

ORDINANCE NO. N.S. 10-23 N.S.

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF RICHMOND
AMENDING CHAPTER 7.04 TO THE CITY OF RICHMOND MUNICIPAL CODE
ENTITLED "BUSINESS LICENSES"**

The City Council of the City of Richmond do ordain as follows:

SECTION 1. Section 7.04.300 (D) of the City of Richmond Municipal Code is hereby amended to read as follows:

- (D) Due Date—All Other Businesses. With respect to any persons engaging in any business activities other than residential and non-residential rental businesses activities, annual declarations and business tax payments shall be due by or before April 1 of each calendar year for which a person is issued a business tax certificate, unless the city council, in its discretion, declares a different due date.

SECTION 2. Section 7.04.400 of the City of Richmond Municipal Code is hereby amended to read as follows:

A. The following non-payments are declared delinquent:

1. Every annual business tax or portion thereof that is not paid on or before the deadline to make such payment;
2. Every registration fee and portion thereof for a newly established business, that is not paid within thirty (30) days after commencing business; and
3. Any other tax, penalty, fee, or interest, or portion thereof, that is not paid by any date and time established or declared pursuant to this chapter.
4. Any person who fails to file any required statement and/or fails to pay the amount of the tax prescribed in this chapter within thirty (30) days after it becomes due, shall be deemed delinquent.

5. Any person whose non-payments are deemed delinquent shall pay a penalty as follows:

(a) Ten percent (10%) of the total amount that remains delinquent as of the expiration of the deadline to make such payment; plus

(b) Twenty-five percent (25%) of the total amount that remains delinquent as of the expiration of sixty (60) days after the deadline to make such payment, not including any penalty amount. For the purpose of this subsection, any partial payments shall be first credited against any outstanding penalties and then against the principal delinquent amount.

6. Proof of payment of Business Tax or Registration Fee. If a dispute arises regarding the date a payment was received by the city, the burden of proof is on the taxpayer to demonstrate that the taxpayer made and the city received timely payment.

SECTION 3. If any section, subsection, paragraph, sentence, clause or phrase of this Ordinance is for any reason held by a court of competent jurisdiction to be unconstitutional or invalid, the remaining portions of this Ordinance shall remain in full force and effect. The City Council hereby declares that it would have passed each section, subsection, paragraph, sentence, clause or phrase of this Ordinance irrespective of the unconstitutionality or invalidity of any section, subsection, paragraph, sentence, clause or phrase.

SECTION 4.

This Ordinance becomes effective thirty (30) days after its final passage and adoption.

First introduced at a regular meeting of the City Council of the City of Richmond held on November 28, 2023, and finally passed and adopted at a regular meeting held on December 5, 2023, by the following vote:

AYES:	Councilmembers Bana, Robinson, Willis, Zepeda, and Mayor Martinez.
NOES:	None.
ABSTENTIONS:	None.
ABSENT:	Councilmember Jimenez and Vice Mayor McLaughlin.

PAMELA CHRISTIAN

 CLERK OF THE CITY OF RICHMOND
 (SEAL)

Approved:

EDUARDO MARTINEZ
 Mayor

Approved as to form:

DAVE ALESHIRE
 City Attorney

State of California }
 County of Contra Costa } : ss.
 City of Richmond }

I certify that the foregoing is a true copy of **Ordinance No. 10-23 N.S.**, passed and adopted by the City Council of the City of Richmond at a regular meeting held on December 5, 2023.



 Pamela Christian, Clerk of the City of Richmond