



Meeting Date: 01/11/2011

ACTION	TYPE OF ITEM
<input type="checkbox"/> Approved Recommendation	<input checked="" type="checkbox"/> Info/Consent
<input type="checkbox"/> Ord. No(s). _____	<input type="checkbox"/> Report
<input type="checkbox"/> Res. No(s). _____	<input type="checkbox"/> Public Hearing (Info/consent)
<input type="checkbox"/> Other _____	<input type="checkbox"/> Other _____

Prepared By: Tammy Gutierrez Item No. I-3

Reviewed By: City Manager [Signature] City Attorney [Signature] Finance [Signature] Other (Specify) \_\_\_\_\_

**DATE:** December 15, 2010

**TO:** City Council

**FROM:** Danielle Navas, City Treasurer Danielle Navas  
City Treasurer's Office

**SUBJECT:** Ordinance to Amend the Oxnard City Code to Reflect a Conversion in the Renewal Date for Businesses

**RECOMMENDATION**

That City Council approve the first reading by title only and subsequent adoption of an ordinance amending the title of Article I of Chapter 11, the title of section 11-45, subsection (A) of section 11-45, subsection (C) of section 11-56, section 11-57, subsection (A) of section 11-59, subsection (V) of section 11-65, section 11-72, subsection (F) of section 11-82, section 11-131, section 11-186, subsection (B) of section 11-208, section 11-251, subsection (A) of section 11-263, subsection (A) of section 11-283, and subsection (D) of section 11-283 of the Oxnard City Code and repealing and readopting Divisions 1 and 2 of Article I of Chapter 11, section 11-46, section 11-47, section 11-171, section 11-200, section 11-220, and section 11-237 of the Oxnard City Code concerning business tax certificates.

**DISCUSSION**

Currently, the City of Oxnard processes business tax renewals annually with a due date of July 1 of each year. This processing involves more than 10,000 businesses. The proposed ordinance would convert the business tax renewal date from July 1 of each year to a renewal date that coincides with the anniversary month of the business. Businesses will still be required to pay an annual business tax, but the tax processing would be spread more evenly throughout the year and approximately 1/12<sup>th</sup> of them would be processed each month. The advantages to converting to a monthly processing are as follows:

1. New businesses would not require proration of their tax the first year.
2. Reduces overtime requirements.
3. Eliminates the bottleneck of annual renewals and allows sufficient time to accomplish other required duties.
4. Provides a more steady income flow.
5. Spreads the workload more evenly throughout the year.

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By converting to an anniversary month renewal procedure, the business tax division would be processing about 833 renewals per month rather than 10,000+ they process in June of each year.

### **FINANCIAL IMPACT**

Eliminates the overtime required of approximately \$10,000.00 annually after implementation. Bills will be prorated to ensure no loss in revenues in the fiscal year.

TG

Attachment #1 - Ordinance

Note: The ordinance has been provided to the City Council. Copies are available for review at the Help Desk (second floor) in the Main Library after 6:00 p.m. on the Thursday prior to the Council meeting, and at the City Clerk's Office after 8:00 a.m. on Monday.