

## FULL SCHEDULE OF BUSINESS LICENSE FEES AND TAXES (January 7, 2004)

Type of Fee	Amount
<b>Application fee</b> (for all accounts) – One time basis	<b>\$30.00</b>
<b>Annual fee for Gross Receipts Accounts</b>	
Accounts opening between 4/01 and 9/30	<b>\$30.00</b>
Accounts opening between 10/1 and 3/31	<b>\$15.00</b>
<b>Renewal fee</b>	<b>\$35.00</b>

Retail merchants – Quarterly gross receipts x .001 (minimum tax \$30.00)  
All Contractors – Quarterly gross receipts x .001 (minimum tax \$30.00)  
Professions & Services – Quarterly gross receipts x .002 (minimum tax \$30.00)  
Wholesalers & Manufacturers – Quarterly gross receipts x .00015 (minimum tax \$30.00)  
**\$2,500.00 cap per license year**

### **Examples of tax calculations:**

1. Quarterly gross receipts = \$20,000.00  
 $\$20,000.00 \times .001 = \$20.00$  – **You pay** minimum tax due of \$30.00
2. Quarterly gross receipts = \$40,000.00  
 $\$40,000.00 \times .001 = \$40.00$  – **You pay** tax due of \$40.00

### **Flat rate accounts** (no annual fee)

#### **Paid in advance each quarter**

Merchant Patrol Services	\$30.00
Ambulance	\$45.00
Christmas trees	\$45.00
Billboards	\$45.00
Sno-Cone, Ice Cream or Food vehicle-Ice cream trucks-	
Vending machines (based outside Ceres City limits)	\$30.00
Tree trimming/Yard care/Trash hauling/Janitorial (based outside Ceres City limits)	\$30.00
Day Nurseries (eight or fewer children are exempt)	\$30.00
Fortune telling, as defined in Section 9.32.102	\$75.00

### **Rental or Lease of Property**

Apartment House/Rental unit, 3 to 5 units	\$15.00
Apartment House, 6 to 9 units	\$20.00
Apartment House, 10 to 20 units	\$25.00
Each additional 10 units or fractional part thereof	\$10.00
Boarding or lodging house, two persons	\$15.00
Each additional person (maximum 6)	\$ 5.00
Hotel, motel, cabin court, 20 rooms or less	\$25.00
Each additional 10 rooms or fractional part thereof	\$10.00

Mobile home park/trailer court, 20 units or less \$25.00  
Each additional 10 units or fractional part thereof \$10.00

**Amusements**

Carnival \$100.00 per day  
Circus \$100.00 per day  
Traveling side show \$100.00 per day  
Public dance, where admission is charged \$20.00 per day  
Moving picture or theatrical show, at a fixed place within the City limits \$50.00 per quarter  
Moving picture or theatrical show, other than those having a fixed place in the City limits \$15.00 per day  
Merry-go-rounds, Ferris wheels, and other mechanical riding when not operated as a part of a carnival or circus \$15.00 per day

**Auctioneer, Itinerant** \$45.00 per day

**Soliciting and Peddling**

For soliciting or selling newspapers and magazines \$15.00 per quarter  
For all other merchandise or wares not otherwise exempt or taxed under this chapter \$50.00 per quarter or \$30.00 per week or \$15.00 per day or \$30.00 per day  
Itinerant vendor \$30.00 per day

**Delivery by Vehicle**

Multiple deliveries, companies outside the City of Ceres \$30.00 per quarter  
Towing \$30.00 per quarter