CITY OF PALOS VERDES ESTATES **BUSINESS LICENSE FEES JANUARY 1, 2012**

TYPE OF BUSINESS BUSINESS TAX

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 **

\$75 per machine ** Coin Operated Vending Machines **

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 "Group Gathering Permit"

Less than 30 No fee

Over 30 \$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.

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.

^{**} Such tax MAY NOT be prorated