

## Title 5. Business Licenses and Regulations

### Chapter 5.04. BUSINESS LICENSES GENERALLY

#### § 5.04.430. Parking and business improvement area—Creation— Business license for.

Pursuant to the Parking and Business Improvement Act law of 1965, being Part 5 of Division 18 of the **Streets and Highways Code**, Sections 36000 through 36081, there is established a business license for the parking and business improvement area, which is hereinafter in this chapter referred to simply as "said area."

(Prior code § 6430.1)

#### § 5.04.440. Parking and business improvement area—Boundaries and assessment zones.

The boundaries of the proposed area are formed by two assessment zones:

##### **Zone "A"**

All of the area within the following boundaries: Beginning at a point where the centerline of Euclid Avenue intersects the centerline of "D" Street; thence easterly along the centerline of "D" Street to the centerline of Third Avenue; thence southerly along the centerline of Third Avenue to the centerline of AT & SF Railroad right-of-way; thence westerly along the AT & SF Railroad right-of-way to the centerline of Second Avenue; thence northerly along the centerline of Second Avenue to the centerline of "A" Street; thence westerly along the centerline of "A" Street to the centerline of Euclid Avenue; thence northerly along the centerline of Euclid Avenue to the point of beginning.

##### **Zone "B"**

All of the area within the following boundaries:

##### *Area 1:*

Beginning at a point where the centerline of Euclid Avenue intersects the centerline of "D" Street; thence northerly along the centerline of Euclid Avenue to the centerline of "F" Street, thence easterly to the centerline of First Avenue, thence southerly 283.00 feet to the northern property line of Parcel 13 of Block 20, of the Town of Magnolia, as recorded in Book 9, Page 15, of maps as recorded in the County of San Bernardino, State of California; thence easterly along the north property line of Parcels 13 and 6 of Block 20, and Parcels 13 and 6 of Block 19, of the Town of Magnolia, as recorded in Book 9, Page 15, of maps as recorded in the County of San Bernardino, State of California, to the centerline of Third Avenue; thence southerly 133 feet to the centerline of Arrow Highway; thence easterly to a point 305 feet east of the centerline of Third Avenue; thence southerly 311 feet to the north line of Lot 1 of Tract No. 10407 as recorded in Map Book 149, Pages 77 and 78 of maps as recorded in the County of San Bernardino, State of California; thence westerly 305 feet to the centerline of Third Avenue; thence southerly along the centerline of Third Avenue to the centerline of "D" Street; thence westerly along the centerline of "D" Street to the point of beginning.

##### *Area 2:*

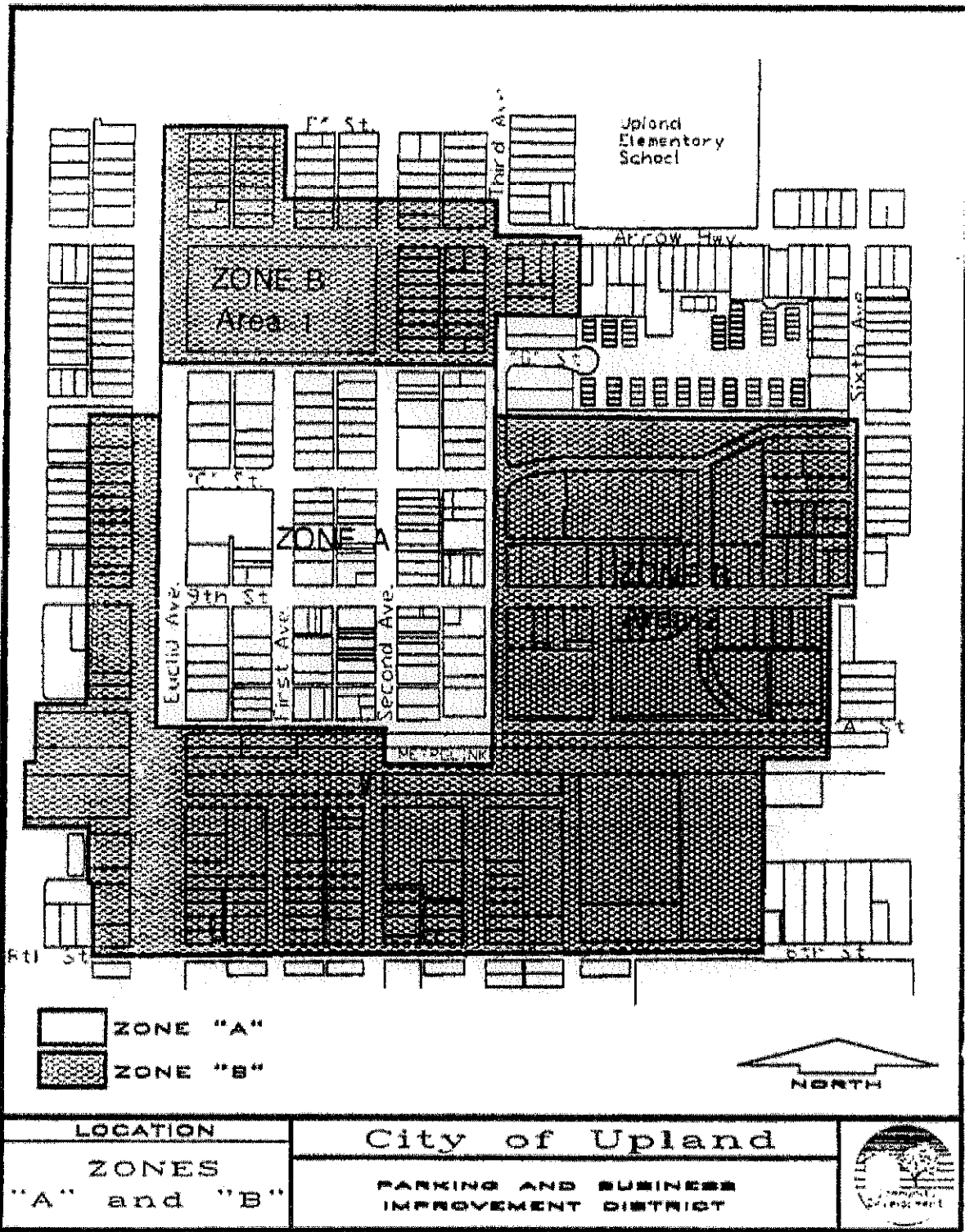
Beginning at a point where the centerline of Third Avenue intersects the centerline of Southern Pacific Railroad right-of-way; thence easterly along the centerline of the Southern Pacific Railroad right-of-way to the centerline of Sixth Avenue; thence southerly along the centerline of Sixth Avenue to the centerline of Ninth Street; thence westerly along the centerline of Ninth Street to the centerline of Sixth Avenue; thence southerly along the centerline of Sixth Avenue to the centerline of the AT & SF Railroad right-of-way; thence westerly along the centerline of the AT & SF Railroad right-of-way 281.75 feet; thence southerly along the east property line of Parcel 2 of Parcel Map No. 3741, as recorded in Map Book 37, Page 44, of maps as recorded in the County of San Bernardino, State of California, to the centerline of Eighth Street; thence westerly along the centerline of Eighth Street to a point 225 feet west of the centerline of Euclid Avenue; thence northerly along the west property line of Lots 14 through 22 of Clubine and Oakley's Subdivision as recorded in Map Book 5, Page 17, of maps as recorded in the County of San Bernardino, State of California, to the southern property line of Lot 3, Block 2, of a portion of the Euclid Subdivision, as recorded in Map Book 18, Page 57, of maps as recorded in the County of San Bernardino, State of California; thence 17.5 feet west along said property line; thence north to the centerline of the alley running north and south between Palm Avenue and Euclid Avenue; thence northerly along the centerline of said alley to the centerline of Euclid Place; thence westerly along the centerline of Euclid Place to the west property line of Parcel 1 of Tract 8529, as recorded in Map Book 89, Pages 68 and 69 of maps as recorded in the County of San Bernardino, State of California; thence northerly along said property line to the centerline of the AT & SF Railroad right-of-way; thence easterly 122.96 feet; thence northerly to the centerline of "A" Street; thence easterly along the centerline of "A" Street to the center of the alley running north and south between Laurel Avenue and Euclid Avenue; thence northerly along the centerline of said alley to the centerline of Southern Pacific Railroad right-of-way; thence easterly 256 feet to the centerline of Euclid Avenue; thence southerly along the centerline of Euclid Avenue to the centerline of "A" Street; thence easterly along the centerline of "A" Street to the centerline of Second Avenue; thence southerly to the centerline of AT & SF Railroad right-of-way; thence easterly along the centerline of AT & SF Railroad right-of-way to the centerline of Third Avenue; thence north to the point of beginning.

(Prior code § 6430.2)

## § 5.04.450. Parking and business improvement area— Delineation.

For purposes of graphic illustration, the boundaries of said area as described in Section 5.04.430 are delineated on the following map of the area:

### **Map Delineating Boundaries and Assessment Zones of Parking and Business Improvement Area**



(Prior code § 6430.3)

### § 5.04.460. Parking and business improvement area—Uses and purposes.

The uses and purposes to which the additional revenue emanating from said area pursuant to and as a result of this chapter shall be used for any one or more of the following:

- A. The acquisition, construction or maintenance of parking facilities for the benefit of the area;

- B. Decoration of any public place in the area;
  - C. Promotion of public events which are to take place on or in public places in the area;
  - D. Furnishing of music in any public place in the area;
  - E. The general promotion of retail trade activities in the area;
  - F. The general promotion of service-oriented businesses in the area. For purposes of this chapter, "service-oriented businesses" means and includes, but is not limited to, businesses engaged in commercial, light industrial and mixed uses;
  - G. Providing administrative and financial support to the designated organization(s) fulfilling the goals and objectives of the area.
- (Prior code § 6430.4)

## § 5.04.470. Parking and business improvement area—Business classification and rate of levy.

The additional levy of the general business license tax imposed upon businesses within the said area over and above the general business license tax imposed on such businesses commencing with January 1, 1967, with the breakdown by class of business and assessment zone are fixed, levied, determined and established as follows:

AMOUNT OF ADDITIONAL BUSINESS LICENSE TAX FOR THOSE BUSINESSES LOCATED IN ZONES A AND B OF THE PARKING AND BUSINESS IMPROVEMENT AREA		
CLASSIFICATION OF BUSINESS	ZONE A	ZONE B
<b>Class A</b>		
Business of selling at wholesale	An additional tax equal to 61.11 percent of the business license tax applicable to each such respective business	An additional tax equal to 20.36 percent of the business license tax applicable to each such respective business
Mail order/catalog stores		
Manufacturing and processing		
Medical, dental and optical laboratories		
Newspapers and magazine agencies		
Undertaking establishments		
<b>Class B</b>		
Advertising agencies	An additional tax equal to 122.24 percent of the business license tax applicable to each such respective business	An additional tax equal to 40.73 percent of the business license tax applicable to each such respective business
Apartments, hotels, motels, etc.		
Attorneys		
Auto dealers		
Automotive repair		
Contractors and engineers		
Doctors and dentists		
Newspaper publishers		
Printers		
Psychoanalysts, chiropractors, optometrists		
Public bookkeeping, accounting		
Public utilities		
Real estate offices		

**AMOUNT OF ADDITIONAL BUSINESS LICENSE TAX FOR THOSE BUSINESSES LOCATED IN ZONES A AND B OF THE PARKING AND BUSINESS IMPROVEMENT AREA**

CLASSIFICATION OF BUSINESS	ZONE A	ZONE B
Retail sales of newspapers, magazines, tobacco and other items incidental thereto.		
Service stations		
Veterinarians		
All other professionals licensed and regulated by the state of California and not specifically otherwise classified herein		
<b>Class C</b>		
All other businesses not otherwise provided for in Classes A, B or D, including, but not limited to, the following:	An additional tax equal to 183.37 percent of the business license tax applicable to each such respective business	An additional tax equal to 61.11% of the business license tax applicable to each such respective business
Appliance service		
Bakeries		
Barbershops		
Bars		
Beauty shops		
Cleaners and cleaners agents and agencies		
Department and dry goods		
Drug stores		
Furniture stores		
General merchandise stores		
Grocery and food stores		
Jewelry		
Laundry agents and agencies		
Laundromats and self-service laundries and cleaners		
Liquor stores		
Lumber and building materials		
Massage parlors		
Miscellaneous services		
Nurseries and flower shops		
Nursing homes		
Personal and real estate loan agents and agencies		
Photo studios		
Rental agents and agencies		
Rental leasing companies		
Restaurants and eating places		
Secondhand dealers and stores		
Shoe repair shops		

**AMOUNT OF ADDITIONAL BUSINESS LICENSE TAX FOR THOSE BUSINESSES LOCATED IN ZONES A AND B OF THE PARKING AND BUSINESS IMPROVEMENT AREA**

<b>CLASSIFICATION OF BUSINESS</b>	<b>ZONE A</b>	<b>ZONE B</b>
Sign service		
Sporting goods stores		
Tailors and tailor shops		
Theaters		
Trade schools		
Trading stamp agencies and redemption centers		
TV and radio repair		
<b>Class D</b>		
Master operators/merchants who lease space or otherwise permit the use of space to a minimum of 5 independent contractors, or individual operators, booths, stations, offices, desks including, but not limited to, legal real estate, grooming and mortgage services	An additional tax equal to 244.66 percent of the business license tax applicable to each such respective business	An additional tax equal to 122.32 percent of the business license tax applicable to each such respective business

(Prior code § 6430.5)

**§ 5.04.480. Parking and business improvement area—Multiple businesses.**

Whenever a business is susceptible to more than one business classification under this title of the Upland Municipal Code or under any of the classifications hereinabove set forth, the highest business license tax applicable under the Upland Municipal Code and the classifications hereinabove set forth which produces the greatest additional tax shall be used and applied to such businesses.

(Prior code § 6430.6)

**§ 5.04.490. Parking and business improvement area—Payment of tax.**

The additional tax levied shall be due and payable and shall be paid at the same time and in the same manner that the business license tax imposed by this chapter is due and payable in accordance with the terms of this chapter.

(Prior code § 6430.7)

**§ 5.04.500. Parking and business improvement area—Applicability of general business license provisions.**

- A. The provisions of this title relating to business licenses, permits, and regulations shall be applicable to all businesses in the area described in Section **5.04.440**. The additional parking assessment levy of the general business license tax imposed by Section **5.04.470** shall also apply to all such businesses except as set forth in this section. In each case where more than one person or entity is subject to the requirement of a business license for the same business premises, the additional parking assessment levy set forth in section **5.04.470** shall be applicable only to the principal business operator provided that each other person subject to the business license requirements for that business premises is engaged in either:

1. The same business classification and type as the principal business operator, such as beauticians in a beauty salon, barbers in a barbershop or antique dealers doing business cooperatively in one business premises; or
  2. A business classification and type commonly accepted as incidental to that of the principal business operator, such as shoe shine service in a barbershop or a manicurist in a beauty salon.
- B. The examples provided in this section are by way of illustration, not limitation.
- C. For purposes of this section: "Business premises" means the smallest division, or subdivision of a parcel, lot and/or building held out to the public, by means of signage, physical segregation or otherwise, to be one store, shop or other place of business.
- "Principal business operator" means the owner of or other person or entity having primary rights of management and control over business conducted on the business premises, whether or not such rights be delegated or shared. Each business premises must have a principal business operator. In the event that no person or entity can be determined to be the principal business operator after reasonable inquiry, the finance director shall designate the principal business operator from among the persons and/or entities known to be doing business at the business premises based upon a reasonable inference from the known facts concerning such primary rights of management and control.
- D. Any person subject to business license requirements other than one described in subsection (A)(1) or (2) of this section, doing business at a business premises shall be subject to the additional parking assessment levy.

(Prior code § 6430.8)

### **§ 5.04.510. Parking and business improvement area—Payment prerequisite to license.**

No business license shall be issued pursuant to this title unless the additional business license imposed by Section **5.04.470** is paid together with the business license pursuant to and imposed by this title.

(Prior code § 6430.9)

### **§ 5.04.520. Parking and business improvement area—Refusal to pay tax.**

No person shall fail or refuse to pay the additional business license tax imposed by Section **5.04.470**.

(Prior code § 6430.10)