

ORDINANCE NO. 749 N.S.

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
EL PASO DE ROBLES AMENDING SECTIONS 5.04.200, 5.04.220 and 5.04.280
OF CHAPTER 5.04 OF TITLE 5 OF THE MUNICIPAL CODE OF THE CITY OF
EL PASO DE ROBLES, CALIFORNIA, RELATING TO BUSINESS LICENSE
TAX**

WHEREAS, by Ordinance No. 223 N.S. (1959), the City Council of the City of El Paso de Robles (the "City Council") adopted Section 5.04.200, of Chapter 5.04, Title 5 of the Municipal Code of the City of El Paso de Robles, California, relating to the Business License Tax; and

WHEREAS, by Ordinance No. 223 N.S. (1959), Ordinance No. 414 N.S. (1978), Ordinance No. 415 N.S. (1978) and Ordinance No. 501 N.S. (1985), the City Council adopted and amended Section 5.04.220, of Chapter 5.04, Title 5 of the Municipal Code of the City of El Paso de Robles, California, relating to the Business License Tax; and

WHEREAS, by Ordinance No. 223 N.S. (1959), Ordinance No. 414 N.S. (1978) and Ordinance No. 415 N.S. (1978), the City Council adopted and amended Section 5.04.280, of Chapter 5.04, Title 5 of the Municipal Code of the City of El Paso de Robles, California, relating to the Business License Tax; and

WHEREAS, the City Council now desires to amend or further amend all of said Sections as set forth herein;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL PASO DE ROBLES, AS FOLLOWS:

Section 1. Amendment to Municipal Code. Sections 5.04.200, 5.04.220 and 5.04.280, of Chapter 5.04 of Title 5 of the Municipal Code of the City of El Paso de Robles, California, are hereby amended as set forth in Exhibit A, attached hereto and incorporated herein by reference.

Section 2. Publication. The City Clerk shall cause this Ordinance to be published once within fifteen (15) days after its passage in a newspaper of general circulation, printed, published and circulated in the City in accordance with Section 36933 of the Government Code.

Section 3. Severability. If any section, subsection, sentence, clause, or phrase of the Ordinance is, for any reason, found to be invalid or unconstitutional, such finding shall not affect the remaining portions of this Ordinance.

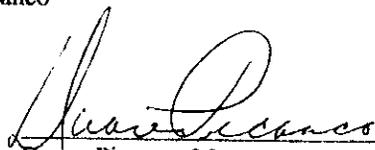
The City Council hereby declares that it would have passed this Ordinance by section, subsection, sentence, clause or phrase irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases are declared unconstitutional.

Section 4. Inconsistency. To the extent that the terms or provisions of this Ordinance may be inconsistent or in conflict with the terms or conditions of any prior City ordinance, motion, resolution, rule or regulation governing the same subject matter thereof, such inconsistent and conflicting provisions of prior ordinances, motions, resolutions, rules and regulations are hereby repealed.

Section 5. Effective Date. This Ordinance shall go into effect thirty (30) days after its passage. Within fifteen (15) days after its passage, it shall be published once in accordance with Section 36933 of the Government Code.

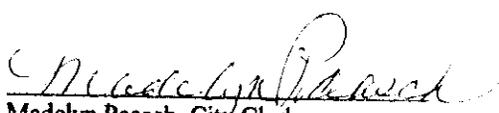
Introduced for first reading at a regular meeting of the City Council held on August 4, 1998, and passed and adopted by the City Council of the City of El Paso de Robles this 18th day of August, 1998 by the following roll call vote:

AYES: Baron, Iversen, Macklin, Swanson, and Picanco
NOES: None
ABSENT: None



Duane Picanco, Mayor

ATTEST:



Madelyn Paasch, City Clerk

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EXHIBIT A

AMENDMENTS TO MUNICIPAL CODE --
BUSINESS LICENSE TAX

Section 5.04.200 of Chapter 5.04 of Title 5 of the Municipal Code of the City of El Paso de Robles, California, is hereby amended in its entirety to read as follows:

“5.04.200 License tax - How and when payable.

“Unless otherwise specifically provided, all annual license taxes, under the provisions of this chapter, shall be due and payable in advance on the first day of July of each year; provided, however, that the amount due and payable by the licensee shall be reduced by ten percent (10%) if payment is received or postmarked by the tenth (10th) day of July for that year; and further provided that license taxes covering new operations commenced after the first day of July, may be prorated for the balance of the license period as follows:

“(1) If application is made during the quarter beginning July first, one hundred percent of such fee shall be paid,

“(2) If application is made during the quarter beginning October first, seventy-five percent of said fee shall be paid,

“(3) If application is made during the quarter beginning January first, fifty percent of said fee shall be paid;

“(4) If application is made during the quarter beginning April first, twenty-five percent of said fee shall be paid.”

Section 5.04.210 of Chapter 5.04 of Title 5 of the Municipal Code of the City of El Paso de Robles, California, is hereby amended in its entirety to read as follows:

“5.04.210 Penalties for failure to pay tax when due.

“For failure to pay a license tax when due, the tax collector shall add a penalty of twenty per cent of said license on the last day of the first month after the due date thereof, and the tax collector shall add an additional ten per cent of said license on the last day of each month thereafter, providing that the amount of such penalty to be added shall in no event exceed one hundred percent of the amount of the license tax due

“5.04.220 License tax on gross receipts - Business liable.

“Every person carrying on a retail or wholesale sales business from a fixed place of business within the City of El Paso de Robles, shall pay an annual license tax based upon a schedule as adopted by resolution of the City Council.

“In computing gross receipts under this section there may be deducted the amount of gross receipts which has been the measure of a license tax paid to any other city.

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"In any case where a licensee or an applicant for a license believes that his individual business is not assigned to the proper classification under this section because of circumstances peculiar to it, as distinguished from other businesses of the same kind, he may apply to the tax collector for reclassification. Such application shall contain such information as the tax collector may deem necessary and require in order to determine whether the applicant's individual business is properly classified. The tax collector shall then conduct an investigation following which he shall assign the applicant's individual business to the classification shown to be proper on the basis of such investigation.

"The tax collector shall notify the applicant of the action taken on the application for reclassification. Such notice shall be given by serving it personally or by depositing it in the United States Post Office at Paso Robles, California, postage prepaid, addressed to the applicant at his last known address. Such applicant may, within fifteen days after the mailing or serving of such notice, make written request to the tax collector for a hearing on his application for reclassification. If such request is made within the time prescribed, the tax collector shall cause the matter to be set for hearing before the city council within fifteen days. The tax collector shall give the applicant at least ten days' notice of the time and place of the hearing in the manner prescribed above for serving notice of the action taken on the application for reclassification. The council shall consider all evidence adduced and the findings thereon shall be final. Written notice of such findings shall be served upon the applicant in the manner prescribed above for serving notice of the action taken on the application for reclassification."

Section 5.04.280 of Chapter 5.04 of Title 5 of the Municipal Code of the City of El Paso de Robles, California, is hereby amended in its entirety to read as follows:

"5.04.280 License tax - Gross receipts - Manufacturing.

"Every person carrying on the business of manufacturing from a fixed place of business within the City of El Paso de Robles, shall pay an annual license tax based upon a schedule as adopted by resolution of the City Council."

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