

Chapter 3.20 ADVERTISING

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3.20.010 DEFINITIONS.

For the purposes of this chapter, the following words, terms and phrases shall be construed as specified in this section:

.010 "Advertising panel" or "panel" shall mean that portion or area of a billboard available, intended or used for advertising purposes regardless of whether advertising actually appears in such space. Such term shall not include the back of any billboard not intended for advertising purposes.

.020 "Advertising signboard" shall mean any advertising sign other than a billboard or a sign as described in Section [3.20.040](#) of this Code.

.030 "Billboard" shall mean as defined in Subsection [18.44.030.080](#) of this Code.

.040 "Billboard, freeway-oriented" shall mean any billboard, the advertising display or copy of which is so designed, located or oriented to be visible by persons traveling in vehicles within any vehicular traffic lane on a freeway.

.050 "Freeway" shall mean a divided arterial highway for through traffic with full control of access and with grade separations at intersections. ((Ord. 5368 § 1 (part); May 18, 1993.)

3.20.020 ADVERTISING BY USE OF BILLBOARDS.

.010 Amount of tax. Every person conducting, managing or carrying on the business of advertising by billboards within the City shall pay an annual license tax based upon the square-footage of each advertising panel of each such billboard at the rates hereinafter set forth:

FREEWAY-ORIENTED BILLBOARDS

Gross Square-Footage of Panel	\$ Per Panel Per Annum
Under 673 sq. ft.	\$250.00
673 sq. ft. and over	500.00

ALL OTHER BILLBOARDS

Gross Square-Footage of Panel	\$ Per Panel Per Annum
Under 73 sq. ft.	\$ 50.00
73 — 300 sq. ft.	100.00
301 — 672 sq. ft.	150.00
Over 672 sq. ft.	250.00

The term "panel" as used in this chapter shall include the entire display area on each side of the billboard (including projections) used for advertising purposes for any portion of the annual period to which the tax required by this chapter is applicable.

.020 Statement of Billboard Square-Footage — Submission. The licensee shall submit to the Collector, upon a form provided by the Collector and executed under penalty of perjury, a written statement containing such information, including a description of the number, type and sizes (in square feet) of the licensee's billboards, as may be required by the Collector to enable the Collector to ascertain the amount of the license tax payable by the licensee pursuant to the provisions of this chapter. The statement required by this subsection shall be submitted annually not less than thirty days prior to expiration of the licensee's annual business license and a separate statement shall be required prior to the commencement of construction or erection of any new billboard or modification of any existing billboard which would affect the amount of tax payable pursuant to this chapter. The Collector shall calculate the amount of any additional tax due as a result of any such new construction or modifications, prorated for the remainder of the licensee's annual business license period, which additional amount shall be due and payable by the licensee to the City prior to the issuance of any building permit by the City or, in the event no building permit is required or is issued by the City prior to collection of said additional tax, within ten days following receipt of a statement therefor from the Collector. No refund of taxes previously paid shall be made by the City for any billboard removed or destroyed during the term of the license. A credit shall be allowed, however, for the tax previously paid for any billboard which is relocated by the licensee pursuant to a relocation agreement entered into between the licensee and the City under applicable provisions of the State law or pursuant to Title 18 of this Code. (Ord. 5368 § 1 (part); May 18, 1993.)

3.20.030 ADVERTISING BY USE OF SIGNS — OTHER THAN BILLBOARDS.

Every person conducting, managing or carrying on the business of advertising by posting, sticking, tacking, affixing or painting bills or signs to or upon posts, fences, building or other structures, except billboards, shall pay an annual tax of one hundred dollars.

For the purpose of this section, the word "business" is defined to be, and is construed to mean, the doing or performing of any act, or series of acts, of advertising by means, or in any manner in this section specified, of posting, sticking, tacking, affixing or painting bills or signs to or upon posts, fences, building or other structures, except billboards; provided that nothing in this section shall be construed to affect or apply to any person posting, sticking, tacking, affixing, painting or erecting any business sign on the premises or building occupied and used in the business of such person, and which sign advertises the goods sold, or business conducted on such premises. (Ord. 5368 § 1 (part); May 18, 1993.)

3.20.040 ADVERTISING BY USE OF VEHICLE.

Every person conducting, managing or carrying on the business of advertising by means of any vehicle containing amplifiers, phonograph, loudspeakers, microphone, broadcasting radio, or a device for public address, or carrying advertising signs, and which is used for announcing or advertising upon the public streets or public grounds in the City shall pay an annual tax of one hundred dollars or, at the option of the licensee, ten dollars per day. (Ord. 5368 § 1 (part); May 18, 1993.)