



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

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 | |

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

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.