

**CITY OF FRESNO
MASTER FEE SCHEDULE**

FINANCE DEPARTMENT

BOND FEES

<u>Amend #</u>	<u>Fee Description & Unit/Time</u>	<u>Current</u>
580	Bonds and Coupons, Replacement (lost or stolen) Cost/time and material	100%
580	Bonds, Conduit Application forms fee / per package	50.00
	Application and TEFRA hearing fee / per submission	1,500.00
	Issuance fee* / per bond closing Minimum of \$5,000, plus all actual direct costs	1/12 of 1% of amount of issue
	Administration Fee / annual Minimum of \$3,000, per year	1/32 of 1 % of outstanding balance
580	Bonds, Conduit transaction: City Attorney Service Fee Minimum	1/4 of one percent of amount; 5,000*
	Issuer's Counsel fee Minimum	1/4 of one percent of amount of issue, min. of \$5,000 + all actual direct costs
580	* NOTE: Any additional costs associated with the issuance or administration of bonds or certificates of participation following closing of the issue, including but not limited to administrative expenses as defined by Fresno Municipal Code Section 48-404 8-2-101(d), shall be deducted from the proceeds or paid by the applicant.	

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BUSINESS TAX AND PERMIT REQUIREMENTS

Amend #	Fee Description & Unit/Time	Current
	Advertising	
	Banner tax certificate	See Permit Section
	Billboard tax certificate (FMC 7-1226)	
	per Quarter	34.00
513	per 6 month period	68.00
	Handbill tax certificate (FMC 7-1227)	
	per Quarter	34.00
513	per 6 month period	68.00
	Advertising placement/solicitor/designer/writer ... for others (FMC 7-1228) / Annual	21.00
	Ambulance Service (FMC 9-1504)	
	Application fee:	
	Initial / per Ambulance	50.00 + 10.00
	Renewal / per Ambulance	25.00 + 5.00
	Business tax certificate	See Business, Retail
	Amusement Devices	
	Application (FMC 9-504, 9-505) / per Application	25.00
	Permit (FMC 9-505 and 9-508) / Device per Calendar Year	25.00
	Penalty (impounded device or failure to secure permit) / per Device	10.00
	Business tax certificate	See Business, Retail
	Apartments, 4 or more units available for rent/lease (FMC 7-1202)	See Business, Retail
	Auction	
	Permit (FMC 9-802)	-0-
	Jewelry auction (FMC 9-809)	
	Application to City Council	-0-
	Cash deposit, refundable after conclusion of auction	500.00
	Investigation fee / per Day	12.00
	Auctioneer	
	Bond requirement (FMC 9-811)	5,000.00
	Business tax certificate (FMC 7-1215)	
	per Quarter	34.00
513	per 6 month period	68.00
	Permit and application to Chief of Police	-0-
	Itinerant Auctioneer / per Day	67.00
	Violation of regulations (FMC 9-811)	250.00

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BUSINESS TAX AND PERMIT REQUIREMENTS

Amend #	Fee Description & Unit/Time	Current
	Billiard Rooms	
	Application (FMC 9-1812) / per Application	25.00
	Permit (FMC 9-1814) / Annually	25.00
	Change of location (FMC 9-1814) / Per Change	25.00
	Business tax certificate	See Business, Retail
	Bingo	
	Clearances:	
	Fire Department	-0-
	Planning and Inspection	-0-
	Police Department	-0-
	Permit (FMC 9-2204) / Annually	50.00
	Additional charge (California Penal Code 326.5(1)(2))	
	Monthly gross revenue over \$5,000	1%
580	Shoeshine (FMC 7-1233)	
	per Quarter	7.00
513	Per 6 month period	14.00
	Broker	
	Insurance	See Professional,
	Real estate	See Professional, Real Estate
	Securities/Commodities (FMC 7-1212) / Annually	34.00
	Business, Retail , Payable in advance, based upon average daily sales and services of previous quarter	
	Prorated sales and services (FMC 7-1202) - 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

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BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Amend #</u>	<u>Fee Description & Unit/Time</u>	<u>Current</u>
	Business, Retail - continued	
	\$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
	\$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 7-1202) - 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

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BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Amend #</u>	<u>Fee Description & Unit/Time</u>	<u>Current</u>
	Business, Wholesale - continued	
	\$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
	\$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
559	Commercial Cannabis Business Permit Application Fee*	7,920.00
564	Commercial Cannabis Business Permit Fee	19,798.00
564	Commercial Cannabis Business Permit Renewal Fee	18,346.00

* Commercial cannabis business permit application fee total is due upon submission of application. If an applicant withdraws or is denied continuation in the four phase application process, reimbursement will be processed for those phases not participated in. Phase 1 is \$4,406. Phase 2 is \$2,576. Phase 3 is \$696. Phase 4 is \$242.

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FINANCE DEPARTMENT

BUSINESS TAX AND PERMIT REQUIREMENTS

Amend #	Fee Description & Unit/Time	Current
405	<p>Card Room Annual Permit Fee (FMC 9-2131) Annually Delinquent payment penalty for late card room permit renewal payments up to a maximum \$300.00.</p>	<p style="text-align: right;">500.00 10.00 per day</p>
	<p>Card Room Application Fee (FMC 9-2110) 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.</p>	<p style="text-align: right;">Actual hourly rates plus fringe and all actual (out-of-pocket) expenses.</p>
	<p>Card Room Employee Work Permit (FMC 9-2122) Application for permit Annual renewal Permit/Existing Card Room (as of 01/01/94) / Annually</p>	<p style="text-align: right;">100.00 50.00 25.00</p>
	<p>Card Room Gross Revenue Permit Fee (FMC 9-2132) <u>Monthly Gross Revenue</u></p>	<p style="text-align: right;"><u>Monthly</u></p>
	\$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%
	<p>Card Room Pointholders and Key Management Employees Application Fee (FMC 9-2111) 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.</p>	<p style="text-align: right;">Actual hourly rates plus fringe and all actual (out-of-pocket) expenses</p>
	Business tax certificate	See Business, Retail
580	<p>Carnival, Street (FMC 7-1220) Per amusemnt (ride, game, etc.) / per day</p>	<p style="text-align: right;">3.00</p>

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BUSINESS TAX AND PERMIT REQUIREMENTS

Amend #	Fee Description & Unit/Time	Current
	Charitable Activities	
	Paid promoter	
	Solicitations	
	Registration fee (FMC 9-702) / per Solicitation	25.00
	Business tax certification	See Business, Retail
	Paid promoter for charitable activities charging admissions (FMC 7-1241)	
	Business tax certificate / Promoter	
	Promoter per Quarter	267.00
513	Promoter per 6 month period	534.00
328	Circus	
	Business tax certificate (FMC 7-1218) / per week or fraction	267.00
	Parade on public street / per day	67.00
	Sideshow, circus (after show) (FMC 7-1218)	
	Admission \$.10 or less / per event per day	17.00
	Admission over \$.10 / per event per day	34.00
	Consultant	
	Professional	See Professional
	Nonprofessional	See Business, Retail
	Contractor (FMC 7-1206)	
	Each \$1,000 or fraction over \$25,000 / annual or fraction	67.00+.50
	Maximum / per Year	6,230.00
	Delivery Routes (FMC 7-1242)	
	1 ton or less / per vehicle per quarter	14.00
513	1 ton or less / per vehicle per 6 month period	28.00
	Over 1 ton but less than 2 tons / per vehicle per quarter	17.00
513	Over 1 ton but less than 2 tons / per vehicle per 6 month period	34.00
	2 tons or more / per vehicle per quarter	21.00
513	2 tons or more / per vehicle per 6 month period	42.00
	NOTE: Provision on this Section shall not apply to producers of foodstuffs who offer their own products.	
	Directory/Sales (FMC 7-1216)	
	Per person / per annum	34.00

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BUSINESS TAX AND PERMIT REQUIREMENTS

Amend #	Fee Description & Unit/Time	Current
	Fair, Agricultural (FMC 7-1219)	
	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
	Financing (FMC 7-1224)	
	Per Quarter	51.00
513	Per 6 month period	102.00
	Funeral Escort (FMC 14-2103)	
	Application	25.00
	Permit / per annum	25.00
	Business tax certificate	See Business, Retail
	Galleries	
	Art galleries	See Business, Retail
	Shooting galleries (FMC 7-1225)	
	Per Quarter	14.00
513	Per 6 month period	28.00
	Housemoving	See Contractor
	Itinerant Vendor (FMC 7-1239)	
	(Operating from fixed location)	
	Temporary business not otherwise covered	
	1 - 90 days	
	Day	14.00
	Month	134.00
	Junk Dealer (FMC 7-1236)	
	Annually	27.00
580	License Fee (FMC 7-1004)	
	Application (all occupational licenses)	20.00
	CASp License State Mandated Fee (AB 1379)*	1.00
	Liquidation Sales (FMC 9-1301)	
	Permit / per each \$1,000 of submitted inventory	25.00 + 2.00
580	*Certified Access Specialist (CASp)	

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BUSINESS TAX AND PERMIT REQUIREMENTS

Amend #	Fee Description & Unit/Time	Current
	Market (FMC 7-1213)	
	Public market	
	5 stalls or more leased or rented to peddlers	
	Per Quarter	34.00
513	Per 6 month period	68.00
	Massage Business (FMC 9-1604, 9-1605, 9-1610)	
	Application for permit	
	Fingerprint charge:	
	See Master Fee Schedule, General Government	
	State of California rate / per set	Established by DOJ
	Business tax certificate	See Business, Retail
	Permit / per annum	50.00
	Masseur/masseuse permits as required for employees	See Masseur/ Masseuse Permit
	Masseur/Masseuse (FMC 9-1611)	
	Application for permit	
	Fingerprint charge:	
	See Master Fee Schedule, General Government	
	State of California rate / per set	Established by DOJ
	Permit / per annum	25.00
	Merchandise Peddler selling on City streets and sidewalks (FMC 7-1230)	
	Business tax certificate / per month	27.00
	Permit (sale of food and drinks) / per month	10.00
	Merry-Go-Round/Similar Devices (excluding street carnivals) (FMC 7-1222)	
	Day	7.00
	Month	27.00
	Annual	134.00
	Permanent and solely for children	
	Per Quarter	16.00
513	Per 6 month period	32.00
	Noise Amplification (FMC 10-108)	
	Application to City Manager and Chief of Police / per event	10.00
	Painter, House Numbers on Curb (FMC 9-1406)	
	Surety bond	500.00
	Business tax certificate	See Business, Retail

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BUSINESS TAX AND PERMIT REQUIREMENTS

Amend #	Fee Description & Unit/Time	Current
	Pawn Shop Operator (FMC 7-1223, 9-607)	
	Application for permit	
	Fingerprint charge:	
	See Master Fee Schedule, General Government	
	State of California rate / per set	Established by DOJ
	Business tax certificate / Per Quarter	67.00
513	Per 6 month period	134.00
	Peddler (FMC 7-1230, 7-1235, 7-1231)	
	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
	Stock and bond	
	Person / Per Quarter	67.00
513	Person / Per 6 month period	134.00
	Penalties (FMC 7-1011 a,b,c)	
	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%
	Photographer, Transient (FMC 7-1214)	
	Business tax certificate	
	Person / per day	7.00
	Person / month or fraction	27.00
	Bond requirement	1,000.00

**CITY OF FRESNO
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BUSINESS TAX AND PERMIT REQUIREMENTS

<u>Amend #</u>	<u>Fee Description & Unit/Time</u>	<u>Current</u>
	Professional (excluding real estate) (FMC 7-1207, 7-1208)	
	Fees shall not be prorated and shall apply to each designated professional based on aggregate years engaged in practice in the City of Fresno.	
	Per Quarter	97.00
513	Per 6 month period	194.00
	Year	388.00
	Alternate Election	19.00
513	6 months period	38.00
	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/Optomtrist	
	Osteopath/Osteopathist	
	Pharmacist	
	Physical Therapist	
	Physician	
	Podiatrist	
	Psychologist/Psychiatrist	
	Shorthand Reporter, Certified	
	Speech Pathologist/Therapist	

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BUSINESS TAX AND PERMIT REQUIREMENTS

Amend #	Fee Description & Unit/Time	Current
	Professional - continued	
	Surgeon	
	Surveyor	
	Veterinarian	
	X-Ray Technician	
	Professional, Real Estate (FMC 7-1207, 7-1208)	
	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	
	Per Quarter	97.00
513	Per 6 month period	194.00
	Year	388.00
	Other licensee's (each)	
	Per Quarter	19.00
513	Per 6 month period	38.00
	Year	73.00
	Promoter (FMC 7-1241)	
	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-
	Real Estate Office	See Professional, Real Estate
	Second Hand Dealer (FMC 9-607, 7-1202)	
	Application for permit	
	Fingerprint charge:	
	See Master Fee Schedule, General Government	
	State of California rate / per set	Established by DOJ
	Business tax certificate	See Business, Retail
580	Shared Mobility Device Permit (FMC 9-3405)	25.00

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Amend #	Fee Description & Unit/Time	Current
580	Short Term Rental Permit Application	25.00
580	Short Term Rental Permit	25.00
	Soliciting Business, General (FMC 7-1232)	
	Person / per day	3.00
	Person / per month	14.00
	Solicitation, Charitable	See Charitable Activities
	Stock and Produce Exchange (FMC 7-1243)	
	Company / per quarter	67.00
513	Company / per 6 month period	134.00
464	Taxicab Company (FMC 9-904, 9-906, 9-907, 7-1202)	
580	Application / per cab	63.00
	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-
580	Reinspection / per cab	30.00
	Rescheduled inspection / per cab	25.00
	Late Permit Penalty Fees	250.00
454	Taxicab Driver (FMC 9-904, 9-911, 9-921, 7-1202)	
	Application	25.00
580	Permit (and replacement) / per annum	40.00
	Fingerprint charge:	
	See Master Fee Schedule, General Government	
	State of California rate / per set	Established by DOJ
	Business tax certificate	See Business, Retail
	Late Permit Penalty Fees	250.00
454	Taxicab Enforcement Penalties (FMC 9-921)	
	Violations found away from City's inspection facility:	
	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

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BUSINESS TAX AND PERMIT REQUIREMENTS

Amend #	Fee Description & Unit/Time	Current
	Transporting for Hire (FMC 7-1240)	
	Freight/Passenger (from city to point outside city) defined route, non-stop between points	
	Vehicle / per day	3.00
	Annual	14.00
	Water Supplier (FMC 7-1244)	
	Per Quarter	134.00
513	Per 6 month period	268.00

LOCAL TAXES / ASSESSMENTS

Amend #	Fee Description & Unit/Time	Current
In-Lieu 06/05	Fee In Lieu of Local Taxes - This fee will apply to the following operations [Assessed value, as defined in FMC Section 7-701(a), 7-702, 7-703]:	1%
	Transient Occupancy Tax (Room Tax) (FMC Chapter 7, Article 6)	12%

MISCELLANEOUS FEES

Amend #	Fee Description & Unit/Time	Current
580	Annual Comprehensive Financial Report (ACFR) , printed and bound	27.00
580	Check Stop Payment Fee Per check	10.00