

2025 RATES

ESMC	BusType	Name	Charge Code	Charge Code Description	2025
4-2-4(A)(1)	01	Business General (LOCATION IS IN CITY ONLY)	24	Base Rate (2000 sf+5 Emp)	\$ 156.00
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60
4-2-4(A)(2)			24B	Square Footage 2001-5000=3000	\$ 0.27
4-2-31				Square Footage 5001-50,000=45,000	\$ 0.28
				Square Footage 50,001-100,000=50,000	\$ 0.29
				Square Footage 100,001-250,000=150,000	\$ 0.30
				Square Footage 250,001 and above=all left	\$ 0.31
			AB1379	CASP FEE	\$ 4.00
4-2-4	01A	Additional Locations	24C	Rate 24C	\$ 12.00
4-2-4(A)(1)	01S	Shared Workspace Operator	24	Base Rate (2000 sf+5 Emp)	\$ 156.00
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60
4-2-4(A)(2)			24B	Square Footage 2001-5000	\$ 0.27
				Square Footage 5001-50,000	\$ 0.28
				Square Footage 50,001-100,000	\$ 0.29
				Square Footage 100,001-250,000	\$ 0.30
				Square Footage 250,001 and above	\$ 0.31
			AB1379	CASP FEE	\$ 4.00
4-2-7B	03	Advertise - Lights per Quarter	03	Advertise - Lights	\$ 39.00
			AB1379	CASP FEE	\$ 4.00
4-2-7C	04	Advertise - Vehicle Signs	24	Base Rate	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-7D	05	Advertise - Sound Trucks	24	Base Rate	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-8	06	Agents-Solicitors-Sales/person per Day or Year Solicitation only allowed from 8:01am-5:59pm	28A	Rate 28A (day)	\$ 46.80
			28B	Rate 28B (year)	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-9(A)(2)	07	Amusement Center per year	29	Rate 29	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-9(B)	08	Amusements Generally, per Day or Month	08	Amusements Per Day	\$ 26.00
			28B	Rate 28B (month)	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-10(B)	09	Apartments (One owner occupied unit can be excluded- from the count)	210	Apartments/Units (First 3)	\$ 156.00
				Apartments/Units (Ea addl unit)	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-5-2	09A	Auctioneer's License per Day or Year	09AD	Auctioneers per Day	\$ 57.70
			09AY	Auctioneers per Year	\$ 229.70
			AB1379	CASP FEE	\$ 4.00
4-2-11	10	Auto Wrecking Dismantling+Special Permit City Council	29	Rate 29	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-12	11	Bankrupt & Fire Sales - Day, Quarter or Year		(month)	\$ 14.00
			222C	Rate 222C (quarter)	\$ 46.80
			29	Rate 29 (year)	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-13-14	13	Beauty Salons - Barbershops	24	Base Rate (2000 sf+5 Emp)	\$ 156.00
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60
			AB1379	CASP FEE	\$ 4.00
4-2-15	14	Billiard Room	24	Base Rate	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-16	15	Bowling Alleys	24	Base Rate	\$ 156.00
4-2-16		(Concessions must be separate license)	216	Rate 216 (per lane)	\$ 4.10
			AB1379	CASP FEE	\$ 4.00
4-2-26	16	Catering Vehicles	28B	Rate 28B (per vehicle)	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-17(A)	17	Chemical, Petroleum, Cement	24	Base Rate (5 Emp)	\$ 156.00
4-2-17(B)		&	24A	Employee Rate (6 and above)	\$ 143.60
4-2-17(C)		Lumber/Bldg Materials, Nurseries, Junkyards	217C	Square Acre	\$ 1,758.80
4-2-17(D)			217D	Rate 217D	\$ 41.60
4-2-17(E)*		Each Additional Location	24C	Rate 24C	\$ 12.00
			AB1379	CASP FEE	\$ 4.00

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4-2-18	18	Christmas Tree Sales	230A AB1379	Rate 230A CASP FEE	\$ 156.00 \$ 4.00
4-2-19	19	Circus-Wild West shows - 1st day, Addl Days, Requires Special Permit from City Council	19 addl units charge AB1379	Circus \$103.00 (ea addl day) CASP FEE	\$ 208.10 \$ 107.10 \$ 4.00
4-2-19	19	Sideshow - 1st Day, Additional Days Requires Special Permit from City Council	19B addl units charge AB1379	SideShows \$50.00 (ea addl day) CASP FEE	\$ 156.00 \$ 52.00 \$ 4.00
4-2-20A	21	Coin-Op Vendor owned, per machine	21 AB1379	Coin-Op Vendor Owned CASP FEE	\$ 57.70 \$ 4.00
4-2-20B	22	Coin-Op Devices Rent/Lease	222 AB1379	Rate 222 CASP FEE	\$ 171.90 \$ 4.00
4-2-20C	23	Coin-Op Washer/Dryer Laundry	220C T220 AB1379	Rate 220C - W/D Laundry Coin-Op <u>OR</u> \$2.50 per machine, the GREATER of CASP FEE	\$ 118.20 \$ 4.00
4-2-20D	24	Coin-Op Washer-Dryer NPE	T220	Coin-Op W/D per machine	\$ 2.60
4-2-20E	25	Coin-Op Washer-Dryer	220C AB1379	Rate 220C CASP FEE	\$ 118.20 \$ 4.00
4-2-20F	26	Amusement Machines 4-2-20G*	220C AB1379	Rate 220C CASP FEE	\$ 118.20 \$ 4.00
4-2-21	27	Concerts/Opera per month	216	Rate 216 (per month)	\$ 4.10
4-2-22A	28	Contractor - Gen/Elect/Plumbing	222 AB1379	Rate 222 CASP FEE	\$ 171.90 \$ 4.00
4-2-22A	28A	Contractor - Gen/Elect/Plumbing IN CITY - ONLY!	24 24A 24B	Base Rate Employee Rate (6 and above) Square Footage 2001-5000 Square Footage 5001-50,000 Square Footage 50,001-100,000 Square Footage 100,001-250,000 Square Footage 250,001 and above	\$ 156.00 \$ 143.60 \$ 0.27 \$ 0.28 \$ 0.29 \$ 0.30 \$ 0.31
4-2-4(A)(1)			AB1379	CASP FEE	\$ 4.00
4-2-4(A)(2)					
4-2-22C	29	Contractor - Lath/Plaster	24 AB1379	Base Rate CASP FEE	\$ 156.00 \$ 4.00
4-2-4(A)(1)	29C	Contract Services (WORKING IN THE CITY-OFFICE LOCATED OUT OF THE CITY)	24 24A AB1379	Base Rate Employee Rate CASP FEE	\$ 156.00 \$ 143.60 \$ 4.00
4-2-22D	30	Handyman-Repair-Alteration	30 AB1379	Rate 30 CASP FEE	\$ 57.70 \$ 4.00
4-2-22E	31	Contractor - Specialty	220 AB1379	Rate 220 CASP FEE	\$ 118.20 \$ 4.00
4-2-22E	31A	Contractor - Specialty (OFFICE LOCATED IN CITY)	220 24A 24B	Rate 220 Employee Rate (6 and above) Square Footage 2001-5000 Square Footage 5001-50,000 Square Footage 50,001-100,000 Square Footage 100,001-250,000 Square Footage 250,001 and above	\$ 118.20 \$ 143.60 \$ 0.27 \$ 0.28 \$ 0.29 \$ 0.30 \$ 0.31
4-2-4(A)(1)			AB1379	CASP FEE	\$ 4.00
4-2-4(A)(2)					
4-2-23A	32	Dance Public*	225 AB1379	Rate 225 CASP FEE	\$ 156.00 \$ 4.00
4-2-23B	33	Dance - Other*	225 AB1379	Rate 225 CASP FEE	\$ 156.00 \$ 4.00
4-2-23C	34	Dance School/Academy	230A AB1379	Rate 230A CASP FEE	\$ 156.00 \$ 4.00
4-2-24	35	Delivery Vehicle	224 AB1379	Rate 224 (per vehicle) CASP FEE	\$ 156.00 \$ 4.00
6-4-1	35D	Dog Day Care/Kennel	635 AB1379	Dog Day Care Kennel per group of 10 or fraction thereof CASP FEE	\$ 24.90 \$ 4.00
4-2-25	36	Drive In Theatres (Concessions separate license)	225 AB1379	Rate 225 CASP FEE	\$ 156.00 \$ 4.00

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ESMC	BusType	Name	Charge Code	Charge Code Description	2025	
4-9-9	37F	Fortune Telling/Psychics	37	Rate 37	\$ 68.40	
			499A	499A - Fortunetelling Employee	\$ 80.50	
			499B	Fortunetelling SQFT	\$ 0.11	
			nc 10.00	Additional Locations/Units	\$ 10.40	
			AB1379	CASP FEE	\$ 4.00	
7-7-1	37H	Handill Distribution per Day, or Year	37	Rate 37	\$ 68.40	
			37Y	Rate 37 per year	\$ 229.70	
			AB1379	CASP FEE	\$ 4.00	
4-2-27	38	Home Occupations	227	Rate 227	\$ 156.00	
			AB1379	CASP FEE	\$ 4.00	
4-2-28	39	Hotel, Motels, Auto Courts	228A	Hotel 1-3 Rooms	\$ 156.00	
				Eadh Additional Room	\$ 156.00	
					\$ -	
			AB1379	CASP FEE	\$ 4.00	
4-2-28	39SP	Short Term Rental	24	Base Rate	\$ 156.00	
4-2-28		Short Term Rental Permit Application	STRA-STR	Initial Application (Fee Schedule)	\$ 384.00	
4-2-28		Short Term Rental Permit Renewal	STRR-STR	Permit Renewal (Fee Schedule)	\$ 195.00	
			AB1379	CASP FEE	\$ 4.00	
4-2-29	40	Junk Collector	28B	Rate 28B	\$ 156.00	
			AB1379	CASP FEE	\$ 4.00	
4-2-30	41	Lawn Service	230A	Rate 230A	\$ 156.00	
			AB1379	CASP FEE	\$ 4.00	
4-2-30	42	Janitorial/Window Cleaning	230A	Rate 230A	\$ 156.00	
			AB1379	CASP FEE	\$ 4.00	
4-2-4(A)(1)	43L	Landlord - Commercial	24	Base Rate (2000 sf)	\$ 156.00	
4-2-4(A)(2)			24G	Landlord Vacant SQFT (2001 and above)	\$ 0.15	
			AB1379	CASP FEE	\$ 4.00	
4-2-4	43LA	Landlord - Additional Location	24C	Additional Locations/Units	\$ 12.00	
4-2-4(A)(1)	43LS	Landlord - Sublease	24	Base Rate (2000 sf)	\$ 156.00	
4-2-4(A)(2)			24G	Landlord Vacant SQFT (2001 and above)	\$ 0.15	
			AB1379	CASP FEE	\$ 4.00	
4-2-4(A)(1)	44	Manufacturing	24	Base Rate (2000 sf+5 Emp)	\$ 156.00	
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60	
4-2-4(A)(2)			24B	Square Footage 2001-5000	\$ 0.27	
				Square Footage 5001-50,000	\$ 0.28	
				Square Footage 50,001-100,000	\$ 0.29	
				Square Footage 100,001-250,000	\$ 0.30	
				Square Footage 250,001 and above	\$ 0.31	
				AB1379	CASP FEE	\$ 4.00
4-10-1	44P	Massage Establishment	24	Base Rate (2000 sf+5 Emp)	\$ 156.00	
4-10-6			24A	Employee Rate (6 and above)	\$ 143.60	
4-2-4(A)(1)			Must obtain a BL-subject to all terms of this Chapter Ord. 1504, 2-17-2015 - *4-2-4(A)(1), 4-2-4(A)(2)	24B	Square Footage 2001-5000	\$ 0.27
					Square Footage 5001-50,000	\$ 0.28
					Square Footage 50,001-100,000	\$ 0.29
4-2-4(A)(2)				Square Footage 100,001-250,000	\$ 0.30	
				Square Footage 250,001 and above	\$ 0.31	
		AB1379	CASP FEE	\$ 4.00		
4-10-1	44S	Massage Therapist/Practitioner - State Permit	24	Base Rate	\$ 156.00	
4-10-6			AB1379	CASP FEE	\$ 4.00	
4-2-33	45	Motion Picture or Television (Commercial Use)	233*	(Part of the Film Permit-not BL)	\$ 1,618.00	
4-1-7	45N	Tax Exempt of Non-Profit	EXE1 & EXE2	(Not otherwise exempt from pymt?)	\$ 156.00	
			AB1379	CASP FEE	\$ 4.00	
4-2-35A	46	Peddling General*(+Special Permit)	24	Base Rate	\$ 156.00	
4-15-4	46S	Sidewalk Vendor Permit	SWV		\$ 119.90	
			AB1379	CASP FEE	\$ 4.00	
4-2-35B	47	Peddling Food on Foot or Vehicle*(+Special Permit)	230A	Rate 230A (foot)	\$ 156.00	
4-2-35B			24	Base Rate (vehicle)	\$ 156.00	
4-15-4	46S	Sidewalk Vendor Permit	SWV		\$ 119.90	
			AB1379	CASP FEE	\$ 4.00	
4-2-35C	48	Peddling Misc Merch on Foot or Vehicle*(+Permit)	24C	Rate 24C (foot/day)	\$ 12.00	
			235C	Rate (vehicle/day)	\$ 28.20	
			AB1379	CASP FEE	\$ 4.00	
4-2-35D	49	Peddling Popcorn/Souvenirs* (+Special Permit)	24C	Rate 24C (day)	\$ 12.00	
			AB1379	CASP FEE	\$ 4.00	

2025 RATES

ESMC	BusType	Name	Charge Code	Charge Code Description	2025
4-2-4(A)(1)	50	Professional Services	24	Base Rate (2000 sf+5 Emp)	\$ 156.00
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60
4-2-4(A)(2)			24B	Square Footage 2001-5000	\$ 0.27
				Square Footage 5001-50,000	\$ 0.28
				Square Footage 50,001-100,000	\$ 0.29
				Square Footage 100,001-250,000	\$ 0.30
				Square Footage 250,001 and above	\$ 0.31
			AB1379	CASP FEE	\$ 4.00
4-2-4(A)(1)	50R	Real Estate	24	Base Rate (2000 sf+5 Emp)	\$ 156.00
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60
4-2-4(A)(2)			24B	Square Footage 2001-5000	\$ 0.27
				Square Footage 5001-50,000	\$ 0.28
				Square Footage 50,001-100,000	\$ 0.29
				Square Footage 100,001-250,000	\$ 0.30
				Square Footage 250,001 and above	\$ 0.31
			AB1379	CASP FEE	\$ 4.00
4-2-36	51	Rest Homes/Convalescent/Day Care*	227	Rate 227	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-4(A)(1)	52	Retail	24	Base Rate (2000 sf+5 Emp)	\$ 156.00
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60
4-2-4(A)(2)			24B	Square Footage 2001-5000	\$ 0.27
				Square Footage 5001-50,000	\$ 0.28
				Square Footage 50,001-100,000	\$ 0.29
				Square Footage 100,001-250,000	\$ 0.30
				Square Footage 250,001 and above	\$ 0.31
			AB1379	CASP FEE	\$ 4.00
5-6A-1	52T	Tobacco Permit	52T	Tobacco Permit (Fee Schedule)	\$ 295.00
4-2-37	53	Rubbish/Garbage Collection, per vehicle	28B	Rate 28B (per vehicle)	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-38	54	Schools-Private	227	Rate 227	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-39	55	Street Stands*, per month	230A	Rate 230A	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-40	56	Taxi	24	Taxi (one vehicle)	\$ 156.00
			240A	Taxi (fleet) - 2 or more: MAX 10	\$ 312.10
			AB1379	CASP FEE	\$ 4.00
4-2-40	57	Auto for Hire, per vehicle	24	Base Rate (per vehicle)	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-41	58	Theatres (Concessions separate license)	24	Base Rate	\$ 156.00
			AB1379	CASP FEE	\$ 4.00
4-2-42A	59	Transient Food Vendor per day*	30	Rate 30	\$ 57.70
			AB1379	CASP FEE	\$ 4.00
4-2-42B	60	Transient Merchants per day (Up to 29 days in a row)	30	Rate 30	\$ 57.70
			AB1379	CASP FEE	\$ 4.00
4-2-42C	61	Transient Merchants Fair-Civic Event or Charitable Event-EVERY MERCHANT (Limited to 29 consecutive days)	24C	Rate 24C	\$ 12.00
			AB1379	CASP FEE	\$ 4.00
4-2-43	62	Warehouse	24	Base Rate (5 Emp)	\$ 156.00
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60
4-2-43			243A	Warehouse SqFt (all)	\$ 0.18
			AB1379	CASP FEE	\$ 4.00
4-2-4	62A	Warehouse - Additional location	24C	Rate 24C	\$ 12.00
4-2-4(A)(1)	63	Wholesale	24	Base Rate (2000 sf+5 Emp)	\$ 156.00
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60
4-2-4(A)(2)			24B	Square Footage 2001-5000	\$ 0.27
				Square Footage 5001-50,000	\$ 0.28
				Square Footage 50,001-100,000	\$ 0.29
				Square Footage 100,001-250,000	\$ 0.30
				Square Footage 250,001 and above	\$ 0.31
			AB1379	CASP FEE	\$ 4.00
13-14-3	65	Oil Wells	OIL1	Barrel Tax	\$ 0.03
			OIL2	Oil Wells	\$ 156.00
			AB1379	CASP FEE	\$ 4.00

2025 RATES

ESMC	BusType	Name	Charge Code	Charge Code Description	2025
4-1-32	75	Small Income business*(City Council approval)	24C	Rate 24C	\$ 12.00
			AB1379	CASP FEE	\$ 4.00
4-2-34	98	Parking Lot with shuttle, per space	24C	Rate 24C (space)	\$ 12.00
			AB1379	CASP FEE	\$ 4.00
4-2-4	98A	Parking Lot, additional location	24C	Rate 24C	\$ 12.00
4-2-4(A)(1)	99	Miscellaneous	24	Base Rate (2000 sf+5 Emp)	\$ 156.00
4-2-4(A)(1)			24A	Employee Rate (6 and above)	\$ 143.60
4-2-4(A)(2)			24B	Square Footage 2001-5000	\$ 0.27
			Square Footage 5001-50,000	\$ 0.28	
			Square Footage 50,001-100,000	\$ 0.29	
			Square Footage 100,001-250,000	\$ 0.30	
			Square Footage 250,001 and above	\$ 0.31	
	AB1379	CASP FEE	\$ 4.00		
4-1-19	Minimum Tax			\$ 16.00	
			AB1379	CASP FEE	\$ 4.00