



# EXHIBIT B

## 2024 Business License Tax Rates

### Administrative Fees set by City of Albany Master Fee Schedule:

Issuance of 1st License	\$ 18.00
Issuance-Planning & Building Reviews	\$ 44.00
<i>In town businesses except home occupation</i>	
Lost License Replacement	\$ 18.00
Transfer of License	\$ 44.00
<i>Apartment Rental Property is disallowed from license transfer - must reapply</i>	
Rent Review Fee	\$ 15.00

*Master Fee Schedule available online at <https://www.albanyca.org/departments/finance/master-fee-schedule>*

### State Mandated Fee

Senate Bill 1186	\$ 4.00
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### Business License Taxes

#### *Business Type*

	Tax	Term
Businesses with a fixed location within Albany		
Owner or sole employee	\$ 364.00	Annual
Each additional full time equivalent employee	\$ 75.00	Annual

#### Contractors and Trades

Owner or sole employee	\$ 364.00	Annual
	\$ 212.00	Semi-annual
	\$ 115.00	Quarterly
Each additional full time equivalent Employee	\$ 75.00	Annual
	\$ 38.00	Semi-annual
	\$ 8.00	Quarterly

*Note: Contractors and Trades with a fixed place of business within Albany may purchase up to two (2) license per year (Albany Municipal Code § 5-2.3)*

#### Businesses with less than \$7,200 annual gross receipts

Owner or sole employee	\$ 75.00	Annual
Each additional employee	\$ 48.00	Annual

Minors with less than \$500 in annual gross receipts within Albany (Does not include Solicitors and Peddlers)	\$ 18.00	Annual
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Apartment Rental Units-Residential	\$ 115.00	Annual (per unit)
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An apartment rental unit as used herein is a room or suite of two (2) or more rooms which is occupied or which is intended or designed to be occupied by not more than one (1) family, providing complete independent living facilities for one (1) or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation and for which rent is asked, paid or received. This includes, but is not limited to, apartments, single-family houses, cottages, buildings having two (2) or more apartment units, condominiums, flats, or in-law units.

#### Amusement & Entertainment

Permanent Premises: includes fewer than 100 admissions

5 or more days per week	\$ 1,460.00	Annual
Up to 4 days per week	\$ 1,160.00	Annual
Up to 3 days per week	\$ 869.00	Annual
Up to 2 days per week	\$ 584.00	Annual
1 day or less per week	\$ 435.00	Annual
Occasional	\$ 75.00	Day

Theaters, Occasional: Per 100 admissions sold or fractions thereof

Less than \$10 per ticket	\$ 48.00
\$10 or more per ticket	\$ 75.00



## 2024 Business License Tax Rates

<b>Business Type</b>		<b>Term</b>
Special Events: Temporary event held for the benefit or enjoyment of public (carnivals, fairs, circuses, auto shows, boat shows and recreational vehicle shows)	\$ 4,360.00	Week
	\$ 1,306.00	Day

### Sponsored Events

0 - 10 businesses	\$ 57.00	Per Event
11 - 25 businesses	\$ 129.00	Per Event
26+ businesses	\$ 240.00	Per Event

*License is obtained by the event sponsor (who already has an Albany Business License) and must be paid prior to the event*

### Other Business Types

Advertising Material Distribution	\$ 1,221.00	Annual (per person)
	\$ 303.00	Quarter (per person)
	\$ 101.00	Month (per person)
Advertising Vehicle	\$ 1,056.00	Annual
	\$ 257.00	Quarter
	\$ 88.00	Month
Amusements, Concessions	\$ 291.00	Day
Auctioneers, Real Property	\$ 435.00	Day
Auctioneers, Personal Property	\$ 1,014.00	Quarter
	\$ 215.00	Day
Automobiles for hire	\$ 101.00	Annual (per vehicle)
Bail Bond Brokers	\$ 435.00	Annual
Billboards	\$ 869.00	Annual
Boxer-Wrestling	\$ 4,360.00	Day
Christmas Tree or Seasonal Decorations not connected with another business operating from a fixed location in Albany	\$ 212.00	Quarter
Pawnbrokers	\$ 5,083.00	Annual
Peddlers and Solicitors	\$ 291.00	Quarter (per person)
	\$ 75.00	Day (per person)
Peddlers and Solicitors, personally manufactured articles and produce (Food Trucks, etc.)	\$ 148.00	Quarter (per person)
	\$ 34.00	Day (per truck)
Public Dance (Temporary)	\$ 724.00	Day
Pony Rides & Childrens' Amusements	\$ 101.00	Day
Skating Rink	\$ 5,806.00	Annual
Vendor of racing forms Each additional Salesman, Solicitor, Employee or Agent thereof	\$ 2,900.00	Meet
	\$ 211.00	Meet

### Utility Service

Per \$1,000 of gross receipts	\$ 1.00	Annual
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**ALL BUSINESSES LOCATED WITHIN ALBANY MAY PURCHASE UP TO TWO (2) LICENSES PER YEAR FOR ONE (1) BUSINESS. ALL OTHERS ARE BASED ON LISTED TERMS.**

I certify that the foregoing rates are true and correct based on a 2.3124% increase in the CPI for Urban Wage Earners and Clerical Workers (CPI-W) in the S.F. Bay Area from June 2022 to June 2023, pursuant to Albany Municipal Code § 5-2.2.

DATED: August 29, 2023

Cassondra Murphy  
Interim Finance Director