

Attachment 1

FISCAL YEAR 2016
REVISED SCHEDULE OF TAXES, FEES AND CHARGES

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2015 RATE</u>	<u>ADOPTED FY2016 RATE</u>	<u>REVISED FY2016 RATE</u>
3.12.040 GRANDSTAND PERMIT APPLICATION TAX			
Per Seat	0.68 (1)	0.68 (1)	0.68 (1)
Minimum	41.52 (1)	41.52 (1)	41.82 (1)
3.16.07 TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES			
Fee	91.64	91.73	91.73
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	17,544.38	17,561.70	17,561.70
1	18,514.91	18,533.18	18,533.18
2	20,563.04	20,583.34	20,583.34
3	23,646.66	23,670.00	23,670.00
4	28,731.50	28,759.86	28,759.86
5 or more	32,475.38	32,507.44	32,507.44
Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	909.21	910.10	910.10
Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site			
Studio	12,281.06	12,293.19	12,293.19
1	12,960.44	12,973.22	12,973.22
2	14,394.12	14,408.33	14,408.33
3	16,552.66	16,569.00	16,569.00
4	20,112.05	20,131.90	20,131.90
5 or more	22,732.76	22,755.20	22,755.20
4.19.040 TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE			
New Industrial use per square foot	3.43	3.43	3.43
New Office use per square foot	4.11	4.11	4.11
New Retail use per square foot	9.53	9.53	9.53
New Residential use per new unit	2,744.50	2,747.20	2,747.20
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%	1.92%	1.92%

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4.36.020	REAL PROPERTY TRANSFER TAX For each \$500.00 of value	0.55 (2)	0.55 (2)	0.55 (2)
4.44.030	TRANSIENT OCCUPANCY TAX Percentage of rent	12.11%	12.11%	12.11%
4.48.040	ROSE BOWL ADMISSION TAX Tax Additional charge per \$1.00 Maximum	0.08 (1) 0.11 (1) 1.61 (1)	0.08 (1) 0.11 (1) 1.61 (1)	0.08 (1) 0.11 (1) 1.62 (1)
4.52.020	SEWER USE TAX A. 100 cu. ft. - homes served under Ordinance Maximum per year B. 100 cu. ft. - homes not served under Ordinance Minimum per month C. 100 cu. ft. - all other sources	0.31 147.68 0.38 12.24 0.55	0.31 147.82 0.38 12.25 0.55	0.31 147.82 0.38 12.25 0.55
4.52.025	STORM DRAIN SEWER USE TAX Per unit of runoff quantity	35.05	35.08	35.08
4.53.3	SEWER FACILITIES CHARGE Per gallon charge for sewage discharged per day	6.84	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 or 1000 gal/1000 sq ft gross floor area		
	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		
	Warehousing, Open Storage (storage pace)	25 gal/1000 sq ft gross floor area		

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	Indoor Theatre (movies)	125 gal/1000 sq ft gross floor area		
	Bowling, Skating Facilities	150 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%
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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	36.24	36.27	36.27
	Each residential unit of a multi-unit building which is not a condominium project	23.80	23.82	23.82
	Each parcel of non-residential property	265.04	265.30	265.30
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BUSINESS LICENSE TAXES				
5.04.040	BUSINESS LICENSE MAXIMUM TAX			
	Maximum	58,869.91	58,928.03	58,928.03
5.10.030	COMBINATION BUSINESSES TAX			
	Off-sale alcoholic licenses Additional per license	981.15	982.11	982.11

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5.10.190	LICENSE TRANSFER TAX Per license	41.01	41.05	41.05
5.10.210	DUPLICATE LICENSE TAX Fee for duplicate	8.21	8.21	8.21
5.16.020	GENERAL BUSINESS TAX License tax Each employee in excess of one	154.07 (6) 30.60 (6)	154.22 (6) 30.63 (6)	154.22 (6) 30.63 (6)
5.16.025	BUSINESS WITH TAKE-OUT SERVICE TAX Basic tax Each employee in excess of one	307.10 61.22	307.40 61.28	307.40 61.28
5.16.030	PROFESSIONAL BUSINESS TAX First professional For additional Non-professional employee	409.13 (6) 204.05 (6) 30.60 (6)	409.53 (6) 204.25 (6) 30.63 (6)	409.53 (6) 204.25 (6) 30.63 (6)
5.16.040	COIN OPERATED MACHINES TAX A. Vending Machines 1. Annual tax First \$5,000 gross receipts Each additional \$1,000 2. Per year per machine \$.01 and under .02 to .05 .06 to .10 .11 OR MORE B. Music and Game Machines 1. Annual Tax First \$5,000 Gross receipts Each additional \$1,000 2. Per year per machine	165.27 8.16 8.16 16.40 41.01 82.11 165.27 8.16 164.24	165.43 8.16 8.16 16.41 41.05 82.19 165.43 8.16 164.40	165.43 8.16 8.16 16.41 41.05 82.19 165.43 8.16 164.40
5.16.050	SERVICE BUSINESS TAX License tax Each employee in excess of one	154.07 (6) 30.60 (6)	154.22 (6) 30.63 (6)	154.22 (6) 30.63 (6)
5.16.070	NEW YEAR'S DAY RELATED BUSINESS TAX A. Temporary-food/merchandise 1. Vendor 2. Solicitor or peddler B. Grandstand seat surcharge	124.10 83.13 5.58 (1)	124.22 83.21 5.58 (1)	124.22 83.21 5.62 (1)

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5.16.090 THEATERS TAX Per seat	2.10	2.10	2.10
5.16.100 JUNK AND REFUSE COLLECTORS TAX First four vehicles Each additional vehicle	411.62 205.23	412.02 205.43	412.02 205.43
5.16.120 RETAIL AND WHOLESALE DELIVERY TAX Per year	206.25	206.45	206.45
5.16.130 NEWSPAPERS AND ADVERTISING TAX License tax Each employee in excess of one	165.27 32.84	165.43 32.87	165.43 32.87
5.16.140 CHRISTMAS TREES TAX License tax	165.27	165.43	165.43
5.16.150 AUCTIONS TAX Per day	206.29	206.49	206.49
5.16.160 SELF-SERVICE MACHINES TAX A. First \$5,000 or less of gross receipts Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000 B. License tax per year Per machine Each employee in excess of one C. Each machine in another licensed business	83.14 8.16 165.27 16.40 32.84 16.40	83.22 8.16 165.43 16.41 32.87 16.41	83.22 8.16 165.43 16.41 32.87 16.41
5.16.180 CONTRACTING & BUILDING TRADES (ANNUAL TAX) General engineering contractor General building contractor Specialty contractor Other building tradesman Six-month license-percentage of annual tax Three-month license-percentage of annual tax	1,232.84 (5)(6) 822.23 (5)(6) 616.95 (5)(6) 616.95 (5)(6) 60.00% 30.00%	1,234.05 (5)(6) 823.04 (5)(6) 617.55 (5)(6) 617.55 (5)(6) 60.00% 30.00%	1,234.05 (5)(6) 823.04 (5)(6) 617.55 (5)(6) 617.55 (5)(6) 60.00% 30.00%
5.16.190 RENTAL ACCOMMODATIONS TAX A. Hotel, Roominghouse, etc. Three rental accommodations Each additional accommodation B. Boarding Homes, Rest Homes, etc. First person accommodated Each additional person	151.53 16.40 144.87 16.40	151.67 16.41 145.01 16.41	151.67 16.41 145.01 16.41

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5.16.200 CIRCUS OR MENAGERIE TAX Per day	822.23	823.04	823.04
5.16.210 SIDE SHOW TAX Per day	74.36	74.43	74.43
5.16.220 ANIMALS TAX Per day	184.08	184.26	184.26

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5.16.230 AMUSEMENT PARK TAX			
Per year - up to 5 devices	733.52	734.24	734.24
Per each device in excess of 5	183.05	183.23	183.23
5.16.240 BOXING AND WRESTLING TAX			
Three month license	740.08	740.81	740.81
Per year	2,909.56	2,912.43	2,912.43
5.16.250 MOVING PICTURES TAX			
Per day City owned property	913.20	914.10	914.10
Per day Private property	716.96	717.66	717.66
10-30 days Nonresidentially zoned property	7,169.62	7,176.69	7,176.69
Still photography	60.01	60.06	60.06
5.16.260 OTHER AMUSEMENTS TAX			
Admission: Donation only per day	48.86	48.90	48.90
\$.25 and under per day	48.86	48.90	48.90
\$.25 to \$.50 per day	62.56	62.62	62.62
\$.51 and over per day	83.14	83.22	83.22
5.16.270 NON-RESIDENTIAL BUILDINGS TAX			
Base fee - Properties under 1,000 sq. ft.	83.02	83.10	83.10
Owner occupied	41.00	41.04	41.04
Base fee - Properties over 1,000 sq. ft.			
First 1,000 sq. ft.	165.02	165.18	165.18
Owner occupied	82.00	82.08	82.08
Each additional 1,000 sq. ft.	16.40	16.41	16.41
5.20.040 ADVERTISEMENT FEES TAX			
One year	411.62	412.02	412.02
Six months	240.48	240.71	240.71
Three months	137.87	138.00	138.00
One month	55.75	55.80	55.80
5.32.090 BILLIARD AND POOL ROOMS TAX			
Per application	142.14	142.28	142.28
Each person named in application	28.25	28.27	28.27
Renewal	36.29	36.32	36.32
Each additional person not named	28.25	28.27	28.27
5.33.060 BINGO GAMES WRITTEN APPLICATION FEES			
Per application	134.30	134.43	134.43
Renewal	134.30	134.43	134.43
5.40.080 ESCORT BUREAUS APPLICATION			
Per application	770.90	771.66	771.66

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Renewal	685.37	686.04	686.04
5.44.040 USE OF PUBLIC RIGHTS OF WAY			
Application processing fee	352.85	353.19	353.19
5.45.060 SEXUALLY ORIENTED BUSINESS			
A. Per application	353.88	354.22	354.22
Per employee	352.85	353.19	353.19
B. Per renewal	247.95	248.19	248.19
Per employee	246.93	247.17	247.17
5.48.110 MESSAGE ESTABLISHMENT PERMIT FEES			
A. Per application	177.46	177.63	177.63
Per employee	70.63	70.69	70.69
B. Per renewal	106.86	106.96	106.96
Per employee	35.26	35.29	35.29
5.56.030 LICENSE - PAWNBROKER OR SECONDHAND DEALER			
Secondhand Dealer - each establishment or place of business	22.07	22.09	22.09
Pawnbroker - each establishment or place of business	106.24	106.34	106.34
5.56.040 JUNK DEALER OR COLLECTOR			
Application -each establishment or place of business	211.45	211.65	211.65
For number of vehicles used in business:			
1 vehicle	None	None	None
2 to 4 vehicles	211.45	211.65	211.65
5 or more vehicles	106.24	106.34	106.34
5.60.070 SALES AND CLOSE-OUTS PERMIT FEES			
Permit for first 30 days	685.39	686.06	686.06
5.60.090 SALES AND CLOSE-OUTS PERMIT RENEWALS			
Renewal additional 30 days	685.39	686.06	686.06
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	36.29	36.32	36.32
5.72.230 TAXI CAB OWNERS PERMIT FEES			
Taxi - per year	411.62	412.02	412.02
Six months	240.48	240.71	240.71

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Per day - New Years Day only	24.95	24.97	24.97
Limited owner - per year	35.22	35.25	35.25
Temporary 30 days or less	42.07	42.11	42.11
6.16.020 DOG LICENSE REGULATIONS			
Transfer fee	5.17	5.17	5.17
6.16.050 DOG LICENSE FEES			
Spayed or neutered	16.15	16.16	16.16
Not spayed or neutered	32.28	76.16 (8)	76.16 (8)
6.16.060 DOG LICENSE REGULATIONS			
Time limit on fee payment	20.69	20.71	20.71
6.16.100 DOG LICENSE REGULATIONS			
Duplicate license tags	6.03	6.03	6.03
6.20.090 REGULATIONS FOR KEEPING HORSES			
Per year	17.98	17.99	17.99
9.36.210 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION			
Per day	91.41	91.50	91.50
9.48.030 FIRE HYDRANT CONNECTION PERMIT REQUIRED			
Permit fee	18.55	18.56	18.56
12.16.100 MOVING BUILDINGS ALONG STREETS - PERMIT, FEES, AND DEPOSITS			
A. Class A permit	16.00 (3)	16.00 (3)	16.00 (3)
B. Class B permit	185.53	185.71	185.71
C. Class C permit	185.53	185.71	185.71
D. Class D permit	296.82	297.11	297.11
E. Class E permit	612.23	612.83	612.83
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	27.87	27.89	27.89
13.24.400 SEWER DISCHARGE			

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Permit to discharge objectionable substance	27.87	27.89	27.89
17.42.050 IN LIEU FEE (per square foot)			
10-49 Rental Units			
Sub-area A	TBD (4)	TBD (4)	TBD (4)
Sub-area B	1.14	1.14	1.14
Sub-area C	25.19	25.21	25.21
Sub-area D	22.90	22.92	22.92
50 + Rental Units			
Sub-area A	TBD (4)	TBD (4)	TBD (4)
Sub-area B	1.14	1.14	1.14
Sub-area C	34.36	34.39	34.39
Sub-area D	32.07	32.10	32.10
10-49 For Sale Units			
Sub-area A	43.52	43.56	43.56
Sub-area B	16.03	16.04	16.04
Sub-area C	26.34	26.36	26.36
Sub-area D	20.61	20.63	20.63
50 + For Sale Units			
Sub-area A	60.70	60.75	60.75
Sub-area B	21.76	21.78	21.78
Sub-area C	36.65	36.68	36.68
Sub-area D	28.63	28.65	28.65

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 14, 2015. Revised rates become effective February 1, 2016.
- (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 2015 and will have recommendations during the FY 2016 budget process.
- (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.