CITY OF PASADENA
FISCAL YEAR 2027
SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE		REVISED FY 2027 RATE	
3.12.040	GRANDSTAND PERMIT APPLICATION TAX				
	Per Seat	$ 0.91	(1)	$ 0.94	(1)
	Minimum	$ 58.87	(1)	$ 61.05	(1)
3.16.070	TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES				
	Fee	$ 128.06		$ 128.06	
	For each of the cards	$ 0.17		$ 0.17	
4.17.050	RESIDENTIAL IMPACT FEE				
	Number of Bedrooms				
	Studio	$ 24,530.43	(11)	$ 24,530.43	(11)
	1	$ 25,887.42	(11)	$ 25,887.42	(11)
	2	$ 28,751.14	(11)	$ 28,751.14	(11)
	3	$ 33,062.62	(11)	$ 33,062.62	(11)
	4	$ 40,172.21	(11)	$ 40,172.21	(11)
	5 or more	$ 45,406.92	(11)	$ 45,406.92	(11)
	Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	$ 1,271.18	(11)	$ 1,271.18	(11)
	Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site				
	Studio	$ 17,171.27	(11)	$ 17,171.27	(11)
	1	$ 18,121.18	(11)	$ 18,121.18	(11)
	2	$ 20,125.77	(11)	$ 20,125.77	(11)
	3	$ 23,143.80	(11)	$ 23,143.80	(11)
	4	$ 28,120.53	(11)	$ 28,120.53	(11)
	5 or more	$ 31,784.82	(11)	$ 31,784.82	(11)
4.19.040	TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE				
	New Industrial use per square foot	$ 1.15		$ 1.15	
	New Office use per square foot	$ 7.57		$ 7.57	
	New Retail use per square foot	$ 11.89		$ 11.89	
	New single family residential use (per dwellling unit)			$ -	
	< 2,000 SF	$ 4,474.00		$ 4,474.00	
	2,000 - 2,999 SF	$ 5,202.00		$ 5,202.00	
	3,000 - 3,999 SF	$ 5,358.00		$ 5,358.00	
	≥ 4,000 SF	$ 5,722.00		$ 5,722.00	

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SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE		REVISED FY 2027 RATE	
	New multi-family residential use (per dwellling unit)			$ -	
	≤ 800 SF	$ 1,705.00		$ 1,705.00	
	801 - 1,600 SF	$ 2,158.00		$ 2,158.00	
	≥ 1,601 SF	$ 2,352.00		$ 2,352.00	
	New accessible dwelling unit use (≥ 901 SF) per dwelling unit	Variable	(10)	Variable	(10)
	New medical office use per square foot	$ 20.66		$ 20.66	
	New hospital use per square foot	$ 1.62		$ 1.62	
	New lodging use per inhabitable room	$ 1,437.00		$ 1,437.00	
	New research and development use per square foot	$ 5.15		$ 5.15	
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	$ 2.24	(1)	$ 2.32	(1)
4.52.020	SEWER USE RATE				
	A. Single Family Residence				
	Fixed Charge (monthly)	$ 7.24		$ 7.24	
	Volumetric Rate ($/hcf) *hcf = hundred cubic feet*	$ 0.76	(9)	$ 0.76	(9)
	B. Commerical				
	Fixed Charge (monthly)	$ 7.24		$ 7.24	
	Volumetric Rate ($/hcf) *hcf = hundred cubic feet*	$ 1.45	(9)	$ 1.45	(9)

CITY OF PASADENA
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SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE	REVISED FY 2027 RATE
4.52.025	STORM DRAIN SEWER USE RATE		
	Per unit of runoff quantity	$ 48.93	$ 48.93
4.53.030	SEWER FACILITIES CHARGE		
	Per gallon charge for sewage discharged per day	$ 9.50	$ 9.50

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
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

CITY OF PASADENA
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SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE	REVISED FY 2027 RATE
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%
	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		
	Percentage of charges	9.40%	9.40%
4.109.180	LIBRARY SPECIAL TAX		
	Single family residence or residential unit in a residential condominium project	$ 50.61	$ 50.61
	Each residential unit of a multi-unit building which is not a condominium project	$ 33.22	$ 33.22
	Each parcel of non-residential property	$ 370.52	$ 370.52
BUSINESS LICENSE TAXES			
5.04.040	BUSINESS LICENSE MAXIMUM TAX		
	Maximum	$ 82,311.66	$ 82,311.66
5.10.030	COMBINATION BUSINESSES TAX		
	Off-sale alcoholic licenses		
	Additional per license	$ 1,371.78	$ 1,371.78
5.10.190	LICENSE TRANSFER TAX		
	Per license	$ 57.28	$ 57.28

CITY OF PASADENA
FISCAL YEAR 2027
SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE		REVISED FY 2027 RATE	
5.10.210	DUPLICATE LICENSE TAX				
	Fee for duplicate	$ 11.40		$ 11.40	
5.16.020	GENERAL BUSINESS TAX				
	License tax	$ 215.36	(5)	$ 215.36	(5)
	Each employee in excess of one	$ 42.73	(5)	$ 42.73	(5)
5.16.025	BUSINESS WITH TAKE-OUT SERVICE TAX				
	Basic tax	$ 429.30		$ 429.30	
	Each employee in excess of one	$ 85.54		$ 85.54	
5.16.030	PROFESSIONAL BUSINESS TAX				
	First professional	$ 571.98	(5)	$ 571.98	(5)
	For additional	$ 285.24	(5)	$ 285.24	(5)
	Non-professional employee	$ 42.73	(5)	$ 42.73	(5)
5.16.040	COIN OPERATED MACHINES TAX				
	A. Vending Machines				
	1. Annual tax				
	First $5,000 gross receipts	$ 231.02		$ 231.02	
	Each additional $1,000	$ 11.34		$ 11.34	
	2. Per year per machine				
	$.01 and under	$ 11.34		$ 11.34	
	.02 to .05	$ 22.85		$ 22.85	
	.06 to .10	$ 57.28		$ 57.28	
	.11 OR MORE	$ 114.75		$ 114.75	
	B. Music and Game Machines				
	1. Annual Tax				
	First $5,000 Gross receipts	$ 231.02		$ 231.02	
	Each additional $1,000	$ 11.34		$ 11.34	
	2. Per year per machine	$ 229.58		$ 229.58	
5.16.050	SERVICE BUSINESS TAX				
	License tax	$ 215.36	(5)	$ 215.36	(5)
	Each employee in excess of one	$ 42.73	(5)	$ 42.73	(5)

CITY OF PASADENA
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SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE		REVISED FY 2027 RATE	
5.16.070	NEW YEAR'S DAY RELATED BUSINESS TAX				
	A. Temporary-food/merchandise				
	1. Vendor	$ 173.45		$ 173.45	
	2. Solicitor or peddler	$ 116.17		$ 116.17	
	B. Grandstand seat surcharge	$ 7.87	(1)	$ 8.16	(1)
5.16.090	THEATERS TAX				
	Per seat	$ 2.87		$ 2.87	
5.16.100	JUNK AND REFUSE COLLECTORS TAX				
	First four vehicles	$ 575.48		$ 575.48	
	Each additional vehicle	$ 286.89		$ 286.89	
5.16.120	RETAIL AND WHOLESALE DELIVERY TAX				
	Per year	$ 288.32		$ 288.32	
5.16.130	NEWSPAPERS AND ADVERTISING TAX				
	License tax	$ 231.02		$ 231.02	
	Each employee in excess of one	$ 45.86		$ 45.86	
5.16.140	CHRISTMAS TREES TAX				
	License tax	$ 231.02		$ 231.02	
5.16.150	AUCTIONS TAX				
	Per day	$ 288.36		$ 288.36	
5.16.160	AUTOMATIC SERVICE MACHINES TAX				
	A. First $5,000 or less of gross receipts	$ 116.18		$ 116.18	
	Each $1,000 of gross receipts or fraction thereof in excess of $5,000	$ 11.34		$ 11.34	
	B. License tax per year	$ 231.02		$ 231.02	
	Per machine	$ 22.85		$ 22.85	
	Each employee in excess of one	$ 45.86		$ 45.86	
	C. Each machine in another licensed business	$ 22.85		$ 22.85	

CITY OF PASADENA
FISCAL YEAR 2027
SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION			ADOPTED FY 2027 RATE		REVISED FY 2027 RATE	
5.16.180	CONTRACTING & BUILDING TRADES (ANNUAL TAX)					
	General engineering contractor		$ 1,723.68	(4)(5)	$ 1,723.68	(4)(5)
	General building contractor		$ 1,149.56	(4)(5)	$ 1,149.56	(4)(5)
	Specialty contractor		$ 862.55	(4)(5)	$ 862.55	(4)(5)
	Other building tradesman		$ 862.55	(4)(5)	$ 862.55	(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		$ 211.80		$ 211.80	
	Each additional accommodation		$ 22.85		$ 22.85	
	B. Boarding Homes, Rest Homes, etc.					
	First person accommodated		$ 202.49		$ 202.49	
	Each additional person		$ 22.85		$ 22.85	
5.16.200	CIRCUS OR MENAGERIE TAX					
	Per day		$ 1,149.56		$ 1,149.56	
5.16.210	SIDE SHOW TAX					
	Per day		$ 103.92		$ 103.92	
5.16.220	ANIMALS TAX					
	Per day		$ 257.31		$ 257.31	
5.16.230	CARNIVALS & AMUSEMENT PARK TAX					
	Per year - up to 5 devices		$ 1,025.54		$ 1,025.54	
	Per each device in excess of 5		$ 255.87		$ 255.87	
5.16.240	BOXING AND WRESTLING TAX					
	Three month license		$ 1,034.72		$ 1,034.72	
	Per year		$ 4,068.07		$ 4,068.07	
5.16.250	MOTION PICTURES & STILL PHOTOGRAPHY TAX					
	Per day	City owned property	$ 1,276.76		$ 1,276.76	
	Per day	Private property	$ 1,002.39		$ 1,002.39	
	10-30 days	Nonresidentially zoned property	$ 10,024.47		$ 10,024.47	
		Still photography	$ 83.82		$ 83.82	

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SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE	REVISED FY 2027 RATE
5.16.260	OTHER AMUSEMENTS TAX		
	Admission: Donation only per day	$ 68.22	$ 68.22
	$.25 and under per day	$ 68.22	$ 68.22
	$.25 to $.50 per day	$ 87.40	$ 87.40
	$.51 and over per day	$ 116.18	$ 116.18
5.16.270	NON-RESIDENTIAL BUILDINGS TAX		
	Base fee - Properties under 1,000 sq. ft.	$ 116.02	$ 116.02
	Owner occupied	$ 57.27	$ 57.27
	Base fee - Properties over 1,000 sq. ft.		
	First 1,000 sq. ft.	$ 230.67	$ 230.67
	Owner occupied	$ 114.57	$ 114.57
	Each additional 1,000 sq. ft.	$ 22.85	$ 22.85
5.20.040	ADVERTISEMENT FEES TAX		
	One year	$ 575.48	$ 575.48
	Six months	$ 336.15	$ 336.15
	Three months	$ 192.69	$ 192.69
	One month	$ 77.88	$ 77.88
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 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%

CITY OF PASADENA
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SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE	REVISED FY 2027 RATE
5.32.090	BILLIARD AND POOL ROOMS TAX		
	Per application	$ 198.68	$ 198.68
	Each person named in application	$ 39.43	$ 39.43
	Renewal	$ 50.68	$ 50.68
	Each additional person not named	$ 39.43	$ 39.43
5.33.060	BINGO GAMES APPLICATION FEES		
	Per application	$ 187.71	$ 187.71
	Renewal	$ 187.71	$ 187.71
5.40.080	ESCORT BUREAUS APPLICATION		
	Per application	$ 1,077.81	$ 1,077.81
	Renewal	$ 958.22	$ 958.22
5.44.040	USE OF PUBLIC WAYS		
	Application processing fee	$ 493.28	$ 493.28
5.45.060	SEXUALLY ORIENTED BUSINESS		
	A. Per application	$ 494.74	$ 494.74
	Per employee	$ 493.28	$ 493.28
	B. Per renewal	$ 346.62	$ 346.62
	Per employee	$ 345.19	$ 345.19
5.48.110	MASSAGE ESTABLISHMENT PERMIT FEES		
	A. Per application	$ 248.07	$ 248.07
	Per employee	$ 98.70	$ 98.70
	B. Per renewal	$ 149.35	$ 149.35
	Per employee	$ 49.25	$ 49.25
5.56.030	LICENSE - PAWNBROKER OR SECONDHAND DEALER		
	Secondhand Dealer - each establishment or place of business	$ 30.81	$ 30.81
	Pawnbroker - each establishment or place of business	$ 148.48	$ 148.48

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SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE		REVISED FY 2027 RATE	
5.56.040	JUNK DEALER OR COLLECTOR				
	Application - each establishment or place of business	$ 295.57		$ 295.57	
	For number of vehicles used in business:				
	1 vehicle	None		None	
	2 to 4 vehicles	$ 295.57		$ 295.57	
	5 or more vehicles	$ 148.48		$ 148.48	
5.60.070	SALES AND CLOSE-OUTS PERMIT FEES				
	Permit for first 30 days	$ 958.24		$ 958.24	
5.60.090	SALES AND CLOSE-OUTS PERMIT RENEWALS				
	Renewal additional 30 days	$ 958.24		$ 958.24	
5.68.030	UNDERGROUND FACILITIES USE				
	Per duct ft. per year	$ 0.02		$ 0.02	
5.72.220	TAXI CAB DRIVERS PERMIT FEES				
	Permit	$ 50.68		$ 50.68	
5.72.230	TAXI CAB OWNERS PERMIT FEES				
	Taxi - per year	$ 575.48		$ 575.48	
	Six months	$ 336.15		$ 336.15	
	Per day - New Years Day only	$ 34.84		$ 34.84	
	Limited owner - per year	$ 49.17		$ 49.17	
	Temporary 30 days or less	$ 58.76		$ 58.76	
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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SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2027 RATE		REVISED FY 2027 RATE	
6.20.090	REGULATIONS FOR KEEPING HORSES				
	Per year	$ 25.06		$ 25.06	
9.36.160	NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION				
	Per day	$ 127.76		$ 127.76	
9.48.030	FIRE HYDRANT CONNECTION PERMIT REQUIRED				
	Permit fee	$ 25.85		$ 25.85	
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	$ 259.33		$ 259.33	
	C. Class C permit	$ 259.33		$ 259.33	
	D. Class D permit	$ 414.96		$ 414.96	
	E. Class E permit	$ 855.96		$ 855.96	
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	$ 38.92		$ 38.92	
13.24.400	SEWER DISCHARGE				
	Permit to discharge objectionable substance	$ 38.92		$ 38.92	

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MUNICIPAL CODE SECTION	ADOPTED FY 2027 RATE	REVISED FY 2027 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, 2026. Revised rates became effective February 1, 2027.

(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, 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.

(10) The 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.

(11) All Accessory Dwelling Units (ADUs) of <= 900 SF, or ADUs with Housing Agreements, are exempt from the Residential Impact Fee.