

**CITY OF FRESNO  
MASTER FEE SCHEDULE**

**FINANCE DEPARTMENT**

**BUSINESS TAX AND PERMIT REQUIREMENTS**

<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Advertising</b>		
Banner tax certificate	See Permit Section	
Billboard tax certificate (FMC 5-319) / per Quarter	34.00	
Handbill tax certificate (FMC 5-320) / per Quarter	34.00	
Advertising placement/solicitor/designer/writer ... for others (FMC 5-321) / Annual	21.00	
<b>Ambulance Service (FMC 6-1704)</b>		
Application fee:		
Initial / per Ambulance	50.00 + 10.00	
Renewal / per Ambulance	25.00 + 5.00	
Business tax certificate	See Business, Retail	
<b>Amusement Devices</b>		
Application (FMC 6-509) / per Application	25.00	
Permit (FMC 6-507 and 6-509) / Device per Calendar Year	25.00	
Penalty (impounded device or failure to secure permit) / per Device	10.00	
Business tax certificate	See Business, Retail	
<b>Apartments</b> , 4 or more units available for rent/lease (FMC 5-304)	See Business, Retail	
<b>Auction</b>		
Permit (FMC 6-802)	-0-	
Jewelry auction (FMC 6-810)		
Application to City Council	-0-	
Cash deposit, refundable after conclusion of auction	500.00	
Investigation fee / per Day	12.00	
<b>Auctioneer</b>		
Bond requirement (FMC 6-812)	5,000.00	
Business tax certificate (FMC 5-310) / per Quarter	34.00	
Permit and application to Chief of Police	-0-	
Itinerant Auctioneer / per Day	67.00	
Violation of regulations (FMC 6-812)	250.00	
<b>Billiard Rooms</b>		
Application (FMC 7-211) / per Application	25.00	
Permit (FMC 7-213) / Annually	25.00	
Change of location (FMC 7-213) / Per Change	25.00	
Business tax certificate	See Business, Retail	

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<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Bingo</b>		
Clearances:		
Fire Department	-0-	
Planning and Inspection	-0-	
Police Department	-0-	
Permit (FMC 8-1004) / Annually	50.00	
Additional charge (California Penal Code 326.5(1)(2))		
Monthly gross revenue over \$5,000	1%	
<b>Bootblacks (FMC 5-332)</b>		
Per Quarter	7.00	
<b>Boxing Matches (FMC 5-336)</b>		
Per Exhibit	34.00	
<b>Broker</b>		
Insurance	See Professional,	
Real estate	See Professional, Real Estate	
Securities/Commodities (FMC 5-308) / Annually	34.00	
<b>Business, Retail, Payable in advance, based upon average daily sales and services of previous quarter</b>		
Prorated sales and services (FMC 5-302) - Fees are based on per Quarter basis:		
\$0.00 to \$1,250.00	-0-	
\$1,250.01 to \$3,000.00	8.50	
\$3,000.01 to \$6,000.00	12.50	
\$6,000.01 to \$9,000.00	17.00	
\$9,000.01 to \$12,000.00	22.25	
\$12,000.01 to \$15,000.00	25.25	
\$15,000.01 to \$18,000.00	29.50	
\$18,000.01 to \$21,000.00	33.75	
\$21,000.01 to \$24,000.00	37.00	
\$24,000.01 to \$27,000.00	40.00	
\$27,000.01 to \$30,000.00	43.00	
\$30,000.01 to \$35,000.00	50.00	
\$35,000.01 to \$40,000.00	56.00	
\$40,000.01 to \$45,000.00	60.00	
\$45,000.01 to \$50,000.00	63.00	
\$50,000.01 to \$55,000.00	70.00	
\$55,000.01 to \$60,000.00	76.00	
\$60,000.01 to \$70,000.00	86.00	
\$70,000.01 to \$80,000.00	95.00	

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**Business, Retail - continued**

\$80,000.01 to \$90,000.00	106.00	
\$90,000.01 to \$100,000.00	116.00	
\$100,000.01 to \$115,000.00	132.00	
\$115,000.01 to \$130,000.00	153.00	
\$130,000.01 to \$150,000.00	174.00	
\$150,000.01 to \$175,000.00	200.00	
\$175,000.01 to \$200,000.00	232.00	
\$200,000.01 to \$225,000.00	263.00	
\$225,000.01 to \$250,000.00	295.00	
\$250,000.01 to \$275,000.00	327.00	
\$275,000.01 to \$300,000.00	353.00	
\$300,000.01 to \$350,000.00	400.00	
\$350,000.01 to \$400,000.00	442.00	
\$400,000.01 to \$450,000.00	479.00	
\$450,000.01 to \$500,000.00	516.00	
\$500,000.01 to \$550,000.00	547.00	
\$550,000.01 to \$600,000.00	574.00	
\$600,000.01 to \$650,000.00	600.00	
\$650,000.01 and over		
Each \$1,000 or fraction over \$650,000 per quarter	600.00 + .93	
Maximum / per Year	21,200.00	

**Business, Wholesale**, payable in advance based upon .  
average daily sales of previous quarter

Prorated sales (FMC 5-302) - Fees are based on a per  
Quarter basis:

\$0.00 to \$1,250.00	-0-	
\$1,250.01 to \$3,000.00	7.50	
\$3,000.01 to \$6,000.00	8.50	
\$6,000.01 to \$9,000.00	9.50	
\$9,000.01 to \$12,000.00	11.50	
\$12,000.01 to \$15,000.00	13.75	
\$15,000.01 to \$18,000.00	17.00	
\$18,000.01 to \$21,000.00	19.00	
\$21,000.01 to \$24,000.00	22.00	
\$24,000.01 to \$27,000.00	24.00	
\$27,000.01 to \$30,000.00	27.00	
\$30,000.01 to \$35,000.00	31.00	
\$35,000.01 to \$40,000.00	36.00	
\$40,000.01 to \$45,000.00	40.00	
\$45,000.01 to \$50,000.00	45.00	
\$50,000.01 to \$55,000.00	50.00	
\$55,000.01 to \$60,000.00	54.00	

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<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Business, Wholesale - continued</b>		
\$60,000.01 to \$70,000.00	63.00	
\$70,000.01 to \$80,000.00	72.00	
\$80,000.01 to \$90,000.00	81.00	
\$90,000.01 to \$100,000.00	90.00	
\$100,000.01 to \$115,000.00	103.00	
\$115,000.01 to \$130,000.00	116.00	
\$130,000.01 to \$150,000.00	132.00	
\$150,000.01 to \$175,000.00	158.00	
\$175,000.01 to \$200,000.00	179.00	
\$200,000.01 to \$225,000.00	206.00	
\$225,000.01 to \$250,000.00	232.00	
\$250,000.01 to \$275,000.00	253.00	
\$275,000.01 to \$300,000.00	274.00	
\$300,000.01 to \$350,000.00	311.00	
\$350,000.01 to \$400,000.00	342.00	
\$400,000.01 to \$450,000.00	374.00	
\$450,000.01 to \$500,000.00	400.00	
\$500,000.01 to \$550,000.00	427.00	
\$550,000.01 to \$600,000.00	448.00	
\$600,000.01 to \$650,000.00	458.00	
\$650,000.01 and over		
Each \$1,000 or fraction over \$650,000 per quarter	458.00 + .71	
Maximum / per Year	15,564.00	
<b>Card Room Annual Permit Fee (FMC 7-542)</b>		405
Annually		
Delinquent payment penalty for late card room permit renewal payments up to a maximum \$300.00.	500.00 10.00 per day	
<b>Card Room Application Fee [FMC 7-513(a)]</b>		
Requires initial deposit of \$15,000 upon filing of application, for the purpose of paying investigation costs. If actual costs incurred exceed amount of deposit, applicant will be required to provide additional deposit(s) in the amount of \$15,000.	Actual hourly rates plus fringe and all actual (out-of-pocket) expenses.	
<b>Card Room Employee Work Permit [FMC 7-513(c)]</b>		
Application for permit	100.00	
Annual renewal	50.00	
Permit/Existing Card Room (as of 01/01/94) / Annually	25.00	

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<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Card Room Gross Revenue Permit Fee (FMC 7-453)</b>		
<u>Monthly Gross Revenue</u>	<u>Monthly</u>	
\$0 - 800,000	9%	
\$800,001 - 1,000,000	10%	
\$1,000,001 - 1,200,000	11%	
\$1,200,001 - 1,400,000	12%	
\$1,400,001+	13%	
<b>Card Room Pointholders and Key Management Employees</b>		
<b>Application Fee [FMC 7-513(b)]</b>		
Requires initial deposit of \$10,000 upon filing of application, for the purpose of paying investigation costs. If actual costs incurred exceed amount of deposit, applicant will be required to provide additional deposit(s) in the amount of \$10,000.	Actual hourly rates plus fringe and all actual (out-of-pocket) expenses	
Business tax certificate	See Business, Retail	
<b>Carnival, Street (FMC 5-314)</b>		
Event / per day	3.00	
<b>Chance, Exhibitor (FMC 5-315)</b>		
Feat of chance or skill (does not apply to circuses, fairs, or carnivals)	7.00	
Day	41.00	
Week	161.00	
Permit / per Month		
<b>Character and Handwriting Analysis (FMC 7-102)</b>		
Business tax certificate	See Business, Retail	
<b>Charitable Activities</b>		
Paid promoter		
Solicitations		
Registration fee (FMC 6-702) / per Solicitation	25.00	
Business tax certification	See Business, Retail	
Paid promoter for charitable activities charging admissions (FMC 5-340)	267.00	
Business tax certificate / Promoter per quarter		

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<b><u>Fee Description &amp; Unit/Time</u></b>	<b><u>Current</u></b>	<b><u>Amnd</u></b>
<b>Circus</b>		328
Business tax certificate (FMC 5-313) / per week or fraction	267.00	
Parade on public street / per day	67.00	
Sideshow, circus (after show) (FMC 5-313)		
Admission \$.10 or less / per event per day	17.00	
Admission over \$.10 / per event per day	34.00	
<b>Consultant</b>		
Professional	See Professional	
Nonprofessional	See Business, Retail	
<b>Contractor (FMC 5-305)</b>		
Each \$1,000 or fraction over \$25,000 / annual or fraction	67.00+.50	
Maximum / per Year	6,230.00	
<b>Dances (FMC 5-333; 7-306.7, -308, -311, -313, -333)</b>		
Café Dance Class A		
Application	25.00	
Permit / per quarter or fraction	25.00	
Business tax certificate	25.00	
Commercial Dance Class C		
Application	25.00	
Permit, non-renewable / per week	25.00	
Business tax certificate / per dance	7.00	
Promoter option permit / per quarter or fraction	25.00	
Public Dance Hall Class C		
Application	25.00	
Permit / per quarter or fraction	25.00	
Business tax certificate		
Dance	7.00	
Quarter	34.00	
School Student Groups Class B(2)		
Application	25.00	
Permit, non-renewable / per week	25.00	
Business tax certificate / per dance	7.00	
Social Dances Not Open to Public Class B(1)		
Application	25.00	
Permit, non renewable / per week	25.00	
Permit, renewable / per quarter or fraction	25.00	
Business tax certificate		
Dance	7.00	
Quarter	34.00	

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<b>Dances - continued</b> (FMC 5-333; 7-306.7, -308, -311, -313, -333)		
Street Dances (Non-Profit Organization)		
Preapplication--Traffic Engineer (35 days in advance)	-0-	
Application	25.00	
Clean-up and debris removal if not performed by sponsoring group within 12 hours	City cost + regular disposal rates	
Street Dances (Public or Private)		
Preapplication--Traffic Engineer (35 days in advance)	-0-	
Application	25.00	
Permit / per week	25.00	
Business tax certificate	See Business, Retail	
Clean-up and debris removal if not performed by sponsoring group within 12 hours	City cost + regular disposal rates	
<b>Delivery Routes</b> (FMC 5-341)		
1 ton or less / per vehicle per quarter	14.00	
Over 1 ton but less than 2 tons / per vehicle per quarter	17.00	
2 tons or more / per vehicle per quarter	21.00	
NOTE: Provision on this Section shall not apply to producers of foodstuffs who offer their own products.		
<b>Designer</b>	See Business, Retail	
<b>Detective</b>	See Business, Retail	
<b>Directory/Sales</b> (FMC 5-311)		
Per person / per annum	34.00	
<b>Draftsman</b>	See Business, Retail	
<b>Entertainment, Public</b> (excluding dances and circuses, fairs & carnivals) (FMC 5-312)		
Day	14.00	
Month	27.00	
Over one month	See Business, Retail	
<b>Fair, Agricultural</b> (FMC 5-313.1)		
Carnival type concessionaires	See Carnivals	
Other concessions / per day	7.00	
Each/30 day period	27.00	
Promoter option / per month or fraction	9,607.00	

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<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Financing</b> (FMC 5-317.1) Per quarter	51.00	
<b>Funeral Escort</b> (FMC 10-2207) Application	25.00	
Permit / per annum	25.00	
Business tax certificate		See Business, Retail
<b>Galleries</b> Art galleries		See Business, Retail
Shooting galleries (FMC 5-318) / per quarter	14.00	
<b>Housemoving</b>		See Contractor
<b>Itinerant Vendor</b> (FMC 5-338) (Operating from fixed location) Temporary business not otherwise covered		
1 - 90 days		
Day	14.00	
Month	134.00	
<b>Junk Dealer</b> (FMC 5-335) Annually	27.00	
<b>Lapidary</b>		See Business, Retail
<b>License Fee</b> (FMC 5-105) Application (all occupational licenses)	10.00	
<b>Liquidation Sales</b> (FMC 6-1401) Permit / per each \$1,000 of submitted inventory	25.00 + 2.00	
<b>Lithographer</b>		See Business, Retail
<b>Market</b> (FMC 5-308.1) Public market 5 stalls or more leased or rented to peddlers /per quarter	34.00	
<b>Massage Business</b> (FMC 6-1803, 1804, 1810) Application for permit Fingerprint charge:		
City of Fresno / per card	10.00	
State of California rate / per set	32.00	
Business tax certificate		See Business, Retail
Permit / per annum	50.00	
Masseur/masseuse permits as required for employees		See Masseur/ Masseuse Permit

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<b><u>Fee Description &amp; Unit/Time</u></b>	<b><u>Current</u></b>	<b><u>Amnd</u></b>
<b>Masseur/Masseuse (FMC 6-1811)</b>		
Application for permit		
Fingerprint charge:		
City of Fresno / per card	10.00	
State of California rate / per set	32.00	
Permit / per annum	25.00	
<b>Merchandise Peddler selling on City streets and sidewalks (FMC 5-328, 11-111)</b>		
Business tax certificate / per month	27.00	
Permit (sale of food and drinks) / per month	10.00	
Cash bond (sale of food and drinks) With initial application	500.00	
<b>Merry-Go-Round/Similar Devices (excluding street carnivals) (FMC 5-316)</b>		
Day	7.00	
Month	27.00	
Annual	134.00	
Permanent and solely for children Per quarter	16.00	
<b>Museums (FMC 5-337)</b>		
Per month	41.00	
<b>Noise Amplification (FMC 8-310)</b>		
Application to City Manager and Chief of Police / per event	10.00	
<b>Painter, House Numbers on Curb (FMC 6-1506)</b>		
Surety bond	500.00	
Business tax certificate	See Business, Retail	
<b>Parade (FMC 11-905)</b>	See Special Event	
<b>Patrol, Private (FMC 6-1202, 1204)</b>		
Business tax certificate	See Business, Retail	

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<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Pawn Shop Operator (FMC 5-317, 6-612)</b>		
Application for permit		
Fingerprint charge:		
City of Fresno / per card	10.00	
State of California rate / per set	32.00	
Business tax certificate / per quarter	67.00	
<b>Peddler (FMC 5-328, 329, 334, 11-111)</b>		
Fraternal, social or charitable during State Convention (not open to the public)		
Convention period plus 2 days prior	134.00	
Business Tax Certificate		
Person / per month	27.00	
Person / per day	7.00	
Application	25.00	
Permit (Mobile Food Vendor) / per month	10.00	
Cash Bond (Mobile Food Vendor)		
With/initial application	500.00	
Stock and bond		
Person / per quarter	67.00	
<b>Penalties (FMC 5-110 a, b, c)</b>		
Delinquent payment of business tax or deficiency determination (underpayment):		
1 to 31 days past due		20%
32 to 61 days past due		additional 20%
62 days or more (failure to file)		additional 20%
Deficiency Determination (failure to file):		
Negligent disregard		20%
Intentional disregard		35%
Fraud		50%
<b>Photographer, Transient (FMC 5-309)</b>		
Business tax certificate		
Person / per day		7.00
Person / month or fraction		27.00
Bond requirement		1,000.00

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<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
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**Professional** (excluding real estate) (FMC 5-306)

Fees shall not be prorated and shall apply to each designated professional based on aggregate years engaged in practice in the City of Fresno.

Quarter	97.00	
Year	388.00	
Alternate Election	19.00	
Gross receipts/quarter/license	+0.3%	
Maximum Tax on Gross Receipts		
Year / per firm	6,230.00	

Professional shall include:

- Accountant, Certified Public Accountant (CPA)
- Actuary
- Adjuster, Insurance
- Analyst
- Appraiser
- Archaeologist
- Architect
- Attorney at Law
- Audiologist
- Bacteriologist
- Broker, Insurance
- Chiropractor/Chiropodist
- Consultant, Professional
- Counselor
- Dental Hygienist
- Dentist
- Engineer
- Landscape Architect
- Metallurgist
- Mortician
- Nurse
- Oculist
- Optician/Optometrlist
- Osteopath/Osteopathist
- Pharmacist
- Physical Therapist
- Physician
- Podiatrist
- Psychologist/Psychiatrist
- Shorthand Reporter, Certified
- Speech Pathologist/Therapist

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<b>Professional - continued</b>		
Surgeon		
Surveyor		
Veterinarian		
X-Ray Technician		
<b>Professional, Real Estate (FMC 5-306)</b>		
Option 1 - Gross receipts tax		
.002 x gross receipts year, minimum	35.00	
Maximum tax on gross receipts / per year per firm	6,230.00	
Option 2 - Flat tax		
Designated broker		
Quarter	97.00	
Year	388.00	
Other licensee's (each)		
Quarter	19.00	
Year	73.00	
<b>Promoter (FMC-5-345)</b>		
Charitable Activities	See Charitable Activities	
Commercial / per day	10.00	
Manned booth/exhibit without city business license		
Booth per day	5.00	
Manned booth/exhibit with city business license		
Booth per day	-0-	
<b>Real Estate Office</b>	See Professional, Real Estate	
<b>Rooming House/(H) Motel Operator* (FMC 6-108)</b>		
Application	25.00	
Permit		
Permit/Active Manager	25.00	
Fingerprint charge:		
City of Fresno / per card	10.00	
State of California rate / per set	32.00	
* The above fees are administered by the Fresno Police Dept		
Business tax certificate	See Business, Retail	

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<b>Second Hand Dealer (FMC 6-612, 5-302)</b>		
Application for permit		
Fingerprint charge:		
City of Fresno / per card	10.00	
State of California rate / per set	32.00	
Business tax certificate	See Business, Retail	
<b>Soliciting Business, General (FMC 5-331)</b>		
Person / per day	3.00	
Person / per month	14.00	
<b>Solicitation, Charitable</b>	See Charitable Activities	
<b>Special Event (FMC 11-904, 905)</b>		
Application	25.00	
Permit / per event	25.00	
<b>Stock and Produce Exchange (FMC 5-342)</b>		
Company / per quarter	67.00	
<b>Taxicab Company (FMC 6-904, 919)</b>		464
Application / per cab	25.00	
Business tax certificate	See Business, Retail	
Permit--general city		
Year	225.00	
Refund for denied permit / per application	-0-	
Replacement permit	75.00	
Permit, Fresno Air Terminal (general city permit prerequisite)		
Per cab per year	-0-	
Reinspection / per cab	15.00	
Rescheduled inspection / per cab	25.00	
Late Permit Penalty Fees	250.00	
<b>Taxicab Driver (FMC 6-907, 5-302)</b>		454
Application	25.00	12/06
Permit (and replacement) / per annum	25.00	
Fingerprint charge:		
City of Fresno / per card	10.00	
State of California rate / per set	32.00	
Business tax certificate	See Business, Retail	
Late Permit Penalty Fees	250.00	

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<u>Fee Description &amp; Unit/Time</u>	<u>Current</u>	<u>Amnd</u>
<b>Taxicab Enforcement Penalties</b>		454
Violations found away from City's inspection facility:		12/06
First Class A violation in one year	30.00	
Second Class A violation in one year	60.00	
Third or more Class A violation in one year	100.00	
First Class B violation in one year	60.00	
Second Class B violation in one year	150.00	
Third or more Class B violation in one year	250.00	
All Class C violations	1,000.00	
<b>Transporting for Hire (FMC 5-339)</b>		
Freight/Passenger (from city to point outside city) defined route, non-stop between points		
Vehicle / per day	3.00	
Annual	14.00	
<b>Water Supplier (FMC 5-343)</b>		
Per quarter	134.00	
<b>Wrestling Matches (FMC 5-336)</b>		
Per exhibition	34.00	

