

City of Redwood City
BUSINESS TAX FEE SCHEDULE
Effective July 1, 2009

SECTION 32.152 - GENERAL BUSINESSES

BASE TAX- for businesses not noted on the list below, the annual base tax is \$37.00 plus \$24.00 per owners/partners/full-time employees (\$12.00 per part-time employee).

MAXIMUM FEE for FY 2009/10 is \$3,030.00.

SECTION 32.153 - SPECIFIC BUSINESSES

<u>BUSINESS TYPE</u>	<u>BASE TAX</u>	<u>UNIT TAX</u> <u>(add to base tax)</u>
RESIDENTIAL PROPERTY RENTAL	\$37.00	\$13.00 per dwelling unit in excess of 3 units
NON-RESIDENTIAL PROPERTY RENTAL	\$37.00	\$13.00 per 1000 sq. ft. or fraction
REAL ESTATE BROKER	\$37.00	\$24.00 per each salesperson or employee
ITINERANT VENDOR	\$37.00	\$24.00 flat weekly
SOLICITORS/HAWKERS	\$37.00	\$24.00 flat daily
PEDDLERS	\$37.00	\$24.00 annual per person
CURB PAINTERS	\$37.00	\$13.00 per day per person
COIN OPERATED MACHINES	\$37.00	\$7.00 per each device
VEHICLE WRECKING FACILITY	\$37.00	\$364.00 flat annually
CHRISTMAS TREE LOT SALE	\$37.00	\$364.00 flat annually
JUNK COLLECTOR	\$37.00	\$364.00 flat annually
CARNIVAL OPERATOR	\$37.00	\$364.00 flat daily
ADULTCARE FACILITIES <i>(adultcare businesses taking care of 6 or fewer adults are exempt from our business license tax)</i>	\$0.00, if 6 or fewer adults	
ADULTCARE FACILITIES <i>(6 or more adults)</i>	\$37.00	\$24.00 per each employee
CHILDCARE FACILITIES <i>(childcare businesses taking care of 8 or fewer children are exempt from our business license tax)</i>	\$0.00, if 8 or fewer children	
CHILDCARE FACILITIES <i>(8 or more children)</i>	\$37.00	\$24.00 per each employee
CONTRACTOR (A) <i>(annual gross income of LESS than \$50,000 for the most recent year)</i>	\$61 flat	See Notes
CONTRACTOR (B) <i>(annual gross income of MORE than \$50,000 for the most recent year)</i>	\$37.00 base tax PLUS \$24 per employee working within Redwood City	See Notes

Notes:

1. Annual Gross Income-for Contractors (A) and (B), gross income refers to the Contractor's total annual income for the most recent year for all work performed, both within and outside of Redwood City. (**Sec. 32.153, Ord. No. 2016 and Ord. No. 2089**)
2. Prorating of Business Tax Fees-the City provides proration of business license taxes based on its fiscal year (July through June) as follows:
 - a. Businesses commencing after September 30 of one year and before March 31 of the following year-the license tax shall be reduced by 25%.
 - b. Businesses commencing after March 31 and before June 30-the license tax shall be reduced by 75%. (**Section 32.109, Ord No. 2016 and Ord. No. 2089**)