



**CITY OF GARDEN GROVE**  
**FINANCE DEPARTMENT – BUSINESS TAX**  
 11222 ACACIA PKWY GARDEN GROVE, CA 92840  
 PO BOX 3070 GARDEN GROVE, CA 92842  
 Phone (714) 741-5074 – [www.ci.garden-grove.ca.us](http://www.ci.garden-grove.ca.us)  
**BUSINESS TAX CERTIFICATE APPLICATION**  
**FOR RESIDENTIAL RENTALS AND MULTI-UNITS**

DATE STAMP

BT# \_\_\_\_\_

**1) BUSINESS INFORMATION:**

Name of Business (DBA): \_\_\_\_\_

Name of Corporation or LLC \_\_\_\_\_

Property Address: \_\_\_\_\_

Mailing Address for Property: \_\_\_\_\_

Date Escrow Closed on Property \_\_\_\_\_ APN# \_\_\_\_\_

Date Property Became Rental \_\_\_\_\_ # of Rental Units \_\_\_\_\_

Ownership Type  Sole Owner  LLC  Corporation  Partnership  Trust SIC \_\_\_\_\_

Social Security Number \_\_\_\_\_ Federal Tax ID # \_\_\_\_\_

Property Owner \_\_\_\_\_ Cell Phone \_\_\_\_\_

Property Owner Residence Address \_\_\_\_\_

Driver's License# \_\_\_\_\_ DOB \_\_\_\_\_ Email \_\_\_\_\_

Property Owner \_\_\_\_\_ Cell Phone \_\_\_\_\_

Property Owner Residence Address \_\_\_\_\_

Driver's License# \_\_\_\_\_ DOB \_\_\_\_\_ Email \_\_\_\_\_

**2) CALCULATING BUSINESS LICENSE COST FOR INITIAL APPLICATION:**

BASE TAX DUE \$ \_\_\_\_\_

EACH RESIDENTIAL UNIT IS \$3.40. NUMBER OF UNITS \_\_\_\_\_ X \$ \_\_\_\_\_

SUBTOTAL \$ \_\_\_\_\_

PENALTY (10% of base tax per month after becoming rental property) \$ \_\_\_\_\_

PROCESSING FEE \$ \_\_\_\_\_

STATE ADA FEE \$ \_\_\_\_\_

TOTAL DUE \$ \_\_\_\_\_

**TAXES ARE DUE AT DATE AND TIME  
 PROPERTY BECAME RENTAL PROPERTY**

**3) CONFIRMATION INFORMATION:**

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: The Division of the State Architect at [www.dgs.ca.gov/dsa/Home.aspx](http://www.dgs.ca.gov/dsa/Home.aspx). The Department of Rehabilitation at [www.rehab.cahwnet.gov](http://www.rehab.cahwnet.gov). The California Commission on Disability Access at [www.cdda.ca.gov](http://www.cdda.ca.gov).

**I hereby certify under penalty of perjury that I have read and understand the above statements, and that the information provided above is true and correct to the best of my knowledge and ability.**

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

## 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).