

**CITY OF PASADENA
FISCAL YEAR 2026
SCHEDULE OF TAXES, FEES, AND CHARGES**

<u>MUNICIPAL CODE SECTION</u>		REVISED FY 2025 RATE	RECOMMENDED FY 2026 RATE
3.12.040	GRANDSTAND PERMIT APPLICATION TAX		
	Per Seat	\$ 0.88 (1)	\$ 0.88 (1)
	Minimum	\$ 56.88 (1)	\$ 56.88 (1)
3.16.070	TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES		
	Fee	\$ 120.67	\$ 124.42
	For each of the cards	\$ 0.17	\$ 0.17
4.17.050	RESIDENTIAL IMPACT FEE		
	Number of Bedrooms		
	Studio	\$ 23,113.02	\$ 23,831.69
	1	\$ 24,391.60	\$ 25,150.03
	2	\$ 27,089.84	\$ 27,932.17
	3	\$ 31,152.20	\$ 32,120.84
	4	\$ 37,850.99	\$ 39,027.92
	5 or more	\$ 42,783.22	\$ 44,113.52
	Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	\$ 1,197.74	\$ 1,234.98
	Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site		
	Studio	\$ 16,179.08	\$ 16,682.15
	1	\$ 17,074.11	\$ 17,605.01
	2	\$ 18,962.87	\$ 19,552.50
	3	\$ 21,806.51	\$ 22,484.56
	4	\$ 26,495.68	\$ 27,319.53
	5 or more	\$ 29,948.23	\$ 30,879.44
4.19.040	TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE		
	New Industrial use per square foot	\$ 1.38	\$ 1.42
	New Office use per square foot	\$ 10.14	\$ 10.45
	New Retail use per square foot	\$ 13.48	\$ 13.89
	Single family (per dwelling unit)	\$ 11,141.89	\$ 11,488.33
	Multi-family (per dwelling unit)	\$ 4,314.10	\$ 4,448.24

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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%
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	\$ 0.09 (1)	\$ 0.09 (1)
	Additional charge per \$1.00	\$ 0.12 (1)	\$ 0.12 (1)
	Maximum	\$ 2.17 (1)	\$ 2.17 (1)
4.52.020	SEWER USE RATE		
	A. Single Family Residence		
	Fixed Charge (monthly)	\$ 6.00	\$ 6.96
	Volumetric Rate (\$/hcf) <i>hcf = hundred cubic feet</i>	\$ 0.63 (9)	\$ 0.73 (9)
	B. Commerical		
	Fixed Charge (monthly)	\$ 6.00	\$ 6.96
	Volumetric Rate (\$/hcf) <i>hcf = hundred cubic feet</i>	\$ 1.21 (9)	\$ 1.40 (9)

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4.52.025	STORM DRAIN SEWER USE RATE Per unit of runoff quantity	\$ 46.11	\$ 47.54
4.53.030	SEWER FACILITIES CHARGE Per gallon charge for sewage discharged per day	\$ 8.96	\$ 9.23
	<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 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%

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UTILITY USER TAXES			
4.56.030	TELEPHONE TAX Percentage of charges	8.28%	8.28%
4.56.040	ELECTRICITY TAX Commercial - percentage of charges Residential - percentage of charges	7.67% 7.67%	7.67% 7.67%
4.56.050	GAS TAX Commercial - percentage of charges Residential - percentage of charges	7.90% 7.90%	7.90% 7.90%
4.56.060	WATER TAX Commercial - percentage of charges Residential - percentage of charges	7.67% 7.67%	7.67% 7.67%
4.56.070	VIDEO 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 Each residential unit of a multi-unit building which is not a condominium project Each parcel of non-residential property	\$ 47.69 \$ 31.31 \$ 349.12	\$ 49.17 \$ 32.28 \$ 359.97
BUSINESS LICENSE TAXES			
5.04.040	BUSINESS LICENSE MAXIMUM TAX Maximum	\$ 77,555.52	\$ 79,967.03
5.10.030	COMBINATION BUSINESSES TAX Off-sale alcoholic licenses Additional per license	\$ 1,292.53	\$ 1,332.71
5.10.190	LICENSE TRANSFER TAX Per license	\$ 53.98	\$ 55.65

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<u>MUNICIPAL CODE SECTION</u>		<u>REVISED FY 2025 RATE</u>		<u>RECOMMENDED FY 2026 RATE</u>	
5.10.210	DUPLICATE LICENSE TAX Fee for duplicate	\$	10.75	\$	11.08
5.16.020	GENERAL BUSINESS TAX License tax	\$	202.93 (5)	\$	209.23 (5)
	Each employee in excess of one	\$	40.27 (5)	\$	41.52 (5)
5.16.025	BUSINESS WITH TAKE-OUT SERVICE TAX Basic tax	\$	404.51	\$	417.08
	Each employee in excess of one	\$	80.61	\$	83.11
5.16.030	PROFESSIONAL BUSINESS TAX First professional	\$	538.94 (5)	\$	555.69 (5)
	For additional	\$	268.77 (5)	\$	277.12 (5)
	Non-professional employee	\$	40.27 (5)	\$	41.52 (5)
5.16.040	COIN OPERATED MACHINES TAX A. Vending Machines				
	1. Annual tax				
	First \$5,000 gross receipts	\$	217.68	\$	224.44
	Each additional \$1,000	\$	10.69	\$	11.02
	2. Per year per machine				
	\$.01 and under	\$	10.69	\$	11.02
	.02 to .05	\$	21.54	\$	22.20
	.06 to .10	\$	53.98	\$	55.65
	.11 OR MORE	\$	108.13	\$	111.49
	B. Music and Game Machines				
	1. Annual Tax				
	First \$5,000 Gross receipts	\$	217.68	\$	224.44
	Each additional \$1,000	\$	10.69	\$	11.02
	2. Per year per machine	\$	216.33	\$	223.05
5.16.050	SERVICE BUSINESS TAX License tax	\$	202.93 (5)	\$	209.23 (5)
	Each employee in excess of one	\$	40.27 (5)	\$	41.52 (5)

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<u>MUNICIPAL CODE SECTION</u>		<u>REVISED FY 2025 RATE</u>	<u>RECOMMENDED FY 2026 RATE</u>
5.16.070	NEW YEAR'S DAY RELATED BUSINESS TAX		
	A. Temporary-food/merchandise		
	1. Vendor	\$ 163.43	\$ 168.51
	2. Solicitor or peddler	\$ 109.47	\$ 112.87
	B. Grandstand seat surcharge	\$ 7.61 (1)	\$ 7.61 (1)
5.16.090	THEATERS TAX		
	Per seat	\$ 2.71	\$ 2.79
5.16.100	JUNK AND REFUSE COLLECTORS TAX		
	First four vehicles	\$ 542.23	\$ 559.09
	Each additional vehicle	\$ 270.32	\$ 278.72
5.16.120	RETAIL AND WHOLESALE DELIVERY TAX		
	Per year	\$ 271.67	\$ 280.11
5.16.130	NEWSPAPERS AND ADVERTISING TAX		
	License tax	\$ 217.68	\$ 224.44
	Each employee in excess of one	\$ 43.22	\$ 44.56
5.16.140	CHRISTMAS TREES TAX		
	License tax	\$ 217.68	\$ 224.44
5.16.150	AUCTIONS TAX		
	Per day	\$ 271.71	\$ 280.15
5.16.160	AUTOMATIC SERVICE MACHINES TAX		
	A. First \$5,000 or less of gross receipts	\$ 109.48	\$ 112.88
	Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000	\$ 10.69	\$ 11.02
	B. License tax per year	\$ 217.68	\$ 224.44
	Per machine	\$ 21.54	\$ 22.20
	Each employee in excess of one	\$ 43.22	\$ 44.56
	C. Each machine in another licensed business	\$ 21.54	\$ 22.20

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<u>MUNICIPAL CODE SECTION</u>		REVISED FY 2025 RATE		RECOMMENDED FY 2026 RATE	
5.16.180	CONTRACTING & BUILDING TRADES (ANNUAL TAX)				
	General engineering contractor	\$ 1,624.10	(4)(5)	\$ 1,674.59	(4)(5)
	General building contractor	\$ 1,083.15	(4)(5)	\$ 1,116.82	(4)(5)
	Specialty contractor	\$ 812.72	(4)(5)	\$ 837.99	(4)(5)
	Other building tradesman	\$ 812.72	(4)(5)	\$ 837.99	(4)(5)
	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	\$ 199.57		\$ 205.77	
	Each additional accommodation	\$ 21.54		\$ 22.20	
	B. Boarding Homes, Rest Homes, etc.				
	First person accommodated	\$ 190.80		\$ 196.73	
	Each additional person	\$ 21.54		\$ 22.20	
5.16.200	CIRCUS OR MENAGERIE TAX				
	Per day	\$ 1,083.15		\$ 1,116.82	
5.16.210	SIDE SHOW TAX				
	Per day	\$ 97.92		\$ 100.96	
5.16.220	ANIMALS TAX				
	Per day	\$ 242.46		\$ 249.99	
5.16.230	CARNIVALS & AMUSEMENT PARK TAX				
	Per year - up to 5 devices	\$ 966.29		\$ 996.33	
	Per each device in excess of 5	\$ 241.10		\$ 248.59	
5.16.240	BOXING AND WRESTLING TAX				
	Three month license	\$ 974.94		\$ 1,005.25	
	Per year	\$ 3,833.02		\$ 3,952.20	
5.16.250	MOTION PICTURES & STILL PHOTOGRAPHY TAX				
	Per day City owned property	\$ 1,203.00		\$ 1,240.40	
	Per day Private property	\$ 944.48		\$ 973.84	
	10-30 days Nonresidentially zoned property	\$ 9,445.24		\$ 9,738.93	
	Still photography	\$ 78.99		\$ 81.44	

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<u>MUNICIPAL CODE SECTION</u>		REVISED FY 2025 RATE	RECOMMENDED FY 2026 RATE
5.16.260	OTHER AMUSEMENTS TAX		
	Admission: Donation only per day	\$ 64.29	\$ 66.28
	\$.25 and under per day	\$ 64.29	\$ 66.28
	\$.25 to \$.50 per day	\$ 82.36	\$ 84.92
	\$.51 and over per day	\$ 109.48	\$ 112.88
5.16.270	NON-RESIDENTIAL BUILDINGS TAX		
	Base fee - Properties under 1,000 sq. ft.	\$ 109.33	\$ 112.72
	Owner occupied	\$ 53.97	\$ 55.64
	Base fee - Properties over 1,000 sq. ft.		
	First 1,000 sq. ft.	\$ 217.35	\$ 224.10
	Owner occupied	\$ 107.96	\$ 111.31
	Each additional 1,000 sq. ft.	\$ 21.54	\$ 22.20
5.20.040	ADVERTISEMENT FEES TAX		
	One year	\$ 542.23	\$ 559.09
	Six months	\$ 316.74	\$ 326.58
	Three months	\$ 181.57	\$ 187.21
	One month	\$ 73.39	\$ 75.67
5.28.060	CANNABIS BUSINESS TAX (8)		
	Cultivating		
	Annual tax per square foot of canopy		
	Facility that uses exclusively artificial lighting	\$ 7.00	\$ 7.00
	Facility that uses a combination of natural and supplemental artificial lighting	\$ 4.00	\$ 4.00
	Facility that uses no artificial lighting	\$ 2.00	\$ 2.00
	Space of any nursery	\$ 1.00	\$ 1.00
	Testing Laboratory		
	Percentage of Gross Receipts	1.00%	1.00%
	Retailer		
	Percentage of Gross Receipts	4.00%	4.00%
	Distribution		
	Percentage of Gross Receipts	2.00%	2.00%
	Manufacturing, Processing, Non-Retail		
	Percentage of Gross Receipts	2.50%	2.50%

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<u>MUNICIPAL CODE SECTION</u>		REVISED FY 2025 RATE	RECOMMENDED FY 2026 RATE
5.32.090	BILLIARD AND POOL ROOMS TAX		
	Per application	\$ 187.21	\$ 193.03
	Each person named in application	\$ 37.16	\$ 38.31
	Renewal	\$ 47.76	\$ 49.24
	Each additional person not named	\$ 37.16	\$ 38.31
5.33.060	BINGO GAMES APPLICATION FEES		
	Per application	\$ 176.88	\$ 182.37
	Renewal	\$ 176.88	\$ 182.37
5.40.080	ESCORT BUREAUS APPLICATION		
	Per application	\$ 1,015.54	\$ 1,047.11
	Renewal	\$ 902.86	\$ 930.93
5.44.040	USE OF PUBLIC WAYS		
	Application processing fee	\$ 464.78	\$ 479.23
5.45.060	SEXUALLY ORIENTED BUSINESS		
	A. Per application	\$ 466.16	\$ 480.65
	Per employee	\$ 464.78	\$ 479.23
	B. Per renewal	\$ 326.60	\$ 336.75
	Per employee	\$ 325.25	\$ 335.36
5.48.110	MASSAGE ESTABLISHMENT PERMIT FEES		
	A. Per application	\$ 233.75	\$ 241.01
	Per employee	\$ 93.00	\$ 95.89
	B. Per renewal	\$ 140.73	\$ 145.10
	Per employee	\$ 46.41	\$ 47.85
5.56.030	LICENSE - PAWNBROKER OR SECONDHAND DEALER		
	Secondhand Dealer - each establishment or place of business	\$ 29.04	\$ 29.94
	Pawnbroker - each establishment or place of business	\$ 139.91	\$ 144.26

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5.56.040	JUNK DEALER OR COLLECTOR		
	Application - each establishment or place of business	\$ 278.51	\$ 287.16
	For number of vehicles used in business:		
	1 vehicle	None	None
	2 to 4 vehicles	\$ 278.51	\$ 287.16
	5 or more vehicles	\$ 139.91	\$ 144.26
5.60.070	SALES AND CLOSE-OUTS PERMIT FEES		
	Permit for first 30 days	\$ 902.88	\$ 930.95
5.60.090	SALES AND CLOSE-OUTS PERMIT RENEWALS		
	Renewal additional 30 days	\$ 902.88	\$ 930.95
5.68.030	UNDERGROUND FACILITIES USE		
	Per duct ft. per year	\$ 0.02	\$ 0.02
5.72.220	TAXI CAB DRIVERS PERMIT FEES		
	Permit	\$ 47.76	\$ 49.24
5.72.230	TAXI CAB OWNERS PERMIT FEES		
	Taxi - per year	\$ 542.23	\$ 559.09
	Six months	\$ 316.74	\$ 326.58
	Per day - New Years Day only	\$ 32.83	\$ 33.85
	Limited owner - per year	\$ 46.33	\$ 47.77
	Temporary 30 days or less	\$ 55.37	\$ 57.09
6.16.020	DOG LICENSE REGULATIONS		
	Transfer fee	\$ 5.00 (7)	\$ 5.00 (7)
6.16.050	DOG LICENSE FEES		
	Spayed or neutered	\$ 19.00 (7)	\$ 19.00 (7)
	Not spayed or neutered	\$ 79.00 (6)(7)	\$ 79.00 (6)(7)
6.16.060	DOG LICENSE REGULATIONS		
	Time limit on fee payment	\$ 25.00 (7)	\$ 25.00 (7)
6.16.100	DOG LICENSE REGULATIONS		
	Duplicate license tags	\$ 6.00 (7)	\$ 6.00 (7)

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<u>MUNICIPAL CODE SECTION</u>		REVISED FY 2025 RATE	RECOMMENDED FY 2026 RATE
6.20.090	REGULATIONS FOR KEEPING HORSES Per year	\$ 23.62	\$ 24.35
9.36.160	NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION Per day	\$ 120.39	\$ 124.13
9.48.030	FIRE HYDRANT CONNECTION PERMIT REQUIRED Permit fee	\$ 24.37	\$ 25.12
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	\$ 244.36	\$ 251.95
	C. Class C permit	\$ 244.36	\$ 251.95
	D. Class D permit	\$ 390.99	\$ 403.14
	E. Class E permit	\$ 806.51	\$ 831.58
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	\$ 36.68	\$ 37.82
13.24.400	SEWER DISCHARGE Permit to discharge objectionable substance	\$ 36.68	\$ 37.82

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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 November 25, 2024. Revised rates became effective February 1, 2025.	
(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)	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.	
(5)	<p>Reduced Business License Tax (\$1.00) only for first year businesses in Pasadena that meet the following eligibility criteria:</p> <ul style="list-style-type: none"> - 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). <p>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.</p>	
(6)	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.	
(7)	The City Council took action to round down the fees for dog licensing on June 22, 2020. Revised rates became effective August 1, 2020.	
(8)	In June 2018, Pasadena voters approved an ordinance adding a new Chapter 5.28 to the Pasadena Municipal Code entitled "Cannabis Business Tax," to impose a tax on commercial cannabis business activities operating in the City of Pasadena. Pasadena Municipal Code Section 5.28.060(C) allows the City Council to adjust cannabis business taxes by resolution or ordinance. Section 5.28.060(D) provides the maximum dollar figure (adjusted for Consumer Price Index increases) or percentages that the Council could impose. No adjustment is proposed for the cannabis business taxes reflected in this Schedule.	
(9)	Volumetric rates are based on water consumption. Single Family Residential water usage will be capped at 26 hundred cubic feet (hcf) of water on a bi-monthly basis. Commerical water usage will be billed at 90% of use.	