



711 W Cinnamon Drive • Lemoore, California 93245 • (559) 924-6744 x 715 • Fax (559) 924-9003  
Finance Department

Welcome to the City of Lemoore.

We are pleased that you are considering Lemoore for the location of your business or for investment in an existing enterprise. This information guide is intended as a summary of information you will need to know in order to operate a business in Lemoore.

This guide is provided as a public service. It is not all inclusive, Therefore, if you have any questions please contact the Business License Office at (559) 924-6744 ext 715, Fax: (559) 924-9003, or e-mail: [finance@lemoore.com](mailto:finance@lemoore.com).

Office hours are 8:00 a.m. to 5:00 p.m. Monday-Friday. Further Information is also available on the City's Internet home page at: <http://www.lemoore.com>.

## BUSINESS LICENSE TAX INFORMATION

### **WHO NEEDS A BUSINESS LICENSE?**

The City of Lemoore Municipal Code requires all businesses operating in Lemoore to pay an annual business license tax. The business license tax year is a calendar year: January 1st through December 31st. Business licenses are not transferable between owners; however, they may be transferred to a new location upon notification to the Business License office and approval by the City of Lemoore Planning Division. For further information regarding the business license tax, please contact the Business License Office at the address or phone numbers listed above.

#### *SEPARATE LICENSE FOR EACH PLACE OF BUSINESS*

A separate Business License is required for each branch establishment or place of business.

#### *SEPARATE LICENSE FOR EACH TYPE OF BUSINESS ACTIVITY*

A separate Business License is required for each business activity operated in Lemoore.

#### *NEWLY ESTABLISHED BUSINESSES*

The Business License Tax is paid in advance. A \$54.00 application fee is required. Business tax is dependent on the type of business conducted. Tax can be based on Gross Receipts, Contractor, Professional or Flat rates for the current year (Jan-Dec).

#### *RENEWAL FILING*

Payments are due on January 1 of each year unless otherwise specified by the Ordinance. There is a \$29.00 renewal fee plus the amount of your business tax. A penalty equivalent to 50% of the payment due applies to all delinquent account unpaid after January 31 of each year with an additional penalty of 50% on the unpaid balance owing on February 28th. Total penalties, however, may not exceed 100% of the original tax payment due.

**IT IS THE RESPONSIBILITY OF THE BUSINESS LICENSE TAX HOLDER TO INSURE THAT THE TAX IS PAID EACH YEAR.**

*RENEWAL NOTICES*

Once you are on file with the Business License Office, all necessary renewal statements will be mailed to you prior to the next tax period. If you change your address you must immediately notify the Business License Office. If you do not receive a renewal notice by December 30, please contact the license office.

**PAYMENT OF THE BUSINESS LICENSE RENEWAL FEE BY THE DUE DATE (January 1st) IS THE RESPONSIBILITY OF THE OWNER OF THE BUSINESS.**

*DISPLAY OF THE BUSINESS LICENSE*

All Business Licenses must be displayed at the fixed location of the business. For those businesses that do not have a fixed location, the responsible party must carry the business license with them at all times while conducting the business in Lemoore.

*A BUSINESS LICENSE IS NOT TRANSFERRABLE FROM ONE OWNER TO ANOTHER*

The new owner must apply for a business license in their name.

**A BUSINESS LICENSE MAY BE TRANSFERRED TO A NEW LOCATION IN LEMOORE UPON PLANNING APPROVAL**

Upon notification to the Business License Office that you have moved and are conducting your business at a new location in Lemoore, and after compliance with other City rules and regulations, a Business License may be transferred to a new location in Lemoore.

*CHARITABLE NON-PROFIT ORGANIZATION*

Certain charitable, non-profit organizations may be exempt, and payment of taxes, which would be in violation of the Constitution of the United States or Constitution of the State of California, is not required. A non-profit corporation or organization which is carried on entirely for the benefit of non-profit purposes and from which profit is not derived, either directly or indirectly by any person, shall be exempt from payment of taxes.

A non-profit corporation is defined as any non-profit corporation organized under California law for charitable purposes. A non-profit organization or corporation is one that is exempt from paying Federal income tax by virtue of its non-profit status.

Even if you are exempt from paying the business license tax, you must submit an application to ensure you meet various other City requirements.

*ADDITIONAL FEES THAT ARE DUE IF YOUR BUSINESS IS LOCATED IN CERTAIN AREAS*

**DOWNTOWN DISTRICT** (Ord. 9502, 2-21-1995) Beginning at the intersection of the centerline of "B" Street and the centerline of Lemoore Avenue as shown on the said official map; Thence Northerly along the centerline of Lemoore Avenue to the centerline of the railroad right-of-way; thence southwesterly along the centerline of said railroad right-of-way to the extension of the centerline of Hill Street; thence southeasterly along the alignment of the centerline of Hill Street to the centerline of "B" Street; thence northeasterly along the centerline of "B" Street to the point of beginning.

*GENERAL REGULATIONS*

In addition to the business license, you must also comply with all City, County and State regulations for zoning, building, health and safety.

*CITY REGULATIONS*

If a business is located in Lemoore, the business license application must be approved by the City Planning Division. Also, business license approval may include, in some instances, approval from the Police Department.

*POLICE PERMITS*

Certain types of business activities require a Police Permit. The following is a list of a few types of businesses that require a Police Permit: Entertainment in restaurants/bars, solicitors, peddlers, and gambling establishments.

Sometimes businesses that are regulated by the County Health Services Department must be approved by that agency before a business license can be issued.

#### *HOME OCCUPATIONS*

Under certain, specific conditions, businesses may be operated in residential units. These are usually limited to low intensity office uses that are clearly secondary to the use of the dwelling, and compatible with surrounding residential uses. Garages and carports may not be used, and signage, product display, and on site sales are prohibited. Only residents of the dwelling may be employed in the home business. Certain types of business, including automotive repair, beauty shops and some medical offices, are expressly prohibited.

Any business conducted from a residence must comply with all zoning restrictions and must be approved by the City Planning Division, which can be contacted at (559) 924-6744 ext 740.

#### *ZONING*

The zoning ordinance includes regulations concerning where and under what conditions a business may operate in the City. In some cases a conditional use permit or zoning variance is required. To determine if the business activity you are planning can be carried on at the location you have selected, you should contact the City Planning Division at (559) 924-6744 ext 740. It is absolutely necessary that you provide them with all the facts about the type of business activity you plan to operate now and in the future.