

CITY OF ESCALON

SCHEDULE OF BUSINESS LICENSE FEES & RATES

Article III of the Escalon Municipal Code, Chapter 5

INSTRUCTIONS: Based on your city assigned category, use the schedule below to calculate your annual fee.

CATEGORY CODE 4A, 4B & 4C - Gross receipts schedule: if you were in business for the entire preceding calendar year, current year fee is to be based on the prior year's gross receipts. If you were in business less than one year, please estimate your annual receipts.

Category 4A			Category 4B			Category 4C		
Misc. Businesses, Trades, Occupations & Professions			Professional Services, Personal Services, Arts/Crafts			Livestock/Poultry Feed Wholesaling & Manufacturing		
\$1 surcharge has been added to all license fees*			\$1 surcharge has been added to all license fees*			\$1 surcharge has been added to all license fees*		
Gross Receipts		Fee	Gross Receipts		Fee	Gross Receipts		Fee
0	19,999.99	21.00	0	9,999.99	26.00	0	99,999.99	26.00
20,000.00	29,999.99	23.00	10,000.00	19,999.99	38.50	100,000.00	199,999.99	38.50
30,000.00	44,999.99	26.00	20,000.00	29,999.99	51.00	200,000.00	299,999.99	63.50
45,000.00	99,999.99	41.00	30,000.00	39,999.99	66.00	300,000.00	399,999.99	88.50
100,000.00	149,999.99	61.00	40,000.00	49,999.99	81.00	400,000.00	499,999.99	113.50
150,000.00	249,999.99	101.00	50,000.00	and over	101.00	500,000.00	599,999.99	138.50
250,000.00	and over	126.00				600,000.00	799,999.99	176.00
						800,000.00	and over	201.00

Categories below: \$1.00 must be added to each business license...please contact the business license department with any questions (209) 691-7422.

4EA	Fixed place of business outside city limit	\$ 50.00	per commercial vehicle
4EB	Fixed place of business within city limit	\$ 36.00	per commercial vehicle
4E3	Mobile food vendor	\$ 150.00	per vehicle
4F	Outside city limit - truck/transport	\$ 50.00	per vehicle
4GC	More than \$0.10 vending - edibles	\$ 10.00	per machine
4G3	Other merchandise	\$ 4.00	per machine
4G6	Oil storage tank stations	\$ 100.00	per year
4G7	Advert - billboards, signs, etc	\$ 120.00	per year
4H1	Processed food - canned, dried, etc.	\$ 200.00	per year
4H2	Processed food - dairy/no retail sale	\$ 200.00	per year
4H	Shipping non-processed vegetables	\$ 60.00	per vehicle
5F	Machines/games for skill/amusement	\$ 72.00	per machine
5G	Amusement/music boxes & mechanical devices	\$ 24.00	per machine
5O	Junk dealer/collectors/2nd hand	\$ 100.00	per year
5S	Taxi cab & ambulance services	\$ 50.00	per vehicle

RENEWAL FEE IS DUE JANUARY 1ST, BECOMES DELINQUENT JANUARY 31ST. PENALTY IS COMPOUNDED MONTHLY.

OVERPAYMENTS OF \$5.00 OR MORE WILL BE RETURNED TO YOU FOR CORRECT PAYMENT AMOUNT.

DELINQUENT PENALTIES

Whenever a license fee, required by this article, is not paid on or before the delinquency date, a penalty of 10% of said license fee shall be added, and an additional penalty of 10% of said license fee shall be added on the last day of each calendar month thereafter. Every penalty shall become a part of the license fee required by this article. In no event shall the penalty or penalties exceed the amount of the license fee due. This section shall not be construed to prevent the enforcement of the penal provisions of this article and such provisions may be enforced at any time after the due date of said license.

For any license with a fixed place of business in the city, the maximum license fee shall be \$200.00 per annum.

FOR ANY OTHER CATEGORIES NOT LISTED ABOVE, CONTACT THE BUSINESS LICENSE DEPARTMENT FOR FEE AT (209) 691-7422.

*Beginning 1/1/13, SB 1186 requires cities and counties to impose a \$1 state surcharge on new and renewed business licenses and to provide applicants with information regarding accessibility requirements.