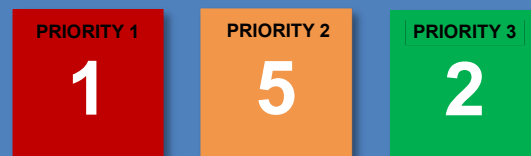


Report #2024-02

BUSINESS REGISTRATION CERTIFICATE AUDIT

NUMBER OF RECOMMENDATIONS



*City of Glendale
Internal Audit*

09.28.2023



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Acknowledgment

We would like to thank staff from Community Development, Finance, and Information Technology Department for the support and assistance provided throughout this project.

For questions regarding the contents of this report, please contact the lead auditor, Ani Antanesyan, Sr. Internal Auditor, or Jessie Zhang, Internal Audit Manager at InternalAudit@glendaleca.gov

This report is also available online at <https://www.glendaleca.gov>

A. Overview

Key Outcomes

The City of Glendale's Community Development Department (CDD) administers the Business Registration Certificates (BRCs). All businesses that operate in the City are required to have a valid BRC, which is subject to renewal annually. Internal Audit reviewed the Glendale Municipal Code (GMC), internal policies and procedures, available system data on BRCs, and conducted online research to compare the City's BRCs with neighboring cities. At the time of this audit, CDD management had already started making changes and has proactively implemented some of the recommendations. For example, CDD management has obtained business account information from Glendale Water & Power (GWP) to identify businesses that have not applied for BRCs as part of the education and outreach effort.

Other improvement opportunities identified are related to the following areas: 1) BRCs are timely renewed following the GMC, and if not, that new applications are submitted; 2) fees received are completely and accurately recorded in both the EnerGov permitting/licensing and the Munis financial systems; 3) controls are established over past-due un-issued BRCs; 4) BRC issuance duration is monitored to ensure timeliness; 5) BRC refunds have adequate controls (eliminating manual tracking process); 6) EnerGov system data is accurate, consistent, and reliable; and 7) denied applications are appropriately documented. The survey results revealed that Glendale is the only City that collects a business registration fee, whereas the ten other jurisdictions have a tax-based approach.

Impact Dashboard

This table summarizes the applicable value-added categories (total 21) for the eight recommendations based on their priority rankings.¹

	Value Added Categories			
	Compliance	Cost Saving	Efficiency	Risk Reduction
Priority 1 1	1	0	1	1
Priority 2 5	5	0	5	4
Priority 3 2	1	0	2	1

¹ Each audit recommendation may have more than one value-added category. The Definitions of Priority Rankings and Value-Added Categories are located at Appendix 1.

B. Action Plan and Target Completion Dates

The action plan and target completion dates are summarized in the table below. Internal Audit will perform quarterly status follow-up to provide assurance that management is taking appropriate and timely corrective action to address audit recommendations.

Ref.	Management Action Plan	Completion Date
Priority 1		
1.	Enforce the GMC to ensure new applications are submitted for expired BRCs and the renewal process is streamlined. <i>Value added:</i> Compliance , Efficiency , Risk Reduction	12/31/2023
Priority 2		
2.	Ensure EnerGov fee payments auto-integrate with Munis and establish controls when manual entry is required due to failed integration, such as additional review and reconciliation. <i>Value added:</i> Compliance , Efficiency , Risk Reduction	03/31/2024
3.	Document new BRC issuance target, establish controls related to past-due un-issued BRCs, and clarify GMC Section 5.04.060 related to businesses without a fixed place of business. <i>Value added:</i> Compliance , Efficiency , Risk Reduction	03/31/2024
4.	Monitor BRC issuance duration and document the new requirements for BRC issuance. <i>Value added:</i> Compliance , Efficiency	03/31/2024
5.	Improve BRC application to reduce refund requests, to ensure accurate refund recording, and explore a system solution to track refunds. <i>Value added:</i> Compliance , Efficiency , Risk Reduction	03/31/2024
6.	Review and establish controls to improve BRC data quality and process efficiency. <i>Value added:</i> Compliance , Efficiency , Risk Reduction	03/31/2024
Priority 3		
7.	Ensure that denied BRC applications are appropriately documented following the Municipal Code Section 5.04.050. <i>Value added:</i> Compliance , Efficiency , Risk Reduction	06/30/2024
8.	Re-evaluate the cost-benefit of the current method of registering businesses based on a flat processing fee for all business types. <i>Value added:</i> Efficiency	06/30/2024

C. Background

Internal Audit has completed a performance audit of the City's Business Registration Certificate. The BRCs are administered by the Neighborhood Services Division (NS) of the CDD.

BRC Overview

GMC Section 5.04.030 states that, "No person, whether as principal or agent, clerk or employee either for himself or herself or for any other person, or for any body corporate, or as an officer of any corporation, or otherwise, shall conduct any business within the city without having first obtained a valid business registration certificate from the city to do so. All businesses are required to obtain a business registration certificate, including non-profit institutions, private schools, and churches within the city." BRCs are not required for a variety of land uses, such as emergency shelters, domestic violence shelters, or in other instances.

BRC Initial Application Process

GMC Section 5.04.080 states that a separate license must be obtained for each branch of a business or separate place of business.

The following describe the initial application steps:

1. NS staff receive the BRC application and review it for completeness.
2. NS staff ensure that the provided address on application matches a legal address in the system.
3. NS staff perform a review to ensure that the business type is allowed in the given zone.
4. If the application is complete, the address is valid and the zoning is appropriate, the BRC is issued.
5. If the application is incomplete and/or a legal address is not provided or there are zoning issues, staff work with the applicant and/or Planning Division staff to ensure that problems are resolved prior to issuing the BRC.

GMC Section 5.04.050 states that if a BRC is not obtained within 180 days (6 months) after the initial application fee is paid, the application shall be deemed withdrawn and a new application and fee shall be required.

GMC Section 5.04.060 implies that BRCs are required for businesses that are "at a fixed place of business" in the City as well as "not having a fixed place of business".

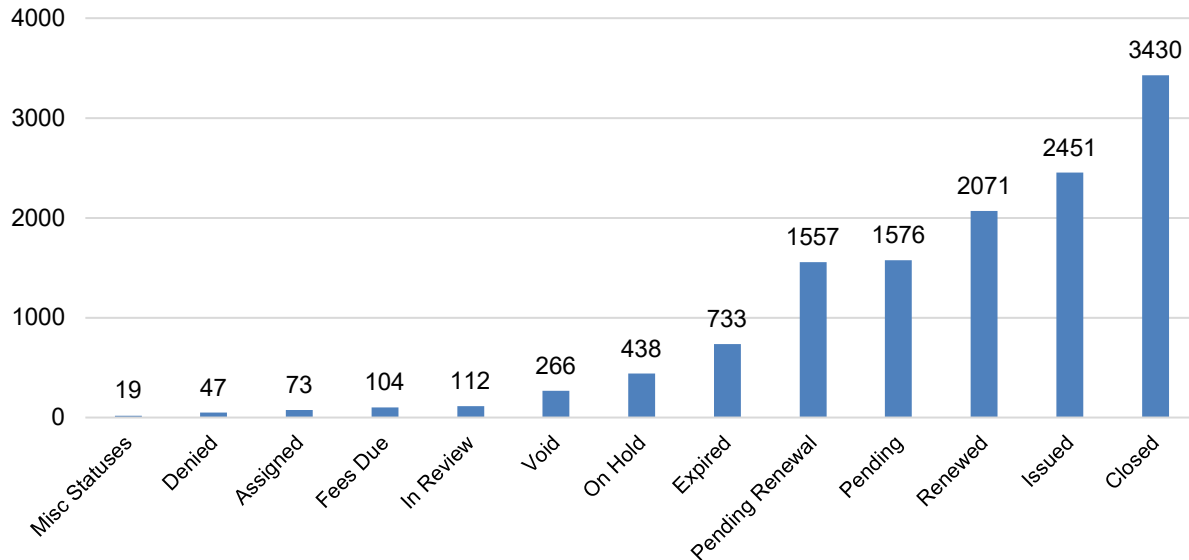
The key aspects of the BRC administration at the City are as follows:

- **Administration:** BRCs are administered by staff from the Neighborhood Services Division that are generally in charge of reviewing and issuing BRCs.
- **System:** BRCs are administered via the EnerGov software system that the City began using in September 2022. BRCs were previously administered by an outside vendor. Existing BRC applications and renewals were migrated to EnerGov (Non-EnerGov BRCs as opposed to EnerGov BRCs).
- **Fees:** The Citywide Fee Schedule has the adopted rates for newly issued BRCs at \$262 and renewals set at \$50.
- **Renewals:** BRCs are valid for one year from the date of issuance, and if they are not renewed within 30 calendar days prior to their expiration, the GMC Section 5.04.070 states that they shall expire, become null and void at the end of its term. The GMC further states that if the renewal application is not received within 30 days prior to expiration, the BRC holder shall file a new application.
- **Denials:** GMC Section 5.04.050 states that a denied application cannot be re-submitted within six months of the date of denial except upon proof of changed conditions. Denial of an application should also be made in writing, mailed to the applicant, and state the specific grounds for which the application was denied.
- **Voids:** Occasionally, a BRC is applied for in error. For instance, if an entity is not required to obtain a BRC. In such instances, although BRC fees are nonrefundable per GMC Section 5.08.010, City staff void the BRC application and process refunds.
- **Refunds:** Refunds for BRCs can be requested by applicant and are processed by City staff if the application was made in error. Online BRC payments are refunded by ITD staff, while in-person credit card and cash/check payments are refunded by CDD staff. All credit card payment refunds are currently reflected in EnerGov, but cash/check payments are not.

BRC Statistics

Internal Audit performed data analytics based on a BRC dataset exported from EnerGov as of August 9, 2023. There were 12,877 BRC entries in this dataset in the following status categories:

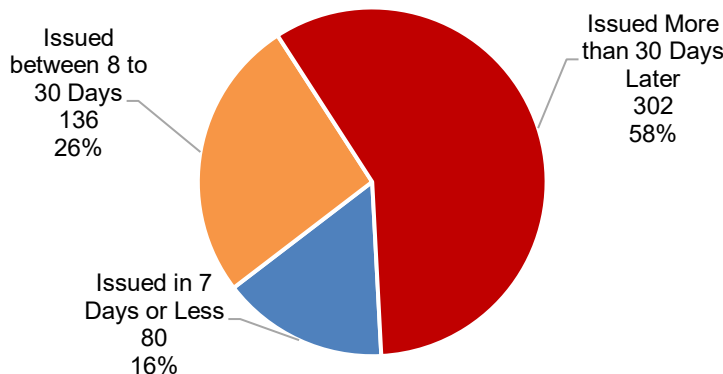
Exhibit 1: Number of Unique BRCs in EnerGov as of August 9, 2023²



As of August 9, 2023 there were 2,477 active registered businesses in the City located at unique addresses.

Exhibit 2 below shows 518 first-issued BRCs in EnerGov by issuance duration category.

Exhibit 2: Number of First-Issued EnerGov BRCs by Issuance Duration FY 2023³

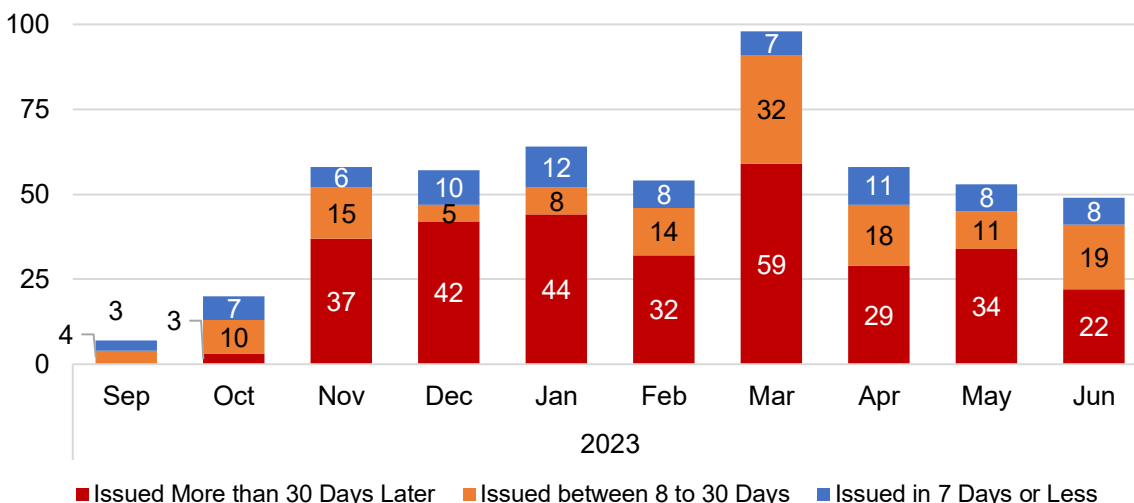


² Misc Statuses include “Submitted”, “Fees Paid”, “Review Complete” and “Submitted – Online”. Exhibit 1 is not a unique record of BRCs, as a single BRC can be in multiple status entries.

³ Exhibit 2 excludes BRCs in Status “Closed”, “Denied” and “Void”.

Exhibit 3 below shows the 518 first-issued BRCs in EnerGov by month of issuance and issuance duration category in FY 2023.

Exhibit 3: Number of First-Issued EnerGov BRCs by Issuance Month and Duration



D. Objective, Scope and Methodology

The objective of this audit is to determine whether the BRC administration is effective, efficient, and code compliant.

The scope of the audit covers EnerGov data on BRCs from August 1, 2012 to August 9, 2023.

In order to accomplish the audit objective, Internal Audit performed the following:

- Interviewed City staff that administer the BRCs.
- Reviewed available BRC data in EnerGov as of August 9, 2023.
- Conducted detailed data quality review and data analysis on available BRC data and reviewed business process compliance with the Glendale Municipal Code and City’s policies and procedures.
- Performed detailed testwork of FY 2023 original and renewed BRCs in EnerGov to ensure that fees are accurately charged, collected, and reconciled to Munis financial records.
- Performed a survey of neighboring jurisdictions to research business license fee structures.

As a result of these audit procedures performed, eight observations were identified and are detailed in the Observations, Recommendations, and Management Responses Matrix beginning on the following page.

E. Observations, Recommendations, & Management Responses Matrix

Ref	Observation	Recommendation	Management Response
1.	Renewals		
Priority 1	<p>Internal Audit reviewed 6,759⁴ BRCs and found the following:</p> <ul style="list-style-type: none"> a. CDD management had a policy to renew BRCs 30 days past the due date instead of 30 days prior as the GMC requires. b. 30-day and 60-day automatic reminders are sent to applicants to renew BRCs, however, they do not note that if not renewed by the expiration date, a new BRC application is needed and a higher fee has to be paid. c. 4,278 (or 63%) of the BRCs were expired. 99% of the expired are Non-EnerGov BRCs and 3,769 (or 88%) are expired from 2015-2022. These BRCs have not been nulled as per GMC, but appear to be in active statuses, such Pending, Pending Renewal. It is unclear whether these businesses, if active, have been notified to obtain new BRCs. d. Per CDD staff, detailed monitoring is not performed on expired BRCs. 	<p>CDD management perform the following:</p> <ul style="list-style-type: none"> a. Establish and document in policies and procedures that BRCs cannot be renewed past the expiration date. Instead, a new application is required. b. Ensure that the renewal reminders sent to applicants note the consequences of not renewing BRCs timely. c. Review the 4,278 expired BRCs and mark the BRCs as null (or any other status category as appropriate) so that applicants can be notified and followed up by staff accordingly. d. Establish and document monitoring procedures to ensure timely follow-up on expired BRCs. 	<p>Agreed and will implement by December 31, 2023.</p>

⁴ The 6,759 BRCs exclude Status “Void”, “Closed”, “Denied”; it only includes BRCs with issued and expiration dates and the latest record available on BRC.

Ref	Observation	Recommendation	Management Response
2.	Fees		
Priority 2	<p>Internal Audit reviewed the fees recorded in EnerGov for 2,586 BRCs issued in FY 2023 to ensure they are received in Munis using BRC # and found that:</p> <ul style="list-style-type: none"> a. EnerGov BRC fees auto-integrate with Munis and include BRC # references. However, when there are failed batches, BRC fees are manually entered into Munis without BRC #. Internal Audit identified 17 EnerGov transactions that were within the failed batches and could not be reconciled to Munis.⁵ b. Two (or 0.1%) businesses appeared to have double charges. c. 19 (or 1%) Non-EnerGov BRCs were in Issued status category, with 16 not showing payment in EnerGov or Munis, and three showing receipts in Munis but not in EnerGov. 	<p>CDD management perform the following:</p> <ul style="list-style-type: none"> a. Work with ITD to identify the cause(s) for the failed batches and ensure that there is integration between EnerGov and Munis. <p>Until this issue is resolved, perform a manual import of EnerGov data to Munis to eliminate manual entry.</p> <p>If the manual import is not available, ensure manual receipt entries in Munis include BRC # and perform EnerGov to Munis reconciliation.</p> <ul style="list-style-type: none"> b. Review the two BRCs with double charges and ensure they are corrected. Establish controls to prevent double charges to BRCs. c. Review the 19 Non-EnerGov BRCs to determine whether payment should be collected for the 16 BRCs and identify why EnerGov does not show payment for the remaining three. 	<p>Agreed and will implement by March 31, 2024.</p>

⁵ This system issue extends to all EnerGov payments not just those related to BRCs.

Ref	Observation	Recommendation	Management Response
3. New BRC Issuance			
Priority 3	<p>Internal Audit reviewed BRC issuance practices and found that:</p> <ul style="list-style-type: none"> a. It is unclear how many active businesses operating in Glendale do not have BRCs. b. The new internal target for issuing BRC within seven days is not documented. c. BRCs that have not been issued within 180 days are to be voided and a new application must be submitted. Currently, neither City staff nor applicants are sent automatic alerts about this deadline and required action and/or its consequences. d. Currently, un-issued BRCs past 180 days are not systematically identified in EnerGov, are not monitored to ensure the deadline is met and applicants are not notified to obtain new BRCs. e. No internal policies exist to clarify the GMC section that requires businesses that do not have a physical location in the City to display a BRC. 	<p>CDD management perform the following:</p> <ul style="list-style-type: none"> a. Utilize GWP business utility account data to perform a gap analysis between EnerGov business database to identify and notify businesses without BRCs. b. Document the updated BRC issuance target in policies and procedures. c. Send auto-reminders to staff/applicants about BRCs prior to the 180-day issuance deadline noting consequences. d. Establish and document policies and procedures for past-180 days unissued BRCs including how to monitor them in EnerGov (see Item #6e) and notifying applicants to obtain new BRCs. e. Clarify GMC Section 5.04.060 in policies and procedures whether businesses without fixed place of business are required to obtain BRCs. 	<p>Agreed and will implement by March 31, 2024.</p>

Ref	Observation	Recommendation	Management Response
4. BRC Issuance Duration			
Priority 2	<p>Internal Audit reviewed 518 first-time issued BRCs in FY 2023 in EnerGov and noted the following:</p> <ul style="list-style-type: none"> a. 302 (or 58%) of the 518 BRCs took more than 30 days to issue. Upon further review, 168 (or 56%) involved the Planning Department, and 127 (or 42%) involved both Planning and Neighborhood Services staff. b. During the audit, CDD management changed its prerequisites for obtaining a BRC to reduce issuance duration, such that the BRC application review process excludes review related to “Change or Use” of business, “Square Footage”, “Tenant Improvements” or the main tenant of a BRC sublease application not having a BRC. However, these changes have not been formally documented. 	<p>CDD management perform the following:</p> <ul style="list-style-type: none"> a. Monitor issuance duration to ensure that BRCs are being issued timely, and if not, to address inefficiencies. b. Document in policies and procedures the main review requirements for issuing a BRC that an applicant must meet. 	<p>Agreed and will implement by March 31, 2024.</p> <p>Starting August 30, 2023 CDD management reduced the Planning Division’s involvement from the BRC application review process by excluding items related to “Change or Use” of business, “Square Footage”, “Tenant Improvements” or the main tenant of a BRC sublease application not having a BRC.</p>

Ref	Observation	Recommendation	Management Response
5. BRC Refunds			
Priority 2	<p>Internal Audit reviewed 88 (or 3%) online payment refunds out of 2,867 BRC payments⁶ in EnerGov and found that:</p> <ol style="list-style-type: none"> a. Although GMC 5.08.010 states that all application fees are nonrefundable, it was noted that exceptions to this rule are currently not documented. b. Currently, BRC refunds are not initiated in EnerGov but are processed manually by CDD and ITD. Additionally, CDD staff use a spreadsheet to track online payment refunds to be processed by IT Applications Manager. c. While ITD ensures that the online and in-person credit card refunds are recorded in EnerGov, it is unclear whether CDD processed refunds are also recorded in EnerGov. d. It appears that the BRC online application is not designed to prevent top refunding reasons, such as: <ul style="list-style-type: none"> • Initial BRC application submitted instead of renewal (23%); • BRC application submitted when it is not required (13%). e. Processed refunds are not reconciled to Munis. Refunds identified in Munis transaction report do not have BRC #s. 	<p>CDD management perform the following:</p> <ol style="list-style-type: none"> a. Document in policies and procedures the BRC refund procedures including the instances that qualify for BRC application refunds. b. Evaluate whether BRC refunds can be processed centrally within EnerGov or by a single department if system solution is not feasible. For online payments, evaluate options to communicate refunds that need to be processed by ITD through EnerGov instead of using spreadsheet. c. Establish and document policies and procedures to ensure that all BRC refunds are reflected in EnerGov. d. Evaluate whether system controls can be established to prevent BRC renewal applicants from submitting new applications. Include more detail for BRCs refunded under “BRC application not required”. e. Perform a reconciliation of refunds processed by all methods and ensure that they are accurately recorded in Munis with BRC #s. 	<p>Agreed and will implement by March 31, 2024.</p>

⁶ In addition to 88 online payment refunds, there were 2 BRC refunds that were processed by check in the analysis period as well. Internal Audit reviewed EnerGov payments from system inception to August 9, 2023.

Ref	Observation	Recommendation	Management Response
6.	EnerGov BRC Data Quality		
Priority 2	<p>Review of over 7,000 BRC records from EnerGov shows the following:</p> <ul style="list-style-type: none"> a. 68 (or 1%) businesses located at unique addresses had more than one active BRC. b. Eight (or 0.1%) unique BRCs had a missing business name or business address. c. 651 (or 9%) unique BRCs had application dates that occurred after the issued dates. All 651 BRCs are Non-EnerGov BRCs. d. Two (or 0.4%) out of 568 unique EnerGov issued BRCs had an inaccurate expiration date assignment. Although these are auto-generated, staff can change them especially for subsequent renewals. e. "Closed" status appears to track more than one BRC category, such as a business relocation, withdrawn BRCs due to untimely renewal, and past-due BRC applications. f. Information on business type is not systematically collected to yield useful business insight. 	<p>CDD management perform the following:</p> <ul style="list-style-type: none"> a. Review the 68 businesses and ensure that they only have one unique BRC assignment and establish controls to ensure only one BRC is issued to a business/address. b. Update and establish controls for the BRCs with missing business name/address to ensure they are populated for all issued BRCs. c. Review the 651 BRCs and ensure that they have accurate application and issued dates, and as a result, the expiration dates are correctly calculated. d. Review BRC expiration dates to ensure accurate assignment. Work with ITD to automate the assignment of expiration dates to be one year from the original issued date and cannot be overwritten by staff. e. Document the scenarios that the "Closed" status is tracking and determine if these should be tracked separately. f. Collect business type information through a drop-down menu, if possible, to enable efficient business type analysis. 	<p>Agreed and will implement by March 31, 2024.</p>

Ref	Observation	Recommendation	Management Response
7. Denied Applications			
Priority 3	<p>The GMC Section 5.04.050 requires that the denial of an application shall be made in writing, mailed to the applicant, and state the specific grounds for which the application was denied.</p> <p>Internal Audit noted that although per CDD staff denied applications are communicated to applicants, these are not consistently documented in EnerGov.</p>	<p>CDD management establish and document in the BRC policies and procedures to ensure that a standard form letter is used to communicate denied applications and that a copy of the notice is retained in EnerGov.</p>	<p>Agreed and will implement by June 30, 2024.</p>
8. Business License Fee Structure Survey			
Priority 3	<p>Internal Audit conducted online research of business certificate/license/tax related information in ten jurisdictions that are commonly used for surveying by the City and found that:</p> <ol style="list-style-type: none"> a. City of Glendale is the only City that has the same flat fee amount for all registered businesses. b. The ten cities in the survey have more complex structures for business licenses that may include a flat and a variable rate portion. The variable rate can be dependent on gross receipts, employees, or business unit. 	<p>CDD management perform the following:</p> <ol style="list-style-type: none"> a. Re-evaluate the current method of registering businesses based on a flat processing fee and ensure that the benefit of continuing to promote a business-friendly environment outweighs the potential revenue from using a tax-based approach. b. Consider performing a formal survey and a cost study to evaluate the current method of registering businesses at the City. 	<p>Agreed and will implement by June 30, 2024.</p>

Appendix 1: Definitions of Priority Rankings and Value-Added Categories

Definitions of Priority Rankings

The priority rankings are assigned by internal auditors based on their professional judgment. They are also agreed to by management based on their evaluation of the alignment with the strategic goals, priorities and available resources. A timeline has been established based on each priority ranking:

- a. **PRIORITY 1** - Critical control weakness that exposes the City to a high degree of combined risks. Priority 1 recommendations should be implemented within **3 months** from the first day of the month following report issuance or sooner if so directed.
- b. **PRIORITY 2** - Less than critical control weakness that exposes the City to a moderate degree of combined risks. Priority 2 recommendations should be implemented within **6 months** from the first day of the month following the report issuance or sooner if so directed.
- c. **PRIORITY 3** - Opportunity for good or better practice for improved efficiency or reduce exposure to combined risks. Priority 3 recommendations should be implemented within **9 months** from the first day of the month following the report issuance or sooner if so directed.

Definitions of Value-Added Categories

The four value-added impact categories are defined based on their impact from the audit recommendations:

- a. **COMPLIANCE** - adherence to laws, regulations, policies, procedures, contracts, or other requirements.
- b. **COST SAVING** - lower the costs related to conducting City business.
- c. **EFFICIENCY** - ability to avoid wasting resources (money or time) in achieving goals.
- d. **RISK REDUCTION** - lower the risks related to strategic, financial, operations and compliance.

Appendix 2: Business License Fee Structure Survey

Ref No	City	Business License Naming	Flat Rate	Flat Rate by Varying Business Unit	Flat Rate by Duration (Daily, Weekly, Quarterly, Annual)	Variable Rate per Employee	Percentage of Gross Receipts
0	Glendale	Business Registration Certificate	✓				
1	Burbank ⁷	Business License and Tax	✓	✓		✓	
2	Pasadena ⁸	Business License	✓			✓	
3	Anaheim ⁹	Business License	✓				✓
4	Torrance ¹⁰	Business License	✓	✓		✓	
5	Santa Monica ¹¹	Business License	✓	✓			✓
6	Garden Grove ¹²	Business Operation Tax	✓				✓
7	Huntington Beach ¹³	Business License Tax			✓	✓	
8	Long Beach ¹⁴	Business License	✓	✓	✓	✓	
9	Inglewood ¹⁵	Business License		✓			✓
10	Santa Ana ¹⁶	Business License Tax	✓	✓	✓		✓

⁷ For instance, Manufacturing, Wholesaling, Retailing businesses pay \$112.85 per business location + an added levy of \$6.75 per employee annually. <https://www.burbankca.gov/documents/107269/1869402/20230309-FY-22-23-Adopted-Fee-Schedule.pdf/57d68dfe-1624-cc14-bd86-672b6dce848f?t=1678401415749>. For instance, Contractors pay per volume of work - \$1 per \$1,000 valuation (\$530 maximum)

⁸ <https://www.cityofpasadena.net/finance/licenses/business-licenses/>. The City's website notes that there are a few exceptions to this fee structure. The FY 2023 Schedule of Taxes, Fees, and Charges notes a maximum business license tax as \$71,396.11.

⁹ For instance, Retailing businesses pay the annual tax as follows: 1) Every such business with annual gross receipts of less than \$100,000 shall pay the sum of forty dollars; 2) All other such businesses shall pay nine and one half cents for each thousand dollars of gross receipts or sixty dollars, whichever amount is greater.

¹⁰ City of Torrance Municipal Code Article 2 Payment of Tax Section 31.2.1 Schedule of License Taxes states that "Effective December 16, 1992, every person carrying on in the City any business or rendering any services, except those businesses expressly enumerated in Chapter 3, shall pay a basic license tax of \$138.00 per year, and in addition thereto, shall pay an additional license tax of \$40.00 for each person engaged in the business (except owner) up to a maximum of 2,500 employees". Examples of businesses listed in Chapter 3 include Billboards, which as subject to \$32.00 per sign location, and Amusement Machines, which are subject to \$11.00 per slot per machine per year among others.

¹¹ <https://finance.smgov.net/doing-business/business-license/classifications-tax-rates> and <https://finance.smgov.net/doing-business/business-license/obtain-a-business-license>. For instance, In-City Residential Business License applicant pays a minimum flat fee of \$75.00 and \$1.25 per \$1,000 in Gross Receipts.

¹² For instance, Garden Grove Municipal Code Section 5.08.210 Retail Sales and Miscellaneous Business states that business in this category shall pay a tax proportionate to gross receipts earned, while Code Section 5.08.200 Rental Property states that businesses in this category shall pay a tax established by City Council resolution, which is a flat fee.

¹³ Huntington Beach Municipal Code Section 5.16.010 Rates per Employee shows variable rates for business licenses based on number of employees. Specific business types are also listed with specific flat fees, such as Code Section 5.16.060 Advertising, various flat fees are to be paid annually.

¹⁴ <https://www.longbeach.gov/globalassets/finance/media-library/documents/business-info/business-licenses/rate-table-display--public--07-1-23>

¹⁵ <https://www.cityofinglewood.org/DocumentCenter/View/332>

¹⁶ Flat Rate Fee Schedule ([https://www.santa-ana.org/documents/business-license-tax-fee-schedule-flat-2023-eng/?filter_categories\[\]=718](https://www.santa-ana.org/documents/business-license-tax-fee-schedule-flat-2023-eng/?filter_categories[]=718))

Variable Flat Rate Fee Schedule (<https://www.santa-ana.org/documents/business-license-tax-fee-schedule-variable-flat-rate-2023-2024-eng/>)

Gross Receipts Fee Schedule (<https://www.santa-ana.org/documents/business-license-tax-fee-schedule-gross-receipt-2023-2024/3-gr-business-license-tax-fee-schedule-22-23-eff-1-1-2023-eng-2/>)