

**CITY OF ALBANY
BUSINESS LICENSE TAX RATES
2012**

Exhibit B

<u>BUSINESS</u>	<u>TAX</u>	<u>TERM</u>
Issuance of 1 st License	\$14.25*	plus regular tax
Issuance-Planning & Building Reviews		
In town businesses except home occ.	34.25*	one time only
Lost License Replacement	14.25*	Each
Transfer of License	34.25*	Each

(Apartment Rental Property is exempt from transfer fees.)

* Changes to fees with * are done with Master Fee Schedule, not with business license tax rates.

BUSINESSES WITH A FIXED LOCATION WITHIN ALBANY:

Owner or sole employee	\$249.00	Annual
Each additional employee	51.00	Annual

Contractors and trades

Owner or sole employee	\$249.00	Annual
	146.00	Semi-Annual
	79.00	Quarter
Each additional employee	\$51.00	Annual
	25.00	Semi-Annual
	7.00	Quarter

NOTE: Contractors and trades with a fixed place of business within Albany may purchase up to two (2) licenses per year. (Albany Muni. Code Sec. 5-2.3)

BUSINESSES WITH LESS THAN \$3,500.00/ANNUAL GROSS RECEIPTS WITHIN ALBANY:

Owner or sole employee	\$51.00	Annual
Each additional employee	32.00	Annual

MINORS WITH LESS THAN \$500.00 IN ANNUAL GROSS RECEIPTS WITHIN ALBANY: (Does not include Solicitors and Peddlers)

	\$15.00	Annual
<u>Advertising</u>		
Material Distribution	\$69.00	Month (per person)
	207.00	Quarter (per person)
	837.00	Annual (per person)
Advertising Vehicle	\$60.00	Month
	175.00	Quarter

	717.00	Annual
<u>BUSINESS</u>	<u>TAX</u>	<u>TERM</u>
Amusement, Concessions	\$201.00	Day
Auctioneers, Real Property	299.00	Day
Auctioneers, Personal Property	147.00	Day
	696.00	Quarter
Automobiles for hire	69.00	Annual per vehicle
(ALSO COLLECT APPLICATION FEE PER MASTER FEE SCHEDULE)		
Bail Bond Brokers	\$299.00	Annual
Billboards	597.00	Annual
Boxer-Wrestling	2,990.00	Day
Christmas Tree or Seasonal Decorations not connected with another business operating from a fixed location in Albany:	146.00	Quarter
Apartment Rental Units-Residential	\$79.00	Annual per unit
<p>An apartment rental unit as used herein is a room or suite of two (2) or more rooms which is occupied or which is intended or designed to be occupied by not more than one (1) family, providing complete independent living facilities for one (1) or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation and for which rent is asked, paid or received.</p> <p>This includes, but is not limited to apartments, single-family houses, cottages, buildings having two (2) or more apartment units, condominiums, flats or in-law units.</p>		
Pawnbrokers	\$3,487.00	Annual
Peddlers and Solicitors	201.00	Quarter (per person)
	51.00	Day (per person)
Peddlers and Solicitors, personally manufactured articles and produce	100.00	Quarter (per person)
Public Dance (Temporary)	498.00	Day
Pony Rides & Children Amusements	69.00	Day
Skating Rink	3,984.00	Annual
Special Events-Temporary event held for the benefit or enjoyment of public (Carnivals, fairs, circuses, auto shows, boat shows and recreational vehicle shows)	\$896.00	Day
	2,990.00	Weekly
<p>Sponsored Events (License is obtained by event sponsor and must be paid prior to event)</p>		
0 to 10 businesses	\$40.00	Per Event
11 to 25 businesses	81.00	Per Event
26+ businesses	165.00	Per Event

<u>BUSINESS</u>	<u>TAX</u>	<u>TERM</u>
Theaters, Occasional:		
Per 100 admissions or fractions thereof		
(less than \$10.00 per admission)	\$32.00	
(more than \$10.00 per admission)	51.00	
CALCULATED ON THE NUMBER OF TICKETS SOLD.		
Vendor of Racing Forms	\$1,990.00	Per meet
Each additional Salesman, Solicitor, Employee or Agent thereof	145.00	Per meet
Amusement & Entertainment includes fewer than 100 Admissions.		
Permanent Premises		
5 or more days per week	\$1,000.00	Annual
4 or more days per week	797.00	Annual
3 or more days per week	597.00	Annual
2 or more days per week	400.00	Annual
1 day per week	299.00	Annual
Amusement & Entertainment-Permanent Premises, Occasional (includes fewer than 100 admissions)		
	\$51.00	Day

Utility Service:

A person, business, company, entity or any form of business organization carrying on, conducting, managing or engaging in the business of providing utility service (defined in Section 5-2.2 of the Albany Municipal Code as telephone, telegraph, gas and electric service).

\$1.00 Per \$1,000 of gross receipts-Annual*

ALL BUSINESSES LOCATED WITHIN ALBANY MAY PURCHASE UP TO TWO (2) LICENSES PER YEAR FOR ONE (1) BUSINESS. ALL OTHERS ARE BASED ON LISTED TERMS.

I certify that the foregoing rates are true and correct based on a 2.9% increase in the C.P.I. for Urban Wage Earners and Clerical Workers (CPI-W) in the S.F. Bay Area from June 2010 to June 2011, pursuant to City of Albany Ordinance No. 2010-08.

DATED: April 19, 2012

Kim Denton,
City Treasurer and Tax Collector