MUNICIPA	AL CODE SECTION		ADOPTED FY 2026 RATE			REVISED FY 2026 RATE	
3.12.040	GRANDSTAND PERMIT APPLICATION TAX						
	Per Seat	\$	0.88	(1)	\$	0.91	(1)
	Minimum	\$	56.88	(1)	\$	58.87	(1)
3.16.070	TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES						
	Fee	\$	124.42		\$	124.42	
	For each of the cards	\$	0.17		\$	0.17	
4.17.050	RESIDENTIAL IMPACT FEE						
	Number of Bedrooms						
	Studio		23,831.69			23,831.69	
	1		25,150.03			25,150.03	
	2		27,932.17			27,932.17	
	3		32,120.84			32,120.84	
	4		39,027.92			39,027.92	
	5 or more	\$	44,113.52		\$	44,113.52	
	Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	\$	1,234.98		\$	1,234.98	
	Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site						
	Studio	Ś	16,682.15		Ś	16,682.15	
	1		17,605.01			17,605.01	
	2		19,552.50			19,552.50	
	3		22,484.56			22,484.56	
	4		27,319.53			27,319.53	
	5 or more		30,879.44			30,879.44	
4.19.040	TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE						
	New Industrial use per square foot	\$	1.42		\$	1.15	
	New Office use per square foot	\$	10.45		\$	7.57	
	New Retail use per square foot	\$	13.89		\$	11.89	
	New single family residential use (per dwellling unit)						
	< 2,000 SF		11,488.33		\$	4,474.00	
	2,000 - 2,999 SF		11,488.33		\$	5,202.00	
	3,000 - 3,999 SF		11,488.33		\$		
	≥ 4,000 SF	\$	11,488.33		\$	5,722.00	
	New multi-family residential use (per dwellling unit)						
	≤ 800 SF	\$	4,448.24		\$	1,705.00	
	801 - 1,600 SF	\$			\$		
	≥ 1,601 SF	\$			\$	5	
	New accessible dwelling unit use (≥ 901 SF) per dwelling unit		New			Variable	(10)
	New medical office use per square foot		New		\$	20.66	
	New hospital use per square foot		New		\$	1.62	
	New lodging use per inhabitable room		New		\$	1,437.00	
	New research and development use per square foot		New		\$	5.15	

MUNICIPA	AL CODE SECTION		OPTED Y 2026 RATE	 REVISED FY 2026 RATE	
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		12.11%	12.11%	
	Percentage of rent		12.11%	12.11%	
4.48.040	ROSE BOWL ADMISSION TAX Tax	ė	0.09 (1)	\$ 0.09	(1)
		\$ \$		0.03	(1)
	Additional charge per \$1.00	\$ \$		\$	(5)
	Maximum	\$	2.17 (1)	\$ 2.24	(1)
4.52.020	SEWER USE RATE A. Single Family Residence				
	Fixed Charge (monthly)	\$	6.96	\$ 6.96	
	Volumetric Rate (\$/hcf) hcf = hundred cubic feet	\$	0.73 (9)	\$ 0.73	(9)
	B. Commerical		, ,		(5)
	Fixed Charge (monthly)	\$	6.96	\$ 6.96	
	Volumetric Rate (\$/hcf) hcf = hundred cubic feet	\$	1.40 (9)	\$ 1.40	(9)

MUNICIPA	AL CODE SECTION			ADOPTED FY 2026 RATE	 REVISED FY 2026 RATE
4.52.025	STORM DRAIN SEWER USE RATE				
	Per unit of runoff quantity		\$	47.54	\$ 47.54
4.53.030	SEWER FACILITIES CHARGE				
	Per gallon charge for sewage discha	rged per day	\$	9.23	\$ 9.23
	Occupancy	Average Daily Flow			
	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	ı		
	Bars, cocktail lounges, etc	20 gal/seat			
	Commercial Shops & Stores	100 gal/1,000 sq ft gross floor are	ea %		
	Hospitals (surgical)	500 gal/bed%			
	Hospitals (convalescent)	85 gal/bed			
	Hotels	150 gal/room			
	Medical Buildings	300 gal/1,000 sq ft gross floor are	ea		
	Motels	150 gal/unit			
	Office Buildings	200 gal/1,000 sq ft gross floor are	ea		
	Restaurants, cafeterias, etc	50 gal/seat or 1,000 gal/1,000 sq	ft gros	s floor area	
	Financial Institutions (banks)	100 gal/1,000 sq ft gross floor are			
	Service Shop, Service Stations	100 gal/1,000 sq ft gross floor are	ea		
	Laundromat	4600 gal/1,000 sq ft gross floor a			
	Animal Kennel (shelter)	100 gal/1,000 sq ft gross floor are	ea		
	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	ì		
	Indoor Theatre (movies)	125 gal/1,000 sq ft gross floor are	ea		
	Bowling, Skating Facilities	150 gal/1,000 sq ft gross floor are			
	Golf Course	100 gal/1,000 sq ft gross floor are	ea		
	Mortuaries/Cemeteries	100 gal/1,000 sq ft gross floor are			
	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 TA	ΛX			
				7.400/	

7.43%

7.43%

Percentage of charges (first 1,000 KWH exempted)

MUNICIPA	L CODE SECTION	ADOPTED FY 2026 RATE	REVISED FY 2026 RATE	
UTILITY US	ER TAXES	TEACHER USE RATE	NAME OF THE OWNER OF THE OWNER.	
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	= 000/	7.000/	
	Commercial - percentage of charges	7.90%	7.90% 7.90%	
	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	VIDEO TAX	0.400/	0.400/	
	Percentage of charges	9.40%	9.40%	
4.109.180	LIBRARY SPECIAL TAX			
	Single family residence or residential unit in a residential condominium project	\$ 49.17	\$ 49.17	
	Each residential unit of a multi-unit building	\$ 32.28	\$ 32.28	
	which is not a condominium project			
	Each parcel of non-residential property	\$ 359.97	\$ 359.97	
BUSINESS	LICENSE TAXES	2007年 - 1000 -		
5.04.040	BUSINESS LICENSE MAXIMUM TAX			
	Maximum	\$ 79,967.03	\$ 79,967.03	
5.10.030	COMBINATION BUSINESSES TAX			
	Off-sale alcoholic licenses			
	Additional per license	\$ 1,332.71	\$ 1,332.71	
5.10.190	LICENSE TRANSFER TAX			
	Per license	\$ 55.65	\$ 55.65	

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

MUNICIPAL CODE SECTION		_	ADOPTED FY 2026 RATE		REVISED FY 2026 RATE		
5.16.070	NEW YEAR'S DAY RELATED BUSINESS TAX						
	A. Temporary-food/merchandise	A	460.54		Ä	160.51	
	1. Vendor	\$	168.51		\$	168.51	
	2. Solicitor or peddler	\$	112.87	(4)	\$	112.87	(1)
	B. Grandstand seat surcharge	\$	7.61	(1)	\$	7.87	(1)
5.16.090	THEATERS TAX						
	Per seat	\$	2.79		\$	2.79	
5.16.100	JUNK AND REFUSE COLLECTORS TAX						
	First four vehicles	\$	559.09		\$	559.09	
	Each additional vehicle	\$	278.72		\$	278.72	
5.16.120	RETAIL AND WHOLESALE DELIVERY TAX						
	Per year	\$	280.11		\$	280.11	
5.16.130	NEWSPAPERS AND ADVERTISING TAX						
	License tax	\$	224.44		\$	224.44	
	Each employee in excess of one	\$	44.56		\$	44.56	
5.16.140	CHRISTMAS TREES TAX						
	License tax	\$	224.44		\$	224.44	
5.16.150	AUCTIONS TAX						
	Per day	\$	280.15		\$	280.15	
5.16.160	AUTOMATIC SERVICE MACHINES TAX						
	A. First \$5,000 or less of gross receipts	\$	112.88		\$	112.88	
	Each \$1,000 of gross receipts or fraction					44.00	
	thereof in excess of \$5,000	\$	11.02		\$	11.02	
	B. License tax per year	\$	224.44		\$	224.44	
	Per machine	\$	22.20		\$	22.20	
	Each employee in excess of one	\$	44.56		\$	44.56	
	C. Each machine in another licensed business	\$	22.20		\$	22.20	

MUNICIPA	AL CODE SECTION			ADOPTED FY 2026 RATE			REVISED FY 2026 RATE	
5.16.180	General engir	BUILDING TRADES (ANNUAL TAX) neering contractor ing contractor	\$	1,674.59 1,116.82	(4)(5) (4)(5)		1,674.59 1,116.82	(4)(5) (4)(5)
	Specialty con		\$	837.99	(4)(5)		837.99	(4)(5) (4)(5)
	Other building		\$	837.99			837.99	(4)(5)
		ense-percentage of annual tax	Y	60.00%	(-)(-)	7	60.00%	(4)(3)
		license-percentage of annual tax		30.00%			30.00%	
5.16.190	RENTAL ACCOMM							
		ominghouse, etc.						
		tal accommodations	\$	205.77		\$	205.77	
		tional accommodation	\$	22.20		\$	22.20	
		Homes, Rest Homes, etc. on accommodated	\$	196.73		۲.	196.73	
		tional person	\$	22.20		\$ \$	22.20	
	Eden dadii	Horiai person	Ţ	22.20		Ų	22.20	
5.16.200	CIRCUS OR MENA	GERIE TAX						
	Per day		\$	1,116.82		\$	1,116.82	
5.16.210	SIDE SHOW TAX							
	Per day		\$	100.96		\$	100.96	
5.16.220	ANIMALS TAX							
	Per day		\$	249.99		\$	249.99	
5.16.230	CARNIVALS & AM	USEMENT PARK TAX						
	Per year - up		\$	996.33		\$	996.33	
	Per each devi	ce in excess of 5	\$	248.59		\$	248.59	
5.16.240	BOXING AND WR			von standardinis takansa			ST NAS SERVICE AND COMMO	
	Three month	license	\$	1,005.25		\$	1,005.25	
	Per year		\$	3,952.20		\$	3,952.20	
5.16.250		S & STILL PHOTOGRAPHY TAX						
	Per day	City owned property	\$	1,240.40		\$	1,240.40	
	Per day	Private property	\$	973.84		\$	973.84	
	10-30 days	Nonresidentially zoned property	\$	9,738.93		\$	9,738.93	
		Still photography	\$	81.44		\$	81.44	

MUNICIPA	AL CODE SECTION		ADOPTED FY 2026 RATE		REVISED FY 2026 RATE
5.16.260	OTHER AMUSEMENTS TAX				
	Admission: Donation only per day	\$	66.28	\$	66.28
	\$.25 and under per day		66.28		66.28
	\$.25 to \$.50 per day	\$ \$ \$	84.92	\$ \$	84.92
	\$.51 and over per day	\$	112.88	\$	112.88
5.16.270	NON-RESIDENTIAL BUILDINGS TAX				
	Base fee - Properties under 1,000 sq. ft.	\$	112.72	\$	112.72
	Owner occupied	\$	55.64	\$	55.64
	Base fee - Properties over 1,000 sq. ft.				
	First 1,000 sq. ft.	\$	224.10	\$	224.10
	Owner occupied	\$	111.31	\$	111.31
	Each additional 1,000 sq. ft.	\$	22.20	\$	22.20
5.20.040	ADVERTISEMENT FEES TAX				
	One year	\$	559.09	\$	559.09
	Six months	\$ \$	326.58	\$ \$	326.58
	Three months	\$	187.21		187.21
	One month	\$	75.67	\$	75.67
5.28.060	CANNABIS BUSINESS TAX (8) Cultivating Annual tax per square foot of canopy				
	Facility that uses exclusively artificial lighting Facility that uses a combination of natural and	\$	7.00	\$	7.00
	supplemental artficial 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%

MUNICIPA	AL CODE SECTION		ADOPTED FY 2026 RATE	-	REVISED FY 2026 RATE
5.32.090	BILLIARD AND POOL ROOMS TAX				
3.02.030	Per application	\$	193.03	\$	193.03
	Each person named in application		38.31	\$	38.31
	Renewal	\$ \$	49.24	\$	49.24
	Each additional person not named	\$	38.31	\$	38.31
5.33.060	BINGO GAMES APPLICATION FEES				
	Per application	\$	182.37	\$	182.37
	Renewal	\$	182.37	\$	182.37
5.40.080	ESCORT BUREAUS APPLICATION				
	Per application	\$	1,047.11	\$	1,047.11
	Renewal	\$	930.93	\$	930.93
5.44.040	USE OF PUBLIC WAYS				
	Application processing fee	\$	479.23	\$	479.23
5.45.060	SEXUALLY ORIENTED BUSINESS				
	A. Per application	\$	480.65	\$	480.65
	Per employee	\$	479.23	\$	479.23
	B. Per renewal	\$	336.75	\$	336.75
	Per employee	\$	335.36	\$	335.36
5.48.110	MASSAGE ESTABLISHMENT PERMIT FEES				
	A. Per application	\$	241.01	\$	241.01
	Per employee	\$	95.89	\$	95.89
	B. Per renewal	\$	145.10	\$	145.10
	Per employee	\$	47.85	\$	47.85
5.56.030	LICENSE - PAWNBROKER OR SECONDHAND DEALER				
	Secondhand Dealer - each establishment	-			
	or place of business Pawnbroker - each establishment	\$	29.94	\$	29.94
	or place of business	\$	144.26	\$	144.26

MUNICIPA	AL CODE SECTION		ADOPTED FY 2026 RATE			REVISED FY 2026 RATE	
5.56.040	JUNK DEALER OR COLLECTOR						
	Application - each establishment						
	or place of business	\$	287.16		\$	287.16	
	For number of vehicles used in business:		Nana			Mana	
	1 vehicle 2 to 4 vehicles	\$	None 287.16		\$	None 287.16	
	5 or more vehicles	\$	144.26		\$	144.26	
	5 of more verifices	*	111.20		Υ	111.20	
5.60.070	SALES AND CLOSE-OUTS PERMIT FEES						
	Permit for first 30 days	\$	930.95		\$	930.95	
5.60.090	SALES AND CLOSE-OUTS PERMIT RENEWALS						
	Renewal additional 30 days	\$	930.95		\$	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	\$	49.24		\$	49.24	
5.72.230	TAXI CAB OWNERS PERMIT FEES						
	Taxi - per year	\$	559.09		\$	559.09	
	Six months	\$	326.58		\$	326.58	
	Per day - New Years Day only	\$	33.85		\$	33.85	
	Limited owner - per year	\$	47.77		\$	47.77	
	Temporary 30 days or less	\$	57.09		\$	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	·		<i>i</i> _1	_		<i>i</i> _1
	Duplicate license tags	\$	6.00	(7)	\$	6.00	(7)

MUNICIPAL CODE SECTION			ADOPTED FY 2026 RATE			REVISED FY 2026		
WONICIPA	LE CODE SECTION	-	KAIE			RATE		
6.20.090	REGULATIONS FOR KEEPING HORSES Per year	\$	24.35		\$	24.35		
9.36.160	NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION Per day	\$	124.13		\$	124.13		
9.48.030	FIRE HYDRANT CONNECTION PERMIT REQUIRED Permit fee	\$	25.12		\$	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	\$	251.95	(5)	\$	251.95	(3)	
	C. Class C permit	\$	251.95		\$	251.95		
	D. Class D permit	\$	403.14		\$	403.14		
	E. Class E permit	\$	831.58		\$	831.58		
12.16.120	RELOCATION PERMITS REQUIRED (MOVING BUILDINGS) APPLICATION FEE:							
	For a building - minimum For each dwelling unit, subject to		N/A			N/A		
	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	\$	37.82		\$	37.82		
13.24.400	SEWER DISCHARGE							
	Permit to discharge objectionable substance	\$	37.82		\$	37.82		

	ADOPTED	REVISED
	FY 2026	FY 2026
MUNICIPAL CODE SECTION	RATE	RATE

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 10, 2025. Revised rates became effective February 1, 2026.
- (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) 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.
- (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,
- (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. Commercial water usage will be billed at 90% of use.
- (10) The proposed fee for the accessible dwelling unit (ADU) is noted as "Variable" because, for ADU's that are greater than 900 sq ft., the fee needs to be proportional to the size of the main dwelling on the parcel. (Fee for unit based on size of unit) x (ADU size / main dwelling size). ADUs that are 900 square feet or less are exempt from paying the fee.