MUNICI	PAL CODE SECTION	REVISED FY2014 RATE	REVISED FY2015 RATE
3.12.040	GRANDSTAND PERMIT APPLICATION TAX		
	Per Seat	0.67 (1)	0.67 (1)
	Minimum	40.84 (1)	40.84 (1)
3.16.07	TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES		
	Fee	91.15	91.64
	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	16,618.41	17,544.38
	1	17,537.73	18,514.91
	2	19,477.76	20,563.04
	3	22,398.63	23,646.66
	4	27,215.10	28,731.50
	5 or more	30,761.38	32,475.38
	Per Unit Fee for Affordable Housing pursuant to the Inclusionar		
	Housing Regulations, Skilled Nursing Units, or Student Housing	861.22	909.21
	Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site		
	Studio	11,632.89	12,281.06
	1	12,276.41	12,960.44
	2	13,634.43	14,394.12
	3	15,679.04	16,552.66
	4	19,050.57	20,112.05
	5 or more	21,532.96	22,732.76
4.19.040	TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE		
	New Industrial use per square foot	3.41	3.43
	New Office use per square foo	4.09	4.11
	New Retail use per square foot	9.49	9.53
	New Residential use per new unit	2,729.64	2,744.50

MUNICI	PAL CODE SECTION		REVISED FY2014 RATE	REVISED FY2015 RATE
4.24.020	UNDERGROUND SURTAX RATE First \$ 1,000 of monthly bit 4,000 of monthly bit 20,000 of monthly bit Over 25,000 of monthly bit	11 11 11	4.34% 3.70% 2.47% 1.21%	4.34% 3.70% 2.47% 1.21%
4.32.020	CONSTRUCTION TAX Percentage of valuε		1.92% (2)	1.92% (2)
4.36.020	REAL PROPERTY TRANSFER TA For each \$500.00 of value	AX	0.55 (3)	0.55 (3)
4.44.030	TRANSIENT OCCUPANCY TAX Percentage of ren		12.11%	12.11%
4.48.040	ROSE BOWL ADMISSION TAX  Tax  Additional charge per \$1.00  Maximum		0.08 (1) 0.11 (1) 1.59 (1)	0.08 (1) 0.11 (1) 1.59 (1)
4.52.020	SEWER USE TAX  A. 100 cu. ft homes served un Maximum per year  B. 100 cu. ft homes not serve Minimum per month  C. 100 cu. ft all other sources	d under Ordinance	0.31 146.89 0.38 12.18 0.56	0.31 147.68 0.38 12.24 0.55
4.52.025	STORM DRAIN SEWER USE TAX Per unit of runoff quantity	ζ	34.86	35.05
4.53.3	SEWER FACILITIES CHARGE Per gallon charge for sewage discharacted  Occupancy Apartment Building: Bachelor or Single dwelling units	Average Daily Flow 100 gal/dwelling unit	6.81	6.84
	1 bedroom dwelling units 2 bedroom dwelling units 3 or more dwelling units Auditoriums, churches, etc Automobile parking Bars, cocktail lounges, etc Commercial Shops & Stores Hospitals (surgical) Hospitals (convalescent)	150 gal/DU 200 gal/DU 250 gal/DU 5 gal/seat 25 gal/1000 sq ft gross floor area 20 gal/seat 100 gal/1000 sq ft gross floor area % 500 gal/bed% 85 gal/bed		
	Hotels Medical Buildings Motels	150 gal/room 300 gal/1000 sq ft gross floor area 150 gal/unit		

MUNICIP	AL CODE SECTION		REVISED FY2014 RATE	REVISED FY2015 RATE
	Office Buildings Restaurants, cafeterias, etc Financial Institutions (banks) Service Shop, Service Stations Laundromat Animal Kennel (shelter) Nurseries/Greeneries Warehousing, Open Storage (storage pace) Indoor Theatre (movies) Bowling, Skating Facilities Golf Course Mortuaries/Cemeteries Schools: Elementary or Jr. High High Schools Universities or Colleges College Dormitories	200 gal/1000 sq ft gross floor area 50 gal/seat 100 gal/1000 sq ft gross floor area 100 gal/1000 sq ft gross floor area 4600 gal/1000 sq ft gross floor area 100 gal/1000 sq ft gross floor area 25 gal/1000 sq ft gross floor area 25 gal/1000 sq ft gross floor area 25 gal/1000 sq ft gross floor area 1000 gal/1000 sq ft gross floor area 1000 gal/1000 sq ft gross floor area 100 gal/student 15/ gal/student 20/ gal/student 85/ gal/student		
4.54.020	STREET LIGHT & TRAFFIC SIGN Percentage of charges (first 1,00		7.43%	7.43%
		1		
UTILITY	USER TAXES	•		
<b>UTILITY</b> 4.56.030	TELEPHONE TAX	•		
		•	8.28%	8.28%
4.56.030	TELEPHONE TAX Percentage of charges	•	8.28%	
	TELEPHONE TAX		8.28% 7.67%	
4.56.030	TELEPHONE TAX Percentage of charges ELECTRICITY TAX	rge		8.28%
4.56.030 4.56.040	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges Residential - percentage of charges	rge	7.67%	8.28% 7.67%
4.56.030	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges	rge ge:	7.67% 7.67%	8.28% 7.67% 7.67%
4.56.030 4.56.040	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges	rge ge:	7.67% 7.67% 7.90%	8.28% 7.67% 7.67%
4.56.030 4.56.040	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges	rge ge:	7.67% 7.67%	8.28% 7.67% 7.67%
4.56.030 4.56.040	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges	rge ge:	7.67% 7.67% 7.90%	8.28% 7.67% 7.67%
4.56.030 4.56.040 4.56.050	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  Gas tax Commercial - percentage of charges  WATER TAX Commercial - percentage of charges	rge ge: rge ge:	7.67% 7.67% 7.90% 7.90%	8.28% 7.67% 7.67% 7.90% 7.90% 7.67%
4.56.030 4.56.040 4.56.050	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  Gas Tax Commercial - percentage of charges  WATER TAX	rge ge: rge ge:	7.67% 7.67% 7.90% 7.90%	8.28% 7.67% 7.67% 7.90% 7.90%
4.56.030 4.56.040 4.56.050 4.56.060	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  Residential - percentage of charges	rge ge: rge ge:	7.67% 7.67% 7.90% 7.90%	8.28% 7.67% 7.67% 7.90% 7.90% 7.67%
4.56.030 4.56.040 4.56.050	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  Gas TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  CABLE TV TAX	rge ge: rge ge:	7.67% 7.67% 7.90% 7.90% 7.67% 7.67%	8.28%  7.67%  7.67%  7.90%  7.90%  7.67%
4.56.030 4.56.040 4.56.050 4.56.060	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  Residential - percentage of charges	rge ge: rge ge:	7.67% 7.67% 7.90% 7.90%	8.28% 7.67% 7.67% 7.90% 7.90% 7.67%
4.56.030 4.56.040 4.56.050 4.56.060 4.56.070	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  CABLE TV TAX Percentage of charges	rge ge: rge ge:	7.67% 7.67% 7.90% 7.90% 7.67% 9.40%	8.28%  7.67%  7.67%  7.90%  7.90%  7.67%  7.67%  9.40%
4.56.030 4.56.040 4.56.050 4.56.060 4.56.070	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  CABLE TV TAX Percentage of charges  LIBRARY SPECIAL TAX Single family residence or residence	rge ge: rge ge: rge ge:	7.67% 7.67% 7.90% 7.90% 7.67% 7.67%	8.28%  7.67%  7.67%  7.90%  7.90%  7.67%
4.56.030 4.56.040 4.56.050 4.56.060 4.56.070	TELEPHONE TAX Percentage of charges  ELECTRICITY TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  GAS TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  WATER TAX Commercial - percentage of charges  CABLE TV TAX Percentage of charges	rge ge: rge ge: rge ge:	7.67% 7.67% 7.90% 7.90% 7.67% 9.40%	8.28%  7.67%  7.67%  7.90%  7.90%  7.67%  7.67%  9.40%

MUNICI	PAL CODE SECTION	REVISED FY2014 RATE	REVISED FY2015 RATE	
	Each parcel of non-residential property	263.61	265.04	
<b>BUSINES</b>	SS LICENSE TAXES			
5.04.040	BUSINESS LICENSE MAXIMUM TAX Maximum	58,550.99	58,869.91	
5.10.030	COMBINATION BUSINESSES TAX Off-sale alcoholic licenses Additional per license	975.84	981.15	
5.10.190	LICENSE TRANSFER TAX Per license	40.79	41.01	
5.10.210	DUPLICATE LICENSE TAX Fee for duplicate	8.17	8.21	
5.16.020	GENERAL BUSINESS TAX License tax Each employee in excess of one	153.24 30.44	154.07 30.60	

MUNICIPAL CODE SECTION		REVISED FY2014 RATE	REVISED FY2015 RATE
5.16.025	BUSINESS WITH TAKE-OUT SERVICE TAX	205.44	207.10
	Basic tax	305.44	307.10
	Each employee in excess of one	60.89	61.22
5.16.030	PROFESSIONAL BUSINESS TAX		
	First professional	406.91	409.13
	For additional	202.95	204.05
	Non-professional employee	30.44	30.60
5.16.040	COIN OPERATED MACHINES TAX A. Vending Machines 1. Annual tax		
	First \$5,000 gross receipts	164.38	165.27
	Each additional \$1,000	8.12	8.16
	2. Per year per machine		
	\$.01 and under	8.12	8.16
	.02 to .05	16.31	16.40
	.06 to .10	40.79	41.01
	.11 OR MORE	81.67	82.11
	B. Music and Game Machines 1. Annual Tax		
	First \$5,000 Gross receipts	164.38	165.27
	Each additional \$1,000	8.12	8.16
	2. Per year per machine	163.36	164.24
5.16.050	SERVICE BUSINESS TAX		
2.10.020	License tax	153,24	154.07
	Each employee in excess of one	30.44	30.60
	2.0.1 0.1.1.1.2.2.2 0.2 0.1.		20.00
5.16.070	NEW YEAR'S DAY RELATED BUSINESS TAX A. Temporary-food/merchandis		
	1. Vendor	123.44	124.10
	2. Solicitor or peddler	82.69	83.13
	B. Grandstand seat surcharge	5.49 (1)	5.49 (1)
5.16.090	THEATERS TAX		
3.10.090	Per seat	2.10	2.10
	rei seat	2.10	2.10
5.16.100	JUNK AND REFUSE COLLECTORS TAX		
	First four vehicles	409.39	411.62
	Each additional vehicle	204.12	205.23
5.16.120	RETAIL AND WHOLESALE DELIVERY TAX		
	Per year	205.14	206.25

MUNICI	PAL CODE SECTION	REVISED FY2014 RATE	REVISED FY2015 RATE
5.16.130	NEWSPAPERS AND ADVERTISING TAX		
	License tax	164.38	165.27
	Each employee in excess of one	32.67	32.84
5.16.140	CHRISTMAS TREES TAX		
	License tax	164.38	165.27
5.16.150	AUCTIONS TAX		
	Per day	205.17	206.29
5.16.160	SELF-SERVICE MACHINES TAX		
	A. First \$5,000 or less of gross receipts	82.69	83.14
	Each \$1,000 of gross receipts or fraction		
	thereof in excess of \$5,000	8.12	8.16
	B. License tax per year	164.38	165.27
	Per machine	16.31	16.40
	Each employee in excess of one	32.67	32.84
	C. Each machine in another licensed business	16.31	16.40
5.16.180	CONTRACTING & BUILDING TRADES (ANNUAL TAX)		
	General engineering contracto	1,226.17 (6)	1,232.84 (6)
	General building contractor	817.78 (6)	822.23 (6)
	Specialty contractor	613.61 (6)	616.95 (6)
	Other building tradesman	613.61 (6)	616.95 (6)
	Six-month license-percentage of annual tax	60.00%	60.00%
	Three-month license-percentage of annual ta	30.00%	30.00%

MUNICI	PAL CODE SECTION	REVISED FY2014 RATE	REVISED FY2015 RATE
5.16.190	RENTAL ACCOMMODATIONS TA	AX	
	A. Hotel, Roominghouse, etc.	150.71	151.52
	Three rental accommodations  Each additional accommodati		151.53 16.40
	B. Boarding Homes, Rest Homes		10.40
	First person accommodated	144.09	144.87
	Each additional person	16.31	16.40
5.16.200	CIRCUS OR MENAGERIE TAX		
3.10.200	Per day	817.78	822.23
5.16.210	SIDE SHOW TAX		
3.10.210	Per day	73.97	74.36
5.16.220	ANIMALS TAX		
	Per day	183.09	184.08
5.16.230	AMUSEMENT PARK TAX		
	Per year - up to 5 devices	729.55	733.52
	Per each device in excess of 5	182.07	183.05
5.16.240	BOXING AND WRESTLING TAX		
	Three month license	736.08	740.08
	Per year	2,893.81	2,909.56
5.16.250	MOVING PICTURES TAX		
	Per day City owned proper	908.25	913.20
	Per day Private property	713.08	716.96
	10-30 days Nonresidentially z	·	7,169.62
	Still photography	59.69	60.01
5.16.260	OTHER AMUSEMENTS TAX		
	Admission: Donation only per da		48.86
	\$.25 and under per	•	48.86
	\$.25 to \$.50 per da	•	62.56
	\$.51 and over per	day 82.69	83.14

MUNICI	PAL CODE SECTION	REVISED FY2014 RATE	REVISED FY2015 RATE
5.16.270	NON-RESIDENTIAL BUILDINGS TAX	92.59	92.02
	Base fee - Properties under 1,000 sq. ft.	82.58 40.78	83.02 41.00
	Owner occupied Base fee - Properties over 1,000 sq. ft.	40.78	41.00
	First 1,000 sq. ft.	164.14	165.02
	Owner occupied	81.56	82.00
	Each additional 1,000 sq. ft.	16.31	16.40
5.20.040	ADVERTISEMENT FEES TAX		
	One year	409.39	411.62
	Six months	239.18	240.48
	Three months	137.12	137.87
	One month	55.45	55.75
5.32.090	BILLIARD AND POOL ROOMS TAX		
	Per application	141.37	142.14
	Each person named in application	28.10	28.25
	Renewal	36.09	36.29
	Each additional person not named	28.10	28.25
5.33.060	BINGO GAMES WRITTEN APPLICATION FEES		
	Per application	133.57	134.30
	Renewal	133.57	134.30
5.40.080	ESCORT BUREAUS APPLICATION		
	Per application	766.73	770.90
	Renewal	681.66	685.37
5.44.040	USE OF PUBLIC RIGHTS OF WAY		
	Application processing fee	350.94	352.85
5.45.060	SEXUALLY ORIENTED BUSINESS		
	A. Per application	351.96	353.88
	Per employee	350.94	352.85
	B. Per renewal	246.62	247.95
	Per employee	245.59	246.93

MANAGE		REVISED FY2014 RATE	REVISED FY2015 RATE
MUNICI	PAL CODE SECTION	KAIL	KAIL
5.48.110	MASSAGE ESTABLISHMENT PERMIT FEES		
3.10.110	A. Per application	176.50	177.46
	Per employee	70.25	70.63
	B. Per renewal	106.28	106.86
	Per employee	35.07	35.26
5.56.030	LICENSE - PAWNBROKER OR SECONDHAND DEALER		
	Secondhand Dealer - each establishmen		
	or place of business	21.95	22.07
	Pawnbroker - each establishmen		
	or place of business	105.67	106.24
5.56.040	JUNK DEALER OR COLLECTOR		
	Application -each establishmen		
	or place of business	210.31	211.45
	For number of vehicles used in business		
	1 vehicle	None	None
	2 to 4 vehicles	210.31	211.45
	5 or more vehicles	105.67	106.24
5.60.070	SALES AND CLOSE-OUTS PERMIT FEES		
	Permit for first 30 days	681.68	685.39
5.60.090	SALES AND CLOSE-OUTS PERMIT RENEWALS		
	Renewal additional 30 days	681.68	685.39
5.68.030	UNDERGROUND FACILITIES USE		
	Per duct ft. per year	0.02	0.02
5.72.220	TAXI CAB DRIVERS PERMIT FEES		
	Permit	36.09	36.29
5.72.230	TAXI CAB OWNERS PERMIT FEES		
	Taxi - per year	409.39	411.62
	Six months	239.18	240.48
	Per day - New Years's Day only	24.82	24.95
	Limited owner - per year	35.03	35.22
	Temporary 30 days or less	41.85	42.07
6.16.020	DOG LICENSE REGULATIONS		
	Transfer fee	5.15	5.17
6.16.050	DOG LICENSE FEES		
	Spayed or neuterec	16.07	16.15
	Not spayed or neutered	32.11	32.28

MUNICIE	PAL CODE SECTION	REVISED FY2014 RATE	REVISED FY2015 RATE
6.16.060	DOG LICENSE REGULATIONS	20.70	• • • • • • • • • • • • • • • • • • • •
	Time limit on fee paymen	20.58	20.69
6.16.100	DOG LICENSE REGULATIONS		
	Duplicate license tags	6.00	6.03
6.20.090	REGULATIONS FOR KEEPING HORSES		
	Per year	17.89	17.98
9.36.210	NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION	N .	
	Per day	90.92	91.41
9.48.030	FIRE HYDRANT CONNECTION PERMIT REQUIRED		
	Permit fee	18.45	18.55
12.16.100	MOVING BUILDINGS ALONG STREETS - PERMIT, FEES, AND DE	EPOSITS	
	A. Class A permit	16.00 (4)	16.00 (4)
	B. Class B permit	184.53	185.53
	C. Class C permit	184.53	185.53
	D. Class D permit	295.22	296.82
	E. Class E permit	608.92	612.23
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

MUNICIPAL CODE SECTION	REVISED FY2014 RATE	REVISED FY2015 RATE
13.24.060 SEWER CONSTRUCTION & MAINTENANCE CHANGE TO Y OR T		
For permission to connect a house sewer to a public sewer	27.72	27.87
13.24.400 SEWER DISCHARGE		
Permit to discharge objectionable substance	27.72	27.87
17.42.050 IN LIEU FEE (per square foot)		
10-49 Rental Units		
Sub-area A	TBD (5)	TBD (5)
Sub-area B	1.14	1.14
Sub-area C	25.06	25.19
Sub-area D	22.78	22.90
50 + Rental Units		
Sub-area A	TBD (5)	TBD (5)
Sub-area B	1.14	1.14
Sub-area C	34.18	34.36
Sub-area D	31.90	32.07
10-49 For Sale Units		
Sub-area A	43.29	43.52
Sub-area B	15.95	16.03
Sub-area C	26.20	26.34
Sub-area D	20.51	20.61
50 + For Sale Units		
Sub-area A	60.38	60.70
Sub-area B	21.64	21.76
Sub-area C	36.45	36.65
Sub-area D	28.48	28.63

#### 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 December 9, 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 (\$.55 per \$500) established by State code. No CPI increase.
- (4) Maximum Rate (\$16.00) established by State code. No CPI increase.
- (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

REVISED REVISED FY2014 FY2015 RATE RATE

# MUNICIPAL CODE SECTION

60% abatement credit until the analysis is complete. Staff will review the Contracting and Building Trades Annual Tax Abatement during FY 2015 and will have recommendations during the FY 2016 budget process.