

Business License Tax

Category	Notes	FY 2019 Tax	FY 2020 Proposed Tax
General Tax	Business License	\$328.00	\$341.00
SB 1186	Government Code Section 4467	\$4.00	\$4.00
Employee - FT	Per each full-time employee	\$34.00	\$35.00
Employee - PT	Per each part-time employee	\$11.00	\$11.00
Artists	Working Space Only	\$113.00	\$118.00
Storage - Parking Space	Per Space, in addition to General License Tax	\$2.10	\$2.18
Billiard Parlor		\$1,087.00	\$1,130.00
Bowling Alley		\$1,087.00	\$1,130.00
Real Estate Broker	Per Agent, in addition to General License Tax	\$108.00	\$112.00
Taxi Cab Company	Per Cab, in addition to General License Tax	\$70.00	\$73.00
Gas Station	Per Pump, plus employee schedule	\$164.00	\$171.00
Christmas Tree/Pumpkin Patch		\$165.00	\$172.00
Massage Parlors	Plus annual inspection and processing fee (see Police Fee Schedule)	\$4,340.00	\$4,514.00
Escort Services		\$4,340.00	\$4,514.00
Rental, Commercial*	Per Building, plus square footage	\$113.00	\$118.00
Rental, Commercial*	Per 100 Square Foot, plus Per Building	\$0.57	\$0.59
Auctioneer		\$328.00	\$341.00
Rental, Residential*	Four (4) or more units, per unit*	\$36.00	\$37.00
Laundry Equipment and/or Coin-Op*	1.5% of first \$21,755 of gross receipts (\$21,142 in FY18); 0.75% of gross receipts in excess of \$21,755 (\$21,142 in FY18)	See Note	See Note
Video/Vending Machines	15% of first \$2,176 of gross receipts (\$2,115 in FY18); 5% of gross receipts in excess of \$2,176 (\$2,115 in FY18)	See Note	See Note
Advertising-Billboard*	Per square foot of sign, non-illuminated	\$1.08	\$1.12
Advertising-Billboard*	Per square foot of sign, illuminated	\$0.82	\$0.85
Contractors/Subcontractors		\$328.00	\$341.00
Solicitors		\$328.00	\$341.00
Hotels/Motels		\$328.00	\$341.00
Business License Change of Address		\$22.00	\$23.00
Duplicate Business License		\$22.00	\$23.00
Business Name Change		\$22.00	\$23.00
Business License Valuation Tax		Valuation under \$50,000 = \$69.00 Over \$50,000 = \$2.30 per \$1,000.00	

Increase based on CPI Rate of 4%, as of April 2019

* BUT NOT LESS THAN GENERAL TAX

The Finance Director has the authority to charge actual cost incurred including time, material, and overhead if a fee does not approximate actual cost incurred.

The Finance Director may establish procedures for evaluation of hardship requests for certain fees, where identified.