered by the business tax certificate, and the name and location of the business.

B. A licensee shall report the loss of any business tax certificate to the Tax Collector. The Tax Collector shall issue a duplicate license and cancel the lost or stolen license upon payment of the prescribed fee.

§ 11.01.030 CHANGE OF ADDRESS OR OWNERSHIP.

A. Every taxpayer who changes his or her place of business, or who locates a business previously operated without a fixed place of business, shall notify the Tax Collector in writing of the new address of the business. The Tax Collector may refer a notice of changed or new addresses to the appropriate city officers for determination as to whether the proposed business activity and the premises in which it to be conducted comply with applicable law. If it is determined that the business may not be conducted at the proposed location in compliance with applicable law, the Tax Collector shall so inform the taxpayer and no new or renewed tax certificate may be issued.

B. Every taxpayer who transfers all or part of the ownership of his or her business shall notify the Tax Collector in writing of the change in ownership. At the time any such tax certificate is assigned or transferred, the person applying for such transfer shall pay to the City a fee established by resolution for each such transfer or assignment.

C. Notices required under this section must be received by the Tax Collector within 30 days of the change of address or ownership.

§ 11.01.035 BRANCH ESTABLISHMENTS.

A separate license must be obtained for each branch establishment or location of the business engaged in and for each separate type of business at the same location, and each license shall authorize the licensee to engage only in the business licensed thereby at the location or in the manner designated in such license; provided that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this Subchapter shall not be deemed to be separate places of business or branch establishments.

§ 11.01.040 INDEPENDENT CONCESSIONS.

Every person who operates an independent concession for a business purpose within another place of business must obtain a license therefor pursuant to the provisions of this Subchapter.

EXHIBIT "B"

§ 11.01.045 TAX CERTIFICATES MUST BE EXHIBITED; VEHICULAR TAX CERTIFICATES.

Every business tax certificate holder maintaining a fixed place of business within the City must post the business tax certificate in a conspicuous place upon the business premises, or if no fixed place of business is maintained, it shall be kept upon the holder's person at all times while engaged in such business, or if the business is conducted by means of a vehicle, it shall be affixed in a manner readily accessible thereto so as to be plainly visible at all times.

Business tax certificate holders issued a business tax certificate for the conduct of business from a vehicle shall obtain a vehicle decal which shall be stamped with the expiration date the year of such business tax certificate. Applicants for such vehicular business tax certificates shall file with the Tax Collector a statement showing the vehicle identification number, State vehicle license number and type of each vehicle used in the business covered by such business tax certificate, and such business tax certificate issued pursuant to such application shall be limited to the vehicle designated in such application and shall not be transferable unless with prior approval of the Tax Collector.

§ 11.01.050 VEHICLE DECALS.

No person shall operate or cause to be operated a vehicle within the City of Culver City as an integral part of a business without having displayed thereon a current decal as provided by the City Treasurer. For purposes of this Section, vehicles used as an integral part of a business include, but are not limited to, delivery trucks, contractor vehicles, gardener vehicles, and itinerant restaurant vehicles.

§ 11.01.055 EXPIRED LICENSES.

No person shall exhibit a delinquent or revoked business license.

§ 11.01.060 AUDITS AND ADJUSTMENTS.

A. Any person engaged in a business taxed under this chapter shall maintain and preserve, for a period of at least four years, suitable records as may be necessary to determine the amount of the tax due under this chapter and shall, upon request of the Tax Collector, provide the necessary records to substantiate the tax paid or due for such business. If upon audit of such records, the Tax Collector determines the tax imposed by this chapter has not been paid in full, the Tax Collector shall notify the taxpayer of the balance due, including any accrued penalties. Such amount shall be paid within 30 days after notice is issued by the Tax Collector.

B. If an audit reveals an overpayment, the Tax Collector shall notify the taxpayer of the amount overpaid. Unless the taxpayer requests a refund of the

EXHIBIT "B"

1 overpayment within 30 days after notice is issued by the Tax Collector, the
2 overpayment shall be applied as a credit against the next annual tax due.

3 C. If an audit reveals an underpayment of \$25.00 or less, the Tax Collector
4 shall take no action to collect the underpayment.

5 D. Rather than request information and conduct an audit, the Tax Collector
6 may request an applicant to file a corrected application for tax certificate. If such an
7 application is filed and the Tax Collector is satisfied with its accuracy, the existence
8 of any underpayment or overpayment under this section shall be determined with
9 reference to that corrected application.

10 E. Although this Chapter permits projections of gross receipts and operating
11 costs for the first renewal period, no taxpayer may use such projections following
12 the first renewal period. Any tax remaining due with respect to the first renewal
13 period after that period shall be calculated on the basis of the taxpayer's financial
14 records of its actual financial activity.

15 **§ 11.01.065 CIVIL ACTION AUTHORIZED FOR FAILURE TO PAY BUSINESS
16 LICENSE TAX.**

17 In addition to a misdemeanor prosecution, the Tax Collector, with the advice
18 and assistance of the City Attorney, may use all civil remedies to obtain payment of
19 the amount of business license tax due.

20 **§ 11.01.070 INTERSTATE COMMERCE; RELIEF FROM UNDUE BURDEN.**

21 None of the business license taxes or investigation or inspection fees provided
22 for by this Chapter shall be so applied as to occasion an undue burden upon
23 interstate commerce. In any case in which a licensee or applicant for license believes
24 a business license tax or such fees, in whole or in part, places an undue burden
25 upon such commerce, they may apply to the Tax Collector for an adjustment of the
26 tax so that such tax, fees, or combination thereof, shall not be discriminatory or an
27 unreasonable burden as to such commerce. Such application may be made before,
28 at, or within six months after payment of the prescribed business license tax. The
applicant shall, by affidavit and supporting testimony, show h their method of
business and the gross volume or estimated gross volume of business, and such
other information as the Tax Collector may deem necessary to determine the extent,
if any, of such undue burden on such commerce. The Tax Collector shall then
conduct an investigation, and, after having first obtained written approval of the City
Attorney, shall fix as the business license tax for the applicant, an amount that is
reasonable and nondiscriminatory, or if the business license tax has already been
paid, shall order a refund of the amount over and above the business license tax so
fixed. In fixing the business license tax to be charged, the Tax Collector shall have
the power to base the business license tax upon a percentage of gross receipts or
any other measure which will ensure that the business license tax assessed shall
be uniform with that assessed on businesses of like nature, so long as the amount
assessed does not exceed the business license tax as prescribed by this Chapter.
Should the Tax Collector determine the gross receipts measure of business license

EXHIBIT "B"

1 tax to be the proper basis, the applicant may be required to submit, either at the time
2 of termination of applicant's business in the City, or at the end of each three-month
3 period, a sworn statement of the gross receipts and pay the amount of business
4 license tax therefor, provided that no additional license tax during any one calendar
year shall be required after the licensee shall have paid an amount equal to the
annual business license tax as prescribed in this Chapter.

5 **§ 11.01.075 UNLAWFUL BUSINESSES PROHIBITED.**

6 No business tax certificate issued hereunder shall be construed as authorizing
7 the conduct of or continuance of any illegal or unlawful business, or the furnishing,
8 sale or provisioning of any service, good or product that is illegal under this Code,
9 the laws of the State of California, or the laws of the United States of America. A
10 business tax certificate may be granted for businesses permitted under Chapter
11 11.17 of this Code, provided the applicant has complied with all other provisions of
this Code and state law. Business tax certificates may also be issued to commercial
cannabis delivery-only retailers that hold a valid cannabis operating permit from
another jurisdiction and a valid cannabis license to operate issued by the state.

12 **§ 11.01.080 SCOPE OF PROVISIONS.**

13 It is the intent and purpose of this Chapter to license, either for revenue or
14 regulation, or both, all businesses, occupations, trades, callings or professions
15 carried on within the City, other than those herein specifically excepted, and if the
16 application for license is made for any business not specifically referred to in this
17 Chapter or not included in any of the provisions hereof fixing license or permit fees,
18 the Tax Collector shall cause the applicant to file an application for permit for its
consideration, and if the permit is granted, then the Tax Collector shall fix the license
fees to be paid by such applicant.

19 **§ 11.01.085 TAX COLLECTOR TO TAKE ACKNOWLEDGMENTS OR 20 VERIFICATIONS.**

21 The Tax Collector shall be authorized and empowered to take
22 acknowledgments or verifications on any matter appertaining to this Chapter.

23 **§ 11.01.090 PENALTY FOR VIOLATIONS.**

24 A. *Definitions.* Whenever **VIOLATE** or **VIOLATION** is used herein, it shall be
deemed to mean:

25 1. The performance of an act, or permitting, or causing of the
26 performance of an act prohibited or declared to be unlawful or an offense by
this Chapter or any ordinance incorporated in or referred to in this Chapter.

27 2. The failure to do any act required by this Chapter or any ordinance
28 incorporated in or referred to in this Chapter.

EXHIBIT "B"

1 B. *Violation a misdemeanor.* Any violations of this Chapter or any ordinance
2 of the City incorporated in or referred to in this Chapter shall constitute a
3 misdemeanor; provided, however, that any violation may be prosecuted as an
4 infraction in the discretion of the City Attorney to serve the interests of justice.

5 C. *Each day a separate violation.* Each and every day a violation of this
6 Chapter or any ordinance incorporated in or referred to in this Chapter shall
7 constitute a separate offense. The person committing or permitting such offenses
8 may be charged with a separate offense for each such violation and punished
9 accordingly.

10 D. *Punishments.* Unless otherwise specified by this Code, a misdemeanor is
11 punishable by a fine not exceeding One Thousand Dollars (\$1,000.00),
12 imprisonment for a term not exceeding six (6) months, or by both such fine and
13 imprisonment.

14 E. *Administrative fines.* Upon a finding by the City's Tax Collector, Treasury
15 Division Manager, or any Business Tax Inspector, that a violation of Chapter
16 11.01 of this Code exists; an administrative fine may be imposed under the
17 provisions of §§ 11.01.600 et seq.

18 ***BUSINESS TAX REGULATIONS***

19 **§ 11.01.200 BUSINESS LICENSE TAX; TIME AND MANNER OF PAYMENT.**

20 The annual business license tax for each business is due and payable on
21 January 1st of each year, according to the renewal period established pursuant to
22 § 11.01.005, A new business shall have a 30-day grace period in the payment of the
23 business license tax due.

24 **§ 11.01.205 NONPAYMENT OF BUSINESS TAX; PENALTY ESTABLISHED BY
25 RESOLUTION.**

26 Penalty for nonpayment of a business license tax shall be established by
27 resolution of the City Council. This penalty provision shall not be construed to
28 preclude or limit the enforcement of the penal provisions of this Chapter.

**§ 11.01.210 STATEMENT OF GROSS RECEIPTS FILED WITH TAX
COLLECTOR.**

In all cases where the amount of business license tax to be paid by any person,
firm or corporation is not specifically stated in this Chapter but the determination
thereof is based upon the amount of gross receipts, sales, or business transactions,
or is determined by any other method set forth in this Subchapter, a verified
statement of the total amount of gross receipts for the year immediately preceding
or other facts upon which the Tax Collector may determine the business license tax
under the provisions of this Chapter as applied to the particular business involved,
shall be filed with the Tax Collector.

EXHIBIT "B"

§ 11.01.215 STATEMENT OF GROSS RECEIPTS CONFIDENTIAL.

All statements of gross receipts filed pursuant to the provisions of this Subchapter shall be deemed confidential in character and shall not be subject to public inspection. It shall be the duty of the Tax Collector to so preserve and keep such statements strictly confidential except with respect to persons charged by the law with administration and enforcement of this Chapter.

§ 11.01.220 COMPUTATION OF TAXES AND FEES.

A business whose tax is based on gross receipts shall compute and pay its business tax and fees as follows:

A. *Application.* At the time an application is made for a business tax certificate, the applicant shall pay an application fee in an amount set by resolution of the City Council.

B. *Renewal.* At the termination of the initial period, the business tax certificate holder shall file with the City Treasurer, on a form provided by the Treasurer's Office, a verified statement of gross receipts, or a verified statement of the cost of operations should the taxable gross receipts be less than the cost of operations, for the initial period, and based on the statement, shall pay the tax due for the initial period. At the same time, for the first renewal period, the tax certificate holder shall pay a renewal fee in an amount set by resolution of the City Council and the tax based on the verified statement of gross receipts, or the verified statement of the cost of operations should the taxable gross receipts be less than the projected cost of operations used to estimate gross receipts for the first renewal period. Any such projection shall be reasonable satisfactory to the Tax Collector, who may substitute another projection as necessary to achieve the purposes of this chapter.

1. For each succeeding renewal period, the business tax certificate holder shall pay a renewal fee in an amount set by resolution of the City Council, and shall file a verified statement of gross receipts, or a verified statement of the cost of operations should the taxable gross receipts be less than the cost of operations, for the preceding twelve (12) month period, and shall pay a business license tax computed on such statement at the rate specified for the applicable business category.

2. At the time an application is made for a business tax certificate, or at the time of a renewal of a business tax certificate, where the tax is determined by a flat rate, the applicant or business tax certificate holder shall pay an application fee or renewal fee, in an amount set by resolution of the City Council, in addition to the flat rate tax.

3. The first \$200,000 in annual gross receipts are exempt from calculation of the tax for businesses whose tax rate is based on the gross receipts as listed under section 11.01.245 (A).

4. An additional tax of 0.01% will be assessed on gross receipts when reported gross receipts are more than \$100,000,000 annually.

EXHIBIT "B"

1 C. *Business planning review fee.* At the time an application is made for a
2 business tax certificate, or upon renewal if the business has changed location, the
3 applicant shall pay a business planning review fee in an amount set by resolution of
4 the City Council.

§ 11.01.225 STATEMENT OF GROSS RECEIPTS VERIFICATION.

5 The correctness of all statements of gross receipts shall be subject to audit and
6 verification by the Tax Collector of the City, the City Attorney, or by their properly
7 authorized deputies or assistants, who are authorized and empowered to inspect
8 and audit the books and records of any and all persons, firms or corporations
9 licensed to carry on any business specified in this Subchapter. No statement filed
10 by the licensee shall be conclusive upon the City on any matters contained therein.

§ 11.01.230 EXEMPTIONS.

11 A. *Exemption from business license tax.* The following businesses and
12 organizations shall be required to obtain a business tax certificate and any
13 necessary permits, but shall not be required to pay a business license tax:

14 1. *Charitable organizations.* Any organization conducting a business
15 or activity for charitable purposes; which presents proof of its designation as a
16 tax-exempt organization for charitable purposes, in a form which is satisfactory
17 to the City Treasurer. For purposes of this Section, the Committee may also
18 make a determination that an organization or business is conducting an activity
19 which has a charitable purpose.

20 2. *Parks, recreation and community services contractors.* Any persons
21 contracting with the City to perform recreation-related services for the Parks,
22 Recreation and Community Services Department, including, but not limited to,
23 teaching classes and other similar activities as determined by the Committee.

24 B. *Employees.* Any person engaged in any profession, business, calling,
25 trade or occupation covered by this Subchapter, as an employee, whether on salary,
26 commission, or other compensation basis, shall not be required to obtain a business
27 tax certificate, nor to pay any business tax.

28 C. *Homeowners' association.* Any bona fide homeowner's association is
neither required to maintain a business tax certificate, nor to pay any business
license tax.

§ 11.01.235 REFUNDS; FILING CLAIMS.

Any business license tax or portion thereof, or any penalty hereafter paid more
than once or illegally, erroneously or wrongfully paid, may be refunded; provided that
a claim therefor, duly signed by the person paying such fee or penalty, or the
authorized representative, agent or attorney, shall have been filed with the Tax
Collector within the applicable time limits set forth in Cal. Gov't Code § 911.2. Such
claims shall be deemed to accrue at the end of the initial or renewal period and shall
be processed in the same manner as other claims and demands against the City.

EXHIBIT "B"

1 § 11.01.240 ASSESSMENTS; ADMINISTRATIVE PROCEEDINGS.
2

3 A. *Assessment of taxes.*

4 1. Whenever the City Treasurer determines that any tax is due or may
5 be due to the City under the provisions of this Chapter, the City Treasurer may
6 make and give notice of an assessment of such tax.

7 2. The notice of assessment shall separately set forth the amount of
8 any tax due or estimated to be due by the City Treasurer under this Chapter,
9 after full consideration of all information within his or her knowledge concerning
10 the business and activities of the person assessed, and shall include the
11 amount of any penalties or interest accrued on each amount to the date of the
12 notice of assessment.

13 B. *Service of assessment; right to hearing.* The notice of assessment shall
14 be served upon the person either by handing it to him or her personally, or by a
15 deposit of the notice in the United States mail, postage prepaid thereon, addressed
16 to the person at the address of the location of the business appearing on the face of
17 the registration certificate issued to the business or to such other address as he or
18 she shall register with the City Treasurer for the purpose of receiving notices
19 provided under this Chapter; should the person have no registration certificate
20 issued to him or her and should he or she have no address registered with the City
21 Treasurer for such purpose, then to such person's last known address. For the
22 purpose of this Section, a service by mail is complete at the time of deposit in the
23 United States mail. Within fifteen (15) days after the date of service, the person
24 assessed may either apply in writing to the City Treasurer for a hearing on the
25 assessment or may file a written request that such hearing be waived. If the person
26 neither requests a hearing upon the assessment nor requests a waiver of hearing
27 within the prescribed time, the amount of the assessment shall be final and the
28 amount thereof shall be immediately due, but penalties and interest as provided by
this Chapter shall continue to accrue until paid.

19 C. *Waiver of hearing.* If the person requests that the hearing be waived,
20 the City Treasurer may either grant such request and notify the person thereof in
21 writing or may, in his or her discretion, deny the request and set the assessment for
22 hearing at the time and in the manner prescribed in Subsection D. hereof. If the City
23 Treasurer grants the request for waiver of hearing, the administrative proceedings
24 prescribed by this Section shall be deemed exhausted and the City shall have the
25 right to bring an action in any court of competent jurisdiction to collect the amount of
26 the assessment, plus such penalties and interest as may have accrued thereon as
27 provided by this Chapter.

24 D. *Time of hearing; notice.* If the person requests a hearing upon the
25 assessment or if the City Treasurer denies a request for waiver of hearing, the City
26 Treasurer shall cause the matter to be set for hearing before a Hearing Officer
27 appointed by the City Manager not later than 90 days after the date of the
28 application, or as the case may be, the date of the City Treasurer's denial of the
request for waiver of hearing. Notice of the time and place of the hearing shall be
mailed to the person assessed in the same form and in the same manner as the

EXHIBIT "B"

1 notice of assessment, not later than 15 days before the date set for hearing and, if
2 the City Treasurer desires said person to produce specific records at such hearing,
such notice may designate the records required to be produced.

3 E. *Administrative hearing.* . At the hearing the person assessed and the
4 City Treasurer may submit such evidence as they believe to be relevant to their
5 respective positions. The Hearing Officer may require the presentation of additional
evidence from either the person assessed or from the City Treasurer, or from both,
and may continue the hearing from time to time for the purpose of allowing the
presentation of additional evidence.

6 F. *Decision of the Hearing Officer.* Upon completion of the hearing, the
7 Hearing Officer may (1) affirm the assessment, (2) increase the assessment, or (3)
8 decrease the assessment, as the evidence may require; but the amount of the
assessment shall not be increased unless the claim for the increase is asserted on
9 behalf of the City either before or during the hearing. Written notice of the decision
of the Hearing Officer shall be given to the person assessed in the same form and
10 in the same manner as the notice of assessment.

11 G. *Exceptions.* Within fifteen (15) days from the date of service of the
12 notice of decision of the Hearing Officer, the person assessed may file written
13 exceptions to the decision of the Hearing Officer but shall not be required to do so.
14 If the person does not do so, the person shall nevertheless be deemed to have
15 exhausted the administrative proceedings provided by this Section. Upon filing of
16 written exceptions, the Hearing Officer may either deny the exceptions or modify its
17 decision, as it deems appropriate. If the Hearing Officer modifies its decision, it shall
18 cause a written notice of decision, as required by Subsection F hereof, to be given
19 to the person assessed in the manner provided therein. If the Hearing Officer does
20 not modify its decision within 30 days from the service of said exceptions, the
21 exceptions shall be deemed denied.

22 H. *Effect of delay in administrative proceedings.* Failure of the City
23 Treasurer to set any hearing within the time prescribed in this Section shall not affect
the validity of any proceedings taken hereunder.

24 I. *Effect of payment of an assessment.* Acceptance of any payment upon
25 an assessment, the validity of which has not previously been passed upon by the
26 Hearing Officer, shall not preclude the City Treasurer from subsequently levying
27 another assessment in any case where the original assessment does not truly reflect
28 the correct tax liability.

**§ 11.01.245 BUSINESS TAX RATES ON GROSS RECEIPTS; FLAT TAX RATE
MACHINES.**

A. *Tax rates based on gross receipts.* The following tax rates based on
gross receipts are hereby established and are designated as follows:

- | | | |
|----|-------|---|
| 1. | GRT-A | \$1.30 for each \$1,000.00 or fraction thereof of gross receipts. |
| 2. | GRT-B | \$1.50 for each \$1,000.00 or fraction thereof of gross receipts. |
| 3. | GRT-C | \$1.60 for each \$1,000.00 or fraction thereof of gross receipts. |
| 4. | GRT-D | \$2.00 for each \$1,000.00 or fraction thereof of gross receipts. |

EXHIBIT "B"

- 5. GRT-E \$2.50 for each \$1,000.00 or fraction thereof of gross receipts.
- 6. GRT-F \$3.00 for each \$1,000.00 or fraction thereof of gross receipts.
- 7. GRT-G \$3.50 for each \$1,000.00 or fraction thereof of gross receipts

Note 1: The first \$200,000 in annual gross receipts will be exempted from the tax for businesses whose tax rate is based on the gross receipts as listed under the section 11.01.245 (A).

Note 2: An additional tax of 0.01% shall be assessed on gross receipts when reported gross receipts is more than \$100,000,000 annually.

B. *Flat rate tax machines.* The following lump sum tax rates are hereby established and designated as set forth below:

- 1. FRTM-A \$36.00 per year for each device and machine.
- 2. FRTM-B \$6.00 per year for each device and machine.

§ 11.01.250 ANNUAL BUSINESS TAX IMPOSED; SCHEDULE OF RATES.

A business license tax, annual unless otherwise noted, is imposed by this Subchapter for the purpose of only raising revenue for the City and not for the purpose of regulation. Such tax is imposed upon the businesses described below at the rates designated below:

Business Classification	Rate Category
Advertising, Public Relations, and Marketing	GRT-F
Ambulance service	\$120 per year per vehicle.
Amusement machines	\$100.00 per year per device and machine.
Animal hospitals, kennels, and boarding stables	GRT-G
Animal shows when performance involved and or admission charged	\$240.00 for the first day of the event plus \$120.00 for each additional day and \$24.00 per day for each food concession.
Arcade, amusement	\$200.00 per year plus applicable per device and machine tax.
Art antique show promoter	\$40.00 for the first two (2) days of the event plus \$20.00 for each additional day.
Art antique show vendors	\$4.00 for the first two (2) days of the event plus \$2.00 for each additional day.
Artist / Art Gallery	GRT-E

EXHIBIT "B"

1	Auctioneers	\$1,000.00 per year, or at the option of the auctioneer, \$100.00 per day.
2	Auction house	GRT-G
3	Bankruptcy sales or closing out sales	\$240.00 for thirty (30) days, \$480.00 for sixty (60) days.
4	Bars:	
5	When no entertainment supplied	\$250.00 per year.
6	When minimum entertainment supplied	\$375.00 per year.
7	When regular entertainment supplied	\$500.00 per year.
8	Business & Administrative Office Services	GRT-F
9	Bus service, charter or otherwise	\$150.00 per vehicle per year.
10	Carnivals	\$288.00 per day plus \$28.00 per day for each side show, game booth and food concession.
11	Car wash	GRT-E
12	Cemeteries, mausoleums, mortuaries, and funeral parlors	GRT-G
13	Charitable Organization	Tax Exempt
14	Check cashing service	\$200.00 per year.
15	Child Care / Schools for Profit (incl. trade & vocational)	GRT-D
16	Children's mechanical riding equipment and devices	FRTM-A
17	Christmas trees, decorations, and miscellaneous merchandise sales other than in connection with a business already paying a tax hereunder	\$50.00 per year.
18	Contractors	GRT-D
19	Computer Software Development	GRT-F
20	Computer Software Consulting	GRT-G
21	Detective agencies, private police agencies, watchmen, and security guard agencies	GRT-G
22	Employment / Staffing Agency	GRT-F
23	Fortune-telling	\$550.00 per year.
24	Gardeners	\$75.00 per year.
25	Graphic Arts/Design	GRT-F
26	Health clubs, spas or other similar types of establishments including massage establishments	GRT-G
27	Hospitals	GRT-G
28		

EXHIBIT "B"

1	Insurance Agent/Broker	GRT-F
2	Junk/Secondhand dealers and collectors	GRT-G
3	Klieg light operators	\$200.00 per year, or \$20.00 per day for each location the light is operated.
4	Laboratories (medical, dental and orthopedic)	GRT-G
5	Laminating machines	FRTM-A
6	Laundromats, when operated as a business located in a hotel, motel, apartment house and multiple unit structures	GRT-A
7	Laundry Services/Dry Cleaning	GRT-D
8	Lectures, limited time performances, or shows	\$50.00 for first day and \$10.00 for each day thereafter.
9	Locksmiths	GRT-E
10	Maintenance service or janitorial service	GRT-E
11	Manufacturing establishments not otherwise listed	GRT-B
12	Massage technician	\$350.00 per year per technician.
13	Miscellaneous businesses, trades and professions (not otherwise referred to herein)	GRT-E
14	Multimedia Business	GRT-D
15	Oil storage tank stations	\$500.00 per year.
16	Oil well operations	\$40.00 per \$1,000.00 of gross receipts resulting from the production of oil, gas, or other hydrocarbon substances.
17		
18	Pawnbrokers	GRT-G
19	Personal services	GRT-D
20	Photocopy machines	FRTM-A
21	Postage stamp machines	FRTM-B
22	Printing, publishing, and distribution of materials by home delivery or by news racks	GRT-E
23	Production businesses, television and motion picture:	
24	Itinerant motion picture/television producers	\$1,500.00 per year or \$250.00 per day, at the producer's option.
25	Motion picture/television production, other than itinerant motion picture/television production, on City streets or other public places or on locations other than a motion picture/television studio	\$330.00 per day.
26		
27	Professional services	GRT-G
28		

EXHIBIT "B"

1	Property Management Services	GRT-F
2	Public parking in lots or garages where a fee or rental is charged directly or indirectly	\$70.00 per year plus \$7.00 per one thousand (1,000) square feet of lot space.
3	Recreation and Entertainment	GRT-G
4	Rentals: Motor Vehicles, Residential, Commercial and Personal Property	GRT-A
5	Repair / Machine Shops	GRT-D
6	Research / Development	GRT-F
7	Restaurants and other food and drink establishments	GRT-B
8	Residential Care / Rest homes	GRT-D
9	Retail	GRT-B
10	Scales, weighing devices	FRTM-B
11	Service stations, gasoline, diesel	GRT-B
12	Soliciting or distributing handbills and promotional materials and other canvassing	\$120.00 per person per year.
13	Street vending from a non-motorized vehicle	\$120.00 per vendor per year.
14	Studios, motion picture/television/radio	GRT-C
15	Talent / Modeling Agency	GRT-F
16	Taxicabs	\$250.00 per year, plus \$250.00 for taxicab renewal fees, \$400.00 for each licensed vehicle and \$30.00 for each driver.
17		
18		
19		
20	Telecommunications/Utility Provider	GRT-D
21	Telephone solicitors	\$50.00 per year per person if licensee has another current in-city license with City.
22	Telephone solicitors	\$100.00 per year per person if this is the only in-city license with City.
23	Theatres and temporary entertainment provided under a tent or temporary structure	\$200.00 per day to hold the event plus \$20.00 per day for each sideshow, game booth and food concession.
24		
25	Theatres for plays and motion pictures	GRT-D
26	Towing service	GRT-D
27		
28		

EXHIBIT "B"

1	Trade shows, commercial promoters	\$40.00 for first two (2) days, plus \$20.00 each additional day.
2	Travel agencies	GRT-E
3	Trucking and Transportation	GRT-D
4	Used cars, trailers, or mobile homes, wholesale or retail sales	GRT-B
5	Van and storage, including personal property movers	GRT-E
6	Vehicle:	
7	Operating from a business outside the City	\$120.00 per vehicle per year.
8	Used by persons maintaining a fixed place of business outside the City serving residents of the City irrespective of the number of vehicles used	\$200.00 per year.
9		
10	Used as a mobile lunch wagon for selling or delivering box lunches, confections, refreshments, cigarettes, tobaccos and like merchandise within the City.	\$400.00 per year.
11		
12	Used for laundry, dry cleaning, pressing or diaper service, linen or towel service collection.	\$200.00 per year for no more than two (2) vehicles, plus \$50.00 for each additional vehicle.
13		
14	Vending machines:	
15	Dispensing any food, drink or other edibles or merchandise (except bulk)	FRTM-A
16	Dispensing in bulk unsorted confections, nuts, or merchandise at random without selection by the customer	GRT-D
17		
18	Dispensing cigarettes	FRTM-B
19	Vendors	\$7.00 for the first two (2) days, plus \$3.50 for each additional day.
20	Warehouses not used in connection with established businesses in the City:	
21	Less than five thousand (5,000) square feet	\$150.00 per year.
22	Five thousand (5,000) square feet	\$300.00 per year.
23	Ten thousand (10,000)--twenty thousand (20,000) square feet	\$600.00 per year.
24	Over twenty thousand (20,000) square feet	\$1,000.00 per year.
25	Wholesale establishments	GRT-B
26	Wrecking yards, scrapyards, junkyards, and salvage yards	\$1,000.00 per year.

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EXHIBIT "B"

§ 11.01.255 DETERMINATION OF BUSINESS CLASSIFICATIONS.

A. The determination of the class of business in which an applicant for a tax certificate is deemed to be engaged under Section 11.01.250 shall be a ministerial task of the Tax Collector.

B. If an applicant disagrees with the determination of the Tax Collector as to the class of business in which the applicant is engaged, the applicant may apply to the Tax Collector for reclassification. This application shall set forth with specificity the facts upon which it is based. Upon receipt of a reclassification application, the Tax Collector shall investigate and review the matter and shall either affirm the original classification or assign a new classification and shall notify the applicant of the decision in writing.

C. The Tax Collector may refuse to accept an application for reclassification from an applicant who has applied for reclassification within the previous 12 months if the application fails to state material and relevant facts which were not and could not have been presented in the previous reclassification application.

D. The decision of the Tax Collector on an application for reclassification shall be final as to the City, but subject to judicial review pursuant to Code of Civil Procedure 1094.5.

I hereby certify that the foregoing Ordinance was **PASSED, APPROVED and ADOPTED** by the People of the City of Culver City voting on the 8th day of November 2022.

DR. DANIEL LEE, MAYOR
City of Culver City, California

ATTEST

APPROVED AS TO FORM

JEREMY BOCCHINO, City Clerk



HEATHER S. BAKER, City Attorney