

# CITY OF DEL REY OAKS

## Business License Rate Schedule

Read each category to find the one that best describes your business.

**Effective July 1, 2011 a \$25 processing fee will be added to each application.**

### Category 4-121:

Every person transacting or carrying on any business other than those businesses enumerated in Category 4-123 to 4-128, shall pay the following rates:  
If the annual gross receipts are:

AT LEAST:	BUT LESS THAN:	THE LICENSE TAX IS:
\$1	\$10,000	\$20.00
\$10,000	\$15,000	\$30.00
\$15,000	\$25,000	\$50.00
\$25,000	\$45,000	\$70.00
\$45,000	\$65,000	\$110.00
\$65,000	\$85,000	\$150.00
\$85,000	\$105,000	\$190.00
\$105,000	\$125,000	\$230.00
\$125,000	\$150,000	\$275.00
\$150,000	\$175,000	\$325.00
\$175,000	\$200,000	\$375.00
\$200,000	\$230,000	\$430.00
\$230,000	\$260,000	\$490.00
\$260,000	\$300,000	\$560.00
\$300,000	\$350,000	\$650.00
\$350,000	\$400,000	\$750.00
\$400,000	\$450,000	\$850.00
\$450,000	\$500,000	\$950.00
\$500,000	\$550,000	\$1,050.00
\$550,000	\$600,000	\$1,150.00
\$600,000	\$700,000	\$1,300.00
\$700,000	\$800,000	\$1,500.00
\$800,000	\$900,000	\$1,700.00
\$900,000	\$1,000,000	\$1,900.00
\$1,000,000		\$2000.00 + 1/10th of 2% of the excess over \$1,000,000

### Category 4-122: PUBLIC UTILITIES

Every person transacting or carrying on the business of supplying electric power, telephone service, water service, gas service or other public utilities, shall pay a license tax equal to .11 of one percent (.11%) of the gross receipts of such business, with a minimum annual license tax of \$15.00.

### Category 4-123:

Abstractor	Landscape Architect	Income Tax Expert	Orthopedist
Accountant	Lapidary	Insurance Adjuster	Parking Lot
Architect	Livery Stable	Interior Decorator	Pathologist
Advertising Agent	Locksmith	Interpreter	Storage Warehouse
Appraiser	Masseur	Patrol Service	Structural Engineer
Assayer	Mechanical Engineer	Physiotherapist	Surgeon
Attorney	Dancing School	Piano Tuner	Surveyor
Auditor	Designer	Plunge	Taxidermist
Bacteriologist	Dental Laboratory	Posture Correction	Title Insurance
Bath, Public, Steam	Dental Technician	Public Stenographer	Turkish Baths
Brokers	Dentist	Radiographer	Undertaker
Business School	Dermatologist	Sign Painter	Urologist
Chemists	Detective	Medical Laboratory	Veterinarian
Chiropodists	Doctor	Messenger Service	Watch Repairing
Chiropractor	Employment Agent	Mineral Baths	Weighing Machines
Civil Engineer	Electrical Engineer	Music School	X-Ray Technician
Cleaning, Buildings, Windows	Engineer	Music Teacher	
Collection Agents	Finance Company	Natro Proctor	
Credit Bureau	Funeral Director	Oculist	
Crematorium	Geologist	Optician	
Janitor	Gunsmith	Optometrist	
Laboratory Technician	Grinder	Osteopath	

4-123 continued on reverse

If annual gross receipts are:

AT LEAST:	BUT LESS THAN:	THE LICENSE TAX IS:
\$1	\$10,000	\$50.00
\$10,000	\$20,000	\$75.00
\$20,000	\$30,000	\$125.00
\$30,000	\$40,000	\$175.00
\$40,000	\$50,000	\$225.00
\$50,000	\$70,000	\$300.00
\$70,000	\$90,000	\$400.00
\$90,000	\$110,000	\$500.00
\$110,000	\$140,000	\$625.00
\$140,000	\$170,000	\$775.00
\$170,000	\$200,000	\$925.00
\$200,000	\$300,000	\$1,250.00
\$300,000	\$400,000	\$1,750.00
\$400,000 or over		\$2,000.00

**Category 4-124 RETAIL:** Use Table at 4-121

**Category 4-125: WHOLESALE OR JOBBING BUSINESS:**

Every person transacting and carrying on a wholesale or jobbing business shall pay an annual license tax equal to .11 of one percent (.11%) of the gross receipts of such business, with a minimum annual license tax of \$75.00.

**Category 4-126: CONTRACTORS:**

Every person transacting or carrying on the business of general engineering or building, plumbing, electrical or roofing contractor, or other specialty contractor, shall pay a license tax equal to .11 of one percent (.11%) of the gross receipts of such business, with a minimum annual license tax of \$50.00.

**Category 4-127: MANUFACTURING:**

Every person carrying on the business of manufacturing shall pay the following rate. If annual gross receipts are:

AT LEAST:	BUT LESS THAN:	THE LICENSE TAX IS:
\$1	\$100,000	\$50.00
\$100,000	\$200,000	\$75.00
\$200,000	\$300,000	\$125.00
\$300,000	\$400,000	\$175.00
\$400,000	\$500,000	\$225.00
\$500,000	\$600,000	\$275.00
\$600,000	\$800,000	\$350.00
\$800,000	\$1,000,000	\$450.00
1,000,000 or over		\$500.00

**Please calculate your rate and adjustments and make your check payable to "City of Del Rey Oaks." You may send your payment to: Del Rey Oaks City Hall, 650 Canyon Del Rey Road, Del Rey Oaks, CA 93940. For questions please call 394-8511.**