



**CITY OF SAN PABLO**  
*City of New Directions*

13831 San Pablo Avenue, Bldg. #3  
San Pablo, CA 94806  
(510) 215-3030

## **BUSINESS LICENSE FEE/TAX SCHEDULE**

**BASIC FEE** shall consist of \$137.80 for the first (1<sup>st</sup>) employee and \$26.50 for each additional employee up to 24, plus \$18.02 from each addition employee after the 24<sup>th</sup>.

**EMPLOYEE** is defined as: All persons engaged in the operation or conduct of any business in the city and any and all persons except the spouse and children of the owner who are working in the business. In case of part-time employees, each two (2) part-times employees will constitute one full-time employee.

All new and relocated businesses and businesses with special uses located in San Pablo require review and approval from the Planning department; an extra fee is applied in addition to the basic business license fee. Please refer to the following chart:

### **BUSINESS LICENSE PLANNING REVIEW AND AUTHORIZATION**

<b>Business Type:</b>	<b>Municipal Code Section:</b>	<b>Fee:</b>
Professional	Section 5.04.340	\$264
Non-Conforming Use	Section 17.08	\$669
Auto-Repair	Section 17.62.040	\$427
Daycare	Section 17.70.010(E.)(F.)	\$174
Home Occupation Permit	Section 17.60.030	\$174
Massage Establishment	Section 17.62.120	\$1,353
Alcohol	Section 17.62.020	\$1,353
Cabaret	Section 5.60	\$1,353
Peddlers/Solicitors	Section 5.08	\$335
Tobacco Retailers License/E-Cigarettes	Section 5.06/Section 17.62. n	\$335
Business Licenses-New/Moved Inspection	Section 5.04 New or relocated	\$184

**PROFESSIONAL BUSINESSES** In addition to basic fee and the employee fee, the following professionals pay the planning department review fee when first opening in San Pablo and a fee of \$85.86 when renewing or when the business is an outside of city location for each associate member of the business (regardless of whether said group is incorporated or consist of a partnership).

Accountant, Architect, Attorney, Auditor, Chiropractor, Dentist,  
Engineer, Optician, Physician, Real Estate Veterinarian Broker,

**TOBACCO RETAILER LICENSE-** Retailers selling tobacco will be required to pay the planning department review fee when first opening the business in San Pablo and an additional license fee of \$196.00 when renewing each year. License will be issued when a new business is opened or when an existing business renews its license.

**CONTRACTORS & SUBCONTRACTORS** – shall pay the basic fee; however, they may elect to pay quarterly at the rate of \$85.86 per quarter plus \$8.48 for each employee on the job, only if the business address is outside of the city limits.

**APARTMENTS & MOTELS (4 UNITS OR MORE)** -shall pay \$85.86 per building or complex plus \$34.98 for each rental unit; however, any unit used for living quarters of the owner or manager of such property is except from the unit fee. If the owner operates another business in San Pablo he/she must pay the fee applicable to the other business plus \$34.98 fee for each unit.

**ROOMING HOUSING (2 UNITS OR MORE)** - shall pay \$85.86 plus \$10.60 for each room; however, any room used for living quarters of the owner or manager shall be exempt from the unit fee. If owner also operates some other business in San Pablo, owner must pay fee applicable to the other business, plus the 10.60 unit fee for each room.

**MOBIL HOME COURTS-** shall pay \$85.86 per year plus \$7.42 per individual mobile home space per month within a mobile home court.

**COIN-OPERATED VENDING MACHINES** - Every person who is engaged in the business of leasing, renting, distributing or operating coin-operate vending machines (other than electronic/mechanical games and amusement machines) shall pay a fee based on annual gross receipts as follows

GROSS SALES	FEE
\$ 0-\$1,000	\$34.98
\$1,001-\$5,000	\$51.94
\$5,000-\$15,000	\$104.94
Over \$15,000	\$7.42/\$1060

**ADDITIONAL FEES** are charged for all businesses (other than vending machine companies) which own, operate or possess in the place of business 3 or less of the following:

\*\*If more than three (3) machines: \$257.58 per year plus \$68.90 each machine or 1% of annual gross, whichever sum is greater.

Mechanical Music Machine	\$44.52
Photographic Machine	\$24.38
Weighting Machine	\$7.42
Weight Guessing Machine	\$22.26
Electronic/ Mechanical Games/ Mechanical Amusement Machine	\$85.86 per year per Machine or 1% of annual gross receipts (whichever sum is Greater)

## OTHER FEES

Advertising Vehicles	\$18.02 per day
Auctioneers	\$85.86 per day
Auto Wreckers	\$174.9 per year
Bingo	\$137.8 per year or \$32.86 per day
Bowling Alley	\$137.8 per year or \$32.86 per day
Cabaret New	\$996.00
Cabaret Renew	\$50.00
Carnival	\$725.04 per day
Circus	\$725.04 per day
Dance Hall	\$379.48 per year + \$32.86 per event
Delivery Vehicles	\$137.80 per year + \$18.02 per vehicle
Firearms Sales, Transfers, Leasing	\$390.08 per year + \$26.50 per employee
Guard & Patrol Service	\$227.00 + \$227.00 per employee per year
Ice Cream Truck	\$137.80 per year
Movie Theater	\$379.48 per year
Pool or Billiard Hall	\$137.80 per year + \$32.86 per table
Solicitor New	\$225
Solicitor Renewal	\$49.00
Taxicabs	\$172.78 per year + \$50.88 per car + \$70 driver rate
Fortune Teller	\$317.00
Pawn Broker	\$137.80

Additional charges will be assessed for delinquent payments as follows:

Delinquency due upon thirty (30) days from the date of expiration on the business license certificate:

One (1) month -10%, two(2) months- 20%, three (3) months- 50%, beyond three months will be referred to code enforcement Department and/or collection agency. For new applicants, there will be a fee of \$52.47 for missed inspections appointments.