



April 8, 2025

UNDERSTANDING PENALTY FEES & NON-COMPLIANCE FINES FOR DELINQUENT BUSINESS LICENSE TAX PAYMENTS

UMC 5.04.310

FREQUENTLY ASKED QUESTIONS

Question: I discovered a penalty fee on my Upland business license tax account. Why did I receive this penalty?

Answer: Per the Upland Municipal Code, penalty fees are assessed on your account when the business license tax payment remains delinquent past the automatic 30-day grace period.

Question: How are the penalty fees calculated?

Answer: 10% of the business license tax due shall constitute the penalty fee.

Question: I received a penalty fee **and** a non-compliance fine on my tax account. What is the non-compliance fine and how is it calculated?

Answer: When the business license tax account remains delinquent (unpaid) past the first month of delinquency, an additional non-compliance fine will be assessed onto the tax account. The non-compliance fine is 20% of the original business license tax that is due. An additional 20% non-compliance fine will continue to be added to the business license tax account, until the tax payment has been submitted, or the non-compliance fine has not exceeded 100% of the original business license tax due.

Question: The penalty fees and non-compliance fees are too expensive. Does the City of Upland offer any waivers for these fees?



Answer: No. The City of Upland does not waive valid penalty and non-compliance fees.

Question: Am I able to make partial payments towards paying off the penalty or non-compliance fees on my business license tax account?

Answer: If you submit a partial payment for your business license tax account, your business license tax account status will still be delinquent and non-compliant. As such, the tax account and license are subject to all applicable enforcement and Upland Municipal Code ordinances. Additionally, the City may take legal action.

Question: I did not know about the penalty and non-compliance fees. Am I still required to pay for them?

Answer: Yes. It is the responsibility of the business owner to review the Upland Municipal Code and understand their responsibility in maintaining their business license tax account with the City of Upland.

Question: How do I contest the penalty and non-compliance fees on my business license tax account?

Answer: You are welcome to request a review of your business license tax account to confirm the validity of the penalty and/or non-compliance fees. Submit your request to the City of Upland Business License Inspector. You must email the request to ndavis@uplandca.gov.

Question: I received an Administrative Citation for not having a business license. I noticed penalty fees when trying to pay my citation fine. Are these the same penalty fees as the penalty and non-compliance fees on my business license tax account?

Answer: No. The penalty fees for administrative citations are completely different and separate from the penalty or non-compliance fees on your business license tax account. Please follow the instructions on the back of the citation to pay for the administrative citation fine. **Please note: Administrative citation fines will double daily, if not paid within the 30-day grace period.**

Question: I relocated and never received my business license tax invoice. I did not know my business license tax was due. Am I still responsible for the penalty and non-compliance fees?



Answer: Yes, it is the responsibility of the business owner to update any applicable contact information (especially the mailing address) on their business license tax account. Additionally, the business license tax invoices are also emailed to the business owner.