

**CITY OF PASADENA**

**SCHEDULE OF TAXES, FEES AND CHARGES**

Adopted for Annual CPI Changes Through March 1, 2009 - Effective July 1, 2009

<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>ADOPTED FY2010 RATE</u>
3.12.040 GRANDSTAND PERMIT APPLICATION TAX		
Per Seat	0.62	0.64 (1)
Minimum	36.76	38.40 (1)
3.16.07 TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES		
Fee	85.38	85.38
For each of the cards	0.15	0.15
4.17.050 RESIDENTIAL IMPACT FEE		
Per unit	N/A	N/A
Number of Bedrooms		
Studio	15,566.64	15,566.64
1	16,427.77	16,427.77
2	18,245.02	18,245.02
3	20,981.03	20,981.03
4	25,492.66	25,492.66
5 or more	28,814.50	28,814.50
Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	806.72	806.72
Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site		
Studio	10,896.65	10,896.65
1	11,499.44	11,499.44
2	12,771.51	12,771.51
3	14,686.72	14,686.72
4	17,844.86	17,844.86
5 or more	20,170.15	20,170.15

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4.19.040 TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE		
New Industrial use per square foot	3.20	3.20
New Office use per square foot	3.84	3.84
New Retail use per square foot	8.89	8.89
New Residential use per new unit	2,556.88	2,556.88
 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% (2)
 4.36.020 REAL PROPERTY TRANSFER TAX		
For each \$500.00 of value	0.275	0.275 (3)
 4.44.030 TRANSIENT OCCUPANCY TAX		
Percentage of rent	12.11%	12.11%
 4.48.040 ROSE BOWL ADMISSION TAX		
Tax	0.08	0.08 (1)
Additional charge per \$1.00	0.11	0.11 (1)
Maximum	1.43	1.49 (1)

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4.52.020 SEWER USE TAX			
A. 100 cu. ft. - homes served under Ordinance	0.27	0.29	(4)
Maximum per year	127.76	137.59	(4)
B. 100 cu. ft. - homes not served under Ordinance	0.34	0.36	(4)
Minimum per month	10.60	11.41	(4)
C. 100 cu. ft. - all other sources	0.48	0.52	(4)
4.52.025 STORM DRAIN SEWER USE TAX			
Per unit of runoff quantity	32.66	32.66	
4.53.3 SEWER FACILITIES CHARGE			
Per gallon charge for sewage discharged per day	6.38	6.38	
<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/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			1000 gal/1000 sq ft gross floor area
Service Shop, Service Station			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 space)			25 gal/1000 sq ft gross floor area

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4.53.3	SEWER FACILITIES CHARGE		
	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		
4.54.020	STREET LIGHT & TRAFFIC SIGNAL TAX		
	Percentage of charges (first 1,000 KWH exempted)	7.43%	7.43%
<b>UTILITY USER TAXES</b>			
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%

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4.56.070 CABLE TV TAX		
Percentage of charges	9.40%	9.40%
<b>4.109.180 LIBRARY SPECIAL TAX</b>		
Single family residence or residential unit in a residential condominium project	33.88	33.88
Each residential unit of a multi-unit building which is not a condominium project	22.25	22.25
Each parcel of non-residential property	247.77	247.77
<b>BUSINESS LICENSE TAXES</b>		
5.04.040 BUSINESS LICENSE MAXIMUM TAX		
Maximum	54,845.31	54,845.31
5.10.030 COMBINATION BUSINESSES TAX		
Off-sale alcoholic licenses Additional per license	914.08	914.08
5.10.190 LICENSE TRANSFER TAX		
Per license	38.21	38.21
5.10.210 DUPLICATE LICENSE TAX		
Fee for duplicate	7.65	7.65
5.16.020 GENERAL BUSINESS TAX		
License tax	142.58	142.58
Each employee in excess of one	28.51	28.51

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<u>MUNICIPAL CODE SECTION</u>	<u>ADOPTED FY2009 RATE</u>	<u>ADOPTED FY2010 RATE</u>
5.16.025 BUSINESS WITH TAKE-OUT SERVICE TAX		
Basic tax	285.15	285.15
Each employee in excess of one	57.04	57.04
5.16.030 PROFESSIONAL BUSINESS TAX		
First professional	380.20	380.20
For additional	190.10	190.10
Non-professional employee	28.51	28.51
5.16.040 COIN OPERATED MACHINES TAX		
A. Vending Machines		
1. Annual tax		
First \$5,000 gross receipts	153.02	153.02
Each additional \$1,000	7.61	7.61
2. Per year per machine		
\$.01 and under	7.61	7.61
.02 to .05	15.28	15.28
.06 to .10	38.21	38.21
.11 OR MORE	76.51	76.51
B. Music and Game Machines		
1. Annual Tax		
First \$5,000 Gross receipts	153.02	153.02
Each additional \$1,000	7.61	7.61
2. Per year per machine	153.02	153.02
5.16.050 SERVICE BUSINESS TAX		
License tax	142.58	142.58
Each employee in excess of one	28.51	28.51

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5.16.070 NEW YEAR'S DAY RELATED BUSINESS TAX			
A. Temporary-food/merchandise			
1. Vendor	114.67	114.67	
2. Solicitor or peddler	76.50	76.50	
B. Grandstand seat surcharge	4.95	5.17	(1)
5.16.090 THEATERS TAX			
Per seat	1.96	1.96	
5.16.100 JUNK AND REFUSE COLLECTORS TAX			
First four vehicles	382.53	382.53	
Each additional vehicle	191.20	191.20	
5.16.120 RETAIL AND WHOLESALE DELIVERY TAX			
Per year	191.20	191.20	
5.16.130 NEWSPAPERS AND ADVERTISING TAX			
License tax	153.02	153.02	
Each employee in excess of one	30.60	30.60	
5.16.140 CHRISTMAS TREES TAX			
License tax	153.02	153.02	
5.16.150 AUCTIONS TAX			
Per day	191.23	191.23	

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5.16.160 SELF-SERVICE MACHINES TAX		
A. First \$5,000 or less of gross receipts	76.50	76.50
Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000	7.61	7.61
B. License tax per year	153.02	153.02
Per machine	15.28	15.28
Each employee in excess of one	30.60	30.60
C. Each machine in another licensed business	15.28	15.28
5.16.180 CONTRACTING & BUILDING TRADES (ANNUAL TAX)		
General engineering contractor	1147.61	1,147.61
General building contractor	765.07	765.07
Specialty contractor	573.82	573.82
Other building tradesman	573.82	573.82
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	140.22	140.22
Each additional accommodation	15.28	15.28
B. Boarding Homes, Rest Homes, etc.		
First person accommodated	134.01	134.01
Each additional person	15.28	15.28
5.16.200 CIRCUS OR MENAGERIE TAX		
Per day	765.07	765.07



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5.16.210	SIDE SHOW TAX		
	Per day	68.33	68.33
5.16.220	ANIMALS TAX		
	Per day	170.54	170.54
5.16.230	AMUSEMENT PARK TAX		
	Per year - up to 5 devices	682.42	682.42
	Per each device in excess of 5	170.54	170.54
5.16.240	BOXING AND WRESTLING TAX		
	Three month license	688.53	688.53
	Per year	2,709.70	2,709.70
5.16.250	MOVING PICTURES TAX		
	Per day      City owned property	850.77	850.77
	Per day      Private property	667.95	667.95
	10-20 days   Nonresidentially zoned property	6,679.48	6,679.48
	Still photography	55.91	55.91
5.16.260	OTHER AMUSEMENTS TAX		
	Admission: Donation only per day	44.57	44.57
	\$.25 and under per day	44.57	44.57
	\$.25 to \$.50 per day	57.33	57.33
	\$.51 and over per day	76.50	76.50

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5.16.270 NON-RESIDENTIAL BUILDINGS TAX		
Base fee - Properties under 1,000 sq. ft.	76.40	76.40
Owner occupied	38.20	38.20
Base fee - Properties over 1,000 sq. ft.		
First 1,000 sq. ft.	152.79	152.79
Owner occupied	76.40	76.40
Each additional 1,000 sq. ft.	15.28	15.28
5.20.040 ADVERTISEMENT FEES TAX		
One year	382.53	382.53
Six months	223.09	223.09
Three months	127.49	127.49
One month	50.99	50.99
5.32.090 BILLIARD AND POOL ROOMS TAX		
Per application	131.47	131.47
Each person named in application	26.33	26.33
Renewal	32.85	32.85
Each additional person not named	26.33	26.33
5.33.060 BINGO GAMES WRITTEN APPLICATION FEES		
Per application	125.12	125.12
Renewal	125.12	125.12
5.40.080 ESCORT BUREAUS APPLICATION		
Per application	717.24	717.24
Renewal	637.56	637.56
5.44.040 USE OF PUBLIC RIGHTS OF WAY		
Application processing fee	328.73	328.73



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5.60.070 SALES AND CLOSE-OUTS PERMIT FEES		
Permit for first 30 days	637.58	637.58
5.60.090 SALES AND CLOSE-OUTS PERMIT RENEWALS		
Renewal additional 30 days	637.58	637.58
5.68.030 UNDERGROUND FACILITIES USE		
Per duct ft. per year	0.02	0.02
5.72.220 TAXI CAB DRIVERS PERMIT FEES		
Permit	32.85	32.85
5.72.230 TAXI CAB OWNERS PERMIT FEES		
Taxi - per year	382.53	382.53
Six months	223.09	223.09
Per day - New Years's Day only	22.29	22.29
Limited owner - per year	31.86	31.86
Temporary 30 days or less	38.24	38.24
6.16.020 DOG LICENSE REGULATIONS		
Transfer fee	4.82	4.82
6.16.050 DOG LICENSE FEES		
Spayed or neutered	15.05	15.05
Not spayed or neutered	30.08	30.08

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6.16.060 DOG LICENSE REGULATIONS		
Time limit on fee payment	19.28	19.28
6.16.100 DOG LICENSE REGULATIONS		
Duplicate license tags	5.62	5.62
6.20.090 REGULATIONS FOR KEEPING HORSES		
Per year	16.76	16.76
9.36.210 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION		
Per day	85.16	85.16
9.48.030 FIRE HYDRANT CONNECTION PERMIT REQUIRED		
Permit fee	17.29	17.29
12.16.100 MOVING BUILDINGS ALONG STREETS - PERMIT, FEES, AND DEPOSITS		
A. Class A permit	27.63	27.63
B. Class B permit	172.85	172.85
C. Class C permit	172.85	172.85
D. Class D permit	276.53	276.53
E. Class E permit	570.38	570.38
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

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13.24.060 SEWER CONSTRUCTION & MAINTENANCE CHANGE TO Y OR T		
For permission to connect a house sewer to a public sewer	25.97	25.97
13.24.400 SEWER DISCHARGE		
Permit to discharge objectionable substance	25.97	25.97
17.42.050 IN LIEU FEE (per square foot)		
10-49 Rental Units		
Sub-area A	TBD	TBD (5)
Sub-area B	1.07	1.07
Sub-area C	23.48	23.48
Sub-area D	21.34	21.34
50 + Rental Units		
Sub-area A	TBD	TBD (5)
Sub-area B	1.07	1.07
Sub-area C	32.01	32.01
Sub-area D	29.88	29.88
10-49 For Sale Units		
Sub-area A	40.55	40.55
Sub-area B	14.94	14.94
Sub-area C	24.54	24.54
Sub-area D	19.21	19.21
50 + For Sale Units		
Sub-area A	56.56	56.56
Sub-area B	20.27	20.27
Sub-area C	34.15	34.15
Sub-area D	26.68	26.68

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(1) Adjusted by the Oct. 1 Consumer Price Index. Effective February 1, 2009 per City Council action of December 15, 2008.		
(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) Effective July 1, 2009 per City Council action of February 25, 2008.		
(5) The rental in-lieu fees for Sub-area A shall be determined (TBD) in accordance with the Keyser Marston Associates (KMA) study methodology at the time of application for payment of In-lieu fees for a rental housing project.		