

Attachment A

**CITY OF PASADENA**  
**FISCAL YEAR 2015**  
**SCHEDULE OF TAXES, FEES AND CHARGES**

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2014 RATE</u>	<u>ADOPTED FY2015 RATE</u>	<u>REVISED FY2015 RATE</u>
3.12.040 GRANDSTAND PERMIT APPLICATION TAX			
Per Seat	0.67 (1)	0.67 (1)	0.68 (1)
Minimum	40.84 (1)	40.84 (1)	41.52 (1)
3.16.07 TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES			
Fee	91.15	91.64	91.64
For each of the cards	0.16	0.16	0.16
4.17.050 RESIDENTIAL IMPACT FEE			
Per unit	N/A	N/A	N/A
Number of Bedrooms			
Studio	16,618.41	16,708.93	17,544.38
1	17,537.73	17,633.25	18,514.91
2	19,477.76	19,583.85	20,563.04
3	22,398.63	22,520.63	23,646.66
4	27,215.10	27,363.33	28,731.50
5 or more	30,761.38	30,928.93	32,475.38
Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	861.22	865.91	909.21
Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site			
Studio	11,632.89	11,696.25	12,281.06
1	12,276.41	12,343.28	12,960.44
2	13,634.43	13,708.69	14,394.12
3	15,679.04	15,764.44	16,552.66
4	19,050.57	19,154.33	20,112.05
5 or more	21,532.96	21,650.25	22,732.76
4.19.040 TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE			
New Industrial use per square foot	3.41	3.43	3.43
New Office use per square foot	4.09	4.11	4.11
New Retail use per square foot	9.49	9.53	9.53
New Residential use per new unit	2,729.64	2,744.50	2,744.50
4.24.020 UNDERGROUND SURTAX RATE			
First \$ 1,000 of monthly bill	4.34%	4.34%	4.34%
4,000 of monthly bill	3.70%	3.70%	3.70%
20,000 of monthly bill	2.47%	2.47%	2.47%
Over 25,000 of monthly bill	1.21%	1.21%	1.21%
4.32.020 CONSTRUCTION TAX			
Percentage of value	1.92% (2)	1.92% (2)	1.92% (2)

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4.36.020 REAL PROPERTY TRANSFER TAX For each \$500.00 of value	0.55 (3)	0.55 (3)	0.55 (3)
4.44.030 TRANSIENT OCCUPANCY TAX Percentage of rent	12.11%	12.11%	12.11%
4.48.040 ROSE BOWL ADMISSION TAX Tax	0.08 (1)	0.08 (1)	0.08 (1)
Additional charge per \$1.00	0.11 (1)	0.11 (1)	0.11 (1)
Maximum	1.59 (1)	1.59 (1)	1.61 (1)
4.52.020 SEWER USE TAX			
A. 100 cu. ft. - homes served under Ordinance Maximum per year	0.31 146.89	0.31 147.68	0.31 147.68
B. 100 cu. ft. - homes not served under Ordinance Minimum per month	0.38 12.18	0.38 12.24	0.38 12.24
C. 100 cu. ft. - all other sources	0.56	0.55	0.55
4.52.025 STORM DRAIN SEWER USE TAX Per unit of runoff quantity	34.86	35.05	35.05
4.53.3 SEWER FACILITIES CHARGE Per gallon charge for sewage discharged per day	6.81	6.84	6.84
<u>Occupancy</u>	<u>Average Daily Flow</u>		
Apartment Building: Bachelor or Single dwelling units	100 gal/dwelling unit		
1 bedroom dwelling units	150 gal/DU		
2 bedroom dwelling units	200 gal/DU		
3 or more dwelling units	250 gal/DU		
Auditoriums, churches, etc	5 gal/seat		
Automobile parking	25 gal/1000 sq ft gross floor area		
Bars, cocktail lounges, etc	20 gal/seat		
Commercial Shops & Stores	100 gal/1000 sq ft gross floor area %		
Hospitals (surgical)	500 gal/bed%		
Hospitals (convalescent)	85 gal/bed		
Hotels	150 gal/room		
Medical Buildings	300 gal/1000 sq ft gross floor area		
Motels	150 gal/unit		
Office Buildings	200 gal/1000 sq ft gross floor area		
Restaurants, cafeterias, etc	50 gal/seat		
Financial Institutions (banks)	100 gal/1000 sq ft gross floor area		
Service Shop, Service Stations	100 gal/1000 sq ft gross floor area		
Laundromat	4600 gal/1000 sq ft gross floor area		
Animal Kennel (shelter)	100 gal/1000 sq ft gross floor area		
Nurseries/Greeneries	25 gal/1000 sq ft gross floor area		

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Warehousing, Open Storage (storage space)	25 gal/1000 sq ft gross floor area		
Indoor Theatre (movies)	500 gal/1000 sq ft gross floor area		
Bowling, Skating Facilities	1000 gal/1000 sq ft gross floor area		
Golf Course	100 gal/1000 sq ft gross floor area		
Mortuaries/Cemeteries	100 gal/1000 sq ft gross floor area		
Schools:			
Elementary or Jr. High	10/ gal/student		
High Schools	15/ gal/student		
Universities or Colleges	20/ gal/student		
College Dormitories	85/ gal/student		
4.54.020 STREET LIGHT & TRAFFIC SIGNAL TAX			
Percentage of charges (first 1,000 KWH exempted)	7.43%	7.43%	7.43%
<b>UTILITY USER TAXES</b>			
4.56.030 TELEPHONE TAX			
Percentage of charges	8.28%	8.28%	8.28%
4.56.040 ELECTRICITY TAX			
Commercial - percentage of charges	7.67%	7.67%	7.67%
Residential - percentage of charges	7.67%	7.67%	7.67%
4.56.050 GAS TAX			
Commercial - percentage of charges	7.90%	7.90%	7.90%
Residential - percentage of charges	7.90%	7.90%	7.90%
4.56.060 WATER TAX			
Commercial - percentage of charges	7.67%	7.67%	7.67%
Residential - percentage of charges	7.67%	7.67%	7.67%
4.56.070 CABLE TV TAX			
Percentage of charges	9.40%	9.40%	9.40%
4.109.180 LIBRARY SPECIAL TAX			
Single family residence or residential unit in a residential condominium project	36.05	36.24	36.24
Each residential unit of a multi-unit building which is not a condominium project	23.68	23.80	23.80
Each parcel of non-residential property	263.61	265.04	265.04
<b>BUSINESS LICENSE TAXES</b>			
5.04.040 BUSINESS LICENSE MAXIMUM TAX			
Maximum	58,550.99	58,869.91	58,869.91

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5.10.030 COMBINATION BUSINESSES TAX			
Off-sale alcoholic licenses			
Additional per license	975.84	981.15	981.15
5.10.190 LICENSE TRANSFER TAX			
Per license	40.79	41.01	41.01
5.10.210 DUPLICATE LICENSE TAX			
Fee for duplicate	8.17	8.21	8.21
5.16.020 GENERAL BUSINESS TAX			
License tax	153.24	154.07	154.07
Each employee in excess of one	30.44	30.60	30.60
5.16.025 BUSINESS WITH TAKE-OUT SERVICE TAX			
Basic tax	305.44	307.10	307.10
Each employee in excess of one	60.89	61.22	61.22
5.16.030 PROFESSIONAL BUSINESS TAX			
First professional	406.91	409.13	409.13
For additional	202.95	204.05	204.05
Non-professional employee	30.44	30.60	30.60
5.16.040 COIN OPERATED MACHINES TAX			
A. Vending Machines			
1. Annual tax			
First \$5,000 gross receipts	164.38	165.27	165.27
Each additional \$1,000	8.12	8.16	8.16
2. Per year per machine			
\$.01 and under	8.12	8.16	8.16
.02 to .05	16.31	16.40	16.40
.06 to .10	40.79	41.01	41.01
.11 OR MORE	81.67	82.11	82.11
B. Music and Game Machines			
1. Annual Tax			
First \$5,000 Gross receipts	164.38	165.27	165.27
Each additional \$1,000	8.12	8.16	8.16
2. Per year per machine	163.36	164.24	164.24
5.16.050 SERVICE BUSINESS TAX			
License tax	153.24	154.07	154.07
Each employee in excess of one	30.44	30.60	30.60
5.16.070 NEW YEAR'S DAY RELATED BUSINESS TAX			

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A. Temporary-food/merchandise			
1. Vendor	123.44	124.10	124.10
2. Solicitor or peddler	82.69	83.13	83.13
B. Grandstand seat surcharge	5.49 (1)	5.49 (1)	5.58 (1)
5.16.090 THEATERS TAX			
Per seat	2.10	2.10	2.10
5.16.100 JUNK AND REFUSE COLLECTORS TAX			
First four vehicles	409.39	411.62	411.62
Each additional vehicle	204.12	205.23	205.23
5.16.120 RETAIL AND WHOLESALE DELIVERY TAX			
Per year	205.14	206.25	206.25
5.16.130 NEWSPAPERS AND ADVERTISING TAX			
License tax	164.38	165.27	165.27
Each employee in excess of one	32.67	32.84	32.84
5.16.140 CHRISTMAS TREES TAX			
License tax	164.38	165.27	165.27
5.16.150 AUCTIONS TAX			
Per day	205.17	206.29	206.29
5.16.160 SELF-SERVICE MACHINES TAX			
A. First \$5,000 or less of gross receipts	82.69	83.14	83.14
Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000	8.12	8.16	8.16
B. License tax per year	164.38	165.27	165.27
Per machine	16.31	16.40	16.40
Each employee in excess of one	32.67	32.84	32.84
C. Each machine in another licensed business	16.31	16.40	16.40
5.16.180 CONTRACTING & BUILDING TRADES (ANNUAL TAX)			
General engineering contractor	1,226.17 (6)	1,232.84 (6)	1,232.84 (6)
General building contractor	817.78 (6)	822.23 (6)	822.23 (6)
Specialty contractor	613.61 (6)	616.95 (6)	616.95 (6)
Other building tradesman	613.61 (6)	616.95 (6)	616.95 (6)
Six-month license-percentage of annual tax	60.00%	60.00%	60.00%
Three-month license-percentage of annual tax	30.00%	30.00%	30.00%
5.16.190 RENTAL ACCOMMODATIONS TAX			
A. Hotel, Roominghouse, etc.			
Three rental accommodations	150.71	151.53	151.53

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Each additional accommodation	16.31	16.40	16.40
B. Boarding Homes, Rest Homes, etc.			
First person accommodated	144.09	144.87	144.87
Each additional person	16.31	16.40	16.40
5.16.200 CIRCUS OR MENAGERIE TAX			
Per day	817.78	822.23	822.23
5.16.210 SIDE SHOW TAX			
Per day	73.97	74.36	74.36
5.16.220 ANIMALS TAX			
Per day	183.09	184.08	184.08
5.16.230 AMUSEMENT PARK TAX			
Per year - up to 5 devices	729.55	733.52	733.52
Per each device in excess of 5	182.07	183.05	183.05
5.16.240 BOXING AND WRESTLING TAX			
Three month license	736.08	740.08	740.08
Per year	2,893.81	2,909.56	2,909.56
5.16.250 MOVING PICTURES TAX			
Per day City owned property	908.25	913.20	913.20
Per day Private property	713.08	716.96	716.96
10-30 days Nonresidentially zoned property	7,130.78	7,169.62	7,169.62
Still photography	59.69	60.01	60.01
5.16.260 OTHER AMUSEMENTS TAX			
Admission: Donation only per day	48.60	48.86	48.86
\$.25 and under per day	48.60	48.86	48.86
\$.25 to \$.50 per day	62.22	62.56	62.56
\$.51 and over per day	82.69	83.14	83.14
5.16.270 NON-RESIDENTIAL BUILDINGS TAX			
Base fee - Properties under 1,000 sq. ft.	82.58	83.02	83.02
Owner occupied	40.78	41.00	41.00
Base fee - Properties over 1,000 sq. ft.			
First 1,000 sq. ft.	164.14	165.02	165.02
Owner occupied	81.56	82.00	82.00
Each additional 1,000 sq. ft.	16.31	16.40	16.40
5.20.040 ADVERTISEMENT FEES TAX			
One year	409.39	411.62	411.62
Six months	239.18	240.48	240.48

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Three months	137.12	137.87	137.87
One month	55.45	55.75	55.75
<b>5.32.090 BILLIARD AND POOL ROOMS TAX</b>			
Per application	141.37	142.14	142.14
Each person named in application	28.10	28.25	28.25
Renewal	36.09	36.29	36.29
Each additional person not named	28.10	28.25	28.25
<b>5.33.060 BINGO GAMES WRITTEN APPLICATION FEES</b>			
Per application	133.57	134.30	134.30
Renewal	133.57	134.30	134.30
<b>5.40.080 ESCORT BUREAUS APPLICATION</b>			
Per application	766.73	770.90	770.90
Renewal	681.66	685.37	685.37
<b>5.44.040 USE OF PUBLIC RIGHTS OF WAY</b>			
Application processing fee	350.94	352.85	352.85
<b>5.45.060 SEXUALLY ORIENTED BUSINESS</b>			
A. Per application	351.96	353.88	353.88
Per employee	350.94	352.85	352.85
B. Per renewal	246.62	247.95	247.95
Per employee	245.59	246.93	246.93
<b>5.48.110 MASSAGE ESTABLISHMENT PERMIT FEES</b>			
A. Per application	176.50	177.46	177.46
Per employee	70.25	70.63	70.63
B. Per renewal	106.28	106.86	106.86
Per employee	35.07	35.26	35.26
<b>5.56.030 LICENSE - PAWNBROKER OR SECONDHAND DEALER</b>			
Secondhand Dealer - each establishment or place of business	21.95	22.07	22.07
Pawnbroker - each establishment or place of business	105.67	106.24	106.24

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5.56.040 JUNK DEALER OR COLLECTOR Application -each establishment or place of business	210.31	211.45	211.45
For number of vehicles used in business:			
1 vehicle	None	None	None
2 to 4 vehicles	210.31	211.45	211.45
5 or more vehicles	105.67	106.24	106.24
5.60.070 SALES AND CLOSE-OUTS PERMIT FEES Permit for first 30 days	681.68	685.39	685.39
5.60.090 SALES AND CLOSE-OUTS PERMIT RENEWALS Renewal additional 30 days	681.68	685.39	685.39
5.68.030 UNDERGROUND FACILITIES USE Per duct ft. per year	0.02	0.02	0.02
5.72.220 TAXI CAB DRIVERS PERMIT FEES Permit	36.09	36.29	36.29
5.72.230 TAXI CAB OWNERS PERMIT FEES Taxi - per year	409.39	411.62	411.62
Six months	239.18	240.48	240.48
Per day - New Years's Day only	24.82	24.95	24.95
Limited owner - per year	35.03	35.22	35.22
Temporary 30 days or less	41.85	42.07	42.07
6.16.020 DOG LICENSE REGULATIONS Transfer fee	5.15	5.17	5.17
6.16.050 DOG LICENSE FEES Spayed or neutered	16.07	16.15	16.15
Not spayed or neutered	32.11	32.28	32.28
6.16.060 DOG LICENSE REGULATIONS Time limit on fee payment	20.58	20.69	20.69
6.16.100 DOG LICENSE REGULATIONS Duplicate license tags	6.00	6.03	6.03
6.20.090 REGULATIONS FOR KEEPING HORSES Per year	17.89	17.98	17.98
9.36.210 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION Per day	90.92	91.41	91.41



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9.48.030 FIRE HYDRANT CONNECTION PERMIT REQUIRED			
Permit fee	18.45	18.55	18.55
12.16.100 MOVING BUILDINGS ALONG STREETS - PERMIT, FEES, AND DEPOSITS			
A. Class A permit	16.00 (4)	16.00 (4)	16.00 (4)
B. Class B permit	184.53	185.53	185.53
C. Class C permit	184.53	185.53	185.53
D. Class D permit	295.22	296.82	296.82
E. Class E permit	608.92	612.23	612.23
12.16.120 RELOCATION PERMITS REQUIRED (MOVING BUILDINGS)			
APPLICATION FEE:			
For a building - minimum	N/A	N/A	N/A
For each dwelling unit, subject to building minimum	N/A	N/A	N/A
For buildings located outside the city	N/A	N/A	N/A
13.24.060 SEWER CONSTRUCTION & MAINTENANCE CHANGE TO Y OR T			
For permission to connect a house sewer to a public sewer	27.72	27.87	27.87
13.24.400 SEWER DISCHARGE			
Permit to discharge objectionable substance	27.72	27.87	27.87
17.42.050 IN LIEU FEE (per square foot)			
10-49 Rental Units			
Sub-area A	TBD (5)	TBD (5)	TBD (5)
Sub-area B	1.14	1.14	1.14
Sub-area C	25.06	25.19	25.19
Sub-area D	22.78	22.90	22.90
50 + Rental Units			
Sub-area A	TBD (5)	TBD (5)	TBD (5)
Sub-area B	1.14	1.14	1.14
Sub-area C	34.18	34.36	34.36
Sub-area D	31.90	32.07	32.07
10-49 For Sale Units			
Sub-area A	43.29	43.52	43.52
Sub-area B	15.95	16.03	16.03
Sub-area C	26.20	26.34	26.34
Sub-area D	20.51	20.61	20.61
50 + For Sale Units			
Sub-area A	60.38	60.70	60.70
Sub-area B	21.64	21.76	21.76

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Sub-area C	36.45	36.65	36.65
Sub-area D	28.48	28.63	28.63

NOTES:

- (1) The City Council took action to increase the rates for Grandstand Permit Application, Rose Bowl Admission Tax, and New Year's Day Related Business Grandstand Seat Surcharge on December 8, 2014. Revised rates become effective February 1, 2015.
- (2) As in the prior year, the following fee waivers per unit are applicable for projects with less than or equal to 50% affordable units:
  - Very Low Household Income
  - Low Household Income
  - Moderate Household Income
 The following fee waiver per unit are applicable for projects with greater than 50% affordable units:
  - Very Low Household Income
  - Low Household Income
  - Moderate Household Income
 The maximum fee waiver (Construction Tax and Building Permit combined) will not exceed \$125,000 per project.
- (3) Rate (\$.55 per \$500) established by State code. No CPI increase.
- (4) Maximum Rate (\$16.00) established by State code. No CPI increase.
- (5) The rental in-lieu fees for Sub-area A shall be determined (TBD) in accordance with the external finance consultant (contracted by the Housing Department) at the time of application for payment of in-lieu fees for a rental housing project.
- (6) Per Council action, the fees receive a 60% abatement credit. Staff is still reviewing fees and recommends continuing the 60% abatement credit until the analysis is complete. Staff will review the Contracting and Building Trades Annual Tax Abatement during FY 2015 and will have recommendations during the FY 2016 budget process.
- (7) Reduced Business License tax only for first year businesses to Pasadena that meet the following eligibility criteria:
  - Commercial or Industrial Use as defined in Chapter 17 of the Pasadena Municipal Code
  - Have Five or Less employees
  - Have a 2012 North American Industry Classification System (NAICS) Code in Construction (23), Manufacturing (31-33), Information (51), and Scientific, Technical, and Professional Services (54)
 On the renewal anniversary following the first year tax reduction, renewing businesses are required to pay the full required business license fee established for that fiscal year of tax reinstatement.