

EXHIBIT B
FINANCE DEPARTMENT

1) BUSINESS LICENSE TAX FEES

Every person who engages in business within the City of Tustin and/or has an established place of business within the City limits shall pay a license tax based upon the gross receipts of business done within the City, unless otherwise specified in the City Code) see enumerated business below). Gross receipts shall be based on the prior years' receipts, or in the case of a new business, calculated on current year's estimates.

Payment of business license fee and/or approval of business license does not waive or preclude any other licenses or permits required by Tustin City Code. The license tax period is calendar year January 1 through December 31. Pro-rated fees for new businesses are effective April 1, July 1 and October 1. For failure to pay the license tax when due, a penalty will be added of twenty-five percent (25%) of such license tax on the last day of each month after the due date thereof, provided that the amount of such penalty shall not exceed one hundred percent (100%) of the amount of the license tax due.

STATE FEE (SB 1186)

Per California Government Code Section 4467, all business license applications or renewals submitted or paid after December 31, 2012 will be subject to a state mandated \$1.00 State of California Disability Access and Education Fee.

ANNUAL GROSS RECEIPTS TABLE

\$0.00 TO \$25,000	\$25.00 + \$4 State Fee
\$25,001 TO \$100,000	\$40.00 + \$4 State Fee
\$100,001 TO \$200,000	\$50.00 + \$4 State Fee
\$200,001 TO \$300,000	\$60.00 + \$4 State Fee
\$300,001 TO \$600,000	\$80.00 + \$4 State Fee
\$600,001 TO OVER	\$100.00 + \$4 State Fee

ENUMERATED BUSINESSES

Ambulance (per vehicle)	\$25.00/vehicle plus \$4.00 State Fee
Amusement facilities and devices:	Contact License Clerk
Auction Sales	\$200.00 plus \$4 State Fee Plus \$50.00/auctioneer or \$25.00/day
Baths, steam rooms, pools, gymnasiums, and health clubs	\$35.00 plus \$4 State Fee
Bill posting (except billboards)	\$5.00/day plus \$4.00 State Fee
Building construction, A or B license (Annual)	\$80.00 plus \$4 State Fee
Building construction, C, D or HAZ (Annual)	\$40.00 plus \$4 State Fee

Buses	\$25.00 plus \$10.00 for each vehicle and \$4 State Fee
Day nursery or child care center	\$25.00 plus \$4 State Fee
Delivery by vehicle	\$25.00/vehicle plus \$4.00 State Fee
Fortune-telling	\$100.00 plus posted bond and \$4 State Fee
Hand bill or sample distribution	\$50.00 plus \$4 State Fee
Homes for the aged and rest homes:	
1 to 4 guests	\$15.00 plus \$4 State Fee
5 to 9 guests	\$25.00 plus \$4 State Fee
10 or more guests	\$35.00 plus \$4 State Fee
House movers	\$40.00 plus \$4 State Fee
Newspapers and magazine sellers or distributors	\$25.00 plus \$4 State Fee
Lawn care and gardeners (not state-licensed contractors)	\$25.00 plus \$4 State Fee
Outdoor advertising	Contact License Clerk
Pawn broker	\$100.00 plus \$4 State Fee
Private patrolman, detective agency, and security patrol	\$25.00 plus \$4 State Fee
Rental of real property, residential, commercial, or industrial:	
Fewer than four (4) rental units in the City	No Tax
Four (4) or more rental units in the City	\$25.00 plus \$4 State Fee
Plus for each unit in excess of four (4)	\$1.00
Rooming house or boarding house:	
Fewer than four (4) roomers or boarders	No Tax
4 to 9 roomers or boarders	\$25.00 plus \$4 State Fee
10 or more roomers or boarders	\$35.00 plus \$4 State Fee
Route sales or services (no established place of business in the City)	\$25.00/vehicle plus \$4.00 State Fee
Solicitors	Based on gross receipts earned in Tustin
Taxicabs/Limos	\$25.00 plus \$10.00/vehicle plus \$4 State Fee
Trailer Parks/Mobile Home Parks:	
First four (4) spaces	\$25.00 plus \$4 State Fee
Additional spaces past four (4)	\$1.00
Transfer (except human passengers)	Contact License Clerk

STATE LICENSE CONTRACTOR

<u>Fee Schedule</u>	<u>Jan-Mar</u>	<u>Apr-June</u>	<u>July-Sept</u>	<u>Oct-Dec</u>
A or B License	\$80.00/yr	\$60.00	\$40.00	\$20.00
C License	\$40.00/yr	\$30.00	\$20.00	\$10.00
State Mandated Fee (SB1186)	\$ 4.00/yr	\$ 4.00	\$ 4.00	\$ 4.00

After March, fee is pro-rated; use amount under each Quarterly listing only for your license.

PRO-RATED FEE FOR BUSINESS STARTING APRIL 1 OR LATER

<u>Original Fee</u>	<u>as of April 1</u>	<u>as of July 1</u>	<u>as of October 1</u>
\$25.00*	\$18.75*	\$12.50*	\$6.25*
\$40.00*	\$30.00*	\$20.00*	\$10.00*
\$50.00*	\$37.50*	\$25.00*	\$12.50*
\$60.00*	\$45.00*	\$30.00*	\$15.00*
\$80.00*	\$60.00*	\$40.00*	\$20.00*
\$100.00*	\$75.00*	\$50.00*	\$25.00*

PENALTIES FOR LATE PAYMENT STARTING FEBRUARY 1

<u>Original Fee</u>	<u>as of February 1</u>	<u>as of March 1</u>	<u>as of April 1</u>	<u>as of May 1</u>
\$25.00*	\$31.25*	\$37.50*	\$43.75*	\$50.00*
\$40.00*	\$50.00*	\$60.00*	\$70.00*	\$80.00*
\$50.00*	\$62.50*	\$75.00*	\$87.50*	\$100.00*
\$60.00*	\$75.00*	\$90.00*	\$105.00*	\$120.00*
\$80.00*	\$100.00*	\$120.00*	\$140.00*	\$160.00*
\$100.00*	\$125.00*	\$150.00*	\$175.00*	\$200.00*

*MUST ADD THE STATE FEE OF \$4.00 TO THE TOTAL

RESOLUTION NO. 08-60

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TUSTIN
AMENDING THE CITY-WIDE COMPREHENSIVE SCHEDULE OF
FEES AND REPEALING RESOLUTION
NO. 07-60

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TUSTIN AS FOLLOWS:

Section 1: The City Council hereby, finds, determines and declares as follows:

- A. For the convenience of the public it is desirable to gather in a single document a comprehensive list of fees and service charges imposed by the City for City services.
- B. The document known as the "Comprehensive Schedule of Fees," is attached to this resolution and is made a part hereof by this reference. Each fee or service charge is identified under second column. New or increased fees or charges are shown in bold.
- C. In developing new or increased fees for the Comprehensive Schedule of Fees, the Parks and Recreation, Community Development, and Public Works analyzed the cost to administer the various programs, activities and applications for which the City proposes to charge new or increased fees or service charges. The proposed new and increased fees or charges do not exceed the estimated cost of service for which the fees or charges are levied.
- D. It is not its intention to repeal previously adopted fees and adopt new fees of exactly the same amount, but is simply repeating these fees with the Resolution so that the Fee Schedule can be a comprehensive source of City fees and service charges.
- E. Charges subject to Proposition 218 are adopted separately, but will be incorporated into said resolution after approval for the use and convenience of the public and city staff.

Section 2: The Comprehensive Schedule of Fees is hereby adopted. Each fee or service charge set forth in this Resolution and shall be levied until further resolution of this Council.

Section 3: This Resolution supersedes all prior resolutions on the same subjects including but not limited to City Council Resolution No. 07-60

Section 4: If any charge, fee, service charge, section, subsection, sentence, clause, phrase or word of this Resolution is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Resolution. The City Council hereby declares that it would have passed and adopted this Resolution, and each and all provisions hereof, irrespective of the fact that one or more provisions may be declared invalid.

Section 5: That except as may be stated otherwise above, this Resolution shall be operative from and after adoption of resolution.

ADOPTED this 2nd day of September, 2008.


JERRY AMANTE,
Mayor


PAMELA STOKER,
City Clerk

STATE OF CALIFORNIA)
COUNTY OF ORANGE) SS
CITY OF TUSTIN)

I, Pamela Stoker, City Clerk and ex-officio Clerk of the City Council of the City of Tustin, California, do hereby certify that the whole number of the members of the City Council of the City of Tustin is five; that the above and foregoing Resolution No. 08-60 was duly passed and adopted at a regular meeting of the Tustin City Council, held on the 2nd day of September, 2008 by the following vote:

COUNCILMEMBER AYES:	<u>Amantea, Davert, Bonet, Kawashima, Palmer</u>	<u>(5)</u>
COUNCILMEMBER NOES:	<u>None</u>	<u>(0)</u>
COUNCILMEMBER ABSTAINED:	<u>None</u>	<u>(0)</u>
COUNCILMEMBER ABSENT:	<u>None</u>	<u>(0)</u>

City Clerk