



County of Marin - Department of Finance
Business License Rules and Regulations
General Guidelines- Procedures for Collections
(To be used in conjunction with Marin County Ordinance 3042)

Section 1: Rules and Regulations

- (a) The County of Marin Tax Collector has developed the following Business License Rules and Regulations for its collection procedures for business owners in the County's unincorporated areas. County of Marin Ordinance No. 3042, codified in Marin County Code (MCC) section 5.54.020, creates the requirement to have a business license if you are engaged in business.
- (b) Every person who engages in business is required to register for a Business License and pay a business license tax based on gross receipts or a flat rate based on the fee schedule. Pursuant to Ordinance No. 3042 and MCC 5.54.270, the Board of Supervisors has delegated to the County of Marin Tax Collector the authority to set forth these Business License Rules and Regulations in order to supplement and clarify the collection procedures, as well as to aid in the enforcement of the business license tax.

Section 2: Actions to Collect

- (a) Business owners are legally responsible to register and pay for a business license when operating a business in the unincorporated areas of Marin County. If business operators fail to comply with the Business License ordinance, policies and procedures, the Marin County Tax Collector may determine the amount of business license tax due with information available. The balance will be forwarded to collections at which time a lien may be recorded, in addition to other collection actions.
- (b) The Marin County Tax Collector will mail a series of three notices for voluntary compliance before a lien is recorded. The first notice will be a warning letter. The second notice will consist of an estimated balance due without penalties. The third and final notice will have a balance due that includes the business license tax, CA state mandated fee, penalties, fees and interest. The balance reported in the third notice will be used as the basis for a lien that will be recorded with the Marin County Recorder's office.

Section 3: Certificate of Tax Lien

- (a) The Marin County Tax Collector may record a certificate of lien for delinquent or unpaid business license tax with the Marin County Recorder's office. The certificate of lien will specify the reporting period, amount of tax, penalties, fees and interest due. The lien should be issued in the name of the person or entity responsible for the business operations.
- (b) For short-term rental living accommodations, a singular lien for transient occupancy tax and business license tax will be recorded, pursuant to MCC 5.54.270 and in accordance with remedies cumulative to section MCC 5.54.280. The lien will be recorded against all owners, responsible parties, authorized agent and/or management companies and their representatives who collect and report the TOT to the county.
- (c) The certificate of lien has the force, effect and priority of a judgement lien and shall continue to renew every ten years from the time of filing for a total span of 30 years, unless released sooner or otherwise discharged.

Section 4: Release of Lien

- (a) To release a lien, the business operator must fully comply with all ordinance requirements related to debt. The debt must be satisfied by payment in full, including; tax, penalties, fees, interest, plus a release of lien fee assessed by the County Recorder's office. The Marin County Tax Collector will begin the lien release process once all processes, documentation and payment in full are deemed final.