

CITY OF OAKLAND
OFFICE OF FINANCE
REVENUE DIVISION
DIRECTOR OF FINANCE RULING NO. 16
PROCEDURES FOR CHANGING THE INDUSTRY
CLASSIFICATION OF A BUSINESS(ES)

Reference: Section 5-1.52 of the Oakland Municipal Code.

Purpose

Establishes the procedures to be used in the reclassification of a business.

BACKGROUND

The classification of a business is within the purview of the Director of Finance. In most instances this is done at the time a taxpayer's New Business Registration application is processed. However, based on additional information that becomes available, staff may initiate reclassification.

RULING OF THE DIRECTOR OF FINANCE

1. Industry reclassification initiated by staff
 - (a) Staff shall give written notification to the affected taxpayer(s), and also to the industry and/or industry association, if such decision by staff will have an effect on an industry class, of the proposed change in Business Tax Industry classification and provide an opportunity for a hearing before the Business Tax Board of Review so that any issue raised by the affected industry may be discussed.
 - (b) When the hearing(s) has been concluded, staff shall give written notification of the decision to the taxpayer(s), the industry and/or industry association.
2. Industry reclassification requested by taxpayer
 - (a) Staff shall furnish the taxpayer with the appropriate request for reclassification form. Upon receiving the completed form, staff shall render its decision and shall give notification to the taxpayer thereof. If the decision is adverse, staff shall advise the taxpayer of the right of appeal to the Business Tax Board of Review.

- (b) If the proposed request by the taxpayer for an industry reclassification for which the decision by staff will have an effect on an industry class, staff shall follow the same procedures outlined in 1(a) reclassifications initiated by staff.