CITY OF DEL REY OAKS

Business License Rate Schedule

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

Effective July 1, 2019 a $30 Processing fee will be added to each application

PLEASE NOTE

The following business types should use:
Category 4-121
Computer Software
Computer Manufacturing
Computer Support
IT Services
Computer Design and Repair and other similar business types

The following business types should use:
Category 4-126
General Contractors
Plumbing Contractors
Roofing Contractors
Pest Control Services
Landscapers
Gardening Services
Solar Companies and other similar business types

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

Fee schedule continues on next page

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.

How to Calculate: Gross Receipts x .11% = Total Due + Fee ($30)
Examples: $45,000 x .11% = $49.50 you pay: $50 + $30 = $80
$75,000 x .11% = $82.50 you pay: $82.50 + $30 = $112.50

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.