

**CITY OF PALOS VERDES ESTATES
BUSINESS LICENSE FEES
JANUARY 1, 2008**

| <u>TYPE OF BUSINESS</u> | <u>BUSINESS TAX</u> |
|---|---|
| Business/Services/Professions | \$250 per year plus \$ 50 per employee ** |
| Branch Offices | \$150 per year plus \$ 50 per employee ** |
| Affiliated Independent Contractor | \$100 per AIC |
| General Contractors** | \$250 per year ** |
| Subcontractors** | \$100 per year ** |
| Subcontractor semi-annual** | \$ 65 semi-annual ** |
| Business Conducted from Vehicles ** | \$100 per vehicle ** |
| Real Estate Businesses Based Outside the City | \$150 per Real Estate Firm |
| Rentals of Real Property (Residential/Commercial) ** | \$.05 cents per square foot of property rented ** |
| Retail Sales Business ** | \$10 per year ** |
| Private Security Patrol/Watchman | \$150 per year |
| Coin Operated Game Machines ** | \$250 per machine ** |
| Coin Operated Vending Machines ** | \$75 per machine ** |
| Miscellaneous Businesses | \$250 per year plus \$ 50 per employee ** |
| Branch Offices | \$150 per year plus \$ 50 per employee ** |
| Affiliated Independent Contractor | \$100 per AIC |
| Duplicate Licenses | \$10 per license |
| Motion Picture Photographer | \$650 per day in residential or noncommercial \$1,300 per day in commercial |
| Still Picture Photographer | \$35 per day plus \$150 use fee |
| FARNHAM MARTIN PARK Less than 30 Over 30 | "Group Gathering Permit" *** No fee \$50 Administrative Fee |

GROSS RECEIPTS OPTION

Five dollars (\$5.00) per One Thousand Dollars (\$1,000) of gross receipts; provided, however, that in no event shall the tax be less than Thirty Dollars (\$30.00) per year.

** Such tax MAY NOT be prorated

*** Issued by P.D. (effective 11/25/99)

NEW BUSINESS PRORATION SCHEDULE

| | |
|--------------------------------|-----------------|
| January to March 31 | 100% to be paid |
| April 1 to June 30 | 75% to be paid |
| July 1 to September 30 | 50% to be paid |
| October 1 to December 31 | 25% to be paid |

NOTE: Penalties are accrued at the rate of 10% per month assessed on the last day of each month after the due date. Maximum annual penalty is 50% of the license fee. Licenses are due and payable on the first day of doing business within the city for the new businesses; renewals are due by January 31st each year to avoid penalty.

Make checks payable to: City of Palos Verdes Estates
For further information on fees, please call (310) 378-0383