

1 RESOLUTION NO. 2022-R__

2
3 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
4 CULVER CITY, CALIFORNIA, AUTHORIZING THE CITY
5 COUNCIL OR CERTAIN COUNCIL MEMBERS TO SUBMIT
6 ARGUMENTS REGARDING TWO BALLOT MEASURES
7 PERTAINING TO 1) AMENDING THE CITY CHARTER TO
8 LOWER THE VOTING AGE TO 16 AND 2) AMENDING THE
9 CULVER CITY MUNICIPAL CODE, CHAPTER 11.01 TO
10 UPDATE THE BUSINESS LICENSE TAX RATES,
11 CLASSIFICATIONS, AND UPDATE VARIOUS OTHER
12 PROVISIONS OF CHAPTER 11.01 FOR THE NOVEMBER 8,
13 2022 GENERAL MUNICIPAL ELECTION.

14 WHEREAS, a General Municipal Election (the "Election") is to be held in
15 the City of Culver City on November 8, 2022, at which time there will be submitted to
16 the voters the following two (2) questions (the "Measures"):

17 Measure ____:

18 Shall the measure amending the City of Culver City Charter YES ____
19 to allow Culver City residents aged 16 and 17, who are
20 otherwise eligible to vote under state and local law, to vote
21 on City and School District candidates and ballot measures,
22 provided that each legislative body has approved budgetary
23 funds and determined logistical systems are in place, and that
24 inclusion would not prevent consolidation of City or School
25 District elections with county elections, be adopted? NO ____

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Measure ____:	
Shall the measure updating Culver City's business license tax	YES ____
to either a flat tax up to \$1,000, or 0.13%-0.35% of gross	
receipts (depending on business type), 4% for oil well	
operations, and an additional 0.01% for gross receipts over	
\$100,000,000, exempting the first \$200,000 in gross receipts,	
updating business classifications, generating approximately	
\$10,000,000 annually, until ended by voters, for such general	NO ____
fund services as emergency response, parks, homelessness	
services, and requiring annual independent audits, be	
adopted?	

WHEREAS, City Council may authorize said Council Members to prepare an argument to be brought back to City Council for approval, or, in the alternative, authorize Council Members to submit the written argument to the Elections Official by the filing deadline .

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

SECTION 1. The City Council hereby authorizes Council Members _____ and _____ to prepare written arguments in support of the first (Charter Amendment) Measure and _____ and _____ to prepare written arguments in support of the second (Business License Tax Ordinance) Measure hereinabove and as

1 set forth in their entirety in Exhibits A and B, attached hereto, for approval by the entire
2 City Council.

3 SECTION 2. In accordance with Article 4, Chapter 3, Division 9 of the
4 Elections Code of the State of California, changes to the arguments may be made until
5 and including the date fixed by the Elections Official, after which no arguments for or
6 against the Measures may be submitted to the Elections Official, which for the November
7 8, 2022 Election shall be August 19, 2022. The arguments shall be filed with the Elections
8 Official, signed, with the printed name(s) and signature(s) of the author(s) submitting the
9 written arguments. The arguments shall be accompanied by the Form of Statement to Be
10 Filed by Author(s) of Argument.
11

12 SECTION 3. That the City Clerk shall certify to the passage and adoption
13 of this resolution and enter it into the book of original resolutions.
14

15 APPROVED and ADOPTED this 11th day of July, 2022.
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18 _____
DR DANIEL LEE, MAYOR
City of Culver City, California
19

20 ATTEST:

APPROVED AS TO FORM:

21
22 _____
JEREMY BOCCHINO, City Clerk
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25 
26 _____
HEATHER BAKER, City Attorney
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28

Exhibit A

A CHARTER AMENDMENT OF THE CITY OF CULVER CITY, AMENDING CHARTER SECTION 1500 AND ADDING CHARTER SECTION 1506, TO ALLOW CULVER CITY RESIDENTS AGED 16 AND 17 TO VOTE IN CITY AND BOARD OF EDUCATION ELECTIONS.

The People of the City of Culver City do hereby amend the City Charter as follows (deletions indicated by ~~striketrough~~ text; additions indicated by underlined text):

SECTION 1500. GENERAL MUNICIPAL ELECTIONS.

General municipal elections for the filling of all elective offices, other than the Board of Education, shall be held in the City on the date of the statewide general election.

The election of members of the Board of Education shall be held in accordance with State law, except as provided in Section 1506. Expenses for Board of Education elections shall be paid by the School District.

SECTION 1506. VOTING AGE.

(a) Culver City residents aged 16 and 17, who are otherwise eligible to vote under state and local law, may vote on City and School District candidates and ballot measures, provided that each legislative body has approved budgetary funds and determined that logistical systems are in place to permit such voting, and that inclusion would not prevent consolidation of City or School District elections with County elections.

(b) Subsection (a) above, as it pertains to the City and School District elections separately, shall be subject to all of the following conditions"

(1) Equipment, software, systems, and procedures for voter registration and voting are technically ready to handle voting by persons aged 16 and 17 years old.

(2) Any program for allowing voting by persons aged 16 and 17 years may specify the manner in which, method by which, and times at which, votes by such persons may be cast. The manner, method and time of voting for persons aged 16 and 17 years old need not be the same as for other persons.

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" shall be amended as follows (~~striketrough~~ denotes deletion, underline denotes addition:

GENERAL PROVISIONS

§ 11.01.005 DEFINITIONS.

For the purposes of this Chapter certain terms used herein are defined as follows, the following definitions apply:

A. General definitions.

~~**BUSINESS LICENSE FEE COMPUTATION.** For purposes of computing the amount of business license fees to be paid by beer bars, cocktail bars, bona fide restaurants serving beer and/or wine, and bona fide restaurants serving distilled spirits, the following definitions shall govern:~~

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

~~b. **REGULAR ENTERTAINMENT.** The availability of dancing facilities for use by customers of the establishment, or any act, presentation or performance offered for the pleasure, amusement or benefit of customers of an 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~~

EXHIBIT "B"

1 ~~airways of the television medium, provided that more than one (1) individual~~
2 ~~entertainer is engaged in entertaining the customers of the establishment at any~~
3 ~~time.~~

4 ~~c. **SQUARE FOOTAGE.** All of the space within the exterior walls of the~~
5 ~~business concerned regardless of use, except that space occupied by amusement~~
6 ~~machines, cigarette vending machines or other vending or coin-operated devices for~~
7 ~~which a business license fee is paid the City.~~

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

13 **CITY.** City shall refer to the City of Culver City.

14 **COST OF OPERATIONS.** ~~The cost of maintaining a business operation; such~~
15 ~~costs of operations shall include, but not be limited to, rent and/or depreciation,~~
16 ~~wages and salaries, fixed charges, and other expenses. All expenses incurred in the~~
17 ~~operation of a business, including, without limitation, the cost of personnel,~~
18 ~~equipment and supplies, rent, lease, or mortgage payments, utilities, depreciation,~~
19 ~~and fixed charges.~~

20 **FIRST RENEWAL PERIOD.** The calendar year following that in which a business
21 is commenced in the City. Each calendar year thereafter is a further renewal period.
22 The Tax Collector may assign a renewal period to a business other than a calendar
23 year to achieve the purposes of this chapter period from the first day after the end of
24 the fourth calendar quarter following the commencement of business in Culver City,
25 to, twelve (12) months thereafter; or the termination of business in Culver City;
26 whichever comes first; or, as assigned by the Tax Collector; each succeeding
27 renewal period to last for twelve (12) months or until the termination of business in
28 Culver City; or, as assigned by the Tax Collector.

21 **GROSS RECEIPTS.** Except as otherwise specifically provided, **GROSS**
22 **RECEIPTS** shall mean the gross receipts of the twelve (12) months preceding the
23 beginning of the annual tax certificate period, and shall include the total amount of
24 the sales price of all sales and total amount charged or received for the performance
25 of any act or service, of whatever nature it may be, including any rental, lease, lease
26 consideration, exchange of value or values, or considerations for the leasing,
27 renting, bailing or otherwise authorizing, permitting or contracting for the use,
28 possession, enjoyment or right to use, control, possess or enjoy, 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. Included
in **GROSS RECEIPTS** shall be all receipts, cash credits and property of any kind or
nature, without any deduction therefrom on account of the cost value of the property
sold in a non-cash or partly non-cash transaction, the cost of the material used, labor

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1 or service cost, interest paid or payable, or losses or other expenses whatsoever.
2 Excluded from **GROSS RECEIPTS** are the amount of gross receipts used as a
3 measure of business tax paid to another jurisdiction; cash discounts allowed and
4 taken on sales; credit allowed or property sold in a non-cash or partly non-cash
5 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.

6 **INITIAL PERIOD.** The period from the commencement of business in Culver City
7 to the sooner of beginning of the first renewal period end of the calendar year in which
8 the business is commenced in the City or to the termination of business in Culver City
9 if such termination is prior to the first renewal period; or, as assigned by the Tax
10 Collector. The Tax Collector may assign another initial period to a business to achieve
11 the purposes of this Chapter.

12 ~~**INSTRUMENTALITY.** Every device other than a vehicle, as the same is herein~~
13 ~~defined, in, upon, or by which any person or property is or may be carried, moved or~~
14 ~~conveyed, in connection with the operation of any business as that term is used in~~
15 ~~this Chapter.~~

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

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

21 **PERMIT.** Permission granted by the ~~Committee on Permits and Licenses~~ City
22 ~~Manager or their designee~~ as a prerequisite to issuance of a license.

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

27 **TAX COLLECTOR** shall mean the ~~City Treasurer~~ a person authorized by the City
28 ~~Manager to enforce this chapter and any person, whether or not a City employee,~~
authorized to assist that person in doing so.

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.

~~B. — Miscellaneous businesses, trades and professions.~~

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

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

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

14 **BUSINESS LICENSE FEE COMPUTATION. BARS.** For purposes of computing
15 the amount of business license fees to be paid by beer bars, cocktail bars, bona fide
16 restaurants serving beer and/or wine, and bona fide restaurants serving distilled
17 spirits, the following definitions shall govern: All places of where alcoholic beverages
18 are sold or served to the public for consumption on the premises, excluding business
19 licensed by the Department of Alcoholic Beverage Control as a bona fide public
20 eating place, as the same is defined in Cal. Bus. & Prof. Code §§ 23038 and 23038.1.,.

21 a. **MINIMUM ENTERTAINMENT.** Any act, presentation or performance offered
22 for the pleasure, amusement or benefit of the customers of the establishment,
23 including but not limited to live performances, whether of a musical nature or
24 otherwise, and motion picture presentations, but not including entertainment provided
25 by the public airways of the television medium: provided that no more than one (1)
26 individual entertainer is engaged in entertaining the customers of the establishment
27 at any time.

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

35 c. **SQUARE FOOTAGE.** All of the space within the exterior walls of the
36 business concerned regardless of use, except that space occupied by amusement
37 machines, cigarette vending machines or other vending or coin-operated devices for
38 which a business license fee is paid the City.

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~~**BEER BAR.** All places of business, where beer and/or wine but no distilled spirits, is sold or served to the public for consumption on the premises, which place of business is not 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.~~

~~**BONA FIDE RESTAURANT SERVING BEER AND/OR WINE.** 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, where beer and/or wine, but not distilled spirits, are sold or served to the public for consumption on the premises.~~

~~**BONA FIDE RESTAURANT SERVING DISTILLED SPIRITS.** 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, where distilled spirits are sold or served to the public for consumption on the premises.~~

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

~~**COCKTAIL BAR.** All places of business where distilled spirits are sold or served to the public for consumption on the premises, which place of business is not 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.~~

~~**COMMERCIAL VEHICLES.** The business carried on by any person engaged in delivering, selling, or offering for sale by means of any motor-driven or horse-drawn vehicle, any materials, commodities, edibles, goods, wares, or merchandise, including any similar, kindred or related vehicular operations and for which a license fee is not specifically required under any other Section of this Code.~~

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

~~**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, -hairstylists, and the like), bootblacks, checkroom operators, and any person engaged in rendering any service to the person, or personal services similar,~~

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

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

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

~~**RETAIL, JOBBING, AND WHOLE-SALE.** The business of offering for sale or selling to the public at wholesale or retail any materials, commodities, goods, wares or merchandise, including building and construction materials of all kinds, motor vehicles, bicycles, and all commodities, goods, wares, and merchandise, commonly and ordinarily sold or offered for sale at lumberyards, automobile salesrooms, bicycle shops, hardware, dry goods, shoes, ladies' and men's furnishings, general merchandise, and variety stores; including any rental, lease, lease consideration, exchange of value or values, or consideration for the leasing, renting, bailing or otherwise authorizing, permitting or contracting for the use, possession, enjoyment or right to use, control, possess or enjoy at retail.~~

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

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

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. An individual who owns a satellite antenna exclusively for his or her own use or a cooperative or association made up exclusively of owners or tenants of a condominium or apartment complex or other multiple family dwelling complex which owns and maintains a satellite master

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1 antenna system company, provided however, that all satellite antennas shall be
2 subject to the provisions of this Code regulating the construction and maintenance of
antennas.

3 **TELECOMMUNICATION COMPANY.** A telecommunication company is defined
4 as any person who delivers television or radio signals by cable, microwave or other
5 method all forms of data processing and computer systems and communications
6 systems and networks for the transmission and receipt of voice, data, images and
7 video communications, including but not limited to, writings, signs, signals, pictures,
8 numbers and sounds of all kinds by aid of wire, cable, radio, television, satellite,
9 microwave, light waves, fiber optics, coaxial cable or other like connection between
points of origin and reception of such transmissions, including all instrumentalities,
networks, facilities, apparatus, and services, whether mobile or fixed, including the
receipt, forwarding, and delivery of communication, incidental to such transmission.

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

13 **WHOLESALE.** A business of selling goods, wares, or merchandise at wholesale
14 usually for resale.

15 ~~C. Businesses requiring certificate of compliance from Health Department.~~

16 ~~**NURSERIES AND PRIVATE SCHOOLS.** All places of business the principal~~
17 ~~function of which is to conduct any nursery or private school as that term is ordinarily~~
18 ~~and commonly used and understood, other than parochial schools, and shall include~~
19 ~~any place, school or institution operated for profit wherein facilities and~~
20 ~~accommodations are offered to the public for compensation in connection with the~~
care, instruction and education of children, or for the teaching of any subject, art,
science, practice, trade, vocation, craft or profession.

21 ~~D. Businesses requiring certificate of compliance from Fire Department.~~

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

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

27 ~~**HAND LAUNDRY.** All places of business the principal function of which is the~~
28 ~~laundering by hand of any garment, household linen, fabric or other material or article~~
commonly and ordinarily accepted for laundry service.

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1 ***HOTELS, MOTELS, APARTMENTS, ROOMINGHOUSESROOMING HOUSES***
2 ***AND AUTO COURTS.*** All places of business, the principal function of which is to
3 provide guestrooms, shelter, or space at a fixed rental for the accommodation of the
4 public.

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

9 ~~***LAUNDRY COLLECTION AGENCY.***~~ Every person engaged in the business of
10 ~~collecting or delivering any garment, household linen, fabric, or other material or~~
11 ~~article commonly and ordinarily accepted for laundry service, by any laundry~~
12 ~~establishment other than a hand laundry.~~

13 ***LAUNDRY; POWER-DRIVEN.*** All places of business the principal function of
14 which is the laundering ~~by steam or other power-driven machinery~~ of any garment,
15 household linen, fabric, or other material or article commonly and ordinarily accepted
16 for laundry service.

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

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

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

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

~~***PUBLIC GARAGESAUTOMOBILE REPAIR.***~~ All places of business the principal
function of which is the operation of any shop or place wherein is offered to the public

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1 for compensation, work or service for the repair, construction, building or assembling
2 of any motor, motor vehicle or any part thereof, or the sale or offering for sale of motor
3 vehicle accessories, or the storing, washing, lubricating or rendering of any other
4 work or service to any motor vehicle, commonly and ordinarily carried on in a public
5 garage.

6 ~~E. Businesses requiring certificate of compliance from Building Department.~~

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

12 ~~**SMOKING RESTAURANT.** Any restaurant with a seating capacity of twenty-five
13 (25) or more persons in which the owner, operator or manager who controls the
14 restaurant has elected to permit smoking, as provided in Chapter 9.11 of this Code.~~

15 ~~F. Businesses requiring certificate of compliance from Police Department.~~

16 ~~**AMUSEMENTS; MUSIC BOXES AND MECHANICAL DEVICES, INCLUDING**
17 **REMOTE-CONTROL MACHINES.** Any person engaged in the business of
18 maintaining any amusement machine, apparatus or device designed or constructed
19 for the purpose of producing or reproducing or playing any musical tone or tones or
20 combination of tones, or any similar instrument, recording device, music box, such
21 as music box, jukebox, motion picture or photograph machine, kiddie rides, shooting
22 gallery, pinball games, video games, batting cages, air hockey, shuffleboard,
23 electronic games, etc., or any other mechanical device displaying pictures or emitting
24 music or furnishing entertainment for the amusement of the public, maintained for
25 entertainment and amusement purposes only and not contrary to any State or City
26 regulation, and requiring for its operation the insertion of any coin, plate, disk, token
27 key, or the payment of any fee therefor, for which a license fee is not specifically
28 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.~~

AUCTIONEERS. Any person not having a fixed place of business in the City
engaged in selling at auction any real estate, goods, wares, materials, or
merchandise, or any similar, kindred or related thing, for which a license fee is not
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.

CANVASSERS AND SOLICITORS. Any person engaged in the business of
calling on residents, with a previously made appointment, or going place to place
soliciting business of any kind or character, including selling or taking orders for or
offering to sell or take orders for materials, photographs, commodities, goods, wares,

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demonstrators, or merchandise or other things of value for future delivery or for 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.

HANDBILL DISTRIBUTORS. Any person engaged in the business for hire or gain of distributing commercial or noncommercial handbills, or promotional material, other 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 person receiving compensation directly or indirectly for the distribution of such handbill, or promotional material; provided that no business tax shall be charged for the distribution of any noncommercial handbill, the principal purpose of which is to disseminate information relating to any political, economic, religious, philosophical, sociological or related subjects and not connected with any commercial enterprise.

§ 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 period) ~~No~~ no person acting as principal, agent, clerk, employee, corporate officer, partner, trustee or otherwise, for himself/herself or for any other person, shall commence or ~~carry on~~ operate any business specified in this Subchapter in the City, whether or not at a fixed place of business, without having first:

1. Applied for and received a business tax certificate ~~specifying applicable to such business;~~
2. Paid the required application fee;
3. Paid the required business license tax;
4. Obtained any permit required by the City;
5. Paid any permit fee required; and
6. Paid any investigation or inspection fee required, ~~subject, however, to the exemptions provided for in this Chapter.~~

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

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

§ 11.01.015 FEES AND TAX AS A DEBT DUE CITY.

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

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

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.

§ 11.01.025 ISSUANCE OF LICENSE.

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

A.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 TAX CERTIFICATE TRANSFER REQUIREMENTS.~~

~~No tax certificate issued under the provisions of this Chapter shall be transferred or assigned in any manner, nor shall the name of the business be changed without the written consent of the Tax Collector endorsed thereon. 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. A charge as established by resolution for each expiration tax certificate issued shall be paid to replace any certificate or permit issued under the provisions of this Chapter which has been lost or destroyed.~~

§ 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.

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

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

§ 11.01.035 BRANCH ESTABLISHMENTS.

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

§ 11.01.040 INDEPENDENT CONCESSIONS.

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

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

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

24 ~~Business~~ ~~Tax~~ certificate holders issued a business tax certificate for the
25 conduct of business from a vehicle shall obtain a vehicle decal which shall be
26 stamped with the expiration date the year of such business tax certificate. Applicants
27 for such vehicular business tax certificates shall file with the Tax Collector a
28 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,

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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 DUTIES OF ENFORCEMENT.~~

~~It shall be the duty of the Tax Collector and his qualified deputies, with the advice and assistance of the City Attorney, to enforce each and all of the provisions of this Chapter, and the Chief of Police shall render such assistance in the enforcement thereof as may from time to time be required by the Tax Collector, the City Attorney, or the City Council. The Tax Collector shall have all places of business in the City examined to ascertain whether or not the provisions of this Chapter have been complied with, and in connection therewith has the power to enter, free of charge, and at reasonable times, any place of business licensed hereunder for the purpose of this inspection. Any person who fails to exhibit his license certificate as required herein is guilty of a misdemeanor. The Tax Collector may, with the prior consent of the City Attorney, deputize a qualified accountant to examine the necessary books and records of any license. Any licensee refusing to exhibit the necessary books and records, as required by the Tax Collector or his deputy, is guilty of a misdemeanor.~~

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

C. If an audit reveals an underpayment of twenty-five dollars (\$25.00) or less, the Tax Collector shall take no action to collect the underpayment.

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

E. Although this Chapter permits projections of gross receipts and operating costs for the first renewal period, no taxpayer may use such projections following the first renewal period. Any tax remaining due with respect to the first renewal

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period after that period shall be calculated on the basis of the taxpayer's financial records of its actual financial activity.

§ 11.01.065 CIVIL ACTION AUTHORIZED FOR FAILURE TO PAY BUSINESS LICENSE-FEE TAX.

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

§ 11.01.070 INTERSTATE COMMERCE; RELIEF FROM UNDUE BURDEN.

None of the business license taxes or investigation or inspection fees provided for by this Chapter shall be so applied as to occasion an undue burden upon interstate commerce. In any case in which a licensee or applicant for license where believes a business license tax or such fees, in whole or in part, is believed by a licensee or applicant for license to places an undue burden upon such commerce, ~~hethey~~ may apply to the ~~Committee on Permits and Licenses~~ Tax Collector for an adjustment of the tax so that such tax, fees, or combination thereof, shall not be discriminatory or an unreasonable burden as to such commerce. Such application may be made before, at, or within six months after payment of the prescribed business license tax. The applicant shall, by affidavit and supporting testimony, show his their method of business and the gross volume or estimated gross volume of business, and such other information as the ~~Committee~~ Tax Collector may deem necessary ~~in order to determine the extent, if any, of such undue burden on such commerce.~~ The ~~Committee~~ 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 ~~Committee~~ Tax Collector shall have the power to base the business license tax upon a percentage of gross receipts or any other measure which will assure-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 ~~Committee~~ Tax Collector determine the gross receipts measure of business license tax to be the proper basis, the applicant may be required to submit, either at the time of termination of applicant's business in the City, or at the end of each three-month period, a sworn statement of the gross receipts and pay the amount of business 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.

§ 11.01.075 UNLAWFUL BUSINESSES PROHIBITED.

In no event shall any business tax certificate be granted for any use or activity that is illegal or unlawful under federal, state or City laws or regulations. No business tax certificate issued hereunder shall be construed as authorizing the conduct of or continuance of any illegal or unlawful business, or the furnishing, sale or provisioning

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1 of any service, good or product that is illegal under this Code, the laws of the State
2 of California, or the laws of the United States of America. Notwithstanding the
3 foregoing, a business tax certificate may be granted for businesses permitted
4 under Chapter 11.17 of this Code, provided the applicant has complied with all other
5 provisions of this Code and state law. Business tax certificates may also be issued
6 to commercial cannabis delivery-only retailers that hold a valid cannabis operating
7 permit from another jurisdiction and a valid cannabis license to operate issued by
8 the state.

§ 11.01.080 SCOPE OF PROVISIONS.

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

§ 11.01.085 TAX COLLECTOR TO TAKE ACKNOWLEDGMENTS OR VERIFICATIONS.

18 The Tax Collector ~~or his authorized Deputy~~ shall be authorized and empowered
19 to take acknowledgments or verifications on any matter appertaining to this Chapter.

§ 11.01.090 PENALTY FOR VIOLATIONS.

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

22 1. The performance of an act, or permitting, or causing of the
23 performance of an act prohibited or declared to be unlawful or an offense by this
24 Chapter ~~of the Culver City Municipal Code~~ or any ordinance incorporated in or
25 referred to in this Chapter ~~of the Culver City Municipal Code~~.

26 2. The failure to do any act required by this Chapter ~~of the Culver City~~
27 ~~Municipal Code~~ or any ordinance incorporated in or referred to in this Chapter ~~of the~~
28 ~~Culver City Municipal Code~~.

29 B. *Violation a misdemeanor.* Any violations of this Chapter ~~of the Culver City~~
30 ~~Municipal Code~~ or any ordinance of the City incorporated in or referred to in this
31 Chapter ~~of the Culver City Municipal Code~~ shall constitute a misdemeanor; provided,
32 further that however, that any violation which that would constitute a misdemeanor
33 may be prosecuted as an infraction, a int the discretion of the City Attorney to serve
34 the interests of justice.

35 C. *Each day a separate violation.* Each and every day a violation of this
36 Chapter ~~of the Culver City Municipal Code~~ or any ordinance incorporated in or
37 referred to in this Chapter ~~of the Culver City Municipal Code~~ shall constitute a
38 separate offense. The person committing or permitting such offenses may be
39 charged with a separate offense for each such violation and punished accordingly.

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

3 E. *Administrative fines.* Upon a finding by the City's Tax Collector, Treasury
4 Division Manager, or any Business Tax Inspector, that a violation of Chapter
5 11.01 of this Code exists; an administrative fine may be imposed under the
provisions of §§ 11.01.600 et seq.

BUSINESS TAX REGULATIONS

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

6
7
8 The annual business license tax for each business is due and payable in
9 advance on January 1st, or April 1st, or July 1st, or October 1st of each year,
10 according to the renewal period established pursuant to § 11.01.005 A. 10. and 11.,
11 and daily taxes are due and payable each day in advance. A new business shall
have a ~~thirty (30)~~-day grace period in the payment of the business license tax due.

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

12
13
14 Penalty for nonpayment of a business license tax shall be established by
15 resolution of the City Council. This penalty provision shall not be construed to
preclude or limit the enforcement of the penal provisions of this Chapter.

§ 11.01.210 STATEMENT OF GROSS RECEIPTS FILED WITH TAX COLLECTOR.

16
17 In all cases where the amount of business license fee tax to be paid by any
18 person, firm or corporation is not specifically stated in this Chapter but the
19 determination thereof is based upon the amount of gross receipts, sales, or business
20 transactions, or is determined by any other method set forth in this Subchapter, a
21 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 fee tax under the provisions of this Chapter as applied to the particular
business involved, shall be filed with the Tax Collector.

§ 11.01.215 STATEMENT OF GROSS RECEIPTS CONFIDENTIAL.

22
23 All statements of gross receipts filed pursuant to the provisions of this
24 Subchapter shall be deemed confidential in character and shall not be subject to
25 public inspection. It shall be the duty of the Tax Collector to so preserve and keep
26 such statements strictly confidential except with respect to persons charged by the
law with administration and enforcement of this Chapter.

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§ 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 commencement of the first renewal period, or at the termination of the initial period business in Culver City, should such termination be prior to the commencement of the first renewal 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 projected 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.

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

§ 11.01.225 STATEMENT OF GROSS RECEIPTS VERIFICATION.

The correctness of all statements of gross receipts shall be subject to audit and verification by the Tax Collector of the City, the City Attorney, or by their properly authorized deputies or assistants, who are authorized and empowered to inspect

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1 and audit the books and records of any and all persons, firms or corporations
2 licensed to carry on any business specified in this Subchapter. No statement filed
by the licensee shall be conclusive upon the City on any matters contained therein.

3 § 11.01.230 EXEMPTIONS.

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

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

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

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

13 C. *Homeowners' association.* Any bona fide homeowners association is
14 neither required to maintain a business tax certificate, nor to pay any business
15 license tax.

16 § 11.01.235 REFUNDS; FILING CLAIMS.

17 Any business license tax or portion thereof, or any penalty hereafter paid more
18 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
19 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
20 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.

21 § 11.01.240 ASSESSMENTS; ADMINISTRATIVE PROCEEDINGS.

22 A. *Assessment of taxes.*

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

25 2. The notice of assessment shall separately set forth the amount of
any tax ~~known by the City Treasurer to be due or estimated to be due~~ by the City
26 Treasurer under this Chapter, after full consideration of all information within his or
her knowledge concerning the business and activities of the person assessed, ~~to be~~
27 ~~due under each applicable section of this Chapter~~ and shall include the amount of
28

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1 any penalties or interest accrued on each amount to the date of the notice of
2 assessment.

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

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

D. *Time of hearing; notice.* If the person requests a hearing upon the
assessment or if the City Treasurer denies the a request for waiver of hearing, the
City Treasurer shall cause the matter to be set for hearing before a Board of Review
a Hearing Officer appointed by the City Manager not later than ninety (90) days after
the date of the 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 notice of assessment, not later than fifteen (15) days before the date set for
hearing and, if the City Treasurer desires said person to produce specific records at
such hearing, such notice may designate the records required to be produced.

E. *Administrative hearing.* The hearing prescribed by this Section shall be
before a Board of Review. The Board of Review shall be composed of the City
Manager, City Treasurer, and the City Attorney, or the duly appointed representative
of each. At the hearing the person assessed and the City Treasurer, may submit
such evidence as they believe to be relevant to their respective positions. The Board
of Review Hearing Officer may require the presentation of additional evidence from
either the person assessed or from the City Treasurer, or from both, and may

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1 continue the hearing from time to time for the purpose of allowing the presentation
2 of additional evidence.

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

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

23 H. *Effect of delay in administrative proceedings.* Failure of the City
24 Treasurer to set any hearing within the time prescribed in this Section and failure of
25 the Board of Review to complete any procedure prescribed in this Section within the
26 period stated shall not affect the validity of any proceedings taken hereunder.

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

20 § 11.01.245 BUSINESS TAX RATES ON GROSS RECEIPTS; FLAT TAX RATE 21 MACHINES.

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

- 24 1. GRT-A \$1.30 for each \$1,000.00 or fraction thereof of gross receipts.
- 25 2. GRT-B \$1.50 for each \$1,000.00 or fraction thereof of gross receipts.
- 26 3. GRT-C \$1.60 for each \$1,000.00 or fraction thereof of gross receipts.
- 27 4. GRT-D \$2.00 for each \$1,000.00 or fraction thereof of gross receipts.
- 28 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

1. GRT-A \$1.00 for each \$1,000.00 or fraction thereof of gross receipts.

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2. ~~GRT-B~~ \$1.00 for each \$1,000.00 or fraction thereof of gross receipts.
3. ~~GRT-C~~ \$3.00 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 over \$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.
~~1. FRTM-A \$18.00 per year for each device and machine.~~
~~2. FRTM-B \$3.00 per year for each device or 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 hereinbelow at the rates designated hereinbelow:

Business Classification	Rate Category
Advertising, Public Relations, and Marketing	GRT-F
Ambulance service	\$120 per year per vehicle. \$60.00 per year per vehicle.
Amusement machines	\$100.00 per year per device and machine. \$90.00 per year per device and machine.
Animal hospitals, kennels, and boarding stables	GRT-G GRT-C
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. \$120.00 for the first day of the event plus \$60.00 for each additional day and \$12.00 per day for each food concession.
Arcade, amusement	\$200.00 per year plus applicable per device and machine tax. \$120.00 per year plus applicable per device and machine tax.

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1	Art antique show promoter	<u>\$40.00 for the first two (2) days of the event plus \$20.00 for each additional day.</u>
2		\$20.00 for the first two (2) days of the event plus \$10.00 for each additional day.
3		
4	Art antique show vendors	<u>\$4.00 for the first two (2) days of the event plus \$2.00 for each additional day.</u>
5		\$2.00 for the first two (2) days of the event plus \$1.00 for each additional day.
6		
7		
8	<u>Artist / Art Gallery</u>	<u>GRT-E</u>
9	Auctioneers	<u>\$1,000.00 per year, or at the option of the auctioneer, \$100.00 per day.</u>
10		\$720.00 per year, or at the option of the auctioneer, \$72.00 per day.
11	Auction house	<u>GRT-G</u>
12		<u>GRT-C</u>
13	Automobile repair	<u>GRT-B</u>
14	Bankruptcy sales or closing out sales	<u>\$240.00 for thirty (30) days, \$480.00 for sixty (60) days.</u>
15		\$120.00 for thirty (30) days, \$240.00 for sixty (60) days.
16	Bars, beer and cocktail:	
17	–When no entertainment supplied	<u>\$250.00 per year.</u>
18		\$150.00 per year.
19	–When minimum entertainment supplied	<u>\$375.00 per year.</u>
20		\$270.00 per year.
21	–When regular entertainment supplied	<u>\$500.00 per year.</u>
22		\$390.00 per year.
23	Billboards	<u>GRT-A</u>
24	Billiard halls	<u>GRT-C</u>
25	Bowling alleys	<u>GRT-C</u>
26	Bridge club card rooms	<u>\$36.00 per year plus \$6.00 for each \$1,000.00 or fraction thereof of gross receipts in excess of \$6,000.00.</u>
27		
28	Business & Administrative Office Services	<u>GRT-F</u>
	Bus service, charter or otherwise	<u>\$150.00 per vehicle per year.</u>
		\$72.00 per vehicle per year.
	Carnivals	<u>\$288.00 per day plus \$28.00 per day for each side show, game booth and food concession.</u>

EXHIBIT "B"

		\$144.00 per day plus \$14.00 per day for each side show, game booth and food concession.
	<u>Car wash</u>	<u>GRT-E</u>
	<u>Car wash, automatic</u>	<u>GRT-A</u>
	<u>Cemeteries, mausoleums, and mortuaries, and funeral parlors</u>	<u>GRT-G</u> <u>GRT-C</u>
	<u>Charitable Organization</u>	<u>Tax Exempt</u>
	<u>Check cashing service</u>	\$200.00 per year. \$100.00 per year.
	<u>Child Care / Schools for Profit (incl. trade & vocational)</u>	<u>GRT-D</u>
	<u>Child nurseries, private schools</u>	<u>GRT-A</u>
	<u>Children's mechanical riding equipment and devices</u>	<u>FRTM-A</u>
	<u>Christmas trees, decorations, and miscellaneous merchandise sales other than in connection with a business already paying a tax hereunder</u>	\$50.00 per year. \$42.00 per year.
	Contractors, subcontractors, including building contractors, specialty contractors and miscellaneous contractors; electrical maintenance, electricians, and electrical contractors; plumbers and contractors rendering services relating to heating, ventilation and refrigeration; installation of heating equipment by a plumbing licensee; sewer work by a plumbing licensee; house moving contractors; and similar businesses	<u>GRT-D</u> <u>GRT-A</u>
	<u>Computer Software Development</u>	<u>GRT-F</u>
	<u>Computer Software Consulting</u>	<u>GRT-G</u>
	<u>Detective agencies, private police agencies, watchmen, and security guard agencies</u>	<u>GRT-G</u> <u>GRT-C</u>
	<u>Drycleaning plant, cleaning and pressing shop</u>	<u>GRT-A</u>
	<u>Employment / Staffing Agency</u>	<u>GRT-F</u>
	Food storage establishments, whether retail, wholesale or manufacturing	<u>GRT-A</u>
	<u>Fortune-telling</u>	\$550.00 per year. \$500.00 per year.
	<u>Gardeners</u>	\$75.00 per year. \$36.00 per year.
	<u>Graphic Arts/Design</u>	<u>GRT-F</u>
	<u>Health clubs, spas or other similar types of establishments including massage establishments</u>	<u>GRT-G</u> <u>GRT-C</u>
	<u>Hospitals</u>	<u>GRT-G</u> <u>GRT-B</u>

EXHIBIT "B"

Insurance Agent/Broker	GRT-F
Junk/Secondhand dealers and collectors	GRT-G GRT-C
Klieg light operators	\$200.00 per year, or \$20.00 per day for each location the light is operated. \$138.00 per year, or \$18.00 per day for each location the light is operated.
Laboratories (medical, dental and orthopedic)	GRT-G GRT-C
Laminating machines	FRTM-A
Laundries	GRT-A
Laundromats, when operated as a business located in a hotel, motel, apartment house and multiple unit structures	GRT-A
For Gross Receipts Per Year of:	A Tax Rate of:
\$0.00-\$1,000.00	\$6.00
\$1,001.00-\$3,000.00	\$12.00
\$3,001.00-\$6,000.00	\$24.00
\$6,001.00-\$9,000.00	\$36.00
\$9,001.00-\$12,000.00	\$48.00 plus \$6.00 for each additional \$1,000.00 in gross receipts or fraction thereof.
Laundry Services/Dry Cleaning	GRT-D
Laundries	GRT-A
Laundromats and all other forms of self-service clothes washing and drying	GRT-A
Lectures, limited time performances, or shows	\$50.00 for first day and \$10.00 for each day thereafter. \$36.00 for first day and \$18.00 for each day thereafter.
Locksmiths	GRT-E GRT-A
Machine shops	GRT-B
Maintenance service or janitorial service	GRT-E GRT-A GRT-A
Manufacturing establishments not otherwise listed	GRT-B
Massage technician	\$350.00 per year per technician. \$300.00 per year per technician.
Miscellaneous businesses, trades and professions (not otherwise referred to herein)	GRT-E GRT-A GRT-A

EXHIBIT "B"

1	Music boxes and musical devices, including remote control machines operated from a central station	FRTM-A
2	Newspapers, including printing, publishing and distribution by home delivery or by newsracks	GRT-A
3	Oil storage tank stations	\$500.00 per year. \$360.00 per year.
4	Oil well operations	\$40.00 per \$1,000.00 of gross receipts resulting from the production of oil, gas, or other hydrocarbon substances. \$18.00 per \$1,000.00 of gross receipts resulting from the production of oil, gas, or other hydrocarbon substances.
5	Pawnbrokers	GRT-G GRT-C
6	Personal services	GRT-D GRT-A
7	Photocopy machines	FRTM-A
8	Pool halls	GRT-C
9	Postage stamp machines	FRTM-B
10	Printing, publishing, and distribution of materials by home delivery or by news racks	GRT-E
11	Production businesses, television and motion picture:	
12	—Itinerant motion picture/television producers	\$1,500.00 per year or \$250.00 per day, at the producer's option. \$1,500.00 per year or \$250.00 per day, at the producer's option.
13	—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. \$330.00 per day.
14	Professional services	GRT-G GRT-C
15	Property Management Services	GRT-F
16	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. \$36.00 per year plus \$3.60 per one thousand (1,000) square feet of lot space.
17	Recreation and Entertainment	GRT-G
18	Rentals: Motor Vehicles, Residential, Commercial and Personal Property	GRT-A

EXHIBIT "B"

1	Rentals:	
2	— Motor vehicles including campers, motorhomes, trucks, trailers and any other means of transportation when self-propelled by an engine or motor	GRT-A
3		
4	— Personal property	GRT-A
5	— Apartments, rooming houses, hotels, motels, trailer park spaces and commercial property	GRT-A
6	<u>Repair / Machine Shops</u>	<u>GRT-D</u>
7	<u>Repair shops</u>	<u>GRT-B</u>
8	<u>Research / Development</u>	<u>GRT-F</u>
9	Restaurants and other food and drink establishments	<u>GRT-B</u> <u>GRT-A</u>
10	Residential Care / Rest homes	<u>GRT-D</u> <u>GRT-A</u>
11	<u>Retail</u>	<u>GRT-B</u>
12	Retail establishments:	
13	— Food, drugs, and farm products	GRT-A
14	— All others	GRT-A
15	Rinks, ice skating, and roller skating	GRT-C
16	Sanitariums	GRT-B
17	Satellite master antenna system companies	GRT-A
18	Scales, weighing devices	FRTM-B
19	Schools, trade, professional, vocational or other when operated for profit	GRT-A
20	Secondhand dealers	GRT-C
21	Service stations, gasoline, diesel	GRT-B
22	Soliciting or distributing handbills and promotional materials and other canvassing	<u>\$120.00 per person per year.</u> <u>\$60.00 per person per year.</u>
23	Street vending from a non-motorized vehicle	<u>\$120.00 per vendor per year.</u> <u>\$60.00 per vendor per year.</u>
24	Studios, motion picture/television/radio	GRT-C GRT-B
25	<u>Talent / Modeling Agency</u>	<u>GRT-F</u>
26	Taxicabs	\$250.00 per year, plus \$250.00 for taxicab renewal fees, \$400.00 for each licensed vehicle and \$30.00 for each driver. <u>\$250.00 per year, plus \$250.00 for taxicab renewal fees, \$400.00 for each licensed vehicle and \$30.00 for each driver.</u>
27		
28	Telecommunications/Utility Provider	<u>GRT-D</u>

EXHIBIT "B"

1	Telephone service	GRT-B
2	Telephone solicitors	\$50.00 per year per person if licensee has another current in-city license with City. \$25.00 per year per person if licensee has another current in-city license with City.
3		
4		
5	<u>Telephone solicitors</u>	\$100.00 per year per person if this is the only in-city license with City. \$50.00 per year per person if this is the only in-city license with City.
6		
7	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. \$144.00 per day to hold the event plus \$14.40 per day for each sideshow, game booth and food concession.
8		
9		
10		
11		
12	Theatres for plays and motion pictures	GRT-D GRT-A
13	Towing service	GRT-D GRT-A
14		
15	Trade shows, commercial promoters	\$40.00 for first two (2) days, plus \$20.00 each additional day. \$36.00 for first two (2) days, plus \$18.00 each additional day.
16		
17	Travel agencies	GRT-E GRT-A
18	<u>Trucking and Transportation</u>	GRT-D
19	Used cars, trailers, or mobilehomesmobile homes, wholesale or retail sales	GRT-B GRT-A
20	Van and storage, including personal property movers	GRT-E GRT-A
21	Vehicle:	
22	Operating from a business outside the City	\$120.00 per vehicle per year. \$60.00 per vehicle per year.
23		
24	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. \$100.00 per year.
25		
26	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. \$200.00 per year.
27		
28		

EXHIBIT "B"

1	Used for laundry collection, 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. \$145.00 per year for no more than two (2) vehicles, plus \$30.00 for each additional vehicle.
2		
3		
4	Vending machines:	
5	Dispensing any food, drink or other edibles or merchandise (except bulk)	<u>FRTM-A</u>
6	- Dispensing in bulk unsorted confections, nuts, or merchandise at random without selection by the customer	<u>GRT-D</u> <u>GRT-A</u>
7		
8	- Dispensing cigarettes	<u>FRTM-B</u>
9	Vendors	\$7.00 for the first two (2) days, plus \$3.50 for each additional day. \$3.60 for the first two (2) days, plus \$1.80 for each additional day.
10		
11	Warehouses not used in connection with established businesses in the City:	
12	- Less than five thousand (5,000) square feet	\$150.00 per year. \$75.00 per year.
13		
14	Five thousand (5,000) square feet	\$150.00 per year. \$300.00 per year. \$150.00 per year.
15	- Ten thousand (10,000)--twenty thousand (20,000) square feet	\$600.00 per year. \$300.00 per year.
16	- Over twenty thousand (20,000) square feet	\$1,000.00 per year. \$600.00 per year.
17		
18	Wholesale establishments:	<u>GRT-B</u>
19	For food, drugs and farm products	<u>GRT-B</u>
20	All others	<u>GRT-B</u>
21	Woodworking shops	<u>GRT-B</u>
22	Wrecking yards or dis-mantling yards, scrapyards, junkyards, and salvage yards	\$1,000.00 per year. \$360.00 per year.

§ 11.01.255 NEW BUSINESS TAX REBATE PROGRAM.

A. For a period of two (2) years, any new business whose gross receipts does not exceed five (5) million dollars in any one calendar of either up to one hundred percent (100%) of the business tax of the business or up to one hundred percent (100%) of the utility tax of the business, up to an amount equal to fifty percent (50%) of the sales or use tax generated by the business and directly credited to the City by the State Board of Equalization. Sales or use tax credited to the State or County pool are not deemed to be directly credited to the City and are not included in the rebate calculation.

EXHIBIT "B"

~~B. The City Tax Administrator shall establish procedures needed to implement and administer the New Business Tax Rebate Program.~~

~~C. The Business Tax Rebate Program is hereby extended from January 1, 2001, to December 31, 2002, and shall become effective thirty (30) days from the adoption date of this ordinance and the Program shall terminate on December 31, 2002, unless reauthorized by the City Council.~~

§ 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 BAKER, City Attorney