

CITY OF PASADENA
FISCAL YEAR 2017
REVISED SCHEDULE OF TAXES, FEES, AND CHARGES

| <u>MUNICIPAL CODE SECTION</u> | <u>REVISED FY2016 RATE</u> | <u>ADOPTED FY2017 RATE</u> | <u>REVISED FY2017 RATE</u> |
|--|------------------------------------|------------------------------------|------------------------------------|
| 3 12 040 GRANDSTAND PERMIT APPLICATION TAX | | | |
| Per Seat | 0 68 (1) | 0 68 (1) | 0 69 (1) |
| Minimum | 41 82 (1) | 41 82 (1) | 42 62 (1) |
| 3 16 07 TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES | | | |
| Fee | 91 73 | 93 94 | 93 94 |
| For each of the cards | 0 16 | 0 16 | 0 16 |
| 4 17 050 RESIDENTIAL IMPACT FEE | | | |
| Number of Bedrooms | | | |
| Studio | 17,561 70 | 17,984 98 | 17,984 98 |
| 1 | 18,533 18 | 18,979 88 | 18,979 88 |
| 2 | 20,583 34 | 21,079 46 | 21,079 46 |
| 3 | 23,670 00 | 24,240 51 | 24,240 51 |
| 4 | 28,759 86 | 29,453 05 | 29,453 05 |
| 5 or more | 32,507 44 | 33,290 96 | 33,290 96 |
| Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing | 910 10 | 932 03 | 932 03 |
| Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site | | | |
| Studio | 12,293 19 | 12,589 48 | 12,589 48 |
| 1 | 12,973 22 | 13,285 91 | 13,285 91 |
| 2 | 14,408 33 | 14,755 62 | 14,755 62 |
| 3 | 16,569 00 | 16,968 35 | 16,968 35 |
| 4 | 20,131 90 | 20,617 13 | 20,617 13 |
| 5 or more | 22,755 20 | 23,303 67 | 23,303 67 |
| 4 19 040 TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE | | | |
| New Industrial use per square foot | 3 43 | 3 51 | 3 51 |
| New Office use per square foot | 4 11 | 4 20 | 4 20 |
| New Retail use per square foot | 9 53 | 9 75 | 9 75 |
| New Residential use per new unit | 2,747 20 | 2,813 41 | 2,813 41 |
| 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% |
| 4 36 020 REAL PROPERTY TRANSFER TAX | | | |
| For each \$500 00 of value | 0 55 (2) | 0 55 (2) | 0 55 (2) |

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|---|---|------------------------------------|------------------------------------|
| 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 62 (1) | 1 62 (1) | 1 65 (1) |
| 4 52 020 SEWER USE TAX | | | |
| A 100 cu ft - homes served under Ordinance | 0 31 | 0 31 | 0 31 |
| Maximum per year | 147 82 | 151 38 | 151 38 |
| B 100 cu ft - homes not served under Ordinance | 0 38 | 0 38 | 0 38 |
| Minimum per month | 12 25 | 12 54 | 12 54 |
| C 100 cu ft - all other sources | 0 55 | 0 56 | 0 56 |
| 4 52 025 STORM DRAIN SEWER USE TAX Per unit of runoff quantity | 35 08 | 35 92 | 35 92 |
| 4 53 3 SEWER FACILITIES CHARGE Per gallon charge for sewage discharged per day | 6 84 | 7 00 | 7 00 |
| <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% | | |
| 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 space) | 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 | | | |

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| 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% | 0 07 |
| UTILITY USER TAXES | | | |
| 4 56 030 TELEPHONE TAX | | | |
| Percentage of charges | 8 28% | 8 28% | 0 08 |
| 4 56 040 ELECTRICITY TAX | | | |
| Commercial - percentage of charges | 7 67% | 7 67% | 0 08 |
| Residential - percentage of charges | 7 67% | 7 67% | 0 08 |
| 4 56 050 GAS TAX | | | |
| Commercial - percentage of charges | 7 90% | 7 90% | 0 08 |
| Residential - percentage of charges | 7 90% | 7 90% | 0 08 |
| 4 56 060 WATER TAX | | | |
| Commercial - percentage of charges | 7 67% | 7 67% | 0 08 |
| Residential - percentage of charges | 7 67% | 7 67% | 0 08 |
| 4 56 070 CABLE TV TAX | | | |
| Percentage of charges | 9 40% | 9 40% | 0 09 |
| 4 109 180 LIBRARY SPECIAL TAX | | | |
| Single family residence or residential unit in a residential condominium project | 36 27 | 37 14 | 37 14 |
| Each residential unit of a multi-unit building which is not a condominium project | 23 82 | 24 39 | 24 39 |
| Each parcel of non-residential property | 265 30 | 271 69 | 271 69 |
| BUSINESS LICENSE TAXES | | | |
| 5 04 040 BUSINESS LICENSE MAXIMUM TAX | | | |
| Maximum | 58,928 03 | 60,348 37 | 60348 37 |
| 5 10 030 COMBINATION BUSINESSES TAX | | | |
| Off-sale alcoholic licenses | | | |
| Additional per license | 982 11 | 1,005 78 | 1005 78 |
| 5 10 190 LICENSE TRANSFER TAX | | | |
| Per license | 41 05 | 42 03 | 42 03 |
| 5 10 210 DUPLICATE LICENSE TAX | | | |
| Fee for duplicate | 8 21 | 8 40 | 8 40 |

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|--|------------------------------------|------------------------------------|------------------------------------|
| 5 16 020 GENERAL BUSINESS TAX | | | |
| License tax | 154 22 (6) | 157 93 (6) | 157 93 (6) |
| Each employee in excess of one | 30 63 (6) | 31 36 (6) | 31 36 (6) |
| 5 16 025 BUSINESS WITH TAKE-OUT SERVICE TAX | | | |
| Basic tax | 307 40 | 314 80 | 314 80 |
| Each employee in excess of one | 61 28 | 62 75 | 62 75 |
| 5 16 030 PROFESSIONAL BUSINESS TAX | | | |
| First professional | 409 53 (6) | 419 40 (6) | 419 40 (6) |
| For additional | 204 25 (6) | 209 17 (6) | 209 17 (6) |
| Non-professional employee | 30 63 (6) | 31 36 (6) | 31 36 (6) |
| 5 16 040 COIN OPERATED MACHINES TAX | | | |
| A Vending Machines | | | |
| 1 Annual tax | | | |
| First \$5,000 gross receipts | 165 43 | 169 41 | 169 41 |
| Each additional \$1,000 | 8 16 | 8 35 | 8 35 |
| 2 Per year per machine | | | |
| \$ 01 and under | 8 16 | 8 35 | 8 35 |
| 02 to 05 | 16 41 | 16 80 | 16 80 |
| 06 to 10 | 41 05 | 42 03 | 42 03 |
| 11 OR MORE | 82 19 | 84 17 | 84 17 |
| B Music and Game Machines | | | |
| 1 Annual Tax | | | |
| First \$5,000 Gross receipts | 165 43 | 169 41 | 169 41 |
| Each additional \$1,000 | 8 16 | 8 35 | 8 35 |
| 2 Per year per machine | 164 40 | 168 36 | 168 36 |
| 5 16 050 SERVICE BUSINESS TAX | | | |
| License tax | 154 22 (6) | 157 93 (6) | 157 93 (6) |
| Each employee in excess of one | 30 63 (6) | 31 36 (6) | 31 36 (6) |
| 5 16 070 NEW YEAR'S DAY RELATED BUSINESS TAX | | | |
| A Temporary-food/merchandise | | | |
| 1 Vendor | 124 22 | 127 21 | 127 21 |
| 2 Solicitor or peddler | 83 21 | 85 21 | 85 21 |
| B Grandstand seat surcharge | 5 62 (1) | 5 62 (1) | 5 72 (1) |
| 5 16 090 THEATERS TAX | | | |
| Per seat | 2 10 | 2 15 | 2 15 |
| 5 16 100 JUNK AND REFUSE COLLECTORS TAX | | | |
| First four vehicles | 412 02 | 421 95 | 421 95 |
| Each additional vehicle | 205 43 | 210 38 | 210 38 |
| 5 16 120 RETAIL AND WHOLESALE DELIVERY TAX | | | |

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| Per year | 206 45 | 211 42 | 211 42 |
| 5 16 130 NEWSPAPERS AND ADVERTISING TAX | | | |
| License tax | 165 43 | 169 41 | 169 41 |
| Each employee in excess of one | 32 87 | 33 66 | 33 66 |
| 5 16 140 CHRISTMAS TREES TAX | | | |
| License tax | 165 43 | 169 41 | 169 41 |
| 5 16 150 AUCTIONS TAX | | | |
| Per day | 206 49 | 211 46 | 211 46 |
| 5 16 160 SELF-SERVICE MACHINES TAX | | | |
| A First \$5,000 or less of gross receipts | 83 22 | 85 22 | 85 22 |
| Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000 | 8 16 | 8 35 | 8 35 |
| B License tax per year | 165 43 | 169 41 | 169 41 |
| Per machine | 16 41 | 16 80 | 16 80 |
| Each employee in excess of one | 32 87 | 33 66 | 33 66 |
| C Each machine in another licensed business | 16 41 | 16 80 | 16 80 |
| 5 16 180 CONTRACTING & BUILDING TRADES (ANNUAL TAX) | | | |
| General engineering contractor | 1,234 05 (5)(6) | 1,263 79 (5)(6) | 1263 79 (5)(6) |
| General building contractor | 823 04 (5)(6) | 842 87 (5)(6) | 842 87 (5)(6) |
| Specialty contractor | 617 55 (5)(6) | 632 43 (5)(6) | 632 43 (5)(6) |
| Other building tradesman | 617 55 (5)(6) | 632 43 (5)(6) | 632 43 (5)(6) |
| Six-month license-percentage of annual tax | 60 00% | 60 00% | 0 60 |
| Three-month license-percentage of annual tax | 30 00% | 30 00% | 0 30 |
| 5 16 190 RENTAL ACCOMMODATIONS TAX | | | |
| A Hotel, Roominghouse, etc | | | |
| Three rental accommodations | 151 67 | 155 32 | 155 32 |
| Each additional accommodation | 16 41 | 16 80 | 16 80 |
| B Boarding Homes, Rest Homes, etc | | | |
| First person accommodated | 145 01 | 148 50 | 148 50 |
| Each additional person | 16 41 | 16 80 | 16 80 |
| 5 16 200 CIRCUS OR MENAGERIE TAX | | | |
| Per day | 823 04 | 842 87 | 842 87 |
| 5 16 210 SIDE SHOW TAX | | | |
| Per day | 74 43 | 76 22 | 76 22 |
| 5 16 220 ANIMALS TAX | | | |
| Per day | 184 26 | 188 70 | 188 70 |
| 5 16 230 AMUSEMENT PARK TAX | | | |
| Per year - up to 5 devices | 734 24 | 751 93 | 751 93 |

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| Per each device in excess of 5 | 183 23 | 187 64 | 187 64 |
| 5 16 240 BOXING AND WRESTLING TAX | | | |
| Three month license | 740 81 | 758 66 | 758 66 |
| Per year | 2,912 43 | 2,982 62 | 2982 62 |
| 5 16 250 MOVING PICTURES TAX | | | |
| Per day City owned property | 914 10 | 936 13 | 936 13 |
| Per day Private property | 717 66 | 734 95 | 734 95 |
| 10-30 days Nonresidentially zoned property | 7,176 69 | 7,349 66 | 7349 66 |
| Still photography | 60 06 | 61 50 | 61 50 |
| 5 16 260 OTHER AMUSEMENTS TAX | | | |
| Admission Donation only per day | 48 90 | 50 07 | 50 07 |
| \$ 25 and under per day | 48 90 | 50 07 | 50 07 |
| \$ 25 to \$ 50 per day | 62 62 | 64 12 | 64 12 |
| \$ 51 and over per day | 83 22 | 85 22 | 85 22 |
| 5 16 270 NON-RESIDENTIAL BUILDINGS TAX | | | |
| Base fee - Properties under 1,000 sq ft | 83 10 | 85 10 | 85 10 |
| Owner occupied | 41 04 | 42 02 | 42 02 |
| Base fee - Properties over 1,000 sq ft | | | |
| First 1,000 sq ft | 165 18 | 169 16 | 169 16 |
| Owner occupied | 82 08 | 84 05 | 84 05 |
| Each additional 1,000 sq ft | 16 41 | 16 80 | 16 80 |
| 5 20 040 ADVERTISEMENT FEES TAX | | | |
| One year | 412 02 | 421 95 | 421 95 |
| Six months | 240 71 | 246 51 | 246 51 |
| Three months | 138 00 | 141 32 | 141 32 |
| One month | 55 80 | 57 14 | 57 14 |
| 5 32 090 BILLIARD AND POOL ROOMS TAX | | | |
| Per application | 142 28 | 145 70 | 145 70 |
| Each person named in application | 28 27 | 28 95 | 28 95 |
| Renewal | 36 32 | 37 19 | 37 19 |
| Each additional person not named | 28 27 | 28 95 | 28 95 |
| 5 33 060 BINGO GAMES WRITTEN APPLICATION FEES | | | |
| Per application | 134 43 | 137 67 | 137 67 |
| Renewal | 134 43 | 137 67 | 137 67 |
| 5 40 080 ESCORT BUREAUS APPLICATION | | | |
| Per application | 771 66 | 790 25 | 790 25 |
| Renewal | 686 04 | 702 57 | 702 57 |
| 5 44 040 USE OF PUBLIC RIGHTS OF WAY | | | |
| Application processing fee | 353 19 | 361 70 | 361 70 |

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| 5 45 060 SEXUALLY ORIENTED BUSINESS | | | |
| A Per application | 354 22 | 362 75 | 362 75 |
| Per employee | 353 19 | 361 70 | 361 70 |
| B Per renewal | 248 19 | 254 17 | 254 17 |
| Per employee | 247 17 | 253 12 | 253 12 |
| 5 48 110 MESSAGE ESTABLISHMENT PERMIT FEES | | | |
| A Per application | 177 63 | 181 91 | 181 91 |
| Per employee | 70 69 | 72 39 | 72 39 |
| B Per renewal | 106 96 | 109 53 | 109 53 |
| Per employee | 35 29 | 36 14 | 36 14 |
| 5 56 030 LICENSE - PAWNBROKER OR SECONDHAND DEALER | | | |
| Secondhand Dealer - each establishment or place of business | 22 09 | 22 62 | 22 62 |
| Pawnbroker - each establishment or place of business | 106 34 | 108 90 | 108 90 |
| 5 56 040 JUNK DEALER OR COLLECTOR | | | |
| Application -each establishment or place of business | 211 65 | 216 75 | 216 75 |
| For number of vehicles used in business | | | |
| 1 vehicle | None | None | None |
| 2 to 4 vehicles | 211 65 | 216 75 | 216 75 |
| 5 or more vehicles | 106 34 | 108 90 | 108 90 |
| 5 60 070 SALES AND CLOSE-OUTS PERMIT FEES | | | |
| Permit for first 30 days | 686 06 | 702 59 | 702 59 |
| 5 60 090 SALES AND CLOSE-OUTS PERMIT RENEWALS | | | |
| Renewal additional 30 days | 686 06 | 702 59 | 702 59 |
| 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 32 | 37 19 | 37 19 |
| 5 72 230 TAXI CAB OWNERS PERMIT FEES | | | |
| Taxi - per year | 412 02 | 421 95 | 421 95 |
| Six months | 240 71 | 246 51 | 246 51 |
| Per day - New Years Day only | 24 97 | 25 57 | 25 57 |
| Limited owner - per year | 35 25 | 36 09 | 36 09 |
| Temporary 30 days or less | 42 11 | 43 12 | 43 12 |
| 6 16 020 DOG LICENSE REGULATIONS | | | |
| Transfer fee | 5 17 | 5 29 | 5 29 |

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| 6 16 050 DOG LICENSE FEES | | | |
| Spayed or neutered | 16 16 | 16 54 | 16 54 |
| Not spayed or neutered | 76 16 | 76 54 (7) | 76 54 (7) |
| 6 16 060 DOG LICENSE REGULATIONS | | | |
| Time limit on fee payment | 20 71 | 21 20 | 21 20 |
| 6 16 100 DOG LICENSE REGULATIONS | | | |
| Duplicate license tags | 6 03 | 6 17 | 6 17 |
| 6 20 090 REGULATIONS FOR KEEPING HORSES | | | |
| Per year | 17 99 | 18 42 | 18 42 |
| 9 36 210 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION | | | |
| Per day | 91 50 | 93 70 | 93 70 |
| 9 48 030 FIRE HYDRANT CONNECTION PERMIT REQUIRED | | | |
| Permit fee | 18 56 | 19 00 | 19 00 |
| 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 71 | 190 18 | 190 18 |
| C Class C permit | 185 71 | 190 18 | 190 18 |
| D Class D permit | 297 11 | 304 27 | 304 27 |
| E Class E permit | 612 83 | 627 60 | 627 60 |
| 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 89 | 28 56 | 28 56 |
| 13 24 400 SEWER DISCHARGE | | | |
| Permit to discharge objectionable substance | 27 89 | 28 56 | 28 56 |
| 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 16 | 1 16 |
| Sub-area C | 25 21 | 25 81 | 25 81 |
| Sub-area D | 22 92 | 23 47 | 23 47 |

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| 50 + Rental Units | | | |
| Sub-area A | TBD (4) | TBD (4) | TBD (4) |
| Sub-area B | 1 14 | 1 16 | 1 16 |
| Sub-area C | 34 39 | 35 21 | 35 21 |
| Sub-area D | 32 10 | 32 87 | 32 87 |
| 10-49 For Sale Units | | | |
| Sub-area A | 43 56 | 44 60 | 44 60 |
| Sub-area B | 16 04 | 16 42 | 16 42 |
| Sub-area C | 26 36 | 26 99 | 26 99 |
| Sub-area D | 20 63 | 21 12 | 21 12 |
| 50 + For Sale Units | | | |
| Sub-area A | 60 75 | 62 21 | 62 21 |
| Sub-area B | 21 78 | 22 30 | 22 30 |
| Sub-area C | 36 68 | 37 56 | 37 56 |
| Sub-area D | 28 65 | 29 34 | 29 34 |

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 become 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 and will have recommendations during the FY 2018 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.