

**THE FOLLOWING FORM IS FOR  
BUSINESSES BASED FROM A RESIDENCE  
IN THE CITY OF SAN MATEO**



**CITY OF SAN MATEO  
 BUSINESS TAX DIVISION  
 330 WEST 20TH AVENUE  
 SAN MATEO, CA 94403  
 (650) 522-7113**

FOR OFFICE USE ONLY	
Parcel #	_____
A _____ D _____	Date _____
Reviewed by	_____
Tax Paid	_____
Classification #	_____
Rec'd. by	_____
Zone District	_____
State Mandated SB 1186	_____

**APPLICATION FOR A BUSINESS TAX CERTIFICATE FOR  
 BUSINESSES CONDUCTED FROM A RESIDENCE WITHIN THE  
 CITY OF SAN MATEO.**

DATE: \_\_\_\_\_ **THIS IS NOT A LICENSE OR PERMIT TO OPERATE**

**HM**

**PRINT OR TYPE ALL APPLICABLE INFORMATION**

<u>*Business Name and Address</u>	<u>Mailing Address (if different from business)</u>
	<i>Email Address:</i>
<b>*Business Phone:</b>	Other Day Phone:
Business Start Date in San Mateo:	Building contractor's license # (if applicable):

**\*Name(s) of Owner(s):** \_\_\_\_\_

Social Security Number **OR** Federal Tax I.D. Number: \_\_\_\_\_

Seller's Permit Number (State Board of Equalization) if applicable: \_\_\_\_\_

Property Owner's Name: \_\_\_\_\_ Phone #: \_\_\_\_\_

Address: \_\_\_\_\_

**\*Describe Your Specific Business Activity:** \_\_\_\_\_

1. Please check the most appropriate business category:  Office  Off-site  Crafts  
 Instruction  Professional Services  Mail Order  Sales  
 Other (Please describe) \_\_\_\_\_

2. Location in residence where business is conducted:  Room  Garage  Off-site  Yard  
 Other (Please explain) \_\_\_\_\_  
 If business is conducted from garage, can you still park a vehicle in the garage?  No  Yes

3. What is the approximate area, in square feet, of the business? (For example: a typical 2-car garage = 400 sq. ft.)  
 \_\_\_\_\_

4. Will your work hours start prior to 8:00 a.m. or continue after 6:00 p.m.?  No  Yes  
 If Yes, please explain: \_\_\_\_\_

5. Equipment to be used (check as appropriate).  
 Car/Truck/Van  Standard office equipment  Machines  
 Other type of vehicles  Phone  Other: (Please explain)

**(Continued on back)**

6. Do you have employees at your home?  No  Yes If so, are they permanent residents of the dwelling?  No  Yes
7. Where do you store goods, equipment or materials used for the business?  Room in house  Garage  
 Outdoors  Shed  Other (Please explain) \_\_\_\_\_  
 If storage is in garage, can you still park a vehicle in the garage?  No  Yes
8. Will clients visit residence?  No  Yes If yes, how many per day? \_\_\_\_\_

**SCHEDULE OF TAXES**

<u>ANNUAL GROSS RECEIPTS</u>	<u>TAX</u>
\$30,000 and under .....	\$ 31.00
30,001 - 40,000 .....	37.50
40,001 - 45,000 .....	47.00
45,001 - 50,000 .....	56.50
50,001 - 55,000 .....	67.50
55,001 - 65,000 .....	77.00
65,001 - 70,000 .....	86.50
70,001 - 75,000 .....	97.50
75,001 - 80,000 .....	107.00
80,001 - 85,000 .....	116.50
85,001 - 90,000 .....	127.50
90,001 - 95,000 .....	137.00
95,001 - 100,000 .....	143.50
over 100,000 .....	143.50 plus \$3.60 for each \$5,000 or fraction thereof, thereafter

FEE CALCULATIONS

Your Business Tax shall be based upon your total annual gross receipts\*, from doing business in San Mateo, for the preceding year. If not in business for a full year, your tax shall be based upon an estimate of your gross receipts\* for a 12-month period.

\* GROSS RECEIPTS: The total amount charged or received on account of goods sold or services performed. Gross receipts shall include all receipts, cash, credits, and property without any deduction therefrom on account of cost of materials, labor or other expenses whatsoever. Excludable items include returned merchandise, cash discounts, refundable deposits, sales taxes and amounts collected for others where acting as an agent.

- Total annual gross receipts\* -- 12 month Estimate \$ \_\_\_\_\_ OR Actual \$ \_\_\_\_\_**
- Enter amount due and payable from schedule above: \$ \_\_\_\_\_
- State Mandated Disability Access and Education Revolving Fund \*\*, add \$4.00
- Make checks payable to City of San Mateo.
- Send this completed application with your check to the Business Tax Division, City Hall, 330 West 20th Avenue, San Mateo, CA 94403.

I declare under penalty of perjury that to the best of my knowledge and belief, the statements made herein are true. I hereby make application for approval of the home occupation herein described. I have read and understood the summary of Home Occupation regulations and agree to comply with them:

Name (Print) \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ x Signature \_\_\_\_\_

\*\*Under federal and state law, compliance with disability access laws is a serious and significant responsibility that applies to all California building owners and tenants with buildings open to the public. You may obtain information about your legal obligations and how to comply with disability access laws at the following agencies:

- The Division of the State Architect at [www.dgs.ca.gov/dsa/Home.aspx](http://www.dgs.ca.gov/dsa/Home.aspx);
- The Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov);
- The California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov).

27.16.040 HOME OCCUPATION. Home occupations are permitted in dwellings upon approval of a Home Occupation Certificate by the City. All home occupations shall meet the following standards:

(a) Allowable Uses. The home occupation shall be accessory to the primary use of the dwelling as a residence. Allowable uses include offices, professional services, instruction, food preparation, handicrafts, and other similar uses as authorized by the Zoning Administrator. Auto repair and retail sales from the dwelling are prohibited. Businesses selling or renting firearms, as defined by Penal Code section 12001(b), shall be prohibited unless a special use permit is approved, subject to compliance with the limitations set forth in this section and such other conditions as are established by the special use permit process.

(b) Employees. Permanent residents of the dwelling are the only persons permitted to engage in or be employed in the home occupation at the residence. Workers shall not be allowed to physically report to the property for activities such as dispatching or assignment to off-site locations.

(c) Allowable Area. The home occupation shall be limited to either four-hundred (400) square feet or twenty (20) percent of the floor area of the dwelling (excluding parking but including storage areas), whichever is less. An accurate floor plan shall be submitted as part of the Home Occupation Certificate, showing the area to be devoted to the home occupation, including any vehicles parking area. The use shall be conducted only in the primary residence of the employee or in an accessory structure on the same parcel. No area devoted to off-street parking required by Chapter 27.64 for the dwelling shall be used in any manner for the purpose of conducting a home occupation.

(d) Client Visitation. Client visitation shall be limited to the hours between 8 a.m. and 6 p.m. A maximum of five (5) client visitations per day to the site is permitted.

(e) Deliveries. Goods, materials, equipment or services delivered to or from the home occupation shall only be permitted by the home occupation employees, or by a private or government-operated mail service. Deliveries shall take place only between 8 a.m. to 6 p.m. and shall not take place more than twice daily.

(f) Parking. Home occupations shall provide off-street parking for all vehicles owned by or registered to the business. However, one vehicle owned by or registered to the home occupation may utilize one of the dwelling unit's parking spaces if the vehicle is also the home occupation employee's primary personal transportation. Vehicles used in conjunction with the home occupation shall conform to the provisions of Chapter 11.32 of the City of San Mateo Municipal Code.

(g) Outdoor display and storage. Outdoor display or storage of goods, equipment or material is prohibited.

(h) Dwelling appearance. The home occupation shall not be conducted in a manner that changes the exterior character and appearance of the dwelling unit in which it is conducted. No advertising shall be permitted on the site.

(i) Nuisance. The home occupation shall not be conducted in a manner which constitutes a public nuisance, or is offensive or hazardous. The home occupation shall not generate light, noise or vibration disruptive to the character of a residential neighborhood, or generate electrical or electronic interference. In no event shall the home occupation generate noise in excess of 45dBA (LDN) when measured at any property line. The home occupation shall not generate garbage, refuse or recyclable material exceeding the amount normally associated with a residential use of the property. The use shall not utilize hazardous materials, and shall not create adverse effects, including, but not limited to, traffic, parking, crime, security matters, smoke or odors.

(j) Business Tax. All required business taxes shall be timely paid.