

**CITY OF SAN RAFAEL BUSINESS LICENSE INSTRUCTION SHEET  
PROPERTY APPLICATION**

**GENERAL:**

- There is a one-time, non-refundable processing fee of \$10.00 for a change of ownership of an existing apartment or commercial property. The processing fee is \$103.00 for new structures.
- The license tax for commercial properties is based on Schedule A.
- The license tax for apartments is based on a comparison of gross receipts and a per unit flat rate.
- Owner occupancy of any apartment unit does not exempt the unit from taxation.
- The license is issued on a calendar year basis, January 1 through December 31. If your business started on or after April 1, your tax will be prorated. Please refer to Box 13 instructions below.
- If you are filing for your business license 45 days following the purchase date of the property, a penalty is due at the rate of 10% per month, not to exceed 60% per year.
- A business license will not be issued until the business license application has been approved and all fees and business license taxes have been paid.
- Allow up to four weeks for processing of application.

**PROCEDURE:** Please note that the application will not be processed unless all spaces are completed. Use N/A when a question does not apply to your type of business.

- Box 1. For consistency with our records, the business name should be in the following format: 123 Main St Apts or 456 C St. If you also wish to include a Fictitious Business Name, also referred to as a DBA (doing business as), please provide a copy of your Fictitious Business Name Statement filed with the Marin County Clerk's office. This also applies to corporations operating under a DBA.
- Box 2. Fill in all that apply. If the business has employees or is a corporation or LLC, you must provide the federal & state Tax ID numbers.
- Box 3. Provide the full date (month, day, and year) this business began operating under your ownership.
- Box 4. Check the appropriate type of ownership. Include the first page of Articles of Incorporation or LLC if applicable.
- Box 5. Please indicate whether your business is for profit or not-profit. Proof of non-profit status, typically a current IRS letter of determination, is required.
- Box 6. Provide personal information of sole owner, partners, or officers if a corporation or LLC.
- Box 7. Provide information regarding a third party property manager if applicable.
- Box 8. Provide the name of the person to contact in case of an after-hours emergency.
- Box 9. Complete alarm information or note N/A if you do not have an alarm company.
- Box 10. Enter your projected gross receipts for the first 12 months of the business.
- Box 11. Enter the number of apartment units (if applicable), including owner-occupied units.
- Box 12. Enter the processing fee of \$103.00 for new structures or \$10.00 for a change of ownership.
- Box 13. Calculate the business license tax for the current year by referring to the enclosed tax schedule. If your business started after April 1, your tax is calculated using the following pro-ratio formula: First determine the tax for a full year (estimated gross receipts and other tax rates use this same formula). Prorate that tax as follows: April 1 – June 30 equals 75% of tax. July 1 – September 30 equals 50% of tax. October 1 – December 31 equals 25% of tax.
- Box 14. If the application is being presented beyond the 45-day grace period, calculate the penalty from the 46th day at the rate of 10% of the current tax per month up to 60%.
- Box 15. Repeat instructions for Box 14 to calculate prior year taxes. Please call to verify the per unit fee for prior years.
- Box 16. Repeat instructions for Box 15 to calculate prior year penalties.
- Box 17. Sign, identify your title (owner, partner, officer, employee, or agent), and date the application.

Return your completed forms, copies of any associated documents, and a check payable to the "City of San Rafael" for the combined total of the processing fee, the business license tax, and, if applicable, penalties and other fees. For your convenience, the City of San Rafael accepts **Visa** and **MasterCard**.

**Any questions?**

If they are concerning the business license procedure, please call (415) 485-3051.  
If they are concerning zoning or land use, please call the Planning Division at (415) 485-3085.