



## STAFF REPORT

**Report To:** Board of Supervisors                      **Meeting Date:** December 19, 2019

**Staff Contact:** Hope Sullivan, Planning Manager

**Agenda Title:** For Possible Action: Discussion and possible action regarding authorization for the Community Development Director to waive the late penalty on a business license fee not paid by January 15, 2020 if the license fee is paid by February 15, 2020. (Hope Sullivan, hsullivan@carson.org)

Staff Summary: Carson City Municipal Code (CCMC) 4.04.072.1 requires the assessment of a 25 percent late penalty for business license fees, other than marijuana related business license fees, not paid by January 15, 2020. In November 2019, the Business License Division migrated from HTE software to EnerGov permitting software. As part of this migration, customers are required to set up online accounts and update business information. Staff is continuing to work with the software consultant to improve the customer portal to ensure a user-friendly experience, but the start of the business license renewals has been delayed. As the delay is due to the software migration, staff is requesting a 30-day grace period that would waive the penalty fee provided the business license renewal fee is paid by February 15, 2020.

**Agenda Action:** Formal Action / Motion                      **Time Requested:** 10 Minutes

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### **Proposed Motion**

I move to approve a waiver of the late penalty as presented.

### **Board's Strategic Goal**

Economic Development

### **Previous Action**

None.

### **Background/Issues & Analysis**

In November 2019, the Business License Division migrated from HTE software to EnerGov permitting software. In performing this migration, it has become evident that each business license must have updated data as some data in HTE was maintained as notes and not in a data field that could be easily transferred to EnerGov. Additionally, EnerGov relies on customers creating electronic accounts. Staff is continuing to work with the consultant on the customer portal to provide for a user-friendly customer experience. This has delayed the start of the renewal process. Given the delayed start in the renewals process, and the need for each business to create a new license with current data (essentially building the database), staff is requesting that business license penalties be waived for businesses that renew and pay for their business license by February 15, 2020.

### **Applicable Statute, Code, Policy, Rule or Regulation**

CCMC 4.04.072 (Business License: Payment of fees and penalties)

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** General Fund Revenues

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Based on historical data, annual revenue from penalties are approximately \$23,000.00.

**Alternatives**

1. Deny the request, and implement CCMC 4.04.072 as written.
2. Provide a waiver for a different period of time.
3. Provide alternative direction to staff.

**Attachments:**

[CCMC 4.04.072.pdf](#)

**Board Action Taken:**

Motion: _____	1) _____	Aye/Nay
	2) _____	_____
		_____
		_____
		_____

\_\_\_\_\_  
(Vote Recorded By)

4.04.072 - Payment of fees and penalties.

1. A business license fee, other than a business license fee for a medical marijuana establishment or a marijuana establishment, that is required to be paid annually under this title is delinquent if it is not paid on or before January 15 of each year the fee is due. A person who does not pay a required fee on or before the date required by this subsection or any other provision of this title will be assessed a late penalty in the amount of 25 percent of the amount of the fee due.
2. In addition to any other right or authority granted by the provisions of CCMC, the Business License Division may administratively revoke the business license of any person whose business license fee is delinquent. The Business License Division shall revoke the business license of a person whose business license fee is delinquent by 4 weeks or more. A revocation of license under this section may be appealed to the board by the submission of a written appeal to the Business License Division not more than 15 days after the date of the revocation. If an appeal is submitted within the time provided by this subsection, the Business License Division shall fix a day and time for the appeal to be heard at a public meeting of the board not more than 30 days after the date on which the appeal was submitted.

(Ord. 2007-8 § 3, 2007: Ord. 1999-22 (part), 1999: Ord. 1997-64 § 13, 1997).

( [Ord. No. 2011-9, § IX, 9-1-2011](#) ; Ord. No. [2017-22](#), § V, 10-5-2017)