

**CITY OF PASADENA  
FISCAL YEAR 2024  
ADOPTED SCHEDULE OF TAXES, FEES, AND CHARGES**

<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY 2023 RATE</u>	<u>ADOPTED FY 2024 RATE</u>
3.12.040 GRANDSTAND PERMIT APPLICATION TAX		
Per Seat	\$ 0.84 (1)	\$ 0.84 (1)
Minimum	\$ 53.64 (1)	\$ 53.64 (1)
3.16.070 TOURNAMENT OF ROSES PROGRAM PERMIT DEPOSIT FEES		
Fee	\$ 111.10	\$ 116.76
For each of the cards	\$ 0.17	\$ 0.17
4.17.050 RESIDENTIAL IMPACT FEE		
Number of Bedrooms		
Studio	\$ 21,277.40	\$ 22,362.31
1	\$ 22,454.44	\$ 23,599.36
2	\$ 24,938.38	\$ 26,209.96
3	\$ 28,678.12	\$ 30,140.38
4	\$ 34,844.89	\$ 36,621.59
5 or more	\$ 39,385.40	\$ 41,393.62
Per Unit Fee for Affordable Housing pursuant to the Inclusionary Housing Regulations, Skilled Nursing Units, or Student Housing	\$ 1,102.62	\$ 1,158.84
Fee Reduction of 30 Percent for Non-Affordable Units if Affordable Housing is Built On-Site		
Studio	\$ 14,894.16	\$ 15,653.59
1	\$ 15,718.10	\$ 16,519.55
2	\$ 17,456.86	\$ 18,346.96
3	\$ 20,074.66	\$ 21,098.24
4	\$ 24,391.41	\$ 25,635.10
5 or more	\$ 27,569.76	\$ 28,975.51
4.19.040 TRAFFIC REDUCTION AND TRANSPORTATION IMPROVEMENT FEE		
New Industrial use per square foot	\$ 1.28	\$ 1.34
New Office use per square foot	\$ 9.35	\$ 9.82
New Retail use per square foot	\$ 12.42	\$ 13.05
Single family (per dwelling unit)	\$ 10,257.02	\$ 10,780.01
Multi-family (per dwelling unit)	\$ 3,971.48	\$ 4,173.98
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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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	\$ 0.09 (1)	\$ 0.09 (1)
Additional charge per \$1.00	\$ 0.12 (1)	\$ 0.12 (1)
Maximum	\$ 2.06 (1)	\$ 2.06 (1)
4.52.020 SEWER USE TAX		
A. 100 cu. ft. - homes served under Ordinance	\$ 0.34	\$ 0.35
Maximum per year	\$ 179.07	\$ 188.20
B. 100 cu. ft. - homes not served under Ordinance	\$ 0.44	\$ 0.46
Minimum per month	\$ 14.82	\$ 15.57
C. 100 cu. ft. - all other sources	\$ 0.64	\$ 0.67
4.52.025 STORM DRAIN SEWER USE TAX		
Per unit of runoff quantity	\$ 42.46	\$ 44.62
4.53.030 SEWER FACILITIES CHARGE		
Per gallon charge for sewage discharged per day	\$ 8.25	\$ 8.67
<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/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 %	

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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%
<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%

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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	\$ 43.92	\$ 46.15
Each residential unit of a multi-unit building which is not a condominium project	\$ 28.83	\$ 30.30
Each parcel of non-residential property	\$ 321.41	\$ 337.79
<b>BUSINESS LICENSE TAXES</b>		
5.04.040 BUSINESS LICENSE MAXIMUM TAX		
Maximum	\$ 71,396.11	\$ 75,036.52
5.10.030 COMBINATION BUSINESSES TAX		
Off-sale alcoholic licenses Additional per license	\$ 1,189.88	\$ 1,250.55
5.10.190 LICENSE TRANSFER TAX		
Per license	\$ 49.70	\$ 52.23
5.10.210 DUPLICATE LICENSE TAX		
Fee for duplicate	\$ 9.91	\$ 10.41
5.16.020 GENERAL BUSINESS TAX		
License tax	\$ 186.82 (5)	\$ 196.34 (5)
Each employee in excess of one	\$ 37.08 (5)	\$ 38.97 (5)
5.16.025 BUSINESS WITH TAKE-OUT SERVICE TAX		
Basic tax	\$ 372.40	\$ 391.38
Each employee in excess of one	\$ 74.22	\$ 78.00
5.16.030 PROFESSIONAL BUSINESS TAX		
First professional	\$ 496.15 (5)	\$ 521.44 (5)
For additional	\$ 247.44 (5)	\$ 260.05 (5)

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<u>MUNICIPAL CODE SECTION</u>	<u>REVISED FY 2023 RATE</u>	<u>ADOPTED FY 2024 RATE</u>
Non-professional employee	\$ 37.08 (5)	\$ 38.97 (5)
<b>5.16.040 COIN OPERATED MACHINES TAX</b>		
<b>A. Vending Machines</b>		
1. Annual tax		
First \$5,000 gross receipts	\$ 200.40	\$ 210.61
Each additional \$1,000	\$ 9.85	\$ 10.35
2. Per year per machine		
\$.01 and under	\$ 9.85	\$ 10.35
.02 to .05	\$ 19.84	\$ 20.85
.06 to .10	\$ 49.70	\$ 52.23
.11 OR MORE	\$ 99.55	\$ 104.62
<b>B. Music and Game Machines</b>		
1. Annual Tax		
First \$5,000 Gross receipts	\$ 200.40	\$ 210.61
Each additional \$1,000	\$ 9.85	\$ 10.35
2. Per year per machine	\$ 199.16	\$ 209.31
<b>5.16.050 SERVICE BUSINESS TAX</b>		
License tax	\$ 186.82 (5)	\$ 196.34 (5)
Each employee in excess of one	\$ 37.08 (5)	\$ 38.97 (5)
<b>5.16.070 NEW YEAR'S DAY RELATED BUSINESS TAX</b>		
<b>A. Temporary-food/merchandise</b>		
1. Vendor	\$ 150.46	\$ 158.13
2. Solicitor or peddler	\$ 100.79	\$ 105.92
<b>B. Grandstand seat surcharge</b>	\$ 7.19 (1)	\$ 7.19 (1)
<b>5.16.090 THEATERS TAX</b>		
Per seat	\$ 2.51	\$ 2.63
<b>5.16.100 JUNK AND REFUSE COLLECTORS TAX</b>		
First four vehicles	\$ 499.17	\$ 524.62
Each additional vehicle	\$ 248.86	\$ 261.54
<b>5.16.120 RETAIL AND WHOLESALE DELIVERY TAX</b>		
Per year	\$ 250.10	\$ 262.85

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5.16.130 NEWSPAPERS AND ADVERTISING TAX		
License tax	\$ 200.40	\$ 210.61
Each employee in excess of one	\$ 39.80	\$ 41.82
5.16.140 CHRISTMAS TREES TAX		
License tax	\$ 200.40	\$ 210.61
5.16.150 AUCTIONS TAX		
Per day	\$ 250.14	\$ 262.89
5.16.160 AUTOMATIC SERVICE MACHINES TAX		
A. First \$5,000 or less of gross receipts	\$ 100.80	\$ 105.93
Each \$1,000 of gross receipts or fraction thereof in excess of \$5,000	\$ 9.85	\$ 10.35
B. License tax per year	\$ 200.40	\$ 210.61
Per machine	\$ 19.84	\$ 20.85
Each employee in excess of one	\$ 39.80	\$ 41.82
C. Each machine in another licensed business	\$ 19.84	\$ 20.85
5.16.180 CONTRACTING & BUILDING TRADES (ANNUAL TAX)		
General engineering contractor	\$ 1,495.12 (4)(5)	\$ 1,571.35 (4)(5)
General building contractor	\$ 997.13 (4)(5)	\$ 1,047.97 (4)(5)
Specialty contractor	\$ 748.19 (4)(5)	\$ 786.33 (4)(5)
Other building tradesman	\$ 748.19 (4)(5)	\$ 786.33 (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	\$ 183.73	\$ 193.09
Each additional accommodation	\$ 19.84	\$ 20.85
B. Boarding Homes, Rest Homes, etc.		
First person accommodated	\$ 175.66	\$ 184.61
Each additional person	\$ 19.84	\$ 20.85
5.16.200 CIRCUS OR MENAGERIE TAX		
Per day	\$ 997.13	\$ 1,047.97

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5.16.210 SIDE SHOW TAX Per day	\$ 90.15	\$ 94.74
5.16.220 ANIMALS TAX Per day	\$ 223.21	\$ 234.59
5.16.230 CARNIVALS & AMUSEMENT PARK TAX Per year - up to 5 devices Per each device in excess of 5	\$ 889.56 \$ 221.96	\$ 934.91 \$ 233.27
5.16.240 BOXING AND WRESTLING TAX Three month license Per year	\$ 897.52 \$ 3,528.61	\$ 943.28 \$ 3,708.53
5.16.250 MOTION PICTURES & STILL PHOTOGRAPHY TAX Per day City owned property Per day Private property 10-30 days Nonresidentially zoned property Still photography	\$ 1,107.47 \$ 869.48 \$ 8,695.11 \$ 72.73	\$ 1,163.93 \$ 913.81 \$ 9,138.46 \$ 76.43
5.16.260 OTHER AMUSEMENTS TAX Admission: Donation only per day \$.25 and under per day \$.25 to \$.50 per day \$.51 and over per day	\$ 59.20 \$ 59.20 \$ 75.83 \$ 100.80	\$ 62.21 \$ 62.21 \$ 79.69 \$ 105.93
5.16.270 NON-RESIDENTIAL BUILDINGS TAX Base fee - Properties under 1,000 sq. ft. Owner occupied Base fee - Properties over 1,000 sq. ft. First 1,000 sq. ft. Owner occupied Each additional 1,000 sq. ft.	\$ 100.65 \$ 49.69 \$ 200.10 \$ 99.40 \$ 19.84	\$ 105.78 \$ 52.22 \$ 210.30 \$ 104.46 \$ 20.85
5.20.040 ADVERTISEMENT FEES TAX One year Six months Three months One month	\$ 499.17 \$ 291.60 \$ 167.16 \$ 67.57	\$ 524.62 \$ 306.46 \$ 175.68 \$ 71.01

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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 artificial 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	\$ 172.35	\$ 181.13
Each person named in application	\$ 34.22	\$ 35.96
Renewal	\$ 43.97	\$ 46.21
Each additional person not named	\$ 34.22	\$ 35.96
5.33.060 BINGO GAMES APPLICATION FEES		
Per application	\$ 162.84	\$ 171.14
Renewal	\$ 162.84	\$ 171.14
5.40.080 ESCORT BUREAUS APPLICATION		
Per application	\$ 934.90	\$ 982.56
Renewal	\$ 831.16	\$ 873.54
5.44.040 USE OF PUBLIC WAYS		
Application processing fee	\$ 427.88	\$ 449.69
5.45.060 SEXUALLY ORIENTED BUSINESS		
A. Per application	\$ 429.14	\$ 451.02
Per employee	\$ 427.88	\$ 449.69
B. Per renewal	\$ 300.67	\$ 316.00



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Per employee	\$ 299.43	\$ 314.69
5.48.110 MASSAGE ESTABLISHMENT PERMIT FEES		
A. Per application	\$ 215.19	\$ 226.16
Per employee	\$ 85.62	\$ 89.98
B. Per renewal	\$ 129.56	\$ 136.16
Per employee	\$ 42.74	\$ 44.91
5.56.030 LICENSE - PAWNBROKER OR SECONDHAND DEALER		
Secondhand Dealer - each establishment or place of business	\$ 26.74	\$ 28.10
Pawnbroker - each establishment or place of business	\$ 128.81	\$ 135.37
5.56.040 JUNK DEALER OR COLLECTOR		
Application - each establishment or place of business	\$ 256.40	\$ 269.47
For number of vehicles used in business:		
1 vehicle	None	None
2 to 4 vehicles	\$ 256.40	\$ 269.47
5 or more vehicles	\$ 128.81	\$ 135.37
5.60.070 SALES AND CLOSE-OUTS PERMIT FEES		
Permit for first 30 days	\$ 831.18	\$ 873.56
5.60.090 SALES AND CLOSE-OUTS PERMIT RENEWALS		
Renewal additional 30 days	\$ 831.18	\$ 873.56
5.68.030 UNDERGROUND FACILITIES USE		
Per duct ft. per year	\$ 0.02	\$ 0.02
5.72.220 TAXI CAB DRIVERS PERMIT FEES		
Permit	\$ 43.97	\$ 46.21
5.72.230 TAXI CAB OWNERS PERMIT FEES		
Taxi - per year	\$ 499.17	\$ 524.62
Six months	\$ 291.60	\$ 306.46
Per day - New Years Day only	\$ 30.23	\$ 31.77
Limited owner - per year	\$ 42.66	\$ 44.83

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Temporary 30 days or less	\$ 50.99	\$ 53.58
6.16.020 DOG LICENSE REGULATIONS Transfer fee	\$ 5.00 (7)	\$ 5.00 (7)
6.16.050 DOG LICENSE FEES Spayed or neutered	\$ 19.00 (7)	\$ 19.00 (7)
Not spayed or neutered	\$ 79.00 (6)(7)	\$ 79.00 (6)(7)
6.16.060 DOG LICENSE REGULATIONS Time limit on fee payment	\$ 24.00 (7)	\$ 25.00 (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	\$ 21.76	\$ 22.86
9.36.160 NOISE RESTRICTIONS - AMPLIFIED SOUND FEE FOR OPERATION Per day	\$ 110.83	\$ 116.48
9.48.030 FIRE HYDRANT CONNECTION PERMIT REQUIRED Permit fee	\$ 22.44	\$ 23.58
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	\$ 224.96	\$ 236.43
C. Class C permit	\$ 224.96	\$ 236.43
D. Class D permit	\$ 359.95	\$ 378.30
E. Class E permit	\$ 742.47	\$ 780.32
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

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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	\$ 33.77	\$ 35.49
13.24.400 SEWER DISCHARGE Permit to discharge objectionable substance	\$ 33.77	\$ 35.49

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 5, 2022. Revised rates became effective February 1, 2023.
- (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 became effective August 1, 2020.
- (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.