

CITY OF PASADENA
FISCAL YEAR 2014
SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
3.12.040 GRANDSTAND PERMIT APPLICATION TAX			
Per Seat	0.67 (1)	0.67 (1)	0.67 (1)
Minimum	40.59 (1)	40.59 (1)	40.84 (1)
3.16.07 TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES			
Fee	89.17	91.15	91.15
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	16,257.49	16,618.41	16,618.41
1	17,156.85	17,537.73	17,537.73
2	19,054.75	19,477.76	19,477.76
3	21,912.18	22,398.63	22,398.63
4	26,624.04	27,215.10	27,215.10
5 or more	30,093.30	30,761.38	30,761.38
Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	842.52	861.22	861.22
Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site			
Studio	11,380.25	11,632.89	11,632.89
1	12,009.79	12,276.41	12,276.41
2	13,338.32	13,634.43	13,634.43
3	15,338.52	15,679.04	15,679.04
4	18,636.83	19,050.57	19,050.57
5 or more	21,065.31	21,532.96	21,532.96
4.19.040 TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE			
New Industrial use per square foot	3.34	3.41	3.41
New Office use per square foot	4.01	4.09	4.09
New Retail use per square foot	9.28	9.49	9.49
New Residential use per new unit	2,670.36	2,729.64	2,729.64
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)

CITY OF PASADENA
FISCAL YEAR 2014
SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
4.36.020 REAL PROPERTY TRANSFER TAX For each \$500.00 of value	0.275 (3)	0.281 (3)	0.281 (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	1.58 (1)	1.58 (1)	1.59 (1)
4.52.020 SEWER USE TAX A. 100 cu. ft. - homes served under Ordinance Maximum per year	0.30 143.70	0.31 146.89	0.31 146.89
B. 100 cu. ft. - homes not served under Ordinance Minimum per month	0.38 11.92	0.38 12.18	0.38 12.18
C. 100 cu. ft. - all other sources	0.54	0.56	0.56
4.52.025 STORM DRAIN SEWER USE TAX Per unit of runoff quantity	34.11	34.86	34.86
4.53.3 SEWER FACILITIES CHARGE Per gallon charge for sewage discharged per day	6.66	6.81	6.81
<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		

CITY OF PASADENA
FISCAL YEAR 2014
SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
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%
UTILITY USER TAXES			
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	35.27	36.05	36.05
Each residential unit of a multi-unit building which is not a condominium project	23.16	23.68	23.68
Each parcel of non-residential property	257.89	263.61	263.61

CITY OF PASADENA
 FISCAL YEAR 2014
 SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
BUSINESS LICENSE TAXES			
5.04.040 BUSINESS LICENSE MAXIMUM TAX			
Maximum	57,279.39	58,550.99	58,550.99
5.10.030 COMBINATION BUSINESSES TAX			
Off-sale alcoholic licenses			
Additional per license	954.65	975.84	975.84
5.10.190 LICENSE TRANSFER TAX			
Per license	39.91	40.79	40.79
5.10.210 DUPLICATE LICENSE TAX			
Fee for duplicate	7.99	8.17	8.17
5.16.020 GENERAL BUSINESS TAX			
License tax	149.91	153.24	153.24
Each employee in excess of one	29.78	30.44	30.44
5.16.025 BUSINESS WITH TAKE-OUT SERVICE TAX			
Basic tax	298.81	305.44	305.44
Each employee in excess of one	59.57	60.89	60.89
5.16.030 PROFESSIONAL BUSINESS TAX			
First professional	398.08	406.91	406.91
For additional	198.54	202.95	202.95
Non-professional employee	29.78	30.44	30.44
5.16.040 COIN OPERATED MACHINES TAX			
A. Vending Machines			
1. Annual tax			
First \$5,000 gross receipts	160.81	164.38	164.38
Each additional \$1,000	7.95	8.12	8.12
2. Per year per machine			
\$.01 and under	7.95	8.12	8.12
.02 to .05	15.96	16.31	16.31
.06 to .10	39.91	40.79	40.79
.11 OR MORE	79.90	81.67	81.67
B. Music and Game Machines			
1. Annual Tax			
First \$5,000 Gross receipts	160.81	164.38	164.38
Each additional \$1,000	7.95	8.12	8.12
2. Per year per machine	159.81	163.36	163.36

CITY OF PASADENA
FISCAL YEAR 2014
SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
5.16.050 SERVICE BUSINESS TAX			
License tax	149.91	153.24	153.24
Each employee in excess of one	29.78	30.44	30.44
5.16.070 NEW YEAR'S DAY RELATED BUSINESS TAX			
A. Temporary-food/merchandise			
1. Vendor	120.76	123.44	123.44
2. Solicitor or peddler	80.89	82.69	82.69
B. Grandstand seat surcharge	5.46 (1)	5.46 (1)	5.49 (1)
5.16.090 THEATERS TAX			
Per seat	2.05	2.10	2.10
5.16.100 JUNK AND REFUSE COLLECTORS TAX			
First four vehicles	400.50	409.39	409.39
Each additional vehicle	199.69	204.12	204.12
5.16.120 RETAIL AND WHOLESALE DELIVERY TAX			
Per year	200.69	205.14	205.14
5.16.130 NEWSPAPERS AND ADVERTISING TAX			
License tax	160.81	164.38	164.38
Each employee in excess of one	31.96	32.67	32.67
5.16.140 CHRISTMAS TREES TAX			
License tax	160.81	164.38	164.38
5.16.150 AUCTIONS TAX			
Per day	200.72	205.17	205.17
5.16.160 SELF-SERVICE MACHINES TAX			
A. First \$5,000 or less of gross receipts	80.90	82.69	82.69
Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000	7.95	8.12	8.12
B. License tax per year	160.81	164.38	164.38
Per machine	15.96	16.31	16.31
Each employee in excess of one	31.96	32.67	32.67
C. Each machine in another licensed business	15.96	16.31	16.31

CITY OF PASADENA
FISCAL YEAR 2014
SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
5.16.180 CONTRACTING & BUILDING TRADES (ANNUAL TAX)			
General engineering contractor	1,199.54 (6)	1,226.17 (6)	1,226.17 (6)
General building contractor	800.02 (6)	817.78 (6)	817.78 (6)
Specialty contractor	600.28 (6)	613.61 (6)	613.61 (6)
Other building tradesman	600.28 (6)	613.61 (6)	613.61 (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	147.44	150.71	150.71
Each additional accommodation	15.96	16.31	16.31
B. Boarding Homes, Rest Homes, etc.			
First person accommodated	140.96	144.09	144.09
Each additional person	15.96	16.31	16.31
5.16.200 CIRCUS OR MENAGERIE TAX			
Per day	800.02	817.78	817.78
5.16.210 SIDE SHOW TAX			
Per day	72.36	73.97	73.97
5.16.220 ANIMALS TAX			
Per day	179.11	183.09	183.09
5.16.230 AMUSEMENT PARK TAX			
Per year - up to 5 devices	713.71	729.55	729.55
Per each device in excess of 5	178.11	182.07	182.07
5.16.240 BOXING AND WRESTLING TAX			
Three month license	720.09	736.08	736.08
Per year	2,830.96	2,893.81	2,893.81
5.16.250 MOVING PICTURES TAX			
Per day City owned property	888.53	908.25	908.25
Per day Private property	697.59	713.08	713.08
10-30 days Nonresidentially zoned property	6,975.92	7,130.78	7,130.78
Still photography	58.39	59.69	59.69
5.16.260 OTHER AMUSEMENTS TAX			
Admission: Donation only per day	47.55	48.60	48.60
\$.25 and under per day	47.55	48.60	48.60
\$.25 to \$.50 per day	60.87	62.22	62.22
\$.51 and over per day	80.90	82.69	82.69

CITY OF PASADENA
FISCAL YEAR 2014
SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
5.16.270 NON-RESIDENTIAL BUILDINGS TAX			
Base fee - Properties under 1,000 sq. ft.	80.79	82.58	82.58
Owner occupied	39.89	40.78	40.78
Base fee - Properties over 1,000 sq. ft.			
First 1,000 sq. ft.	160.57	164.14	164.14
Owner occupied	79.79	81.56	81.56
Each additional 1,000 sq. ft.	15.96	16.31	16.31
5.20.040 ADVERTISEMENT FEES TAX			
One year	400.50	409.39	409.39
Six months	233.99	239.18	239.18
Three months	134.15	137.12	137.12
One month	54.25	55.45	55.45
5.32.090 BILLIARD AND POOL ROOMS TAX			
Per application	138.30	141.37	141.37
Each person named in application	27.49	28.10	28.10
Renewal	35.31	36.09	36.09
Each additional person not named	27.49	28.10	28.10
5.33.060 BINGO GAMES WRITTEN APPLICATION FEES			
Per application	130.67	133.57	133.57
Renewal	130.67	133.57	133.57
5.40.080 ESCORT BUREAUS APPLICATION			
Per application	750.07	766.73	766.73
Renewal	666.86	681.66	681.66
5.44.040 USE OF PUBLIC RIGHTS OF WAY			
Application processing fee	343.32	350.94	350.94
5.45.060 SEXUALLY ORIENTED BUSINESS			
A. Per application	344.32	351.96	351.96
Per employee	343.32	350.94	350.94
B. Per renewal	241.26	246.62	246.62
Per employee	240.26	245.59	245.59
5.48.110 MESSAGE ESTABLISHMENT PERMIT FEES			
A. Per application	172.67	176.50	176.50
Per employee	68.72	70.25	70.25
B. Per renewal	103.98	106.28	106.28
Per employee	34.31	35.07	35.07

CITY OF PASADENA
FISCAL YEAR 2014
SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
5.56.030 LICENSE - PAWNBROKER OR SECONDHAND DEALER			
Secondhand Dealer - each establishment or place of business	21.48	21.95	21.95
Pawnbroker - each establishment or place of business	103.37	105.67	105.67
5.56.040 JUNK DEALER OR COLLECTOR			
Application -each establishment or place of business	205.74	210.31	210.31
For number of vehicles used in business:			
1 vehicle	None	None	None
2 to 4 vehicles	205.74	210.31	210.31
5 or more vehicles	103.37	105.67	105.67
5.60.070 SALES AND CLOSE-OUTS PERMIT FEES			
Permit for first 30 days	666.87	681.68	681.68
5.60.090 SALES AND CLOSE-OUTS PERMIT RENEWALS			
Renewal additional 30 days	666.87	681.68	681.68
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	35.31	36.09	36.09
5.72.230 TAXI CAB OWNERS PERMIT FEES			
Taxi - per year	400.50	409.39	409.39
Six months	233.99	239.18	239.18
Per day - New Years's Day only	24.28	24.82	24.82
Limited owner - per year	34.27	35.03	35.03
Temporary 30 days or less	40.94	41.85	41.85
6.16.020 DOG LICENSE REGULATIONS			
Transfer fee	5.03	5.15	5.15
6.16.050 DOG LICENSE FEES			
Spayed or neutered	15.72	16.07	16.07
Not spayed or neutered	31.41	32.11	32.11
6.16.060 DOG LICENSE REGULATIONS			
Time limit on fee payment	20.14	20.58	20.58
6.16.100 DOG LICENSE REGULATIONS			
Duplicate license tags	5.87	6.00	6.00

CITY OF PASADENA
FISCAL YEAR 2014
SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
6.20.090 REGULATIONS FOR KEEPING HORSES Per year	17.50	17.89	17.89
9.36.210 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION Per day	88.94	90.92	90.92
9.48.030 FIRE HYDRANT CONNECTION PERMIT REQUIRED Permit fee	18.05	18.45	18.45
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	180.52	184.53	184.53
C. Class C permit	180.52	184.53	184.53
D. Class D permit	288.81	295.22	295.22
E. Class E permit	595.69	608.92	608.92
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	27.12	27.72	27.72
13.24.400 SEWER DISCHARGE			
Permit to discharge objectionable substance	27.12	27.72	27.72
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	1.11	1.14	1.14
Sub-area C	24.52	25.06	25.06
Sub-area D	22.29	22.78	22.78
50 + Rental Units	0.00	0.00	0.00
Sub-area A	TBD (5)	TBD (5)	TBD (5)
Sub-area B	1.11	1.14	1.14
Sub-area C	33.43	34.18	34.18
Sub-area D	31.20	31.90	31.90
10-49 For Sale Units			
Sub-area A	42.35	43.29	43.29

CITY OF PASADENA
FISCAL YEAR 2014
SCHEDULE OF TAXES, FEES AND CHARGES (REVISED)

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2013 RATE</u>	<u>ADOPTED FY2014 RATE</u>	<u>REVISED FY2014 RATE</u>
Sub-area B	15.60	15.95	15.95
Sub-area C	25.63	26.20	26.20
Sub-area D	20.06	20.51	20.51
50 + For Sale Units			
Sub-area A	59.07	60.38	60.38
Sub-area B	21.17	21.64	21.64
Sub-area C	35.66	36.45	36.45
Sub-area D	27.86	28.48	28.48

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 9, 2013.
- (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) Maximum Rate established by State code.
- (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.