



Administrative Report

H.19., File # 26-0443

Meeting Date: 4/14/2026

To: MAYOR AND CITY COUNCIL

From: STEPHANIE MEYER, FINANCE DIRECTOR

TITLE

APPROVE THE BUSINESS LICENSE TAX WAIVER APPLICATION REQUESTING AN EXEMPTION FROM COMPLIANCE WITH THE BUSINESS LICENSE TAX RATES ESTABLISHED IN REDONDO BEACH MUNICIPAL CODE SECTION 6-1.22, AS PER SECTION 6-1.08 OF THE CODE, SUBMITTED BY CHRISTOPHER YATES FOR A PERFORMANCE AND ACTIVITY SUPPORTING THE CITY BIRTHDAY CELEBRATION SCHEDULED TO TAKE PLACE ON APRIL 26, 2026 AT THE REDONDO BEACH HISTORICAL MUSEUM

EXECUTIVE SUMMARY

Christopher Yates has applied to have the business license tax waived for himself and an external vendor providing services for the City's Birthday Celebration scheduled to take place on April 26, 2026. The activities will aid in the annual celebration of the City's birthday.

BACKGROUND

The City of Redondo Beach will host its annual City Birthday Celebration commemorating the City's 134th anniversary on Saturday, April 25, from 11:00 a.m. to 3:00 p.m. at Heritage Court (320 Flagler Lane). This free, family-friendly community event will include complimentary activities and refreshments such as games, face painting, balloon animals, a juggler/stilt-walker, popcorn, and birthday cake provided by the Redondo Beach Historical Society. City departments and partners, including Recreation, the Library, the Museum, the Redondo Beach Police Department, and the Redondo Beach Fire Department, will participate through informational booths and interactive displays, including a ladder truck display with a large U.S. flag. The event is intended to promote community engagement and celebrate the City's history.

All entities conducting business in the City of Redondo Beach are required to comply with Section 6-1 of the Redondo Beach Municipal Code (RBMC) which establishes the process and fees associated with obtaining a Business License in the City of Redondo Beach.

Section 6-1.08(c) of the RBMC includes a means for entities to appeal to the City Council for a waiver exempting parties from payment of the appropriate tax when there is a community benefit. In the case of the City Birthday Celebration, vendors participating in the event would be subject to a projected tax of \$133 each to procure the appropriate Business License. There is one external vendor named in the waiver application in addition to the organizer.

Section 6-1.08(c) states, "Upon a written application to the Council, a person or organization may request an exemption from the business license requirements imposed by this chapter, and the

Council may waive the provisions of this chapter if the Council finds and determines that the community benefit will be promoted by granting such an exemption.”

The attached Application for Waiver of Business License Tax submitted by Christopher Yates, requests a waiver for himself as the organizer/performer and an external participating vendor. Mr. Yates is hired to attend the event in historic Abraham Lincoln attire, juggle, walk around on stilts, and engage the patrons. He is accompanied by a face painter. In the application describing the community benefit, Mr. Yates refers to the event’s contribution to the celebration of the City’s birthday. The event is an annual celebration. The City Council approved a business license waiver for the same event in 2025.

COORDINATION

This item was prepared in coordination with the Community Services Department.

FISCAL IMPACT

The fiscal impact depends on the total number of vendors participating in the event. In this instance, the total business license revenue that would go uncollected as a result of the waiver is estimated to be roughly \$250.

APPROVED BY:

Mike Witzansky, City Manager

ATTACHMENTS

- Application - Waiver of Business License Tax - City Birthday Celebration Performance April 26, 2026