

**EXHIBIT B
CITY OF ALBANY
BUSINESS LICENSE TAX RATES
2007**

<u>BUSINESS</u>	<u>TAX</u>	<u>TERM</u>
Issuance of 1 st License	\$12.35*	plus regular tax
Issuance-Planning & Building Reviews		
In town businesses except home occ.	30.70*	one time only
Lost License Replacement	12.35*	Each
Transfer of License	30.70*	Each
<u>(Apartment Rental Property is exempt from transfer fees.)</u>		

* 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	\$222.00	Annual
Each additional employee	45.00	Annual

Contractors and trades

Owner or sole employee	\$222.00	Annual
	131.00	Semi-Annual
	71.00	Quarter
Each additional employee	\$45.00	Annual
	22.00	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	\$45.00	Annual
Each additional employee	29.00	Annual

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

	\$14.00	Annual
<u>Advertising</u>		
Material Distribution	\$62.00	Month (per person)
	185.00	Quarter (per person)
	746.00	Annual (per person)
Advertising Vehicle	53.00	Month
	157.00	Quarter
	639.00	Annual

<u>BUSINESS</u>	<u>TAX</u>	<u>TERM</u>
Amusement, Concessions	179.00	Day
Auctioneers, Real Property	267.00	Day
Auctioneers, Personal Property	132.00	Day
	621.00	Quarter
Automobiles for hire	62.00	Annual per vehicle
(ALSO COLLECT APPLICATION FEE PER MASTER FEE SCHEDULE)		
Bail Bond Brokers	267.00	Annual
Billboards	532.00	Annual
Boxer-Wrestling	2,664.00	Day
Christmas Tree or Seasonal Decorations not connected with another business operating from a fixed location in Albany:	131.00	Quarter
Apartment Rental Units-Residential	\$71.00	Annual per unit

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.

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.

Pawnbrokers	3,107.00	Annual
Peddlers and Solicitors	179.00	Quarter (per person)
	45.00	Day (per person)
Peddlers and Solicitors, personally manufactured articles and produce	89.00	Quarter (per person)
Public Dance (Temporary)	444.00	Day
Pony Rides & Children Amusements	62.00	Day
Skating Rink	3,550.00	Annual

Special Events-Temporary event held for the benefit or enjoyment of public (Carnivals, fairs, circuses, auto shows, boat shows and recreational vehicle shows)

	\$799.00	Day
	2,664.00	Weekly

Sponsored Events (License is obtained by event sponsor and **must be paid prior to event**)

0 to 10 businesses	\$36.00	Per Event
11 to 25 businesses	73.00	Per Event
26+ businesses	147.00	Per Event

BUSINESS

TAX

TERM

Theaters, Occasional:

Per 100 admissions or fractions thereof
 (less than \$10.00 per admission) \$29.00
 (more than \$10.00 per admission) 45.00

CALCULATED ON THE NUMBER OF TICKETS SOLD.

Vendor of Racing Forms	\$1,773.00	Per meet
Each additional Salesman, Solicitor, Employee or Agent thereof	\$130.00	Per meet

Amusement & Entertainment includes fewer than 100 Admissions.

Permanent Premises

5 or more days per week	\$892.00	Annual
4 or more days per week	710.00	Annual
3 or more days per week	532.00	Annual
2 or more days per week	357.00	Annual
1 day per week	267.00	Annual

Amusement & Entertainment-Permanent Premises, Occasional

(includes fewer than 100 admissions)	\$45.00	Day
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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 1.8% increase in the C.P.I. for Urban Wage Earners and Clerical Workers (CPIW) in the S.F. Bay Area from October 2005 to October 2006, pursuant to Albany Municipal Code Section 5-2.2.

DATED: June 26, 2007

 Kim Denton,
 City Treasurer and Tax Collector