MUNICIPAL CODE SECTION		ADOPTED FY2013 RATE	RECOMMENDED FY2014 RATE
3.12.040	GRANDSTAND PERMIT APPLICATION TAX	0.67. (1	0.67 (1)
	Per Seat Minimum	0.67 (1 40.59 (1	
	Millimani	40.39 (1	) 40.39 (1)
3.16.07	TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES		
	Fee	89.17	91.15
	For each of the cards	0.16	0.16
4.17.050	RESIDENTIAL IMPACT FEE		
	Per unit	N/A	N/A
	Number of Bedrooms		
	Studio	16,257.49	16,618.41
	1	17,156.85	17,537.73
	2	19,054.75	19,477.76
	3	21,912.18	22,398.63
	4	26,624.04	27,215.10
	5 or more	30,093.30	30,761.38
	Per Unit Fee for Affordable Housing pursuant to the Inclusionary		
	Housing Regulations, Skilled Nursing Units, or Student Housing	842.52	861.22
	Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site		
	Studio	11,380.25	11,632.89
	1	12,009.79	12,276.41
	2	13,338.32	13,634.43
	3	15,338.52	15,679.04
	4	18,636.83	19,050.57
	5 or more	21,065.31	21,532.96
4.19.040	TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE		
	New Industrial use per square foot	3.34	3.41
	New Office use per square foot	4.01	4.09
	New Retail use per square foot	9.28	9.49
	New Residential use per new unit	2,670.36	2,729.64

<u>MUNICII</u>	PAL CODE SECTION	ADOPTED FY2013 RATE	RECOMMENDED FY2014 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% (2)	1.92% (2)
4.36.020	REAL PROPERTY TRANSFER TAX		
	For each \$500.00 of value	0.275 (3)	0.281 (3)
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	1.58 (1)	1.58 (1)
4.52.020	SEWER USE TAX		
	A. 100 cu. ft homes served under Ordinance	0.30	0.31
	Maximum per year	143.70	146.89
	B. 100 cu. ft homes not served under Ordinance	0.38	0.38
	Minimum per month	11.92	12.18
	C. 100 cu. ft all other sources	0.54	0.56
4.52.025	STORM DRAIN SEWER USE TAX		
	Per unit of runoff quantity	34.11	34.86

			ADOPTED FY2013	RECOMMENDED FY2014
MUNIC	IPAL CODE SECTION		RATE	RATE
4.53.3	SEWER FACILITIES CHARGE			
	Per gallon charge for sewage dischar	ged per day	6.66	6.81
	<b>Occupancy</b>	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/1000 sq ft gross floor area		
	Bars, cocktail lounges, etc	20 gal/seat		
	Commercial Shops & Stores	100 gal/1000 sq ft gross floor area %		
	Hospitals (surgical)	500 gal/bed%		
	Hospitals (convalescent)	85 gal/bed		
	Hotels	150 gal/room		
	Medical Buildings	300 gal/1000 sq ft gross floor area		
	Motels	150 gal/unit		
	Office Buildings	200 gal/1000 sq ft gross floor area		
	Restaurants, cafeterias, etc	50 gal/seat		
	Financial Institutions (banks)	100 gal/1000 sq ft gross floor area		
	Service Shop, Service Stations	100 gal/1000 sq ft gross floor area		
	Laundromat	4600 gal/1000 sq ft gross floor area		
	Animal Kennel (shelter)	100 gal/1000 sq ft gross floor area		
	Nurseries/Greeneries	25 gal/1000 sq ft gross floor area		
	Warehousing, Open Storage (storage pace)	25 gal/1000 sq ft gross floor area		
	Indoor Theatre (movies)	500 gal/1000 sq ft gross floor area		
	Bowling, Skating Facilities	1000 gal/1000 sq ft gross floor area		
	Golf Course	100 gal/1000 sq ft gross floor area		
	Mortuaries/Cemeteries	100 gal/1000 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		

MUNICIPAL CODE SECTION		ADOPTED FY2013 RATE	RECOMMENDED FY2014 RATE
4.54.020	STREET LIGHT & TRAFFIC SIGNAL TAX		
	Percentage of charges (first 1,000 KWH exempted)	7.43%	7.43%
	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	CABLE TV TAX		
	Percentage of charges	9.40%	9.40%
4.109.180	LIBRARY SPECIAL TAX		
	Single family residence or residential unit	35.27	36.05
	in a residential condominium project		
	Each residential unit of a multi-unit building	23.16	23.68
	which is not a condominium project		
	Each parcel of non-residential property	257.89	263.61
BUSINES	S LICENSE TAXES		
5.04.040	BUSINESS LICENSE MAXIMUM TAX		
	Maximum	57,279.39	58,550.99
5.10.030	COMBINATION BUSINESSES TAX		
	Off-sale alcoholic licenses		
	Additional per license	954.65	975.84

		ADOPTED FY2013	RECOMMENDED FY2014
MUNICI	PAL CODE SECTION	RATE	RATE
	S LICENSE TAXES, CONTINUED  LICENSE TRANSFER TAX		
5.10.190		20.01	40.70
	Per license	39.91	40.79
5.10.210	DUPLICATE LICENSE TAX		
	Fee for duplicate	7.99	8.17
5.16.020	GENERAL BUSINESS TAX		
	License tax	149.91	153.24
	Each employee in excess of one	29.78	30.44
5.16.025	BUSINESS WITH TAKE-OUT SERVICE TAX		
	Basic tax	298.81	305.44
	Each employee in excess of one	59.57	60.89
5.16.030	PROFESSIONAL BUSINESS TAX		
	First professional	398.08	406.91
	For additional	198.54	202.95
	Non-professional employee	29.78	30.44
5.16.040	COIN OPERATED MACHINES TAX		
	A. Vending Machines		
	1. Annual tax		
	First \$5,000 gross receipts	160.81	164.38
	Each additional \$1,000	7.95	8.12
	2. Per year per machine		
	\$.01 and under	7.95	8.12
	.02 to .05	15.96	16.31
	.06 to .10	39.91	40.79
	.11 OR MORE	79.90	81.67
	B. Music and Game Machines		
	1. Annual Tax		
	First \$5,000 Gross receipts	160.81	164.38
	Each additional \$1,000	7.95	8.12
	2. Per year per machine	159.81	163.36

<u>MUNICII</u>	PAL CODE SECTION	ADOPTED FY2013 RATE	RECOMMENDED FY2014 RATE
5.16.050	SERVICE BUSINESS TAX		
	License tax	149.91	153.24
	Each employee in excess of one	29.78	30.44
5.16.070	NEW YEAR'S DAY RELATED BUSINESS TAX A. Temporary-food/merchandise		
	1. Vendor	120.76	123.44
	2. Solicitor or peddler	80.89	82.69
	B. Grandstand seat surcharge	5.46 (1	5.46 (1)
5.16.090	THEATERS TAX		
	Per seat	2.05	2.10
5.16.100	JUNK AND REFUSE COLLECTORS TAX		
	First four vehicles	400.50	409.39
	Each additional vehicle	199.69	204.12
5.16.120	RETAIL AND WHOLESALE DELIVERY TAX		
	Per year	200.69	205.14
5.16.130	NEWSPAPERS AND ADVERTISING TAX		
	License tax	160.81	164.38
	Each employee in excess of one	31.96	32.67
5.16.140	CHRISTMAS TREES TAX		
	License tax	160.81	164.38
5.16.150	AUCTIONS TAX		
	Per day	200.72	205.17

MUNICIE	PAL CODE SECTION	ADOPTED FY2013 RATE	RECOMMENDED FY2014 RATE
5.16.160	SELF-SERVICE MACHINES TAX		
2.10.100	A. First \$5,000 or less of gross receipts	80.90	82.69
	Each \$1,000 of gross receipts or fraction	30.50	02.09
	thereof in excess of \$5,000	7.95	8.12
	B. License tax per year	160.81	164.38
	Per machine	15.96	16.31
	Each employee in excess of one	31.96	32.67
	C. Each machine in another licensed business	15.96	16.31
5.16.180	CONTRACTING & BUILDING TRADES (ANNUAL TAX)		
	General engineering contractor	1,199.54	(6) 1,226.17 (6)
	General building contractor	800.02	(6) 817.78 (6)
	Specialty contractor	600.28	(6) 613.61 (6)
	Other building tradesman	600.28	(6) 613.61 (6)
	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	147.44	150.71
	Each additional accommodation	15.96	16.31
	B. Boarding Homes, Rest Homes, etc.		
	First person accommodated	140.96	144.09
	Each additional person	15.96	16.31
5.16.200	CIRCUS OR MENAGERIE TAX		
	Per day	800.02	817.78
5.16.210	SIDE SHOW TAX		
	Per day	72.36	73.97
5.16.220	ANIMALS TAX		
	Per day	179.11	183.09
5.16.230	AMUSEMENT PARK TAX		
	Per year - up to 5 devices	713.71	729.55
	Per each device in excess of 5	178.11	182.07

	ADOPTED	RECOMMENDED
	FY2013	FY2014
MUNICIPAL CODE SECTION	RATE	RATE

			ADOPTED FY2013	RECOMMENDED FY2014
<u>MUNICII</u>	PAL CODE SECT	ION	RATE	RATE
5.16.240	BOXING AND V	VRESTLING TAX		
	Three month		720.09	736.08
	Per year		2,830.96	2,893.81
5.16.250	MOVING PICTU	JRES TAX		
	Per day	City owned property	888.53	908.25
	Per day	Private property	697.59	713.08
	10-20 days	Nonresidentially zoned property	6,975.92	7,130.78
		Still photography	58.39	59.69
5.16.260	OTHER AMUSE	EMENTS TAX		
	Admission:	Donation only per day	47.55	48.60
		\$.25 and under per day	47.55	48.60
		\$.25 to \$.50 per day	60.87	62.22
		\$.51 and over per day	80.90	82.69
5.16.270	NON-RESIDENT	ΓΙΑL BUILDINGS TAX		
	Base fee - Pr	operties under 1,000 sq. ft.	80.79	82.58
		Owner occupied	39.89	40.78
	Base fee - Pr	operties over 1,000 sq. ft.		
		First 1,000 sq. ft.	160.57	164.14
		Owner occupied	79.79	81.56
		Each additional 1,000 sq. ft.	15.96	16.31
5.20.040	ADVERTISEME	NT FEES TAX		
	One year		400.50	409.39
	Six months		233.99	239.18
	Three month	s	134.15	137.12
	One month		54.25	55.45
5.32.090	BILLIARD AND	POOL ROOMS TAX		
	Per application	on	138.30	141.37
	Each person	named in application	27.49	28.10
	Renewal		35.31	36.09
	Each addition	nal person not named	27.49	28.10

		ADOPTED FY2013	RECOMMENDED FY2014
MUNICIPAL CODE SECTION		RATE	<u>RATE</u>
5.33.060	BINGO GAMES WRITTEN APPLICATION FEES		
	Per application	130.67	133.57
	Renewal	130.67	133.57
5.40.080	ESCORT BUREAUS APPLICATION		
	Per application	750.07	766.73
	Renewal	666.86	681.66
5.44.040	USE OF PUBLIC RIGHTS OF WAY		
	Application processing fee	343.32	350.94
5.45.060	SEXUALLY ORIENTED BUSINESS		
	A. Per application	344.32	351.96
	Per employee	343.32	350.94
	B. Per renewal	241.26	246.62
	Per employee	240.26	245.59
5.48.110	MASSAGE ESTABLISHMENT PERMIT FEES		
	A. Per application	172.67	176.50
	Per employee	68.72	70.25
	B. Per renewal	103.98	106.28
	Per employee	34.31	35.07
5.56.030	LICENSE - PAWNBROKER OR SECONDHAND DEALER		
	Secondhand Dealer - each establishment		
	or place of business	21.48	21.95
	Pawnbroker - each establishment		
	or place of business	103.37	105.67
5.56.040	JUNK DEALER OR COLLECTOR		
	Application -each establishment		
	or place of business	205.74	210.31
	For number of vehicles used in business:		
	1 vehicle	None	None
	2 to 4 vehicles	205.74	210.31
	5 or more vehicles	103.37	105.67

		ADOPTED FY2013	RECOMMENDED FY2014
MUNICIPAL CODE SECTION		RATE	RATE
5.60.070	SALES AND CLOSE-OUTS PERMIT FEES		
	Permit for first 30 days	666.87	681.68
5.60.090	SALES AND CLOSE-OUTS PERMIT RENEWALS		
	Renewal additional 30 days	666.87	681.68
5.68.030	UNDERGROUND FACILITIES USE		
	Per duct ft. per year	0.02	0.02
5.72.220	TAXI CAB DRIVERS PERMIT FEES		
	Permit	35.31	36.09
5.72.230	TAXI CAB OWNERS PERMIT FEES		
	Taxi - per year	400.50	409.39
	Six months	233.99	239.18
	Per day - New Years's Day only	24.28	24.82
	Limited owner - per year	34.27	35.03
	Temporary 30 days or less	40.94	41.85
6.16.020	DOG LICENSE REGULATIONS		
	Transfer fee	5.03	5.15
6.16.050	DOG LICENSE FEES		
	Spayed or neutered	15.72	16.07
	Not spayed or neutered	31.41	32.11
6.16.060	DOG LICENSE REGULATIONS		
	Time limit on fee payment	20.14	20.58
6.16.100	DOG LICENSE REGULATIONS		
	Duplicate license tags	5.87	6.00
6.20.090	REGULATIONS FOR KEEPING HORSES		
	Per year	17.50	17.89
9.36.210	NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION	Ī	
	Per day	88.94	90.92
	D 11 C12		

MUNICIPAL CODE SECTION		ADOPTED FY2013 RATE	RECOMMENDED FY2014 RATE
9.48.030	FIRE HYDRANT CONNECTION PERMIT REQUIRED		
	Permit fee	18.05	18.45
12.16.100	MOVING BUILDINGS ALONG STREETS - PERMIT, FEES, AND D	EPOSITS	
	A. Class A permit	16.00	(4) 16.00 (4)
	B. Class B permit	180.52	184.53
	C. Class C permit	180.52	184.53
	D. Class D permit	288.81	295.22
	E. Class E permit	595.69	608.92
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	27.12	27.72
13.24.400	SEWER DISCHARGE		
	Permit to discharge objectionable substance	27.12	27.72
17.42.050	IN LIEU FEE (per square foot)		
	10-49 Rental Units		
	Sub-area A	TBD	(5) TBD (5)
	Sub-area B	1.11	1.14
	Sub-area C	24.52	25.06
	Sub-area D	22.29	22.78
	50 + Rental Units	0.00	0.00
	Sub-area A	TBD	(5) TBD (5)
	Sub-area B	1.11	1.14
	Sub-area C	33.43	34.18
	Sub-area D	31.20	31.90
	10-49 For Sale Units		
	Sub-area A	42.35	43.29
	Sub-area B	15.60	15.95

#### FISCAL YEAR 2014 SCHEDULE OF TAXES, FEES AND CHARGES

MUNICIPAL CODE SECTION	ADOPTED FY2013 RATE	RECOMMENDED FY2014 RATE
MUNICIPAL CODE SECTION	KAIE	KAIL
Sub-area C	25.63	26.20
Sub-area D	20.06	20.51
50 + For Sale Units		
Sub-area A	59.07	60.38
Sub-area B	21.17	21.64
Sub-area C	35.66	36.45
Sub-area D	27.86	28.48

#### 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 February 11, 2013.
- (2) As in the prior year, the following fee waivers per unit are applicable for projects with less than or equal to 50% affordable units:

Very Low Household Income

Low Household Income

Moderate Household Income

The following fee waiver per unit are applicable for projects with greater than 50% affordable units:

Very Low Household Income

Low Household Income

Moderate Household Income

The maximum fee waiver (Construction Tax and Building Permit combined) will not exceed \$125,000 per project.

- (3) Rate established by State code.
- (4) Maximum Rate established by State code.
- (5) 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.
- (6) 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.