

**5.04 BUSINESS LICENSE GENERALLY 5.04**  
**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COACHELLA, CALIFORNIA**  
**ESTABLISHING BUSINESS LICENSE FEE RATES**

WHEREAS, the City of Coachella has adopted Ordinance No. 5.04 establishing a fee to be paid for licenses by every person who conducts business with the City; and  
WHEREAS, Ordinance No. 5.04 prescribes that the specific fee rate shall be fixed by resolution;  
NOW THEREFORE, the City of Coachella hereby resolves commencing November 1, 1989 the specific fee rate shall be fixed as follows:

**CLASSIFICATION I**

BUSINESSES SUBJECT TO TAX IN THE AMOUNT OF SEVEN-TENTHS (7/10) OF ONE MILL PER DOLLAR OF GROSS RECEIPTS DERIVED THEREFROM OR ONE HUNDRED DOLLARS (\$100.00) WHICHEVER IS GREATER:

RETAIL SALES AND MISCELLANEOUS TRANSPORTING PERSONS DELIVERIES OF PETROLEUM PRODUCTS DISTRIBUTION OF STAMPS, COUPONS, ETC. AMUSEMENTS - GAMES, DEVICES, ETC. GOLF COURSES, CONCERTS, LECTURES, RIDING ACADEMIES, ETC. ADVERTISING, OUTDOOR ETC. AMBULANCE SERVICE AUTOMOBILE PARKING LOT AUTOMOBILE, TRUCK, TRAILER, MOTOR SCOOTER, MOTORCYCLE, ETC., RENTALS	AUTOMOBILE BODY SHOP OR REPAIR SHOP BARBER SHOP OR BEAUTY SHOP BARBER OR BEAUTY SCHOOL BUSINESS SERVICES COLD STORAGE OR REFRIGERATION PLANT COLLECTION AGENCY COMMERCIAL PRINTING CREDIT REPORTING BUREAU DANCE SCHOOL GARDENER HEALTH STUDIO, PHYSICAL FITNESS STUDIO OR REDUCING SALON	HOSPITAL, SANITARIUM, REST HOME, NURSING HOME OR ASYLUM HOTELS, MOTELS, APARTMENT HOUSES ROOMING HOUSES JANITORIAL SERVICE LAWN MOWER, TOOL SCISSOR SHARPENING OR SAW FILER LOCKSMITH MASSEUR AND MASSEUSE MESSENGER SERVICE NEWSPAPER DISTRIBUTOR NOTARY PUBLIC	NURSERY SCHOOL PIANO, MUSICAL INSTRUMENT OR SINGING LESSONS TICKET AGENCY TRADE SCHOOL OR COLLEGE, BUSINESS SCHOOL OR COLLEGE TRAILER (HOUSE) OR MOBILE HOME PARK TRAVEL BUREAU VENDING MACHINE
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**CLASSIFICATION II**

BUSINESSES SUBJECT TO TAX IN THE AMOUNT OF FOUR-TENTHS (4/10) OF ONE MILL PER DOLLAR OF GROSS RECEIPTS DERIVED THEREFROM OR ONE HUNDRED DOLLARS (\$100.00) WHICHEVER IS GREATER:

WHOLESALE AND NEWSPAPER PUBLICATIONS	DELIVERIES OF PETROLEUM PRODUCTS
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**CLASSIFICATION III**

BUSINESSES SUBJECT TO TAX IN THE AMOUNT OF THREE-TENTHS (3/10) OF ONE MILL PER DOLLAR OF GROSS RECEIPTS DERIVED THEREFROM OR VALUE OF PRODUCT MANUFACTURED ONE HUNDRED DOLLARS (\$100.00) WHICHEVER IS GREATER:

MANUFACTURING, PACKING AND PROCESSING	PUBLIC UTILITY
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**CLASSIFICATION IV**

BUSINESSES PROFESSIONS OR OCCUPATIONS SUBJECT TO TAX OF TWO (2) MILLS PER DOLLAR OF GROSS RECEIPTS DERIVED THEREFROM OR ONE HUNDRED DOLLARS (\$100.00) WHICHEVER IS GREATER:

ACCOUNTANT ABSTRACT & TITLE ADVERTISING AGENT APPRAISER ARCHITECT ARTIST ASSAYER ATTORNEY AT LAW AUDITOR BACTERIOLOGIST BOOK AGENT BROKER OR COMMISSION AGENT CHEMIST	CERTIFIED PUBLIC ACCOUNTANT CHIROPODIST CHIROPRACTOR CIVIL, ELECTRICAL, MINING, CHEMICAL, STRUCTURAL, CONSULTING OR HYDRAULIC ENGINEER DENTIST DESIGNER, ILLUSTRATOR, OR DECORATOR DETECTIVE AGENCY AND/OR PRIVATE PATROL DRUGLESS PRACTITIONER ELECTROLOGIST EMPLOYMENT AGENCY	ENGRAVER ENTOMOLOGIST FEED, GRAIN & FRUIT BROKER GEOLOGIST ILLUSTRATOR OR SHOW CARD WRITER INTERPRETER LAPIDARY MORTICIAN NATUROPATH OCCULTIST OPTICIAN OPTOMETRIST OSTEOPATH	PHYSICIANS PHYSIOTHERAPIST PODIATRIST REAL ESTATE BROKER REPORTER-COURT, CONVENTION AND/OR CERTIFIED SHORTHAND ROENTGENOLOGIST SURGEON SURVEYOR STOCK & BOND BROKER TAXIDERMIST VETERINARIAN
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**CLASSIFICATION V**

BUSINESSES SUBJECT TO MISCELLANEOUS TAX RATES:

GENERAL CONTRACTORS	\$200.00 ANNUALLY	BANKRUPT CLOSEOUT SALES, ETC. (with restrictions)	\$100.00 FIRST 30 DAYS
SUB-CONTRACTORS/ SPECIALTY CONTRACTORS	\$100.00 ANNUALLY		25.00 PER DAY
TRANSPORTATION AND TRUCKING	\$200.00 ANNUALLY		OVER 30 DAYS
DANCE HALLS, ETC.	\$ 75.00 PER QUARTER	SALE OF CHRISTMAS TREES, GREENS OR CARD SALES	\$ 75.00 PER SEASON
CIRCUS, MENAGERIES, TENT SHOWS		FINANCE COMPANIES	\$300.00 ANNUALLY
	\$500.00 PER DAY	JUNK DEALERS OR DEALERS IN OLD AND/OR USED ARTICLES	\$250.00 ANNUALLY
THEATRICALS	\$ 35.00 PER DAY	PAWNBROKERS	\$200.00 ANNUALLY
BOXING/WRESTLING MATCHES	\$100.00 PER QUARTER	SEARCHLIGHT NOT MOUNTED ON VEHICLE	\$200.00 ANNUALLY
	\$ 35.00 PER DAY		50.00 MONTHLY
ARCADE	\$300.00 ANNUALLY		25.00 PER DAY
CONCESSION OR RIDES (CHILDREN'S)	\$ 15.00 PER RIDE	SHOE SHINNING	\$ 5.00 PER QUARTER
	PER MONTH		15.00 ANNUALLY
CONCESSION OR RIDES (ADULTS)	\$ 30.00 PER RIDE	ITINERANT MERCHANTS	\$600.00 ANNUALLY
	PER MONTH	PEDDLER (per peddler)	200.00 PER QUARTER
ADVERTISING AND VEHICLES (with restrictions)	\$100.00 ANNUALLY		\$ 75.00 ANNUALLY
	50.00 PER MONTH		25.00 PER QUARTER
	25.00 PER DAY		15.00 PER DAY
SEARCHLIGHT ON VEHICLE	\$100.00 ANNUALLY	SOLICITOR (per solicitor) (\$1,000 bond required)	\$600.00 ANNUALLY
	50.00 PER MONTH	PHOTOGRAPHER - TRANSIENT (\$500 bond required)	200.00 PER QUARTER
	25.00 PER DAY		\$200.00 ANNUALLY
ADVERTISING, HANDBILLS, ETC.	\$200.00 ANNUALLY		100.00 ANNUALLY
	25.00 PER DAY		50.00 PER DAY
AIRPLANE RENTAL AND LESSONS	\$ 50.00 ANNUALLY	RADIO BROADCASTING, TELEVISION AND/OR SOLICITING ADVERTISING FOR	
	PER DAY	FORTUNE TELLING (\$15,000 bond required)	\$300.00 ANNUALLY
AUCTIONS AND AUCTIONEERS	\$ 50.00 PER DAY		\$800.00 ANNUALLY

**5.04.090 PRORATION.**

PRORATION OF ANY LICENSE TAX DUE AS STATED IN THIS CHAPTER SHALL BE MADE FOR ANY PORTION OF THE PERIOD FOR WHICH A LICENSE TAX IS PAYABLE; EXCEPT IN THE CASE OF A FIRST ANNUAL LICENSE TAX BASED UPON A METHOD OTHER THAN GROSS RECEIPTS, THE TAX MAY BE PRORATED AS FOLLOWS:

- A. IF APPLICATION IS MADE DURING THE QUARTER BEGINNING JANUARY FIRST, ONE HUNDRED (100) PERCENT OF SUCH FEE SHALL BE PAID;  
B. IF APPLICATION IS MADE DURING THE QUARTER BEGINNING APRIL FIRST, SEVENTY-FIVE (75) PERCENT OF SUCH FEE SHALL BE PAID;  
C. IF APPLICATION IS MADE DURING THE QUARTER BEGINNING JULY FIRST, FIFTY (50) PERCENT OF SUCH FEE SHALL BE PAID;  
D. IF APPLICATION IS MADE DURING THE QUARTER BEGINNING OCTOBER FIRST, FIFTY (25) PERCENT OF SUCH FEE SHALL BE PAID. (PRIOR CODE Z 13-19)

**ADMINISTRATION OFFICE**

The business tax applicable to an administrative office shall be computed by applying the applicable gross receipts tax to the amount which is three (3) times the total annual cost of maintaining said office, agent, broker, or employee shall include but not be limited to wages, salaries, commissions, bonuses, office rent, telephone, postage, utilities, janitorial and other expenses allocated for maintenance of the administrative office, agent broker, or employee. An administrative office shall also be subject to taxation based on the number of employees and shall be taxed based on the vehicle rate set forth as follows:

Number of Employees: 1 or 2 employees; per year.....	\$ 50.00	21 to 30 employees; per year.....	300.00	Capacity	Vehicle Rate	Rate per Vehicle
3 to 6 employees; per year.....	100.00	31 to 40 employees; per year.....	350.00	Not exceeding one-half ton		\$ 15.00
7 to 10 employees; per year.....	150.00	41 to 50 employees	400.00	Over one-half ton to 1 ton		25.00
11 to 14 employees; per year.....	200.00	51 or more employees; per year	400.00	Over 1 ton to 1 1/2 ton		50.00
15 to 20 employees; per year.....	250.00	For each employee or 50	5.00	Over 1 1/2 ton to 2 tons		75.00
				Over 2 ton to 3 tons		100.00
				Over 3 tons		150.00

**ORDINANCE # 5.04.080(5)(B)(C) – PENALTY SCHEDULE**

To all delinquent licenses there shall be added a penalty of 15% of the amount of the tax due for the period, and an additional 15% for each month delinquent thereafter, providing that the amount of such penalty to be added shall in event exceed 60% of the amount of the license tax due.