



MENDOCINO COUNTY TREASURER-TAX COLLECTOR  
501 LOW GAP RD. ROOM 1060, UKIAH, CA 95482  
(707) 234-6875

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## **INSTRUCTIONS TO BUSINESS LICENSE APPLICANT**

**TO OBTAIN A MENDOCINO COUNTY BUSINESS LICENSE, THE FOLLOWING ITEMS MUST BE SUBMITTED TO THE TREASURER-TAX COLLECTOR:**

1) Completed Mendocino County Business License application.

2) A check made payable to the **Mendocino County Tax Collector** in the amount of **\$40** for the annual business license fee

**OR**

Documentation verifying honorable release from the United States Armed Services  
(Copy of DD214)

3) A check made payable to **Mendocino County Department of Planning & Building Services** in the amount of **\$357 (\$180 for Home Occupation)** for a one-time application review fee. Please contact Planning & Building at 707-234-6650 if you are unsure which review fee applies to your business. **This fee is only applicable if the fixed place of business is situated in the unincorporated area of Mendocino County.**

### **SPECIAL REQUIREMENTS:**

(Additional requirements may apply to various business types – see ordinance)

Food Establishment – must obtain a Permit to Operate from the Mendocino County Environmental Health Department or a Processed Food Registration from the California Department of Health Services.

Contractor – must possess a valid Contractor's license from the California Contractors State License Board.

Tobacco Retailer – must obtain a Tobacco License from the Mendocino County Public Health Department.

**Do you need a California Seller's Permit? Contact the State Board of Equalization.  
Do you need to complete a Fictitious Business Name Statement? Contact the Mendocino County Clerk-Recorder.**

(March 2022)



## COUNTY OF MENDOCINO

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*501 Low Gap Rd., Room 1060  
Ukiah, California 95482  
Phone (707) 234-6875  
Fax (707) 463-4166*

*Sara Pierce  
Acting Auditor/Controller  
Treasurer-Tax Collector*

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### MENDOCINO COUNTY BUSINESS LICENSE INFORMATION

The Mendocino County Business License Ordinance was originally adopted in 1957 pursuant to the Business & Professions Code of the State of California for the purpose of regulation of certain kinds of business transacted and carried on in the unincorporated territory of Mendocino County. It is unlawful for any person to transact business in the unincorporated territory without possessing a valid and current Mendocino County Business License.

**Licensing Agency** – Mendocino County regulates establishments conducting business in the unincorporated territory of Mendocino County. Businesses operating exclusively within the incorporated city limits of Fort Bragg, Point Arena, Ukiah, or Willits need to contact the appropriate city hall for licensing requirements.

**Business Licenses are non-refundable and non-transferable.** When transferring ownership, the new owner must apply for a new license. In the event there is a change in the fixed place of business within the unincorporated territory of Mendocino County, the business owner must once again complete the entire application process.

**Non-compliance** - Violation of this ordinance is declared to be an infraction and shall be punished as prescribed in Government Code §25132. Such a violation may be prosecuted by county authorities in the name of the People of the State of California, or redressed by civil action.

**Term of License** – The Mendocino County Business License will be issued on an annual basis. The licensing period shall be one of the following: (1) commencing on March 1 and expiring February 28 (February 29, when applicable) of the following year or (2) commencing on September 1 and expiring August 31 of the following year.

**Business License Renewal** - Business License renewal notices will be mailed prior to the renewal date; however, it is the responsibility of the business owner to obtain the license and pay the fee prior to the expiration date. Delinquent penalties are equal to fifty percent (50%) of the annual fee.

(September 2024)



**COUNTY OF MENDOCINO**  
**DEPARTMENT OF PLANNING AND BUILDING SERVICES**

860 NORTH BUSH STREET • UKIAH • CALIFORNIA • 95482  
120 WEST FIR STREET • FT. BRAGG • CALIFORNIA • 95437

JULIA KROG, DIRECTOR  
PHONE: 707-234-6650  
FAX: 707-463-5709  
FB PHONE: 707-964-5379  
FB FAX: 707-961-2427  
pbs@mendocinocounty.org  
www.mendocinocounty.org/pbs

## BUSINESS LICENSE REVIEW BY PLANNING AND BUILDING SERVICES

Your business may require that you obtain a building permit from the Planning and Building Services prior to receiving your business license. Below are some examples, but not all that require a permit and approval.

1) Changing the character or occupancy of the structure in which the business is located.

Examples:

- a) Using a garage as an office, wood or fix-it shop etc.
- b) Adding a new tenant space, within commercial building.
- c) Changing the existing commercial building space from a warehouse to an auto parts store, auto repair shop, retail store or a professional office.
- d) Building a new commercial building.
- e) Using home as a professional office facility i.e. doctor, attorney, dentist, architect, engineer etc.
- f) Any building where customers will present or employees work.
- g) Changing a single family residence to a bed and breakfast.
- h) Changing the interior of an existing building for a new business.
- i) Altering, replacing or adding building, plumbing, electrical or mechanical fixtures, appliances, or walls.

2) Will have members of the public entering or employees working in any building on a parcel which the business is located.

Examples:

- a) Providing services for customers in a residential or residential accessory building used as your business.
- b) Providing retail and/or payment transactions in a residential or residential accessory building used as business.
- c) Creating or proving a work station for an employee.

Note: The examples above may not necessarily cover all businesses that could trigger the need for a permit from the Planning and Building Services. So it is important that you speak with the Building Official regarding your business license requirements, and properly complete the Business License Building Review Questionnaire.



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BUSINESS LICENSE BUILDING REVIEW QUESTIONNAIRE

The Department of Planning and Building Services is responsible for all structural and life safety concerns in the construction, demolition or alteration of buildings including, but not limited to, matters such as electrical and plumbing permits, HVAC systems, Title 24 energy standards and disabled access pursuant to Title 24 Chapters 11A & 11B Accessibility standards, and Stormwater Compliance (see below).

Site Location: \_\_\_\_\_ APN: \_\_\_\_\_
Previous Use: \_\_\_\_\_
Business Name: \_\_\_\_\_ Type of Business: \_\_\_\_\_
Business Contact: \_\_\_\_\_
Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_
Property Owner(s): \_\_\_\_\_

- 1. Do you plan on making any structural or non-structural improvements such as, enlarge, extend, reconstruct, or alter the building in use, design or arrangement? Please describe:
2. Do you plan on modifying the existing electrical, mechanical or plumbing systems? Please describe:
3. Are you demolishing any portion of the structure; interior or exterior, structural or non-structural? Please describe:

Stormwater Control Requirements: SB-205 requires a person applying to a city or a county for an initial business license or business license renewal, who conducts business operations as a regulated industry to demonstrate enrollment with the National Pollutant Discharge Elimination System (NPDES). Answers to frequently asked questions can be found online at https://www.waterboards.ca.gov/water\_issues/programs/stormwater/docs/sb205/sb205\_businesses\_faq\_eg.pdf

To find your businesses SIC Code, go to: https://www.osha.gov/pls/imis/sicsearch.html

**CERTIFICATION OF STATE & FEDERAL STORMWATER CONTROL REQUIREMENTS**

1. Primary Standard Industry Code (SIC) # \_\_\_\_\_ SIC# \_\_\_\_\_  
(located on CalOSHA at: <https://www.osha.gov/pls/imis/sicsearch.html> see attached SIC Division Groups from OSHA to see if your type of business is listed)

2. Check and complete all that apply:

This business is subject to the California Industrial General Permit; we have obtained coverage for our operations and continually implement the requirements of this permit coverage. (Complete A & **one of B1, B2, or B3 below, as applicable**)

A. Primary Business Activity \_\_\_\_\_

B1. Industrial General Permit Waste Discharge Identification (WDID) # \_\_\_\_\_  
(must be reported to the County of Mendocino)

B2. Industrial General Permit No Exposure Certification Identification (NEC) # \_\_\_\_\_

B3. Industrial General Permit Notice of Non-Applicability Identification (NONA) # \_\_\_\_\_

This business is NOT subject to the California Industrial General Permit.

I need more information to determine whether this business is subject to the California Industrial General Permit.

***I certify that our facility prevents potential pollutants from being discharged from our business location.***

Signature of Owner/Operator: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name of Owner/Operator: \_\_\_\_\_

***Issuance of the herein referenced business license is hereby approved pursuant to and/or with the following conditions.***

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NOTE: "Stop Work Orders" will be issued by the Building Official if construction is done without required permits.

All contractors and subcontractors must possess a current Mendocino County business license.

The contractors and subcontractors must have current workman's compensation and must be bonded.

Building permits are issued to the licensed contractor, property owner or a certified agent.

# PRIMARY STANDARD INDUSTRY CODE (SIC) DIVISION GROUPS

If your business is related to one of these groups, you must search the OSHA website at:

<https://www.osha.gov/pls/imis/sicsearch.html> to locate the SIC Code number for your Mendocino County Business License Application.



UNITED STATES  
DEPARTMENT OF LABOR



Occupational Safety and Health Administration

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SEARCH OSHA

## SIC Division Structure

SIC Search

### A. Division A: Agriculture, Forestry, And Fishing

- Major Group 01: Agricultural Production Crops
- Major Group 02: Agriculture production livestock and animal specialties
- Major Group 07: Agricultural Services
- Major Group 08: Forestry
- Major Group 09: Fishing, hunting, and trapping

### B. Division B: Mining

- Major Group 10: Metal Mining
- Major Group 12: Coal Mining
- Major Group 13: Oil And Gas Extraction
- Major Group 14: Mining And Quarrying Of Nonmetallic Minerals, Except Fuels

### C. Division C: Construction

- Major Group 15: Building Construction General Contractors And Operative Builders
- Major Group 16: Heavy Construction Other Than Building Construction Contractors
- Major Group 17: Construction Special Trade Contractors

### D. Division D: Manufacturing

- Major Group 20: Food And Kindred Products
- Major Group 21: Tobacco Products
- Major Group 22: Textile Mill Products
- Major Group 23: Apparel And Other Finished Products Made From Fabrics And Similar Materials
- Major Group 24: Lumber And Wood Products, Except Furniture
- Major Group 25: Furniture And Fixtures
- Major Group 26: Paper And Allied Products
- Major Group 27: Printing, Publishing, And Allied Industries
- Major Group 28: Chemicals And Allied Products
- Major Group 29: Petroleum Refining And Related Industries
- Major Group 30: Rubber And Miscellaneous Plastics Products
- Major Group 31: Leather And Leather Products
- Major Group 32: Stone, Clay, Glass, And Concrete Products
- Major Group 33: Primary Metal Industries
- Major Group 34: Fabricated Metal Products, Except Machinery And Transportation Equipment
- Major Group 35: Industrial And Commercial Machinery And Computer Equipment
- Major Group 36: Electronic And Other Electrical Equipment And Components, Except Computer Equipment
- Major Group 37: Transportation Equipment
- Major Group 38: Measuring, Analyzing, And Controlling Instruments; Photographic, Medical And Optical Goods; Watches And Clocks
- Major Group 39: Miscellaneous Manufacturing Industries

### E. Division E: Transportation, Communications, Electric, Gas, And Sanitary Services

- Major Group 40: Railroad Transportation
- Major Group 41: Local And Suburban Transit And Interurban Highway Passenger Transportation
- Major Group 42: Motor Freight Transportation And Warehousing
- Major Group 43: United States Postal Service
- Major Group 44: Water Transportation
- Major Group 45: Transportation By Air
- Major Group 46: Pipelines, Except Natural Gas
- Major Group 47: Transportation Services
- Major Group 48: Communications
- Major Group 49: Electric, Gas, And Sanitary Services

### F. Division F: Wholesale Trade

- Major Group 50: Wholesale Trade-durable Goods
- Major Group 51: Wholesale Trade-non-durable Goods

G. Division G: Retail Trade

- Major Group 52: Building Materials, Hardware, Garden Supply, And Mobile Home Dealers
- Major Group 53: General Merchandise Stores
- Major Group 54: Food Stores
- Major Group 55: Automotive Dealers And Gasoline Service Stations
- Major Group 56: Apparel And Accessory Stores
- Major Group 57: Home Furniture, Furnishings, And Equipment Stores
- Major Group 58: Eating And Drinking Places
- Major Group 59: Miscellaneous Retail

H. Division H: Finance, Insurance, And Real Estate

- Major Group 60: Depository Institutions
- Major Group 61: Non-depository Credit Institutions
- Major Group 62: Security And Commodity Brokers, Dealers, Exchanges, And Services
- Major Group 63: Insurance Carriers
- Major Group 64: Insurance Agents, Brokers, And Service
- Major Group 65: Real Estate
- Major Group 67: Holding And Other Investment Offices

I. Division I: Services

- Major Group 70: Hotels, Rooming Houses, Camps, And Other Lodging Places
- Major Group 72: Personal Services
- Major Group 73: Business Services
- Major Group 75: Automotive Repair, Services, And Parking
- Major Group 76: Miscellaneous Repair Services
- Major Group 78: Motion Pictures
- Major Group 79: Amusement And Recreation Services
- Major Group 80: Health Services
- Major Group 81: Legal Services
- Major Group 82: Educational Services
- Major Group 83: Social Services
- Major Group 84: Museums, Art Galleries, And Botanical And Zoological Gardens
- Major Group 86: Membership Organizations
- Major Group 87: Engineering, Accounting, Research, Management, And Related Services
- Major Group 88: Private Households
- Major Group 89: Miscellaneous Services

J. Division J: Public Administration

- Major Group 91: Executive, Legislative, And General Government, Except Finance
- Major Group 92: Justice, Public Order, And Safety
- Major Group 93: Public Finance, Taxation, And Monetary Policy
- Major Group 94: Administration Of Human Resource Programs
- Major Group 95: Administration Of Environmental Quality And Housing Programs
- Major Group 96: Administration Of Economic Programs
- Major Group 97: National Security And International Affairs
- Major Group 99: Nonclassifiable Establishments



## UNITED STATES DEPARTMENT OF LABOR

Occupational Safety and Health  
Administration  
200 Constitution Ave NW  
Washington, DC 20210  
☎ 800-321-6742 (OSHA)  
TTY  
[www.OSHA.gov](http://www.OSHA.gov)

### FEDERAL GOVERNMENT

White House  
Severe Storm and Flood Recovery  
Assistance  
Disaster Recovery Assistance  
[DisasterAssistance.gov](http://DisasterAssistance.gov)  
USA.gov  
No Fear Act Data  
U.S. Office of Special Counsel

### OCCUPATIONAL SAFETY AND HEALTH

Frequently Asked Questions  
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Subscribe to the OSHA Newsletter  
OSHA Publications  
Office of Inspector General

### ABOUT THE SITE

Freedom of Information Act  
Privacy & Security Statement  
Disclaimers  
Important Website Notices  
Plug-Ins Used by DOL  
Accessibility Statement

## Publication 107, *Do You Need a California Seller's Permit?*

April 2020

### Do You Need a California Seller's Permit?

When you sell or lease merchandise, vehicles, or other tangible personal property in California, even temporarily, you are generally required to register with our agency, the California Department of Tax and Fee Administration (CDTFA), and to pay sales tax on your taxable sales. When you register, we will issue you a seller's permit. Sometimes people incorrectly refer to a seller's permit as a resale number or resale permit. A seller's permit is a state license that allows you to sell items at the wholesale or retail level and to issue resale certificates to suppliers. Issuing a resale certificate allows you to buy items you will sell in your business operations without paying amounts for tax to your suppliers.

Generally, if you make three or more sales in a 12-month period, you are required to hold a seller's permit. This applies even if your sales are made through Internet auction houses or websites that offer online classified advertisements (online advertisers). For additional information, please see [publication 109, \*Internet Sales\*](#), or call our Customer Service Center at 1-800-400-7115 (CRS:711).

When you have a garage sale and sell used items, you are generally not required to hold a seller's permit unless you have more than two garage sales in a 12-month period or are required to hold a seller's permit for being engaged in the business of selling merchandise, goods, or items (tangible personal property). Please see [Regulation 1595, \*Occasional Sales – Sale of A Business – Business Reorganization\*](#).

Making sales of merchandise, goods, or other items in California without first getting a seller's permit violates the law and subjects you to fines and penalties. California law requires a seller's permit be held for warehouse locations when: the retailer has one or more sales offices in this state, the sale is negotiated out of state, and the order is filled from the retailer's in-state stock of goods at the warehouse. You are not required to hold a seller's permit if all your sales are made exclusively in interstate or foreign commerce, and you make no sales in this state. However, your business may be required to register for a use tax account as discussed in the *Required Registration to Report Use Tax* section.

#### Obligations of Seller's Permit Holders

When you hold a seller's permit, you must file sales and use tax returns and pay any sales or use tax due on your sales and purchases. You must report and pay sales tax on each taxable sale. At the time you make the sale, you may collect from your customer an amount equal to the tax you will owe. You also must keep adequate records that document your sales and purchases. As a registered seller, you will need to take the time to learn how to properly apply the sales and use tax law in your business operations. Our classes, publications, and online seminars can help you learn to meet your obligations and help ensure that you don't pay more or less tax than you owe.

*Please note:* You should not obtain a seller's permit just to take advantage of the opportunity to issue resale certificates to your suppliers. Issuing a resale certificate to avoid paying tax on items you will use rather than sell is against the law and may result in fines and penalties. It is a misdemeanor to issue a resale certificate if, at the time of purchase, you do not intend to resell the merchandise.

You must notify the CDTFA if you intend to sell or close your business. If you are not making sales, your permit may be canceled. For more information, please see [Regulation 1699, \*Permits\*](#), and [publication 74, \*Closing Out Your Account\*](#).

*Please note:* This publication summarizes the law and applicable regulations in effect when the publication was written, as noted above. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this publication and the law, decisions will be based on the law and not on this publication.



# Required Registration to Report Use Tax

## Qualified Purchasers

California law requires a "qualified purchaser" to register with the CDTFA and annually report and pay use tax directly to the CDTFA through our online services system. A "qualified purchaser" includes businesses with at least \$100,000 in annual gross receipts from business operations. Gross receipts are the total of all receipts from both in-state and out-of-state business operations. For additional information, see [publication 126](#), *Mandatory Use Tax Registration for Service Enterprises*.

A retailer with a computer server located in California on which a website resides may not be required to have a seller's permit unless the retailer has a proprietary interest in the server and the activities at that location otherwise qualify for a seller's permit. You may need to obtain other licenses, permits, or documents to operate your business ([see Additional Requirements for Your Business](#)) or you may be required to register for a use tax account with the CDTFA if you are a "qualified purchaser," as explained above.

## Out-of-State Retailers

If you are a retailer located outside of California, you are required to register with the CDTFA and collect California use tax on your taxable sales and report and pay the tax to the CDTFA if you are "engaged in business in this state." You are engaged in business in this state if you are a retailer that:

1. Owns or leases real or tangible personal property, including a computer server, in California; or
2. Maintains, occupies, or uses, directly or indirectly, or through a subsidiary or agent, a permanent or temporary office, place of distribution, sales or sample room, warehouse or storage place, or other physical place of business in California (whether or not it is related to your sales activities); or
3. Has persons operating in California under your authority for the purpose of selling, delivering, installing, assembling, or the taking of orders for tangible personal property; or
4. Derives rentals from a lease of tangible personal property (including vehicles, vessels and aircraft) situated in California; or
5. Beginning April 1, 2019, has total combined sales of tangible personal property for delivery in California by you and all persons related to you that exceed \$500,000 during the preceding or current calendar year.

Offering merchandise for sale over the phone, by mail order, or online will generally not, by itself, cause a retailer to be engaged in business in California. Also, using a website hosted on servers located in California will generally not, by itself, cause a retailer to be engaged in business in California.

For more information about California state, local, and district use tax collection requirements, please see our online guide, [Use Tax Collection Requirements Based on Sales into California Due to the Wayfair Decision](#), publication 77, *Out-of-State Sellers: Do You Need to Register with California?*, and [publication 44](#), *District Taxes (Sales and Use Taxes)*

## Applying for a Seller's Permit

You can register by selecting [Register](#), and then select *Register a business activity with CDTFA*. You can also register in person at any of our [offices](#). Please contact our Customer Service Center for assistance at 1-800-400-7115 (CRS:711). You will need to provide information about your business, including bank account details and estimated income. You must also provide information about yourself including your driver license number and social security number (or substitute documents, as explained on the application). If you purchased your business, you'll need to provide the previous owner's name and seller's permit number. To make sure you won't have to pay any tax, interest, or penalties owed by the previous owner, you should request in writing, a tax clearance from us 60 days prior to your purchase. There is no charge for a seller's permit. However, depending on your type of business and expected taxable sales, we may ask you for a security deposit. The CDTFA may be able to issue your permit the same day.

## Temporary Permits

If you make sales of a temporary nature such as Christmas tree sales or sales of fireworks, you may apply for a temporary seller's permit. Temporary permits are issued to those whose sales activity will last no longer than 90 days.

## Additional Requirements for Your Business

In addition to registering for a seller's permit, you may need to register for one of the other taxes and fees we administer. For a listing of the special tax and fee programs the CDTFA administers, please see our [Special Taxes and Fees](#) page. You can register by selecting [Register](#), and then select *Register a business activity with CDTFA*. You can also register in person at any of our [offices](#). Please contact our Customer Service Center at 1-800-400-7115 (CRS:711) for additional information. The state and federal governments have additional requirements for businesses. You must file income tax returns with the California Franchise Tax Board and the U.S. Internal Revenue Service (IRS). Certain businesses are required to obtain permits from the California Department of Consumer Affairs and state and local environmental agencies. If you have employees, you are required to register as an employer with the California Employment Development Department and the IRS and to pay payroll withholding taxes. We recommend visiting [www.businessportal.ca.gov](http://www.businessportal.ca.gov) or [www.calgold.ca.gov](http://www.calgold.ca.gov) to obtain information about business licenses and other local, state, and federal business permit information. Chambers of commerce, economic development organizations, and other business organizations are other good sources of information. Often the business licensing department of a city or county can assist you, too. Some counties and cities publish special guides for small businesses, available free or at a low cost.

## Additional Information

For more information regarding seller's permits, please see [publication 73](#), *Your California Seller's Permit*. For a complete list of other CDTFA-administered taxes and fees, please see publication 51, *California Department of Tax and Fee Administration Resource Guide to Free Tax Products and Services*. You may find these and all our publications under [Forms & Pubs](#).

## Regulations

- [1595](#) *Occasional Sales—Sale of a Business—Business Reorganization*
- [1699](#) *Permits*

## Publications

- [51](#) *California Department of Tax and Fee Administration Resource Guide to Free Tax Products and Services*
- [73](#) *Your California Seller's Permit*
- [74](#) *Closing Out Your Account*
- [109](#) *Internet Sales*
- [126](#) *Mandatory Use Tax Registration for Service Enterprises*

## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### **NOTICE TO APPLICANTS FOR BUSINESS LICENSES AND COMMERCIAL BUILDING PERMITS:**

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:

DEPARTMENT OF  
GENERALSERVICES,  
Division of the State  
Architect, CASp Program

[www.dgs.ca.gov/dsa](http://www.dgs.ca.gov/dsa)

[www.dgs.ca.gov/casp](http://www.dgs.ca.gov/casp)

DEPARTMENT OF  
REHABILITATION  
Disability Access Services

[www.dor.ca.gov](http://www.dor.ca.gov)

[www.rehab.cahwnet.gov/](http://www.rehab.cahwnet.gov/)

[disabilityaccessinfo](http://disabilityaccessinfo)

DEPARTMENT OF  
GENERALSERVICES,  
California Commission on  
Disability Access

[www.cdda.ca.gov](http://www.cdda.ca.gov)

[www.cdda.ca.gov/resources-menu/](http://www.cdda.ca.gov/resources-menu/)

### **CERTIFIED ACCESS SPECIALIST INSPECTION SERVICES**

Compliance with state and federal construction-related accessibility standards ensures that public places are accessible and available to individuals with disabilities. Whether your business is moving into a newly constructed facility or you are planning an alteration to your current facility, by engaging the services of a Certified Access Specialist (CASp) early in this process you will benefit from the advantages of compliance and under the Construction-Related Accessibility Standards Compliance Act (CRASCA, Civil Code 55.51-55.545), also benefit from legal protections.

Although your new facility may have already been permitted and approved by the building department, it is important to obtain CASp inspection services after your move-in because unintended access barriers and violations can be created, for example, placing your furniture and equipment in areas required to be maintained clear of obstructions. For planned alterations, a CASp can provide plan review of your improvement plans and an access compliance evaluation of the public accommodation areas of your facility that may not be part of the alteration.

A CASp is a professional who has been certified by the State of California to have specialized knowledge regarding the applicability of accessibility standards. CASp inspection reports prepared according to CRASCA entitle business and facility owners to specific legal benefits, in the event that a construction-related accessibility claim is filed against them.

To find a CASp, visit [www.apps2.dgs.ca.gov/DSA/casp/casp\\_certified\\_list.aspx](http://www.apps2.dgs.ca.gov/DSA/casp/casp_certified_list.aspx).

## DISABILITY ACCESS REQUIREMENTS AND RESOURCES

### GOVERNMENT TAX CREDITS, TAX DEDUCTIONS AND FINANCING

State and federal programs to assist businesses with access compliance and access expenditures are available:

#### **Disabled Access Credit for Eligible Small Businesses**

FEDERAL TAX CREDIT—Internal Revenue Code Section 44 provides a federal tax credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. For more information, refer to Internal Revenue Service (IRS) Form 8826: Disabled Access Credit at [www.irs.gov](http://www.irs.gov).

STATE TAX CREDIT—Revenue and Taxation Code Sections 17053.42 and 23642 provide a state tax credit similar to the federal Disabled Access Credit, with exceptions. For more information, refer to Franchise Tax Board (FTB) Form 3548: Disabled Access Credit for Eligible Small Businesses at [www.ftb.ca.gov](http://www.ftb.ca.gov).

#### **Architectural and Transportation Barrier Removal Deduction**

FEDERAL TAX DEDUCTION—Internal Revenue Code Section 190 allows businesses of all sizes to claim an annual deduction for qualified expenses incurred to remove physical, structural and transportation barriers for persons with disabilities. For more information, refer to IRS Publication 535: Business Expenses at [www.irs.gov](http://www.irs.gov).

#### **California Capital Access Financing Program**

STATE FINANCE OPTION—The California Capital Access Program (CalCAP) Americans with Disabilities Act (CalCAP/ADA) financing program assists small businesses with financing the costs to alter or retrofit existing small business facilities to comply with the requirements of the federal ADA. Learn more at [www.treasurer.ca.gov/cpcfca/calcap/](http://www.treasurer.ca.gov/cpcfca/calcap/).

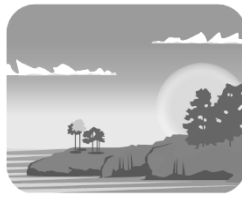
### FEDERAL AND STATE LEGAL REQUIREMENTS ON ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

AMERICANS WITH DISABILITIES ACT OF 1990 (ADA) —The ADA is a federal civil rights law that prohibits discrimination against individuals with disabilities, and requires all public accommodations and commercial facilities to be accessible to individuals with disabilities. Learn more at [www.ada.gov](http://www.ada.gov).

CALIFORNIA BUILDING CODE (CBC)—The CBC contains the construction-related accessibility provisions that are the standards for compliant construction. A facility's compliance is based on the version of the CBC in place at the time of construction or alteration. Learn more at [www.bsc.ca.gov](http://www.bsc.ca.gov).

BARBARA A. MOED, PG  
Air Pollution Control Officer

DONNA ROBERTS NASH  
Program Manager



306 East Gobbi Street  
Ukiah, California 95482  
(707) 463-4354 Fax: 463-5707  
mcaqmd@co.mendocino.ca.us  
www.mendoair.org

MENDOCINO COUNTY  
AIR QUALITY MANAGEMENT DISTRICT

## Air Quality Permit Checklist

California Government Code, Section 65850.2 (c)\* prohibits local governments from issuing an Occupancy Permit to a business without clearance from Air Quality. This checklist is designed to determine what type of clearance is needed from the Mendocino County Air Quality Management District for Manufacturing, Processing, Production, Testing, and Dispensing Facilities and may not include all activities that require a permit from the District. Check all that apply.

Business Name: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip code: \_\_\_\_\_

Owner/Contact: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_

Applicant Name (Print): \_\_\_\_\_ Signature: \_\_\_\_\_

- Will any of the following equipment be used? : Yes  No 
  - Abrasive Blasting Equipment (*Indoors or Outdoors*)
  - Baghouse, Cartridge-Type Dust Filter, and/or Scrubber
  - Boiler / Water Heating Equipment  
(*Individually or Cumulatively Greater Than 500,000 Btu/hr. Maximum Input*)
  - Coating / Painting Equipment (*Indoors or Outdoors*)
  - Dry Cleaning Equipment
  - Equipment with Exhaust Stacks
  - Fuel Storage and/or Dispensing Equipment (*Gasoline and/or Diesel*)
  - Generators or Other Equipment (*Excluding Motor Vehicles*)
    - Diesel IC engine 50 Hp or Greater (*or Multiple Engines that Total 90 Hp or Greater*)
    - Non-Diesel IC engine 250 Hp or greater
  - Odor Control (Abatement) Devices
  - Outdoor Commercial Cooking (*Permanent or Seasonal*)
  
- Will any of the following operations be performed? : Yes  No 
  - Aggregate and/or Wood Processing and/or Storage Activities
  - Etching, Plating, Casting, or Melting of Metals
  - Mixing and Blending of Liquids and/or Powders
  - Open outdoor storage, processing and/or mixing of soil or soil amendments
  - Process that may generate fumes, dust, smoke, or strong odors
  - Storage of Acids, Solvents, Organic Liquids, or Fuels

**If you answered 'No' to both questions, this checklist is your clearance from the District.** If you answered 'Yes' to either question, you must contact the District to determine if air quality permits are required. If permits are required, the District will assist you in obtaining the necessary air quality permits and provide you with a clearance letter for your Occupancy Permit. Please call the District office if you have any questions.

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**APPLICATION FOR MENDOCINO COUNTY BUSINESS LICENSE AND CERTIFICATE OF  
REGISTRATION FOR COLLECTION OF TRANSIENT OCCUPANCY TAX PER  
ORDINANCES NO. 4200 AND NO. 4024**

Business Owner(s) Name: \_\_\_\_\_ Phone #: \_\_\_\_\_  
Business Name (DBA): \_\_\_\_\_ Phone #: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Business Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Assessor's Parcel Number: \_\_\_\_\_ Contractor's License #: \_\_\_\_\_  
Business Owner(s) Residence Address (If other than business): \_\_\_\_\_  
Property Owner(s) Name: \_\_\_\_\_ Address: \_\_\_\_\_  
Business Operator (If other than business owner): Name: \_\_\_\_\_ Phone #: \_\_\_\_\_  
Address: \_\_\_\_\_

**TYPE OF BUSINESS:** Retail/Service: \_\_\_\_\_ Wholesale: \_\_\_\_\_ Food Facility: \_\_\_\_\_ Motel/Hotel/Rental: \_\_\_\_\_  
Contractor: \_\_\_\_\_ Itinerant/Junk/Ect: \_\_\_\_\_ Multiple-Sellers: \_\_\_\_\_ Other: \_\_\_\_\_  
Type of Merchandise to be Sold: \_\_\_\_\_  
Type of Service to be Rendered: \_\_\_\_\_

**DESCRIPTION OF PROPOSED BUSINESS:** \_\_\_\_\_  
\_\_\_\_\_

Estimated Value of Equipment (exclude licensed vehicles): \_\_\_\_\_  
Is this a New Business? \_\_\_\_\_ or an Existing Business? \_\_\_\_\_ Starting Date of Business: \_\_\_\_\_  
Was there a Previous Business at this Location? \_\_\_\_\_ If so, Type of Previous Business: \_\_\_\_\_  
Previous Business Name: \_\_\_\_\_ Previous Owner(s) Name: \_\_\_\_\_  
Address: \_\_\_\_\_ Date closed: \_\_\_\_\_

**BUSINESS TO BE CONDUCTED:**  
1. Home: \_\_\_\_\_ Garage/Shop/Accessory Structure: \_\_\_\_\_ Commercial Structure: \_\_\_\_\_  
2. If use is to provide lodging, give number of rooms or units: \_\_\_\_\_  
3. Floor area (sq. ft) to be used for this business: \_\_\_\_\_  
4. Number of employees (other than family members): \_\_\_\_\_  
5. Items to be used in this business (equipment, tools, and chemicals): \_\_\_\_\_  
\_\_\_\_\_  
6. Storage location of supplies, equipment, vehicles, ect.: \_\_\_\_\_  
\_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTIFICATE OF APPROVAL** N/A \_\_\_\_\_ **FOR OFFICIAL USE ONLY**  
 Planning  Receipt # \_\_\_\_\_  Building Services

Application Cleared: Yes or No  
Date: \_\_\_\_\_ Signed: \_\_\_\_\_  
Comments: \_\_\_\_\_  
\_\_\_\_\_