

Attachment A

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

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY2016 RATE</u>	<u>RECOMMENDED FY2017 RATE</u>
3.12.040 GRANDSTAND PERMIT APPLICATION TAX		
Per Seat	0.68 (1)	0.68 (1)
Minimum	41.82 (1)	41.82 (1)
3.16.07 TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES		
Fee	91.73	93.94
For each of the cards	0.16	0.16
4.17.050 RESIDENTIAL IMPACT FEE		
Number of Bedrooms		
Studio	17,561.70	17,984.98
1	18,533.18	18,979.88
2	20,583.34	21,079.46
3	23,670.00	24,240.51
4	28,759.86	29,453.05
5 or more	32,507.44	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
Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site		
Studio	12,293.19	12,589.48
1	12,973.22	13,285.91
2	14,408.33	14,755.62
3	16,569.00	16,968.35
4	20,131.90	20,617.13
5 or more	22,755.20	23,303.67
4.19.040 TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE		
New Industrial use per square foot	3.43	3.51
New Office use per square foot	4.11	4.20
New Retail use per square foot	9.53	9.75
New Residential use per new unit	2,747.20	2,813.41
4.24.020 UNDERGROUND SURTAX RATE		
First \$ 1,000 of monthly bill	4.34%	4.34%

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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%
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	1.62 (1)	1.62 (1)
4.52.020 SEWER USE TAX		
A. 100 cu. ft. - homes served under Ordinance	0.31	0.31
Maximum per year	147.82	151.38
B. 100 cu. ft. - homes not served under Ordinance	0.38	0.38
Minimum per month	12.25	12.54
C. 100 cu. ft. - all other sources	0.55	0.56
4.52.025 STORM DRAIN SEWER USE TAX		
Per unit of runoff quantity	35.08	35.92
4.53.3 SEWER FACILITIES CHARGE		
Per gallon charge for sewage discharged per day	6.84	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	

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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 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 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%

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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%
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	36.27	37.14
Each residential unit of a multi-unit building which is not a condominium project	23.82	24.39
Each parcel of non-residential property	265.30	271.69
BUSINESS LICENSE TAXES		
5.04.040 BUSINESS LICENSE MAXIMUM TAX		
Maximum	58,928.03	60,348.37
5.10.030 COMBINATION BUSINESSES TAX		
Off-sale alcoholic licenses Additional per license	982.11	1,005.78
5.10.190 LICENSE TRANSFER TAX		
Per license	41.05	42.03
5.10.210 DUPLICATE LICENSE TAX		
Fee for duplicate	8.21	8.40
5.16.020 GENERAL BUSINESS TAX		
License tax	154.22 (6)	157.93 (6)
Each employee in excess of one	30.63 (6)	31.36 (6)
5.16.025 BUSINESS WITH TAKE-OUT SERVICE TAX		
Basic tax	307.40	314.80
Each employee in excess of one	61.28	62.75

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5.16.030 PROFESSIONAL BUSINESS TAX		
First professional	409.53 (6)	419.40 (6)
For additional	204.25 (6)	209.17 (6)
Non-professional employee	30.63 (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
Each additional \$1,000	8.16	8.35
2. Per year per machine		
\$.01 and under	8.16	8.35
.02 to .05	16.41	16.80
.06 to .10	41.05	42.03
.11 OR MORE	82.19	84.17
B. Music and Game Machines		
1. Annual Tax		
First \$5,000 Gross receipts	165.43	169.41
Each additional \$1,000	8.16	8.35
2. Per year per machine	164.40	168.36
5.16.050 SERVICE BUSINESS TAX		
License tax	154.22 (6)	157.93 (6)
Each employee in excess of one	30.63 (6)	31.36 (6)
5.16.070 NEW YEAR'S DAY RELATED BUSINESS TAX		
A. Temporary-food/merchandise		
1. Vendor	124.22	127.21
2. Solicitor or peddler	83.21	85.21
B. Grandstand seat surcharge	5.62 (1)	5.62 (1)
5.16.090 THEATERS TAX		
Per seat	2.10	2.15
5.16.100 JUNK AND REFUSE COLLECTORS TAX		
First four vehicles	412.02	421.95
Each additional vehicle	205.43	210.38

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5.16.120 RETAIL AND WHOLESALE DELIVERY TAX Per year	206.45	211.42
5.16.130 NEWSPAPERS AND ADVERTISING TAX License tax Each employee in excess of one	165.43 32.87	169.41 33.66
5.16.140 CHRISTMAS TREES TAX License tax	165.43	169.41
5.16.150 AUCTIONS TAX Per day	206.49	211.46
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	83.22 8.16 165.43 16.41 32.87 16.41	85.22 8.35 169.41 16.80 33.66 16.80
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	1,234.05 (5)(6) 823.04 (5)(6) 617.55 (5)(6) 617.55 (5)(6) 60.00% 30.00%	1,263.79 (5)(6) 842.87 (5)(6) 632.43 (5)(6) 632.43 (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	151.67 16.41 145.01 16.41	155.32 16.80 148.50 16.80

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5.16.200 CIRCUS OR MENAGERIE TAX Per day	823.04	842.87
5.16.210 SIDE SHOW TAX Per day	74.43	76.22
5.16.220 ANIMALS TAX Per day	184.26	188.70
5.16.230 AMUSEMENT PARK TAX Per year - up to 5 devices Per each device in excess of 5	734.24 183.23	751.93 187.64
5.16.240 BOXING AND WRESTLING TAX Three month license Per year	740.81 2,912.43	758.66 2,982.62
5.16.250 MOVING PICTURES TAX Per day City owned property Per day Private property 10-30 days Nonresidentially zoned property Still photography	914.10 717.66 7,176.69 60.06	936.13 734.95 7,349.66 61.50
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	48.90 48.90 62.62 83.22	50.07 50.07 64.12 85.22
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.	83.10 41.04 165.18 82.08 16.41	85.10 42.02 169.16 84.05 16.80

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5.20.040 ADVERTISEMENT FEES TAX		
One year	412.02	421.95
Six months	240.71	246.51
Three months	138.00	141.32
One month	55.80	57.14
5.32.090 BILLIARD AND POOL ROOMS TAX		
Per application	142.28	145.70
Each person named in application	28.27	28.95
Renewal	36.32	37.19
Each additional person not named	28.27	28.95
5.33.060 BINGO GAMES WRITTEN APPLICATION FEES		
Per application	134.43	137.67
Renewal	134.43	137.67
5.40.080 ESCORT BUREAUS APPLICATION		
Per application	771.66	790.25
Renewal	686.04	702.57
5.44.040 USE OF PUBLIC RIGHTS OF WAY		
Application processing fee	353.19	361.70
5.45.060 SEXUALLY ORIENTED BUSINESS		
A. Per application	354.22	362.75
Per employee	353.19	361.70
B. Per renewal	248.19	254.17
Per employee	247.17	253.12
5.48.110 MASSAGE ESTABLISHMENT PERMIT FEES		
A. Per application	177.63	181.91
Per employee	70.69	72.39
B. Per renewal	106.96	109.53
Per employee	35.29	36.14
5.56.030 LICENSE - PAWNBROKER OR SECONDHAND DEALER		
Secondhand Dealer - each establishment or place of business	22.09	22.62

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Pawnbroker - each establishment or place of business	106.34	108.90
5.56.040 JUNK DEALER OR COLLECTOR		
Application -each establishment or place of business	211.65	216.75
For number of vehicles used in business:		
1 vehicle	None	None
2 to 4 vehicles	211.65	216.75
5 or more vehicles	106.34	108.90
5.60.070 SALES AND CLOSE-OUTS PERMIT FEES		
Permit for first 30 days	686.06	702.59
5.60.090 SALES AND CLOSE-OUTS PERMIT RENEWALS		
Renewal additional 30 days	686.06	702.59
5.68.030 UNDERGROUND FACILITIES USE		
Per duct ft. per year	0.02	0.02
5.72.220 TAXI CAB DRIVERS PERMIT FEES		
Permit	36.32	37.19
5.72.230 TAXI CAB OWNERS PERMIT FEES		
Taxi - per year	412.02	421.95
Six months	240.71	246.51
Per day - New Years Day only	24.97	25.57
Limited owner - per year	35.25	36.09
Temporary 30 days or less	42.11	43.12
6.16.020 DOG LICENSE REGULATIONS		
Transfer fee	5.17	5.29 (8)
6.16.050 DOG LICENSE FEES		
Spayed or neutered	16.16	16.54 (8)
Not spayed or neutered	76.16	76.54 (7)(8)
6.16.060 DOG LICENSE REGULATIONS		

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Time limit on fee payment	20.71	21.20 (8)
6.16.100 DOG LICENSE REGULATIONS		
Duplicate license tags	6.03	6.17 (8)
6.20.090 REGULATIONS FOR KEEPING HORSES		
Per year	17.99	18.42
9.36.210 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION		
Per day	91.50	93.70
9.48.030 FIRE HYDRANT CONNECTION PERMIT REQUIRED		
Permit fee	18.56	19.00
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	185.71	190.18
C. Class C permit	185.71	190.18
D. Class D permit	297.11	304.27
E. Class E permit	612.83	627.60
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	27.89	28.56
13.24.400 SEWER DISCHARGE		
Permit to discharge objectionable substance	27.89	28.56
17.42.050 IN LIEU FEE (per square foot)		
10-49 Rental Units		

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Sub-area A	TBD (4)	TBD (4)
Sub-area B	1.14	1.16
Sub-area C	25.21	25.81
Sub-area D	22.92	23.47
50 + Rental Units		
Sub-area A	TBD (4)	TBD (4)
Sub-area B	1.14	1.16
Sub-area C	34.39	35.21
Sub-area D	32.10	32.87
10-49 For Sale Units		
Sub-area A	43.56	44.60
Sub-area B	16.04	16.42
Sub-area C	26.36	26.99
Sub-area D	20.63	21.12
50 + For Sale Units		
Sub-area A	60.75	62.21
Sub-area B	21.78	22.30
Sub-area C	36.68	37.56
Sub-area D	28.65	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 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 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.
- (8) Dog License fees and charges were increased by the CPI and approved by City Council action on April 25, 2016.