

ATTACHMENT A

**CITY OF PASADENA  
FISCAL YEAR 2018  
RECOMMENDED SCHEDULE OF TAXES, FEES, AND CHARGES**

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2017 RATE</u>	<u>RECOMMENDED FY2018 RATE</u>
3.12.040 GRANDSTAND PERMIT APPLICATION TAX		
Per Seat	0.69 (1)	0.69 (1)
Minimum	42.62 (1)	42.62 (1)
3.16.070 TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES		
Fee	93.94	96.48
For each of the cards	0.16	0.16
4.17.050 RESIDENTIAL IMPACT FEE		
Number of Bedrooms		
Studio	17,984.98	18,472.73
1	18,979.88	19,494.61
2	21,079.46	21,651.13
3	24,240.51	24,897.91
4	29,453.05	30,251.81
5 or more	33,290.96	34,193.81
Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	932.03	957.30
Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site		
Studio	12,589.48	12,930.90
1	13,285.91	13,646.22
2	14,755.62	15,155.79
3	16,968.35	17,428.53
4	20,617.13	21,176.26
5 or more	23,303.67	23,935.66
4.19.040 TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE		
New Industrial use per square foot	3.51	3.60
New Office use per square foot	4.20	4.31
New Retail use per square foot	9.75	10.01
New Residential use per new unit	2,813.41	2,889.70
4.24.020 UNDERGROUND SURTAX RATE		
First \$ 1,000 of monthly bill	4.34%	4.34%
4,000 of monthly bill	3.70%	3.70%

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20,000 of monthly bill	2.47%	2.47%
Over 25,000 of monthly bill	1.21%	1.21%
4.32.020 CONSTRUCTION TAX		
Percentage of value	1.92%	1.92%
4.36.020 REAL PROPERTY TRANSFER TAX		
For each \$500.00 of value	0.55 (2)	0.55 (2)
4.44.030 TRANSIENT OCCUPANCY TAX		
Percentage of rent	12.11%	12.11%
4.48.040 ROSE BOWL ADMISSION TAX		
Tax	0.08 (1)	0.08 (1)
Additional charge per \$1.00	0.11 (1)	0.11 (1)
Maximum	1.65 (1)	1.65 (1)
4.52.020 SEWER USE TAX		
A. 100 cu. ft. - homes served under Ordinance	0.31	0.31
Maximum per year	151.38	155.48
B. 100 cu. ft. - homes not served under Ordinance	0.38	0.39
Minimum per month	12.54	12.88
C. 100 cu. ft. - all other sources	0.56	0.57
4.52.025 STORM DRAIN SEWER USE TAX		
Per unit of runoff quantity	35.92	36.89
4.53.030 SEWER FACILITIES CHARGE		
Per gallon charge for sewage discharged per day	7.00	7.18
<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/1,000 sq ft gross floor area	
Bars, cocktail lounges, etc	20 gal/seat	
Commercial Shops & Stores	100 gal/1,000 sq ft gross floor area %	
Hospitals (surgical)	500 gal/bed%	

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Hospitals (convalescent)	85 gal/bed		
Hotels	150 gal/room		
Medical Buildings	300 gal/1,000 sq ft gross floor area		
Motels	150 gal/unit		
Office Buildings	200 gal/1,000 sq ft gross floor area		
Restaurants, cafeterias, etc	50 gal/seat or 1,000 gal/1,000 sq ft gross floor area		
Financial Institutions (banks)	100 gal/1,000 sq ft gross floor area		
Service Shop, Service Stations	100 gal/1,000 sq ft gross floor area		
Laundromat	4600 gal/1,000 sq ft gross floor area		
Animal Kennel (shelter)	100 gal/1,000 sq ft gross floor area		
Nurseries/Greeneries	25 gal/1,000 sq ft gross floor area		
Warehousing, Open Storage (storage pace)	25 gal/1,000 sq ft gross floor area		
Indoor Theatre (movies)	125 gal/1,000 sq ft gross floor area		
Bowling, Skating Facilities	150 gal/1,000 sq ft gross floor area		
Golf Course	100 gal/1,000 sq ft gross floor area		
Mortuaries/Cemeteries	100 gal/1,000 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	<b>STREET LIGHT &amp; TRAFFIC SIGNAL TAX</b>		
	Percentage of charges (first 1,000 KWH exempted)	7.43%	7.43%
<b>UTILITY USER TAXES</b>			
4.56.030	<b>TELEPHONE TAX</b>		
	Percentage of charges	8.28%	8.28%
4.56.040	<b>ELECTRICITY TAX</b>		
	Commercial - percentage of charges	7.67%	7.67%
	Residential - percentage of charges	7.67%	7.67%
4.56.050	<b>GAS TAX</b>		
	Commercial - percentage of charges	7.90%	7.90%
	Residential - percentage of charges	7.90%	7.90%
4.56.060	<b>WATER TAX</b>		

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Commercial - percentage of charges	7.67%	7.67%
Residential - percentage of charges	7.67%	7.67%
4.56.070 VIDEO TAX		
Percentage of charges	9.40%	9.40%
4.109.180 LIBRARY SPECIAL TAX		
Single family residence or residential unit in a residential condominium project	37.14	38.14
Each residential unit of a multi-unit building which is not a condominium project	24.39	25.05
Each parcel of non-residential property	271.69	279.05
<b>BUSINESS LICENSE TAXES</b>		
5.04.040 BUSINESS LICENSE MAXIMUM TAX		
Maximum	60,348.37	61,985.01
5.10.030 COMBINATION BUSINESSES TAX		
Off-sale alcoholic licenses Additional per license	1,005.78	1,033.05
5.10.190 LICENSE TRANSFER TAX		
Per license	42.03	43.16
5.10.210 DUPLICATE LICENSE TAX		
Fee for duplicate	8.40	8.62
5.16.020 GENERAL BUSINESS TAX		
License tax	157.93 (6)	162.21 (6)
Each employee in excess of one	31.36 (6)	32.21 (6)
5.16.025 BUSINESS WITH TAKE-OUT SERVICE TAX		
Basic tax	314.80	323.33
Each employee in excess of one	62.75	64.45
5.16.030 PROFESSIONAL BUSINESS TAX		
First professional	419.40 (6)	430.77 (6)
For additional	209.17 (6)	214.84 (6)
Non-professional employee	31.36 (6)	32.21 (6)

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5.16.040 COIN OPERATED MACHINES TAX		
A. Vending Machines		
1. Annual tax		
First \$5,000 gross receipts	169.41	174.00
Each additional \$1,000	8.35	8.57
2. Per year per machine		
\$.01 and under	8.35	8.57
.02 to .05	16.80	17.25
.06 to .10	42.03	43.16
.11 OR MORE	84.17	86.45
B. Music and Game Machines		
1. Annual Tax		
First \$5,000 Gross receipts	169.41	174.00
Each additional \$1,000	8.35	8.57
2. Per year per machine	168.36	172.92
5.16.050 SERVICE BUSINESS TAX		
License tax	157.93 (6)	162.21 (6)
Each employee in excess of one	31.36 (6)	32.21 (6)
5.16.070 NEW YEAR'S DAY RELATED BUSINESS TAX		
A. Temporary-food/merchandise		
1. Vendor	127.21	130.65
2. Solicitor or peddler	85.21	87.52
B. Grandstand seat surcharge	5.72 (1)	5.72 (1)
5.16.090 THEATERS TAX		
Per seat	2.15	2.20
5.16.100 JUNK AND REFUSE COLLECTORS TAX		
First four vehicles	421.95	433.39
Each additional vehicle	210.38	216.08
5.16.120 RETAIL AND WHOLESALE DELIVERY TAX		
Per year	211.42	217.15
5.16.130 NEWSPAPERS AND ADVERTISING TAX		

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License tax	169.41	174.00
Each employee in excess of one	33.66	34.57
5.16.140 CHRISTMAS TREES TAX		
License tax	169.41	174.00
5.16.150 AUCTIONS TAX		
Per day	211.46	217.19
5.16.160 AUTOMATIC SERVICE MACHINES TAX		
A. First \$5,000 or less of gross receipts	85.22	87.53
Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000	8.35	8.57
B. License tax per year	169.41	174.00
Per machine	16.80	17.25
Each employee in excess of one	33.66	34.57
C. Each machine in another licensed business	16.80	17.25
5.16.180 CONTRACTING & BUILDING TRADES (ANNUAL TAX)		
General engineering contractor	1,263.79 (5)(6)	1,298.06 (5)(6)
General building contractor	842.87 (5)(6)	865.72 (5)(6)
Specialty contractor	632.43 (5)(6)	649.58 (5)(6)
Other building tradesman	632.43 (5)(6)	649.58 (5)(6)
Six-month license-percentage of annual tax	60.00%	60.00%
Three-month license-percentage of annual tax	30.00%	30.00%
5.16.190 RENTAL ACCOMMODATIONS TAX		
A. Hotel, Roominghouse, etc.		
Three rental accommodations	155.32	159.53
Each additional accommodation	16.80	17.25
B. Boarding Homes, Rest Homes, etc.		
First person accommodated	148.50	152.52
Each additional person	16.80	17.25
5.16.200 CIRCUS OR MENAGERIE TAX		
Per day	842.87	865.72
5.16.210 SIDE SHOW TAX		
Per day	76.22	78.28

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5.16.220 ANIMALS TAX Per day	188.70	193.81
5.16.230 CARNIVALS & AMUSEMENT PARK TAX Per year - up to 5 devices Per each device in excess of 5	751.93 187.64	772.32 192.72
5.16.240 BOXING AND WRESTLING TAX Three month license Per year	758.66 2,982.62	779.23 3,063.50
5.16.250 MOTION PICTURES & STILL PHOTOGRAPHY TAX Per day City owned property Per day Private property 10-30 days Nonresidentially zoned property Still photography	936.13 734.95 7,349.66 61.50	961.51 754.88 7,548.98 63.16
5.16.260 OTHER AMUSEMENTS TAX Admission: Donation only per day \$.25 and under per day \$.25 to \$.50 per day \$.51 and over per day	50.07 50.07 64.12 85.22	51.42 51.42 65.85 87.53
5.16.270 NON-RESIDENTIAL BUILDINGS TAX Base fee - Properties under 1,000 sq. ft. Owner occupied Base fee - Properties over 1,000 sq. ft. First 1,000 sq. ft. Owner occupied Each additional 1,000 sq. ft.	85.10 42.02 169.16 84.05 16.80	87.40 43.15 173.74 86.32 17.25
5.20.040 ADVERTISEMENT FEES TAX One year Six months Three months One month	421.95 246.51 141.32 57.14	433.39 253.19 145.15 58.68
5.32.090 BILLIARD AND POOL ROOMS TAX		

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Per application	145.70	149.65
Each person named in application	28.95	29.73
Renewal	37.19	38.19
Each additional person not named	28.95	29.73
 5.33.060 BINGO GAMES APPLICATION FEES		
Per application	137.67	141.40
Renewal	137.67	141.40
 5.40.080 ESCORT BUREAUS APPLICATION		
Per application	790.25	811.68
Renewal	702.57	721.62
 5.44.040 USE OF PUBLIC WAYS		
Application processing fee	361.70	371.50
 5.45.060 SEXUALLY ORIENTED BUSINESS		
A. Per application	362.75	372.58
Per employee	361.70	371.50
B. Per renewal	254.17	261.06
Per employee	253.12	259.98
 5.48.110 MASSAGE ESTABLISHMENT PERMIT FEES		
A. Per application	181.91	186.84
Per employee	72.39	74.35
B. Per renewal	109.53	112.50
Per employee	36.14	37.12
 5.56.030 LICENSE - PAWNBROKER OR SECONDHAND DEALER		
Secondhand Dealer - each establishment or place of business	22.62	23.23
Pawnbroker - each establishment or place of business	108.90	111.85
 5.56.040 JUNK DEALER OR COLLECTOR		
Application -each establishment or place of business	216.75	222.62
For number of vehicles used in business:		
1 vehicle	None	None



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2 to 4 vehicles	216.75	222.62
5 or more vehicles	108.90	111.85
5.60.070 SALES AND CLOSE-OUTS PERMIT FEES		
Permit for first 30 days	702.59	721.64
5.60.090 SALES AND CLOSE-OUTS PERMIT RENEWALS		
Renewal additional 30 days	702.59	721.64
5.68.030 UNDERGROUND FACILITIES USE		
Per duct ft. per year	0.02	0.02
5.72.220 TAXI CAB DRIVERS PERMIT FEES		
Permit	37.19	38.19
5.72.230 TAXI CAB OWNERS PERMIT FEES		
Taxi - per year	421.95	433.39
Six months	246.51	253.19
Per day - New Years Day only	25.57	26.26
Limited owner - per year	36.09	37.06
Temporary 30 days or less	43.12	44.28
6.16.020 DOG LICENSE REGULATIONS		
Transfer fee	5.29	5.43
6.16.050 DOG LICENSE FEES		
Spayed or neutered	16.54	16.98
Not spayed or neutered	76.54	76.98 (7)
6.16.060 DOG LICENSE REGULATIONS		
Time limit on fee payment	21.20	21.77
6.16.100 DOG LICENSE REGULATIONS		
Duplicate license tags	6.17	6.33
6.20.090 REGULATIONS FOR KEEPING HORSES		
Per year	18.42	18.91
9.36.160 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION		

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Per day	93.70	96.24
9.48.030 FIRE HYDRANT CONNECTION PERMIT REQUIRED		
Permit fee	19.00	19.51
12.16.100 MOVING BUILDINGS ALONG STREETS - PERMIT, FEES, AND DEPOSITS		
A. Class A permit	16.00 (3)	16.00 (3)
B. Class B permit	190.18	195.33
C. Class C permit	190.18	195.33
D. Class D permit	304.27	312.52
E. Class E permit	627.60	644.62
12.16.120 RELOCATION PERMITS REQUIRED (MOVING BUILDINGS)		
APPLICATION FEE:		
For a building - minimum	N/A	N/A
For each dwelling unit, subject to building minimum	N/A	N/A
For buildings located outside the city	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	28.56	29.33
13.24.400 SEWER DISCHARGE		
Permit to discharge objectionable substance	28.56	29.33
17.42.050 IN LIEU FEE (per square foot)		
10-49 Rental Units		
Sub-area A	TBD (4)	TBD (4)
Sub-area B	1.16	1.19
Sub-area C	25.81	26.50
Sub-area D	23.47	24.10
50 + Rental Units		
Sub-area A	TBD (4)	TBD (4)
Sub-area B	1.16	1.19
Sub-area C	35.21	36.16
Sub-area D	32.87	33.76
10-49 For Sale Units		

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Sub-area A	44.60	45.80
Sub-area B	16.42	16.86
Sub-area C	26.99	27.72
Sub-area D	21.12	21.69
50 + For Sale Units		
Sub-area A	62.21	63.89
Sub-area B	22.30	22.90
Sub-area C	37.56	38.57
Sub-area D	29.34	30.13

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 12, 2016. Revised rates became effective February 1, 2017.
- (2) Rate (\$.55 per \$500) established by State code. No CPI increase.
- (3) Maximum Rate (\$16.00) established by State code. No CPI increase.
- (4) 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.
- (5) 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 2017.
- (6) Reduced Business License Tax (\$1.00) only for first year businesses in Pasadena that meet the following eligibility criteria:
  - Be in a Commercial or Industrial zoned area as defined in Chapter 17 of the Pasadena Municipal Code.
  - Have Five or Fewer 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 fully required business license tax established for that fiscal year of tax reinstatement.
- (7) Per City Council action on July 14, 2014, Dog License Fee for not spayed and not neutered dogs is \$60 more than the fee for spayed and neutered dogs.