



NEW _____
RENEWAL _____

8425 Airport Road ~ Finance Department ~ Berkeley, Missouri 63134-2098 ~ (314) 524-3313

MANUFACTURER'S LICENSE FEE AND AD VALOREM TAX

Corporation Name _____

D/B/A _____

Type of Business _____

Firm Address (Berkeley) _____ Telephone (314) _____

Corporation Address _____ City/State/Zip _____

Proprietorship _____ Partnership _____ Corporation _____
(Attach a list of officials and addresses)

NAME, TITLE, HOME ADDRESS AND PHONE OF RESPONSIBLE PARTY

MISSOURI SALES TAX NO. _____ DATE STARTED BUSINESS _____

NUMBER OF EMPLOYEES FOR LOCATION(S) WITHIN THE CITY OF BERKELEY (REQUIRED) _____

DATE MOVED TO BERKELEY, IF DIFFERENT _____

LICENSE FEE

Every business defined to be a manufacturer shall pay an annual license fee as set forth in **Section 605.010** of the Berkeley City Code as follows:

- 1) One-Hundred Dollars (\$100.00) minimum up to the first one hundred thousand dollars (\$100,000) of sales.
- 2) Seventy five cents (75c) per thousand dollars (\$100,000) of sales in excess of one hundred thousand dollars (\$100,000) of sales.

	License fee
	100.00 Minimum
Gross Sales	\$ _____
Less	\$ 100,000.00
Balance	\$ _____
X 75c per \$100,000.00 on balance	\$ _____
Total License Fee	\$ _____

AD VALOREM (Does not apply if gross sales are less than \$100,000)

In addition to the license fee required, each manufacturer shall pay to the City of Berkeley an ad valorem tax of .0075 mills (3/4 of 1%) against the value of the machinery and equipment.

The value of the machinery and equipment shall be in the net book value reflected on the ultimate books of account of the manufacturer as of Dec. 31st of the last calendar year. The definition of value applies to items of machinery and equipment accounted for individually and also to classes of items accounted for as a group. Non-productive machinery and equipment physically present in the City on Dec. 31st but under construction or scheduled for retirement, but not in use, shall be valued at ten (10) percent of the net book value.

Value of Machinery and Equipment	\$ _____
Tax Rate	\$ 0075
Ad Valorem Tax	\$ _____

The application forms shall be completed, executed under oath, notarized and filed on or before January 31st of each year. Willfull disregard of the filing requirements or negligent disregard thereof, shall be charged a penalty of ten percent (10%) on the total taxes and fees due for the first month of delinquency and one percent (1%) for each succeeding month. Whosoever shall willfully file with the Director of Finance under the provision herein, a false application for license shall forfeit his/her license and be guilty of a misdemeanor.

It shall be the duty of each person required herein to have a license to maintain accounting records adequate to permit verification of the accuracy of his/her application for license. These records shall be available to and subject to audit by the Director of Finance, his agents and deputies at the place where regularly maintained provided reasonable notice is given in writing of his/her desire to audit the records. Such records shall be maintained for at least three (3) years following the date of the particular application.

Fee	\$ _____
Tax	\$ _____
Total	\$ _____

(Signed) _____ (Title) _____
Subscribed and sworn to before me at _____

On the _____ day of _____, 20____.

NOTARY PUBLIC
My commission expires _____

License No. _____ Date Issued _____ Check _____ Cash _____

License Period: Beginning _____ Ending _____