



City of Mill Valley (9906)  
Business License  
Fee Schedule  
including General Information/FAQs



## Thank you for doing business in the City of Mill Valley.

All businesses operating in the city limits of the City of Mill Valley must purchase an annual business license prior to the commencement of business.

### How to file:

- **Preferred Method:** To remit payment online: Go to <https://www.bizlicenseonline.com>. Complete a simple registration, file and pay online. Any required certifications can be emailed to [muniblsupport@avenuinsights.com](mailto:muniblsupport@avenuinsights.com).
- To remit payment by form: Complete the Business License Application located at [www.avenuinsights.com](http://www.avenuinsights.com). For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

Make your check payable to **Tax Trust Account** and mail to:

City of Mill Valley  
Attn: Avenu, LLC  
373 East Shaw Avenue, Box 367  
Fresno, CA 93710

Be sure to enclose any required certifications with your payment.

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### For assistance:

**Email:** [muniblsupport@avenuinsights.com](mailto:muniblsupport@avenuinsights.com)

**Toll Free Phone:** 866-240-3665

### Important facts to know when completing your business license:

- **License Due Date:** Renew annually on July 1<sup>st</sup>.
- **License Delinquent Date:** Licenses are considered delinquent after July 31<sup>st</sup>.
- **License Expiration:** All licenses (except temporary licenses) expire June 30<sup>th</sup>.

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### To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

## General Information/FAQs

### Certification and Zoning Requirements

Issuance of a business license by Avenu does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

### Gross Receipts, Definition of

General business operations are classified A, B or C according to the table below. License fees in these classes are based on a 12-month estimate of gross receipts.

All applicants in business less than 12 months in the prior year shall compute gross receipts on an estimated 12 month basis.

“Gross receipts” means the total amount of the sale price of all sales and the total amount charged or received for the performance of any act or service of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part or in connection with the sale of materials, goods, wares, or merchandise. Gross receipts, as used in this chapter, shall mean the gross receipts of the year preceding the beginning of the annual license period. Included in gross receipts shall be all receipts, cash, credits, and property of any kind or nature, without any deduction therefrom on account of the cost of the property sold, the cost of the materials used, labor or service, costs, interest paid or payable, or losses or other expenses whatsoever. Excluded from gross receipts shall be the following:

1. Cash discounts allowed and taken on sales;
2. Credit allowed on property accepted as part of the purchase price and which property may later be sold;
3. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
4. Such part of the sale price returned by purchasers upon recession of the contract of sale as is refunded either in cash or by credit;
5. Amounts collected for others where the business is acting as an agent or trustee, to the extent that such amounts are paid to those for whom collected and provided the agent or trustee has furnished the collector with the names and addresses of the others and the amounts paid to them;
6. That portion of the receipts of a general contractor which represents payments to subcontractors, provided that such subcontractors are licensed under this chapter and provided the general contractor furnishes the collector with the names and addresses of the subcontractors and the amounts paid each subcontractor;
7. That portion of gross receipts which has been the measure of a license tax paid to any other city for sales transacted outside the City.

## Location Specific, Definition

A separate license must be obtained for each branch establishment or location of the business transacted and carried on and for each separate type of business at the same location and each license shall authorize the licensee to transact and carry on only the business licensed thereby at the location or in the manner designated in such license; provided that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this chapter shall not be deemed to be separate places of business or branch establishments; and provided further that any person conducting two or more types of businesses at the same location and under the same management, or at different locations, but which businesses use a single set or integrated set of books and records may, at his or her option, pay only one tax calculated on all gross receipts of the businesses under the schedule that applies to the type of business of such person which requires the highest payment on such gross receipts, except that a license fee of three dollars for each additional branch, location, or type of business shall be paid upon issuance. (Ord. 480 § 6H, 1959; Ord. 895 § 1, May 9, 1977)

## New Business Information

If you are applying for a NEW business license in the City of Mill Valley, your license must be approved by the City. Submit your application at [www.bizlicenseonline.com](http://www.bizlicenseonline.com) and Avenu will provide your details to the City for review.

Every person who commences business

between July 1<sup>st</sup> and September 30<sup>th</sup> must pay one hundred percent (100%)  
between October 1<sup>st</sup> and December 31<sup>st</sup> may pay seventy-five percent (75%)  
between January 1<sup>st</sup> and March 31<sup>st</sup> may pay fifty percent (50%)  
between April 1<sup>st</sup> and June 30<sup>th</sup> may pay twenty-five percent (25%)

the annual license fee for such business for that calendar year.

Do you live within Mill Valley City limits? Some Mill Valley addresses (such as those in Strawberry, Tam Valley, Homestead, Almonte and Alto) are located within un-incorporated portions of Marin County and are not located within City limits. [Check your street address here to find out.](#)

## New Location

Businesses who have moved into the City or within the City are required to report the move to the City. Zoning laws may apply.

## Penalty and Interest, Rate of

A. For failure to pay an annual license tax when due, the collector shall add a penalty of 10% of said license tax on the first day of the month following the due date thereof and 10% on the first day of each month thereafter while the fee remains unpaid; provided that the amount of such penalty to be added shall in no event exceed 50% of the amount of the license tax due.

B. Any flat-rate license tax which has not been paid by 5:00 p.m. on the day due shall have added to the amount thereof a penalty of 25%.

## Posting of License

Any licensee transacting and carrying on a business at a fixed place of business in the City shall keep a license posted in a conspicuous place upon the premises where such business is carried on.

Any licensee transacting and carrying on business but not operating in a fixed place of business in the City shall keep the license upon his or her person at all times while on such business in the City. (Ord. 895 § 1, May 9, 1977)

## Transfer of License information

No license pursuant to this chapter is transferable; provided that, where license is issued authorizing a person to carry on a business at a particular place, such license may, upon application therefor and paying a fee of three dollars, have the license amended to authorize the carrying on of such business at some other location to which the business is or is to be moved. Change of ownership must be recorded by filing of application and payment of a three-dollar fee.

Change in the name of the business must be recorded by filing of application and payment of a three-dollar fee. (Ord. 895 § 1, May 9, 1977)

## Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

## Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the City to create a mechanism for the reporting and payment of any tax liabilities. Contact the City for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

## Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: [www.avenuinsights.com](http://www.avenuinsights.com)

Email: [muniblsupport@avenuinsights.com](mailto:muniblsupport@avenuinsights.com)

Phone: (866) 240-3665

Fax: (844) 528-6529

Free, Easy Online Filing available at <https://www.bizlicenseonline.com>.

All New Businesses must be properly zoned and will require City approval to operate. Businesses may still purchase the license at [www.bizlicenseonline.com](http://www.bizlicenseonline.com) and Avenu will provide your registration information to the City of Mill Valley for approval. Businesses may be required to provide additional supporting certifications/documentation.

Home Occupations/Home Businesses must be approved by the City before beginning business in Mill Valley.

NAICS No.	Classification/Business Description including Certification information	For Calculation Information See Schedule
81	Auto Repairs	Class A
23	Construction Contractors in City limits only	Class A \$100.00 Minimum
23.01	Construction Contractors outside City limits must apply with the Building Department, 26 Corte Madera Avenue, Mill Valley, CA 94941. <a href="mailto:building@cityofmillvalley.org">building@cityofmillvalley.org</a> (415) 388-4033	Class A \$100.00 Minimum
812320	Laundry services	Class A
31	Manufacturing	Class A
44	Retail trade	Class A
42	Wholesale trade	Class A
4571	Gas Station	Class A
459510	Antiques	Class A
541310	Architectural Services	Class B
812112	Beauty services	Class B
561720	Building services	Class B
531120	Commercial rentals	Class B
541330	Engineering services	Class B
561730	Landscaping services	Class B
561510	Travel services	Class B
999	All businesses not specifically listed elsewhere	Class B
541211	Accounting services	Class C
541219	Financial services	Class C
524210	Insurance services	Class C
541110	Legal services	Class C
541611	Management services	Class C
621111	Medical/Health services	Class C
541820	Public relations	Class C
531210	Real Estate services	Class C
492210	Delivery Business	Delivery
721110	Living Accommodations (Hotel, Motel, BnB, STR, etc.)	Living Accommodations
561990	Auctioneers without a fixed place of business in Mill Valley	Special Events
711190	Carnivals and Fairs	Special Events
444240	Christmas Tree Lots	Special Events
711191	Circuses	Special Events
445298	Peddlers or Solicitors – Zoning (Rec Center Permit required)	Special Events
485310	Taxicab	Special Events
512110	Commercial Filming – Zoning (Rec Center Permit required)	Commercial Filming
521111	Financial Institutions/Banks	Exempt
9251	501©3 Organizations	Exempt
5611	Administrative Offices in Mill Valley Only	Administrative Office

### Calculation Information

Gross Receipts Range	Class A	Class B	Class C
\$0-7,500.99	\$15.00	\$22.50	\$30.00
7,501-15,000.99	\$30.00	\$45.00	\$60.00
15,001-25,000.99	\$45.00	\$67.50	\$90.00
25,001-50,000.99	\$60.00	\$90.00	\$120.00
50,001-100,000.99	\$100.00	\$150.00	\$200.00
100,001-250,000.99	\$150.00	\$250.00	\$300.00
250,001-500,000.99	\$300.00	\$375.00	\$450.00
500,001-750,000.99	\$450.00	\$562.00	\$675.00
750,001-1,000,000.99	\$600.00	\$750.00	\$900.00
1,000,001-2,000,000.99	\$800.00	\$1,000.00	\$1,200.00
2,000,001-3,000,000.99	\$1,000.00	\$1,250.00	\$1,500.00
3,000,001-4,000,000.99	\$1,200.00	\$1,500.00	\$1,800.00
4,000,001-5,000,000.99	\$1,400.00	\$1,750.00	\$2,100.00
5,000,001-10,000,000.99	\$2,000.00	\$2,500.00	\$3,000.00
10,000,001 and over	\$3,000.00	\$3,750.00	\$4,500.00

### For Delivery Businesses:

Delivery business license taxes are based on the following schedule.

Not exceeding ½ ton capacity, per vehicle	\$22.50
Over ½ ton capacity, per vehicle	\$37.50
Over 1 ton capacity, per vehicle	\$75.00
Over 1 ½ ton capacity, per vehicle	\$112.00
Over 2 to 3 ton capacity, per vehicle	\$150.00
Over 3 ton capacity, per vehicle	\$225.00

### For Living Accommodations:

Living accommodations include hotel, motel, apartment, rooming house, house rental, etc. The annual business license tax is \$15.00 per dwelling unit. Short-term Rentals (less than 30 days) are required to submit a registration form as part of the business license approval process, as well as monthly remittance of transient occupancy tax collected.

Short-Term Rental Businesses must report each address. Businesses may pay one license for all units owned but all addresses must be provided with the application.

### Special Events:

Please review the information at <https://www.cityofmillvalley.org/476/Special-Events> regarding Special Event permitting which may be needed in addition to a license.

Auctioneers without a fixed place of business in Mill Valley	\$500 per year or \$50 per day
Carnivals and Fairs	\$400 first day, \$300 each additional day (plus concession charge)
Christmas Tree Lots	\$45.00 per year
Circuses	\$750.00 first day, \$562.50 each additional day
Peddlers or Solicitors	\$500.00 per year
Taxicab	\$60.00 per vehicle, per year

### For Commercial Filming:

Please review the information at <https://www.cityofmillvalley.org/476/Special-Events> regarding Commercial Filming permitting which will be needed in addition to a license.

Persons Employed at Location	Rate Per Day
1 to 3	\$150.00
4 to 6	\$300.00
7 to 9	\$600.00
10 & over	\$900.00

## Administrative Office – Per Employees

Persons Employed at Location	Rate Per Day
1	\$22.50
2	\$45.00
3	\$67.50
4-5	\$90.00
6-8	\$150.00
9-12	\$250.00
13-16	\$375.00
17-20	\$562.50
21-24	\$750.00
25-34	\$1,000.00
35-44	\$1,250.00
45-54	\$1,500.00
55-64	\$1,750.00
65-99	\$2,500.00
100 & up	\$3,750.00