

Agenda Report

TO: CITY COUNCIL **DATE:** June 1, 2009

THROUGH: FINANCE COMMITTEE

FROM: CITY MANAGER

SUBJECT: SCHEDULE OF TAXES, FEES, AND CHARGES

RECOMMENDATION

It is recommended that the City Council receive and file the attached Schedule of Taxes, Fees and Charges.

BACKGROUND

This year's action is different than prior years in that the stipulated increase using the Consumer Price Index (CPI) calls for no increase. Therefore the normal action of holding a public hearing and approving rate increases is not necessary. For administrative purposes the schedule is being updated to reflect no changes in rates. Also shown in this schedule are four rates with increases which have been previously approved. They are:

- Grandstand Permit Application Tax
- Rose Bowl Admission Tax
- Grandstand Seat Surcharge
- Sewer Use Charge

Section 1.08.060 of the Pasadena Municipal Code provides that all taxes, fees and charges referred to in the Code, will be adjusted on July 1 of each year to reflect changes in the Consumer Price Index (CPI) during the 12 months which ended the preceding March 1. Pursuant to California Government Code Section 53750, the City Council has the authority to increase taxes pursuant to a CPI adjustment formula that was in place prior to November 6, 1996. The City's CPI formula was adopted in 1978. The Municipal Code requires the Director of Finance to compute the changes and submit them for review. The Council may reject any or all of the recommended increases; however, it may not modify any adjustments before ordering the report filed. The actions to reject any one of the recommendations must be taken by June 30. At that time, changes that have not been rejected will automatically be implemented. The Consumer Price Index for all Urban Consumers in the Los Angeles-Riverside-Orange County Metropolitan areas increased by -0-% between March 1, 2008 and March 1, 2009.

The attached list is accordingly submitted showing the current rates of all taxes, fees and charges affected by these provisions, and the same rates for the fiscal year beginning July 1, 2009. The following four rates do show increases, as their increases were approved by previous actions and they are shown here for reference: Fiscal Year 2010 Sewer Use Charge as approved by City Council on February 25, 2008 and the Grandstand Permit Application Tax, Rose Bowl Admission Tax, and Grandstand Seat Surcharge rates effective February 1, 2009 which were approved by City Council on December 15, 2008.

FISCAL IMPACT

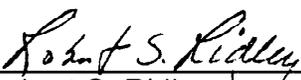
The anticipated increased revenue from the four items previously approved is \$13,000 to \$15,000 from the Grandstand Permit Application Tax, Rose Bowl Admission Tax, and Grandstand Seat Surcharge (Rose Bowl Fund) and \$300,000 from the Sewer Use Charge (Sewer Fund). There is no fiscal impact from the other fees, which did not increase.

Respectfully submitted,



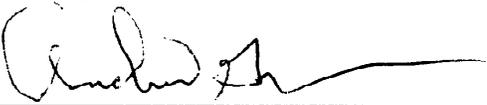
MICHAEL J. BECK
City Manager

PREPARED BY:



Robert S. Ridley
Controller

APPROVED BY:



Andrew Green
Director of Finance

Attachment

CITY OF PASADENA

SCHEDULE OF TAXES, FEES AND CHARGES

Adopted for Annual CPI Changes Through March 1, 2009 - Effective July 1, 2009

<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>	
3.12.040 GRANDSTAND PERMIT APPLICATION TAX			
Per Seat	0.62	0.64	(1)
Minimum	36.76	38.40	(1)
3.16.07 TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES			
Fee	85.38	85.38	
For each of the cards	0.15	0.15	
4.17.050 RESIDENTIAL IMPACT FEE			
Per unit	N/A	N/A	
Number of Bedrooms			
Studio	15,566.64	15,566.64	
1	16,427.77	16,427.77	
2	18,245.02	18,245.02	
3	20,981.03	20,981.03	
4	25,492.66	25,492.66	
5 or more	28,814.50	28,814.50	
Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	806.72	806.72	
Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site			
Studio	10,896.65	10,896.65	
1	11,499.44	11,499.44	
2	12,771.51	12,771.51	
3	14,686.72	14,686.72	
4	17,844.86	17,844.86	
5 or more	20,170.15	20,170.15	

CITY OF PASADENA
SCHEDULE OF TAXES, FEES AND CHARGES
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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
4.19.040 TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE		
New Industrial use per square foot	3.20	3.20
New Office use per square foot	3.84	3.84
New Retail use per square foot	8.89	8.89
New Residential use per new unit	2,556.88	2,556.88
 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%
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% (2)
 4.36.020 REAL PROPERTY TRANSFER TAX		
For each \$500.00 of value	0.275	0.275 (3)
 4.44.030 TRANSIENT OCCUPANCY TAX		
Percentage of rent	12.11%	12.11%
 4.48.040 ROSE BOWL ADMISSION TAX		
Tax	0.08	0.08 (1)
Additional charge per \$1.00	0.11	0.11 (1)
Maximum	1.43	1.49 (1)

CITY OF PASADENA

SCHEDULE OF TAXES, FEES AND CHARGES

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>	
4.52.020 SEWER USE TAX			
A. 100 cu. ft. - homes served under Ordinance	0.27	0.29	(4)
Maximum per year	127.76	137.59	(4)
B. 100 cu. ft. - homes not served under Ordinance	0.34	0.36	(4)
Minimum per month	10.60	11.41	(4)
C. 100 cu. ft. - all other sources	0.48	0.52	(4)
4.52.025 STORM DRAIN SEWER USE TAX			
Per unit of runoff quantity	32.66	32.66	
4.53.3 SEWER FACILITIES CHARGE			
Per gallon charge for sewage discharged per day	6.38	6.38	
	<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		1000 gal/1000 sq ft gross floor area	
Service Shop, Service Statio		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	
Warehousing, Open Storage		25 gal/1000 sq ft gross floor area	
(storage pace)			

CITY OF PASADENA
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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
4.53.3 SEWER FACILITIES CHARGE		
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%
UTILITY USER TAXES		
4.56.030 TELEPHONE TAX		
Percentage of charges	8.28%	8.28%
4.56.040 ELECTRICITY TAX		
Commercial - percentage of charges	7.67%	7.67%
Residential - percentage of charges	7.67%	7.67%
4.56.050 GAS TAX		
Commercial - percentage of charges	7.90%	7.90%
Residential - percentage of charges	7.90%	7.90%
4.56.060 WATER TAX		
Commercial - percentage of charges	7.67%	7.67%
Residential - percentage of charges	7.67%	7.67%

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
4.56.070 CABLE TV 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	33.88	33.88
Each residential unit of a multi-unit building which is not a condominium project	22.25	22.25
Each parcel of non-residential property	247.77	247.77
BUSINESS LICENSE TAXES		
5.04.040 BUSINESS LICENSE MAXIMUM TAX		
Maximum	54,845.31	54,845.31
5.10.030 COMBINATION BUSINESSES TAX		
Off-sale alcoholic licenses Additional per license	914.08	914.08
5.10.190 LICENSE TRANSFER TAX		
Per license	38.21	38.21
5.10.210 DUPLICATE LICENSE TAX		
Fee for duplicate	7.65	7.65
5.16.020 GENERAL BUSINESS TAX		
License tax	142.58	142.58
Each employee in excess of one	28.51	28.51

CITY OF PASADENA
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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
5.16.025 BUSINESS WITH TAKE-OUT SERVICE TAX		
Basic tax	285.15	285.15
Each employee in excess of one	57.04	57.04
5.16.030 PROFESSIONAL BUSINESS TAX		
First professional	380.20	380.20
For additional	190.10	190.10
Non-professional employee	28.51	28.51
5.16.040 COIN OPERATED MACHINES TAX		
A. Vending Machines		
1. Annual tax		
First \$5,000 gross receipts	153.02	153.02
Each additional \$1,000	7.61	7.61
2. Per year per machine		
\$.01 and under	7.61	7.61
.02 to .05	15.28	15.28
.06 to .10	38.21	38.21
.11 OR MORE	76.51	76.51
B. Music and Game Machines		
1. Annual Tax		
First \$5,000 Gross receipts	153.02	153.02
Each additional \$1,000	7.61	7.61
2. Per year per machine	153.02	153.02
5.16.050 SERVICE BUSINESS TAX		
License tax	142.58	142.58
Each employee in excess of one	28.51	28.51

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
5.16.070 NEW YEAR'S DAY RELATED BUSINESS TAX		
A. Temporary-food/merchandise		
1. Vendor	114.67	114.67
2. Solicitor or peddler	76.50	76.50
B. Grandstand seat surcharge	4.95	5.17 (1)
5.16.090 THEATERS TAX		
Per seat	1.96	1.96
5.16.100 JUNK AND REFUSE COLLECTORS TAX		
First four vehicles	382.53	382.53
Each additional vehicle	191.20	191.20
5.16.120 RETAIL AND WHOLESALE DELIVERY TAX		
Per year	191.20	191.20
5.16.130 NEWSPAPERS AND ADVERTISING TAX		
License tax	153.02	153.02
Each employee in excess of one	30.60	30.60
5.16.140 CHRISTMAS TREES TAX		
License tax	153.02	153.02
5.16.150 AUCTIONS TAX		
Per day	191.23	191.23

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
5.16.160 SELF-SERVICE MACHINES TAX		
A. First \$5,000 or less of gross receipts	76.50	76.50
Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000	7.61	7.61
B. License tax per year	153.02	153.02
Per machine	15.28	15.28
Each employee in excess of one	30.60	30.60
C. Each machine in another licensed business	15.28	15.28
5.16.180 CONTRACTING & BUILDING TRADES (ANNUAL TAX)		
General engineering contractor	1147.61	1,147.61
General building contractor	765.07	765.07
Specialty contractor	573.82	573.82
Other building tradesman	573.82	573.82
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	140.22	140.22
Each additional accommodation	15.28	15.28
B. Boarding Homes, Rest Homes, etc.		
First person accommodated	134.01	134.01
Each additional person	15.28	15.28
5.16.200 CIRCUS OR MENAGERIE TAX		
Per day	765.07	765.07

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
5.16.210 SIDE SHOW TAX		
Per day	68.33	68.33
5.16.220 ANIMALS TAX		
Per day	170.54	170.54
5.16.230 AMUSEMENT PARK TAX		
Per year - up to 5 devices	682.42	682.42
Per each device in excess of 5	170.54	170.54
5.16.240 BOXING AND WRESTLING TAX		
Three month license	688.53	688.53
Per year	2,709.70	2,709.70
5.16.250 MOVING PICTURES TAX		
Per day City owned property	850.77	850.77
Per day Private property	667.95	667.95
10-20 days Nonresidentially zoned property	6,679.48	6,679.48
Still photography	55.91	55.91
5.16.260 OTHER AMUSEMENTS TAX		
Admission: Donation only per day	44.57	44.57
\$.25 and under per day	44.57	44.57
\$.25 to \$.50 per day	57.33	57.33
\$.51 and over per day	76.50	76.50

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
5.16.270 NON-RESIDENTIAL BUILDINGS TAX		
Base fee - Properties under 1,000 sq. ft.	76.40	76.40
Owner occupied	38.20	38.20
Base fee - Properties over 1,000 sq. ft.		
First 1,000 sq. ft.	152.79	152.79
Owner occupied	76.40	76.40
Each additional 1,000 sq. ft.	15.28	15.28
5.20.040 ADVERTISEMENT FEES TAX		
One year	382.53	382.53
Six months	223.09	223.09
Three months	127.49	127.49
One month	50.99	50.99
5.32.090 BILLIARD AND POOL ROOMS TAX		
Per application	131.47	131.47
Each person named in application	26.33	26.33
Renewal	32.85	32.85
Each additional person not named	26.33	26.33
5.33.060 BINGO GAMES WRITTEN APPLICATION FEES		
Per application	125.12	125.12
Renewal	125.12	125.12
5.40.080 ESCORT BUREAUS APPLICATION		
Per application	717.24	717.24
Renewal	637.56	637.56
5.44.040 USE OF PUBLIC RIGHTS OF WAY		
Application processing fee	328.73	328.73

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
5.60.070 SALES AND CLOSE-OUTS PERMIT FEES		
Permit for first 30 days	637.58	637.58
5.60.090 SALES AND CLOSE-OUTS PERMIT RENEWALS		
Renewal additional 30 days	637.58	637.58
5.68.030 UNDERGROUND FACILITIES USE		
Per duct ft. per year	0.02	0.02
5.72.220 TAXI CAB DRIVERS PERMIT FEES		
Permit	32.85	32.85
5.72.230 TAXI CAB OWNERS PERMIT FEES		
Taxi - per year	382.53	382.53
Six months	223.09	223.09
Per day - New Years's Day only	22.29	22.29
Limited owner - per year	31.86	31.86
Temporary 30 days or less	38.24	38.24
6.16.020 DOG LICENSE REGULATIONS		
Transfer fee	4.82	4.82
6.16.050 DOG LICENSE FEES		
Spayed or neutered	15.05	15.05
Not spayed or neutered	30.08	30.08

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
6.16.060 DOG LICENSE REGULATIONS		
Time limit on fee payment	19.28	19.28
6.16.100 DOG LICENSE REGULATIONS		
Duplicate license tags	5.62	5.62
6.20.090 REGULATIONS FOR KEEPING HORSES		
Per year	16.76	16.76
9.36.210 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION		
Per day	85.16	85.16
9.48.030 FIRE HYDRANT CONNECTION PERMIT REQUIRED		
Permit fee	17.29	17.29
12.16.100 MOVING BUILDINGS ALONG STREETS - PERMIT, FEES, AND DEPOSITS		
A. Class A permit	27.63	27.63
B. Class B permit	172.85	172.85
C. Class C permit	172.85	172.85
D. Class D permit	276.53	276.53
E. Class E permit	570.38	570.38
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

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>PROPOSED FY2010 RATE</u>
13.24.060 SEWER CONSTRUCTION & MAINTENANCE CHANGE TO Y OR T		
For permission to connect a house sewer to a public sewer	25.97	25.97
13.24.400 SEWER DISCHARGE		
Permit to discharge objectionable substance	25.97	25.97
17.42.050 IN LIEU FEE (per square foot)		
10-49 Rental Units		
Sub-area A	TBD	TBD (5)
Sub-area B	1.07	1.07
Sub-area C	23.48	23.48
Sub-area D	21.34	21.34
50 + Rental Units		
Sub-area A	TBD	TBD (5)
Sub-area B	1.07	1.07
Sub-area C	32.01	32.01
Sub-area D	29.88	29.88
10-49 For Sale Units		
Sub-area A	40.55	40.55
Sub-area B	14.94	14.94
Sub-area C	24.54	24.54
Sub-area D	19.21	19.21
50 + For Sale Units		
Sub-area A	56.56	56.56
Sub-area B	20.27	20.27
Sub-area C	34.15	34.15
Sub-area D	26.68	26.68

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(1) Adjusted by the Oct. 1 Consumer Price Index. Effective February 1, 2009 per City Council action of December 15, 2008.		
(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 established by State code.		
(4) Effective July 1, 2009 per City Council action of February 25, 2008.		
(5) The rental in-lieu fees for Sub-area A shall be determined (TBD) in accordance with the Keyser Marston Associates (KMA) study methodology at the time of application for payment of In-lieu fees for a rental housing project.		