



MENDOCINO COUNTY TREASURER-TAX COLLECTOR
501 LOW GAP RD. ROOM 1060, UKIAH, CA 95482
(707) 234-6879

INSTRUCTIONS TO BUSINESS LICENSE APPLICANT

TO OBTAIN A MENDOCINO COUNTY BUSINESS LICENSE, THE FOLLOWING ITEMS MUST BE SUBMITTED TO THE TREASURER-TAX COLLECTOR:

1) Completed Mendocino County Business License application.

2) A check made payable to the **Mendocino County Tax Collector** in the amount of **\$40.00** for the annual business license fee

OR

Documentation verifying honorable release from the United States Armed Services
(Copy of DD214)

3) A check made payable to **Mendocino County Department of Planning & Building Services** in the amount of **\$339.00** for a one-time application review fee. **This fee is only applicable if the fixed place of business is situated in the unincorporated area of Mendocino County.**

SPECIAL REQUIREMENTS:

(Additional requirements may apply to various business types – see ordinance)

Food Establishment – must obtain a Permit to Operate from the Mendocino County Environmental Health Department or a Processed Food Registration from the California Department of Health Services.

Contractor – must possess a valid Contractor's license from the California Contractors State License Board.

Tobacco Retailer – must obtain a Tobacco License from the Mendocino County Public Health Department.

Do you need a California Seller's Permit? Contact the State Board of Equalization.

Do you need to complete a Fictitious Business Name Statement? Contact the Mendocino County Clerk-Recorder.



COUNTY OF MENDOCINO

501 Low Gap Rd., Room 1060
Ukiah, California 95482
Phone (707) 234-6875
Fax (707) 463-4166

Shari L. Schapmire
Treasurer-Tax Collector

MENDOCINO COUNTY BUSINESS LICENSE INFORMATION

The Mendocino County Business License Ordinance was originally adopted in 1957 pursuant to the Business & Professions Code of the State of California for the purpose of regulation of certain kinds of business transacted and carried on in the unincorporated territory of Mendocino County. It is unlawful for any person to transact business in the unincorporated territory without possessing a valid and current Mendocino County Business License.

Licensing Agency – Mendocino County regulates establishments conducting business in the unincorporated territory of Mendocino County. Businesses operating exclusively within the incorporated city limits of Fort Bragg, Point Arena, Ukiah, or Willits need to contact the appropriate city hall for licensing requirements.

Business Licenses are non-refundable and non-transferable. When transferring ownership, the new owner must apply for a new license. In the event there is a change in the fixed place of business within the unincorporated territory of Mendocino County, the business owner must once again complete the entire application process.

Non-compliance - Violation of this ordinance is declared to be an infraction and shall be punished as prescribed in Government Code §25132. Such a violation may be prosecuted by county authorities in the name of the People of the State of California, or redressed by civil action.

Term of License – The Mendocino County Business License will be issued on an annual basis. The licensing period shall be one of the following: (1) commencing on March 1 and expiring February 28 (February 29, when applicable) of the following year or (2) commencing on September 1 and expiring August 31 of the following year.

Business License Renewal - Business License renewal notices will be mailed prior to the renewal date; however, it is the responsibility of the business owner to obtain the license and pay the fee prior to the expiration date. Delinquent penalties are equal to fifty percent (50%) of the annual fee.

(September 2016)

**APPLICATION FOR MENDOCINO COUNTY BUSINESS LICENSE AND CERTIFICATE OF
REGISTRATION FOR COLLECTION OF TRANSIENT OCCUPANCY TAX PER
ORDINANCES NO. 4200 AND NO. 4024**

Business Owner(s) Name: _____ Phone #: _____
Business Name (DBA): _____ Phone #: _____
Mailing Address: _____ City: _____ State: _____ Zip: _____
Business Address: _____ City: _____ State: _____ Zip: _____
Assessor's Parcel Number: _____ Contractor's License #: _____
Business Owner(s) Residence Address (If other than business): _____
Property Owner(s) Name: _____ Address: _____
Business Operator (If other than business owner): Name: _____ Phone #: _____
Address: _____

TYPE OF BUSINESS: Retail/Service: _____ Wholesale: _____ Food Facility: _____ Motel/Hotel/Rental: _____
Contractor: _____ Itinerant/Junk/Ect: _____ Multiple-Sellers: _____ Other: _____
Type of Merchandise to be Sold: _____
Type of Service to be Rendered: _____

DESCRIPTION OF PROPOSED BUSINESS: _____

Estimated Value of Equipment (exclude licensed vehicles): _____
Is this a New Business? _____ or an Existing Business? _____ Starting Date of Business: _____
Was there a Previous Business at this Location? _____ If so, Type of Previous Business: _____
Previous Business Name: _____ Previous Owner(s) Name: _____
Address: _____ Date closed: _____

BUSINESS TO BE CONDUCTED:

1. Home: _____ Garage/Shop/Accessory Structure: _____ Commercial Structure: _____
2. If use is to provide lodging, give number of rooms or units: _____
3. Floor area (sq. ft) to be used for this business: _____
4. Number of employees (other than family members): _____
5. Items to be used in this business (equipment, tools, and chemicals): _____
6. Storage location of supplies, equipment, vehicles, ect.: _____

Signature: _____ Date: _____

CERTIFICATE OF APPROVAL

N/A _____

FOR OFFICIAL USE ONLY

Planning

Receipt # _____

Building Services

Application Cleared: Yes or No
Date: _____ Signed: _____
Comments: _____

Application Cleared: Yes or No
Date: _____ Signed: _____
Comments: _____



COUNTY OF MENDOCINO
DEPARTMENT OF PLANNING AND BUILDING SERVICES

860 NORTH BUSH STREET • UKIAH • CALIFORNIA • 95482
120 WEST FIR STREET • FT. BRAGG • CALIFORNIA • 95437

STEVE DUNNICLIFF, DIRECTOR
PHONE: 707-234-6650
FAX: 707-463-5709
FB PHONE: 707-964-5379
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pbs@co.mendocino.ca.us
www.co.mendocino.ca.us/planning

BUSINESS LICENSE REVIEW BY PLANNING AND BUILDING SERVICES

Your business may require that you obtain a building permit from the Planning and Building Services prior to receiving your business license. Below are some examples, but not all that require a permit and approval.

1) Changing the character or occupancy of the structure in which the business is located.

Examples:

- a) Using a garage as an office, wood or fix-it shop etc.
- b) Adding a new tenant space, within commercial building.
- c) Changing the existing commercial building space from a warehouse to an auto parts store, auto repair shop, retail store or a professional office.
- d) Building a new commercial building.
- e) Using home as a professional office facility i.e. doctor, attorney, dentist, architect, engineer etc.
- f) Any building where customers will present or employees work.
- g) Changing a single family residence to a bed and breakfast.
- h) Changing the interior of an existing building for a new business.
- i) Altering, replacing or adding building, plumbing, electrical or mechanical fixtures, appliances, or walls.

2) Will have members of the public entering or employees working in any building on a parcel which the business is located.

Examples:

- a) Providing services for customers in a residential or residential accessory building used as your business.
- b) Providing retail and/or payment transactions in a residential or residential accessory building used as business.
- c) Creating or proving a work station for an employee.

Note: The examples above may not necessarily cover all businesses that could trigger the need for a permit from the Planning and Building Services. So it is important that you speak with the Building Official regarding your business license requirements, and properly complete the Business License Building Review Questionnaire.



BUSINESS LICENSE BUILDING REVIEW QUESTIONNAIRE

The Department of Planning and Building Services is responsible for all structural and life safety concerns in the construction, demolition or alteration of buildings including, but not limited to, matters such as electrical and plumbing permits, HVAC systems, Title 24 energy standards and disabled access pursuant to Title 24 Chapters 11A & 11B Accessibility standards.

Site Location: _____ APN: _____
 Previous Use: _____
 Business Name: _____ Type of Business: _____
 Business Contact: _____
 Phone Number: _____ Email: _____
 Property Owner(s): _____

Do you plan on making any structural or non-structural improvements such as, enlarge, extend, reconstruct, or alter the building in use, design or arrangement? Please describe:

Do you plan on modifying the existing electrical, mechanical or plumbing systems? Please describe:

Are you demolishing any portion of the structure; interior or exterior, structural or non-structural? Please describe:

 Signature of Owner/Operator: _____ Date: _____

Print Name of Owner/Operator: _____

NOTE: "Stop Work Orders" will be issued by the Building Official if construction is done without required permits.

All contractors and subcontractors must possess a current Mendocino County business license.

The contractors and subcontractors must have current workman's compensation and must be bonded.

Building permits are issued to the licensed contractor, property owner or a certified agent.

ROBERT A. SCAGLIONE
Air Pollution Control Officer

DONNA ROBERTS NASH
Program Coordinator



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www.mendoair.org

MENDOCINO COUNTY
AIR QUALITY MANAGEMENT DISTRICT

Air Quality Permit Checklist

California Government Code 65850.2 (c)* prohibits local governments from issuing an occupancy permit to a business without clearance from the local air quality agency. This checklist is designed to determine what type of clearance is needed from the Mendocino County Air Quality Management District (MCAQMD).

Business Name: _____ Property Address: _____

City: _____ Zip code: _____

Owner or Contact: _____ Telephone: (____) _____

Applicant (print name): _____

Signature: _____

- Will the facility have any of the following equipment? : Yes No
 - Outdoor commercial cooking (permanent or seasonal)
 - Dry cleaning equipment
 - Paint guns (indoors or outdoors)
 - Internal combustion engine greater than 50 HP (excluding motor vehicles)
 - Boiler/water heating equipment (greater than 500,000 BTU/hr. maximum input)
 - Abrasive blasting (indoors or outdoors)
 - Installation or modification to a Baghouse/cartridge-type dust filter/scrubber
 - Gasoline fuel storage and/or dispensing equipment

- Will any of the following operations be performed? : Yes No
 - Production process involving the application of paints or adhesives (i.e. auto body)
 - Etching, plating, casting, or melting of metals
 - Mixing and blending of liquids and/or powders
 - Storage of acids, solvents, organic liquids, or fuels
 - Wood or other materials processing activities
 - Production process that generates, or may generate, fumes, dust, smoke, or strong odors

(This list is not inclusive of all activities that require a permit from the District, but represents the most common activities done only with a occupancy permit or business license. If you think you might need a permit, please call)

If you answered 'No' to both questions, this checklist is your clearance from the District. If you answered 'Yes' to either question, you must contact the District to determine if air quality permits are required. If permits are needed, the District will assist you in submitting permit application(s) and then provide you with a clearance letter. You can call the District during business hours at (707) 463-4354.

*"A city or county shall not issue a final certificate of occupancy or its substantial equivalent unless there is verification .. that the owner .. has met ... the requirements for a permit from the air quality management district exercising jurisdiction in the area..., or has provided proof from the appropriate district that the permit requirements do not apply."

California State Board of Equalization

Publication 107, *Do you Need a California Seller's Permit?*

June 2012

When you sell or lease merchandise, vehicles, or other tangible personal property in California, even temporarily, you are generally required to register with our agency, the Board of Equalization (BOE), and to pay sales tax on your taxable sales. When you register, we will issue you a seller's permit. Sometimes people incorrectly refer to a seller's permit as a resale number or resale permit. A seller's permit is a state license that allows you to sell items at the wholesale or retail level and to issue resale certificates to suppliers. Issuing a resale certificate allows you to buy items you will sell in your business operations without paying amounts for tax to your suppliers.

Generally, if you make three or more sales in a 12-month period, you are required to hold a seller's permit. This applies even if your sales are made through Internet auction houses, such as eBay and uBid, or websites that offer online classified advertisements (online advertisers) such as Craigslist. For additional information, please see publication 177 ([/formspubs/pub177/index.html](http://formspubs/pub177/index.html)), *Internet Auction Sales and Purchases*, available at www.boe.ca.gov (/) or call our Taxpayer Information Section at 800-400-7115.

When you have a garage sale and sell used items, you are generally not required to hold a seller's permit unless you have more than two garage sales in a 12-month period or are required to hold a seller's permit for being engaged in the business of selling merchandise, goods or items (tangible personal property). Please see Regulation 1595 ([/lawguides/business/current/btlg/vol1/sutr/1595.html](http://lawguides/business/current/btlg/vol1/sutr/1595.html)) , *Occasional Sales—Sale of A Business—Business Reorganization*.

Making sales of merchandise, goods or other items in California without first getting a seller's permit violates the law and subjects you to fines and penalties. California law requires a seller's permit be held for warehouse locations when: the retailer has one or more sales offices in this state, the sale is negotiated out of state, and the order is filled from the retailer's in-state stock of goods at the warehouse. You are not required to hold a seller's permit if all your sales are made exclusively in interstate or foreign commerce, and you make no sales in this state. However, your business may meet the requirements of a "qualified purchaser" and you may be required to register for a use tax account as discussed in the next section.

Note: This publication summarizes the law and applicable regulations in effect when the publication was written, as noted above. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication. California law requires a "qualified purchaser" to register with the BOE and annually report and pay use tax directly to the BOE through our eFiling system. A "qualified purchaser" includes businesses with at least \$100,000 in annual gross receipts from business operations. Gross receipts are the total of all receipts from both in-state and out-of-state business operations. For additional information, see publication 126, ([/pdf/pub126.pdf](http://pdf/pub126.pdf)) *Mandatory Use Tax Registration for Service Enterprises* available from our website.

Websites

A retailer with a computer server located in California on which a website resides may not be required to have a seller's permit unless the retailer has a proprietary interest in the server and the activities at that location otherwise qualify for a seller's permit. You may need to obtain other licenses, permits, or documents to operate your business (see Additional requirements for your business) (#) or you may be required to register for a use tax account with the BOE if you are a "qualified purchaser", as explained above. Please note that a California seller's permit does not grant you any other rights, privileges, or status under local, state, or U.S. law.

Obligations of seller's permit holders

When you hold a seller's permit, you must file sales and use tax returns and pay any sales or use tax due on your sales and purchases. You must report and pay sales tax on each taxable sale. At the time you make the sale, you may collect from your customer an amount equal to the tax you will owe. As a registered seller, you will need to take the time to learn how to properly apply the sales and use tax law in your business operations. You also must keep adequate records that document your sales and purchases. Our classes publications and online seminars can help you learn to meet your obligations and help ensure that you don't pay more or less tax than you owe.

Note: You should not obtain a seller's permit just to take advantage of the opportunity to issue resale certificates to your suppliers. Issuing a resale certificate to avoid paying tax on items you will use rather than sell is against the law and may result in fines and penalties. It is a misdemeanor to issue a resale certificate if at the time of purchase you do not intend to resell the merchandise.

You must notify the BOE if you intend to sell or close your business. If you are not making sales, your permit may be canceled. For more information, please see Regulation 1699 ([/lawguides/business/current/btlg/vol1/sutr/1699.html](http://lawguides/business/current/btlg/vol1/sutr/1699.html)) *Permits* and publication 74 ([/pdf/pub74.pdf](http://pdf/pub74.pdf)) *Closing Out Your Seller's Permit*

You can apply online for a permit or license using eRegistration (eReg) (<https://efile.boe.ca.gov/ereg/index.boe>) available on our website at www.boe.ca.gov (/). eReg is also available in our field offices. Please contact our Taxpayer Information Section for assistance at 800-400-7115. You will need to provide information about your business, including bank account details and estimated income. You must also provide information about yourself including your driver license number and social security number (or substitute documents, as explained on the application). If you purchased your business, you'll need to provide the previous owner's name and seller's permit number. To make sure you won't have to pay any tax, interest or penalties owed by the previous owner, you should request in writing, a tax clearance from us 60 days prior to your purchase. There is no charge for a seller's permit. However, depending on your type of business and expected taxable sales, we may ask you for a security deposit. The BOE may be able to issue your permit the same day.

Temporary permits

If you make sales of a temporary nature such as Christmas tree sales or sales of fireworks, you may apply for a temporary seller's permit. Temporary permits are issued to those whose sales activity will last no longer than 90 days.

Additional requirements for your business

In addition to registering for a seller's permit, you may need to register for one of the other taxes and fees we administer. Please visit our website www.boe.ca.gov (/) or contact our Taxpayer Information Section for additional information. The state and federal governments have additional requirements for businesses. You must file income tax returns with the California Franchise Tax Board and the U.S. Internal Revenue Service (IRS). Certain businesses are required to obtain permits from the California Department of Consumer Affairs and state and local environmental agencies. If you have employees, you are required to register as an employer with the California Employment Development Department and the IRS and to pay payroll withholding taxes. You will probably need to obtain a business license or other extensive local, state, and federal business permit information at a special site on the Internet:

www.calgold.ca.gov (<http://www.calgold.ca.gov>). Chambers of commerce, economic development organizations, and other business organizations are other good sources of information. Often the business licensing department of a city or county can assist you, too. Some counties and cities publish special guides for small businesses, available free or at a low cost.

For more information regarding seller's permits, please see publication 73, ([/pdf/pub73.pdf](http://pdf/pub73.pdf)) *Your California Seller's Permit*. BOE regulations and publications are available at www.boe.ca.gov (/) or by contacting our Taxpayer Information Section. For a complete list of other BOE-administered taxes and fees, please see publication 51, ([/pdf/pub51.pdf](http://pdf/pub51.pdf)) *Board of Equalization Resource Guide to Free Tax Products and Services*.

DISABILITY ACCESS REQUIREMENTS AND RESOURCES

NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:

Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

DEPARTMENT OF
GENERSERVICES,
Division of the State
Architect, CASp Program

www.dgs.ca.gov/dsa

www.dgs.ca.gov/casp

DEPARTMENT OF
REHABILITATION
Disability Access Services

www.dor.ca.gov

www.rehab.cahwnet.gov/

disabilityaccessinfo

DEPARTMENT OF
GENERSERVICES,
California Commission on
Disability Access

www.cdda.ca.gov

www.cdda.ca.gov/resources-menu/

CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx.

DISABILITY ACCESS REQUIREMENTS AND RESOURCES

GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

Disabled Access Credit for Eligible Small Businesses

FEDERAL TAX CREDIT—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at www.irs.gov.

STATE TAX CREDIT—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at www.ftb.ca.gov.

Architectural and Transportation Barrier Removal Deduction

FEDERAL TAX DEDUCTION—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at www.irs.gov.

California Capital Access Financing Program

STATE FINANCE OPTION—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at www.treasurer.ca.gov/cpcf/calcap/.

FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) —The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at www.ada.gov.

CALIFORNIA BUILDING CODE (CBC)—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at www.bsc.ca.gov.