CITY OF PASADENA
FISCAL YEAR 2022
REVISED SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2022 RATE		REVISED FY 2022 RATE	
3.12.040	GRANDSTAND PERMIT APPLICATION TAX				
	Per Seat	$ 0.75	(1)	$ 0.78	(1)
	Minimum	$ 47.57	(1)	$ 49.75	(1)
3.16.070	TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES				
	Fee	$ 103.45		$ 103.45	
	For each of the cards	$ 0.16		$ 0.16	
4.17.050	RESIDENTIAL IMPACT FEE				
	Number of Bedrooms				
	Studio	$ 19,811.55		$ 19,811.55	
	1	$ 20,907.50		$ 20,907.50	
	2	$ 23,220.31		$ 23,220.31	
	3	$ 26,702.41		$ 26,702.41	
	4	$ 32,444.34		$ 32,444.34	
	5 or more	$ 36,672.04		$ 36,672.04	
	Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	$ 1,026.66		$ 1,026.66	
	Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site				
	Studio	$ 13,868.07		$ 13,868.07	
	1	$ 14,635.24		$ 14,635.24	
	2	$ 16,254.22		$ 16,254.22	
	3	$ 18,691.67		$ 18,691.67	
	4	$ 22,711.03		$ 22,711.03	
	5 or more	$ 25,670.41		$ 25,670.41	
4.19.040	TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE				
	New Industrial use per square foot	$ 1.20		$ 1.20	
	New Office use per square foot	$ 8.71		$ 8.71	
	New Retail use per square foot	$ 11.57		$ 11.57	
	Single family (per dwellling unit)	$ 9,550.39		$ 9,550.39	
	Multi-family (per dwelling unit)	$ 3,697.88		$ 3,697.88	
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%	

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MUNICIPAL CODE SECTION		ADOPTED FY 2022 RATE	REVISED FY 2022 RATE
	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	$ 0.08 (1)	$ 0.08 (1)
	Additional charge per $1.00	$ 0.11 (1)	$ 0.11 (1)
	Maximum	$ 1.83 (1)	$ 1.91 (1)
4.52.020	SEWER USE TAX		
	A. 100 cu. ft. - homes served under Ordinance	$ 0.32	$ 0.32
	Maximum per year	$ 166.74	$ 166.74
	B. 100 cu. ft. - homes not served under Ordinance	$ 0.41	$ 0.41
	Minimum per month	$ 13.80	$ 13.80
	C. 100 cu. ft. - all other sources	$ 0.60	$ 0.60
4.52.025	STORM DRAIN SEWER USE TAX		
	Per unit of runoff quantity	$ 39.54	$ 39.54
4.53.030	SEWER FACILITIES CHARGE		
	Per gallon charge for sewage discharged per day	$ 7.69	$ 7.69

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 %

MUNICIPAL CODE SECTION			ADOPTED FY 2022 RATE	REVISED FY 2022 RATE
	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		
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%

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MUNICIPAL CODE SECTION		ADOPTED FY 2022 RATE	REVISED FY 2022 RATE
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	$ 40.90	$ 40.90
	Each residential unit of a multi-unit building which is not a condominium project	$ 26.85	$ 26.85
	Each parcel of non-residential property	$ 299.27	$ 299.27
BUSINESS LICENSE TAXES			
5.04.040	BUSINESS LICENSE MAXIMUM TAX		
	Maximum	$ 66,477.45	$ 66,477.45
5.10.030	COMBINATION BUSINESSES TAX		
	Off-sale alcoholic licenses		
	Additional per license	$ 1,107.91	$ 1,107.91
5.10.190	LICENSE TRANSFER TAX		
	Per license	$ 46.28	$ 46.28
5.10.210	DUPLICATE LICENSE TAX		
	Fee for duplicate	$ 9.23	$ 9.23
5.16.020	GENERAL BUSINESS TAX		
	License tax	$ 173.95 (5)	$ 173.95 (5)
	Each employee in excess of one	$ 34.53 (5)	$ 34.53 (5)
5.16.025	BUSINESS WITH TAKE-OUT SERVICE TAX		
	Basic tax	$ 346.75	$ 346.75
	Each employee in excess of one	$ 69.11	$ 69.11
5.16.030	PROFESSIONAL BUSINESS TAX		
	First professional	$ 461.97 (5)	$ 461.97 (5)
	For additional	$ 230.40 (5)	$ 230.40 (5)

CITY OF PASADENA
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REVISED SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2022 RATE		REVISED FY 2022 RATE	
	Non-professional employee	$ 34.53	(5)	$ 34.53	(5)
5.16.040	COIN OPERATED MACHINES TAX				
	A. Vending Machines				
	1. Annual tax				
	First $5,000 gross receipts	$ 186.60		$ 186.60	
	Each additional $1,000	$ 9.18		$ 9.18	
	2. Per year per machine				
	$.01 and under	$ 9.18		$ 9.18	
	.02 to .05	$ 18.48		$ 18.48	
	.06 to .10	$ 46.28		$ 46.28	
	.11 OR MORE	$ 92.70		$ 92.70	
	B. Music and Game Machines				
	1. Annual Tax				
	First $5,000 Gross receipts	$ 186.60		$ 186.60	
	Each additional $1,000	$ 9.18		$ 9.18	
	2. Per year per machine	$ 185.44		$ 185.44	
5.16.050	SERVICE BUSINESS TAX				
	License tax	$ 173.95	(5)	$ 173.95	(5)
	Each employee in excess of one	$ 34.53	(5)	$ 34.53	(5)
5.16.070	NEW YEAR'S DAY RELATED BUSINESS TAX				
	A. Temporary-food/merchandise				
	1. Vendor	$ 140.10		$ 140.10	
	2. Solicitor or peddler	$ 93.85		$ 93.85	
	B. Grandstand seat surcharge	$ 6.37	(1)	$ 6.66	(1)
5.16.090	THEATERS TAX				
	Per seat	$ 2.34		$ 2.34	
5.16.100	JUNK AND REFUSE COLLECTORS TAX				
	First four vehicles	$ 464.79		$ 464.79	
	Each additional vehicle	$ 231.72		$ 231.72	
5.16.120	RETAIL AND WHOLESALE DELIVERY TAX				
	Per year	$ 232.87		$ 232.87	

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REVISED SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION		ADOPTED FY 2022 RATE		REVISED FY 2022 RATE	
5.16.130	NEWSPAPERS AND ADVERTISING TAX				
	License tax	$ 186.60		$ 186.60	
	Each employee in excess of one	$ 37.06		$ 37.06	
5.16.140	CHRISTMAS TREES TAX				
	License tax	$ 186.60		$ 186.60	
5.16.150	AUCTIONS TAX				
	Per day	$ 232.91		$ 232.91	
5.16.160	AUTOMATIC SERVICE MACHINES TAX				
	A. First $5,000 or less of gross receipts	$ 93.86		$ 93.86	
	Each $1,000 of gross receipts or fraction thereof in excess of $5,000	$ 9.18		$ 9.18	
	B. License tax per year	$ 186.60		$ 186.60	
	Per machine	$ 18.48		$ 18.48	
	Each employee in excess of one	$ 37.06		$ 37.06	
	C. Each machine in another licensed business	$ 18.48		$ 18.48	
5.16.180	CONTRACTING & BUILDING TRADES (ANNUAL TAX)				
	General engineering contractor	$ 1,392.12	(4)(5)	$ 1,392.12	(4)(5)
	General building contractor	$ 928.44	(4)(5)	$ 928.44	(4)(5)
	Specialty contractor	$ 696.65	(4)(5)	$ 696.65	(4)(5)
	Other building tradesman	$ 696.65	(4)(5)	$ 696.65	(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	$ 171.08		$ 171.08	
	Each additional accommodation	$ 18.48		$ 18.48	
	B. Boarding Homes, Rest Homes, etc.				
	First person accommodated	$ 163.56		$ 163.56	
	Each additional person	$ 18.48		$ 18.48	
5.16.200	CIRCUS OR MENAGERIE TAX				
	Per day	$ 928.44		$ 928.44	

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REVISED SCHEDULE OF TAXES, FEES, AND CHARGES

MUNICIPAL CODE SECTION			ADOPTED FY 2022 RATE	REVISED FY 2022 RATE
5.16.210	SIDE SHOW TAX			
	Per day		$ 83.94	$ 83.94
5.16.220	ANIMALS TAX			
	Per day		$ 207.84	$ 207.84
5.16.230	CARNIVALS & AMUSEMENT PARK TAX			
	Per year - up to 5 devices		$ 828.28	$ 828.28
	Per each device in excess of 5		$ 206.67	$ 206.67
5.16.240	BOXING AND WRESTLING TAX			
	Three month license		$ 835.69	$ 835.69
	Per year		$ 3,285.52	$ 3,285.52
5.16.250	MOTION PICTURES & STILL PHOTOGRAPHY TAX			
	Per day	City owned property	$ 1,031.18	$ 1,031.18
	Per day	Private property	$ 809.58	$ 809.58
	10-30 days	Nonresidentially zoned property	$ 8,096.09	$ 8,096.09
		Still photography	$ 67.72	$ 67.72
5.16.260	OTHER AMUSEMENTS TAX			
	Admission: Donation only per day		$ 55.13	$ 55.13
		$.25 and under per day	$ 55.13	$ 55.13
		$.25 to $.50 per day	$ 70.61	$ 70.61
		$.51 and over per day	$ 93.86	$ 93.86
5.16.270	NON-RESIDENTIAL BUILDINGS TAX			
	Base fee - Properties under 1,000 sq. ft.		$ 93.72	$ 93.72
		Owner occupied	$ 46.27	$ 46.27
	Base fee - Properties over 1,000 sq. ft.			
		First 1,000 sq. ft.	$ 186.32	$ 186.32
		Owner occupied	$ 92.56	$ 92.56
		Each additional 1,000 sq. ft.	$ 18.48	$ 18.48
5.20.040	ADVERTISEMENT FEES TAX			
	One year		$ 464.79	$ 464.79
	Six months		$ 271.52	$ 271.52
	Three months		$ 155.65	$ 155.65
	One month		$ 62.92	$ 62.92

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MUNICIPAL CODE SECTION		ADOPTED FY 2022 RATE	REVISED FY 2022 RATE
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%
5.32.090	BILLIARD AND POOL ROOMS TAX		
	Per application	$ 160.48	$ 160.48
	Each person named in application	$ 31.87	$ 31.87
	Renewal	$ 40.95	$ 40.95
	Each additional person not named	$ 31.87	$ 31.87
5.33.060	BINGO GAMES APPLICATION FEES		
	Per application	$ 151.63	$ 151.63
	Renewal	$ 151.63	$ 151.63
5.40.080	ESCORT BUREAUS APPLICATION		
	Per application	$ 870.50	$ 870.50
	Renewal	$ 773.90	$ 773.90
5.44.040	USE OF PUBLIC WAYS		
	Application processing fee	$ 398.41	$ 398.41
5.45.060	SEXUALLY ORIENTED BUSINESS		
	A. Per application	$ 399.58	$ 399.58
	Per employee	$ 398.41	$ 398.41
	B. Per renewal	$ 279.96	$ 279.96

CITY OF PASADENA
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MUNICIPAL CODE SECTION		ADOPTED FY 2022 RATE	REVISED FY 2022 RATE
	Per employee	$ 278.81	$ 278.81
5.48.110	MASSAGE ESTABLISHMENT PERMIT FEES		
	A. Per application	$ 200.37	$ 200.37
	Per employee	$ 79.73	$ 79.73
	B. Per renewal	$ 120.64	$ 120.64
	Per employee	$ 39.80	$ 39.80
5.56.030	LICENSE - PAWNBROKER OR SECONDHAND DEALER		
	Secondhand Dealer - each establishment or place of business	$ 24.90	$ 24.90
	Pawnbroker - each establishment or place of business	$ 119.94	$ 119.94
5.56.040	JUNK DEALER OR COLLECTOR		
	Application -each establishment or place of business	$ 238.74	$ 238.74
	For number of vehicles used in business:		
	1 vehicle	None	None
	2 to 4 vehicles	$ 238.74	$ 238.74
	5 or more vehicles	$ 119.94	$ 119.94
5.60.070	SALES AND CLOSE-OUTS PERMIT FEES		
	Permit for first 30 days	$ 773.92	$ 773.92
5.60.090	SALES AND CLOSE-OUTS PERMIT RENEWALS		
	Renewal additional 30 days	$ 773.92	$ 773.92
5.68.030	UNDERGROUND FACILITIES USE		
	Per duct ft. per year	$ 0.02	$ 0.02
5.72.220	TAXI CAB DRIVERS PERMIT FEES		
	Permit	$ 40.95	$ 40.95
5.72.230	TAXI CAB OWNERS PERMIT FEES		
	Taxi - per year	$ 464.79	$ 464.79
	Six months	$ 271.52	$ 271.52
	Per day - New Years Day only	$ 28.15	$ 28.15
	Limited owner - per year	$ 39.73	$ 39.73

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MUNICIPAL CODE SECTION		ADOPTED FY 2022 RATE		REVISED FY 2022 RATE	
	Temporary 30 days or less	$ 47.48		$ 47.48	
6.16.020	DOG LICENSE REGULATIONS				
	Transfer fee	$ 5.00	(7)	$ 5.00	(7)
6.16.050	DOG LICENSE FEES				
	Spayed or neutered	$ 18.00	(7)	$ 18.00	(7)
	Not spayed or neutered	$ 78.00	(6)(7)	$ 78.00	(6)(7)
6.16.060	DOG LICENSE REGULATIONS				
	Time limit on fee payment	$ 23.00	(7)	$ 23.00	(7)
6.16.100	DOG LICENSE REGULATIONS				
	Duplicate license tags	$ 6.00	(7)	$ 6.00	(7)
6.20.090	REGULATIONS FOR KEEPING HORSES				
	Per year	$ 20.27		$ 20.27	
9.36.160	NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION				
	Per day	$ 103.20		$ 103.20	
9.48.030	FIRE HYDRANT CONNECTION PERMIT REQUIRED				
	Permit fee	$ 20.90		$ 20.90	
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	$ 209.47		$ 209.47	
	C. Class C permit	$ 209.47		$ 209.47	
	D. Class D permit	$ 335.16		$ 335.16	
	E. Class E permit	$ 691.32		$ 691.32	
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	

CITY OF PASADENA
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MUNICIPAL CODE SECTION		ADOPTED FY 2022 RATE	REVISED FY 2022 RATE
13.24.060	SEWER CONSTRUCTION & MAINTENANCE CHANGE TO Y OR T For permission to connect a house sewer to a public sewer	$ 31.45	$ 31.45
13.24.400	SEWER DISCHARGE Permit to discharge objectionable substance	$ 31.45	$ 31.45

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 13, 2021. Revised rates become effective February 1, 2022.

(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 become effective August 1,

(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.