

2026 RATES

ESMC	Bus T	Rate T	Name	Charge Code	Charge Code Description	2026
4-2-4(A)(1)	01	01	Business General (LOCATION IS IN CITY ONLY)	24	Base Rate (2000 sf+5 Emp)	\$ 162.60
4-2-4(A)(1)				24A	Employee Rate (6 and above)	\$ 149.70
4-2-4(A)(2)				24B	Square Footage 2001-5000=3000	\$ 0.28
4-2-31					Square Footage 5001-50,000=45,000	\$ 0.29
					Square Footage 50,001-100,000=50,000	\$ 0.30
					Square Footage 100,001-250,000=150,000	\$ 0.31
					Square Footage 250,001 and above=all left	\$ 0.33
					AB1379 CASP FEE	\$ 4.00
4-2-4	01A	01A	Additional Locations	24C	Rate 24C	\$ 12.50
4-2-4(A)(1)	01S	01	Shared Workspace Operator	24	Base Rate (2000 sf+5 Emp)	\$ 162.60
4-2-4(A)(1)				24A	Employee Rate (6 and above)	\$ 149.70
4-2-4(A)(2)				24B	Square Footage 2001-5000	\$ 0.28
					Square Footage 5001-50,000	\$ 0.29
					Square Footage 50,001-100,000	\$ 0.30
					Square Footage 100,001-250,000	\$ 0.31
					Square Footage 250,001 and above	\$ 0.33
					AB1379 CASP FEE	\$ 4.00
4-2-7B	03	03	Advertise - Lights per Quarter	03	Advertise - Lights	\$ 40.60
				AB1379	CASP FEE	\$ 4.00
4-2-7C	04	04	Advertise - Vehicle Signs	24	Base Rate	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-7D	05	05	Advertise - Sound Trucks	24	Base Rate	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-8	06	06	Agents-Solicitors-Sales/person per Day or Year Solicitation only allowed from 8:01am-5:59pm	28A	Rate 28A (day)	\$ 48.80
				28B	Rate 28B (year)	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-9(A)(2)	07	07	Amusement Center per year	29	Rate 29	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-9(B)	08	08	Amusements Generally, per Day or Month	08	Amusements Per Day	\$ 27.10
				28B	Rate 28B (month)	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-10(B)	09	09	Apartments (One owner occupied unit can be excluded- from the count)	210	Apartments/Units (First 3)	\$ 162.60
					Apartments/Units (Ea addl unit)	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-5-2	09A	09A	Auctioneer's License per Day or Year Plus PD permit	09AD	Auctioneers per Day	\$ 60.10
				09AY	Auctioneers per Year	\$ 239.50
				AB1379	CASP FEE	\$ 4.00
4-2-11	10	10	Auto Wrecking Dismantling+Special Permit City Council	29	Rate 29	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-12	11	11	Bankrupt & Fire Sales - Day, Quarter or Year		(month)	\$ 14.50
				222C	Rate 222C (quarter)	\$ 48.80
				29	Rate 29 (year)	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-13-14	13	13	Beauty Salons - Barbershops	24	Base Rate (2000 sf+5 Emp)	\$ 162.60
4-2-4(A)(1)				24A	Employee Rate (6 and above)	\$ 149.70
				AB1379	CASP FEE	\$ 4.00
4-2-15	14	14	Billiard Room	24	Base Rate	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-16	15	15	Bowling Alleys (Concessions must be separate license)	24	Base Rate	\$ 162.60
4-2-16				216	Rate 216 (per lane)	\$ 4.20
				AB1379	CASP FEE	\$ 4.00
4-2-26	16	16	Catering Vehicles	28B	Rate 28B (per vehicle)	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-17(A)	17	17	Chemical, Petroleum, Cement & Lumber/Bldg Materials, Nurseries, Junkyards	24	Base Rate (5 Emp)	\$ 162.60
4-2-17(B)				24A	Employee Rate (6 and above)	\$ 149.70
4-2-17(C)				217C	Square Acre	\$ 1,834.00
4-2-17(D)				217D	Rate 217D	\$ 43.30
4-2-17(E)*				24C	Rate 24C	\$ 12.50
				AB1379	CASP FEE	\$ 4.00
4-2-18	18	18	Christmas Tree Sales	230A	Rate 230A	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-19	19	19	Circus-Wild West shows - 1st day, Addl Days, Requires Special Permit from City Council	19	Circus	\$ 217.00
				addl units charge	\$111.60 (ea addl day)	\$ 111.60
				AB1379	CASP FEE	\$ 4.00
4-2-19	19	19	Sideshow - 1st Day, Additional Days Requires Special Permit from City Council	19B	SideShows	\$ 162.60
				addl units charge	\$54.20 (ea addl day)	\$ 54.20
				AB1379	CASP FEE	\$ 4.00
4-2-20A	21	21	Coin-Op Vendor owned, per machine	21	Coin-Op Vendor Owned	\$ 60.10
				AB1379	CASP FEE	\$ 4.00

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4-2-20B	22	22	Coin-Op Devices Rent/Lease	222	Rate 222	\$ 179.20
				AB1379	CASP FEE	\$ 4.00
4-2-20C	23	23	Coin-Op Washer/Dryer Laundry	220C	Rate 220C - W/D Laundry Coin-Op <u>OR</u>	\$ 123.20
				T220	\$2.70 per machine, the GREATER of	
				AB1379	CASP FEE	\$ 4.00
4-2-20D	24	24	Coin-Op Washer-Dryer NPE	T220	Coin-Op W/D per machine	\$ 2.70
4-2-20E	25	25	Coin-Op Washer-Dryer	220C	Rate 220C	\$ 123.20
				AB1379	CASP FEE	\$ 4.00
4-2-20F	26	26	Amusement Machines 4-2-20G*	220C	Rate 220C	\$ 123.20
				AB1379	CASP FEE	\$ 4.00
4-2-21	27	27	Concerts/Opera per month*(nothing on printed renewal)	216	Rate 216 (per month) \$4.20	\$ 4.20
4-2-22A	28	28	Contractor - Gen/Elect/Plumbing	222	Rate 222	\$ 179.20
				AB1379	CASP FEE	\$ 4.00
4-2-22A	28A	28A	Contractor - Gen/Elect/Plumbing	24	Base Rate	\$ 162.60
4-2-4(A)(1)			(OFFICE LOCATED IN CITY)	24A	Employee Rate (6 and above)	\$ 149.70
4-2-4(A)(2)				24B	Square Footage 2001-5000	\$ 0.28
					Square Footage 5001-50,000	\$ 0.29
					Square Footage 50,001-100,000	\$ 0.30
					Square Footage 100,001-250,000	\$ 0.31
					Square Footage 250,001 and above	\$ 0.33
				AB1379	CASP FEE	\$ 4.00
4-2-22C	29	29	Contractor - Lath/Plaster	24	Base Rate	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-4(A)(1)	29C	29C	Contract Services (WORKING IN THE CITY-OFFICE	24	Base Rate	\$ 162.60
4-2-4(A)(1)			LOCATED OUT OF THE CITY)	24A	Employee Rate	\$ 149.70
				AB1379	CASP FEE	\$ 4.00
4-2-22D	30	30	Handyman-Repair-Alteration	30	Rate 30	\$ 60.10
				AB1379	CASP FEE	\$ 4.00
4-2-22E	31	31	Contractor - Specialty	220	Rate 220	\$ 123.20
				AB1379	CASP FEE	\$ 4.00
4-2-22E	31A	31A	Contractor - Specialty (OFFICE LOCATED IN CITY)	220	Rate 220	\$ 123.20
4-2-4(A)(1)				24A	Employee Rate (6 and above)	\$ 149.70
4-2-4(A)(2)				24B	Square Footage 2001-5000	\$ 0.28
					Square Footage 5001-50,000	\$ 0.29
					Square Footage 50,001-100,000	\$ 0.30
					Square Footage 100,001-250,000	\$ 0.31
					Square Footage 250,001 and above	\$ 0.33
				AB1379	CASP FEE	\$ 4.00
4-2-23A	32	32	Dance Public*	225	Rate 225	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-23B	33	33	Dance - Other*	225	Rate 225	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-23C	34	34	Dance School/Academy	230A	Rate 230A	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-24	35	35	Delivery Vehicle	224	Rate 224 (per vehicle)	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
6-4-1	35D	35D	Dog Day Care/Kennel	635	Dog Day Care Kennel	\$ 25.90
					per group of 10 or fraction thereof	
				AB1379	CASP FEE	\$ 4.00
4-2-25	36	36	Drive In Theatres (Concessions separate license)	225	Rate 225	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-9-9	37F	37F	Fortune Telling/Psychics	37	Rate 37	\$ 71.30
				499A	499A - Fortunetelling Employee	\$ 83.90
				499B	Fortunetelling SQFT	\$ 0.12
				nc 10.00	Additional Locations/Units	\$ 10.80
				AB1379	CASP FEE	\$ 4.00
7-7-1	37H	37H	Handill Distribution per Day, or Year	37	Rate 37	\$ 71.30
				37Y	Rate 37 per year	\$ 239.50
				AB1379	CASP FEE	\$ 4.00
4-2-27	38	38	Home Occupations	227	Rate 227	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-28	39	39	Hotel, Motels, Auto Courts	228A	Hotel 1-3 Rooms	\$ 162.60
					Eadh Additional Room	\$ 162.60
				AB1379	CASP FEE	\$ 4.00
4-2-28	39SP	39SP	Short Term Rental	24	Base Rate	\$ 162.60
4-2-28			Short Term Rental Permit Application	STRA-STR	Initial Application (Fee Schedule)	\$ 396.00
4-2-28			Short Term Rental Permit Renewal	STRR-STR	Permit Renewal (Fee Schedule)	\$ 201.00
				AB1379	CASP FEE	\$ 4.00
4-2-29	40	40	Junk Collector	28B	Rate 28B	\$ 162.60
				AB1379	CASP FEE	\$ 4.00

2026 RATES

ESMC	Bus T	Rate T	Name	Charge Code	Charge Code Description	2026
4-2-30	41	41	Lawn Service	230A AB1379	Rate 230A CASP FEE	\$ 162.60 \$ 4.00
4-2-30	42	42	Janitorial/Window Cleaning	230A AB1379	Rate 230A CASP FEE	\$ 162.60 \$ 4.00
4-2-4(A)(1) 4-2-4(A)(2)	43L	43L	Landlord - Commercial	24 24G AB1379	Base Rate (2000 sf) Landlord Vacant SQFT (2001 and above) CASP FEE	\$ 162.60 \$ 0.15 \$ 4.00
4-2-4	43LA	43LA	Landlord - Additional Location	24C	Additional Locations/Units	\$ 12.50
4-2-4(A)(1) 4-2-4(A)(2)	43LS	43LS	Landlord - Sublease	24 24G AB1379	Base Rate (2000 sf) Landlord Vacant SQFT (2001 and above) CASP FEE	\$ 162.60 \$ 0.15 \$ 4.00
4-2-4(A)(1) 4-2-4(A)(1) 4-2-4(A)(2)	44	44	Manufacturing	24 24A 24B AB1379	Base Rate (2000 sf+5 Emp) 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 CASP FEE	\$ 162.60 \$ 149.70 \$ 0.28 \$ 0.29 \$ 0.30 \$ 0.31 \$ 0.33 \$ 4.00
4-10-1 4-10-6 4-2-4(A)(1) 4-2-4(A)(2)	44P	44P	Massage Establishment 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)	24 24A 24B AB1379	Base Rate (2000 sf+5 Emp) 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 CASP FEE	\$ 162.60 \$ 149.70 \$ 0.28 \$ 0.29 \$ 0.30 \$ 0.31 \$ 0.33 \$ 4.00
4-10-1 4-10-6	44S	44S	Massage Therapist/Practitioner - State Permit Ord. 1504, 2-17-2015 - *4-2-4(A)(1)	24 AB1379	Base Rate CASP FEE	\$ 162.60 \$ 4.00
4-2-33	45	45	Motion Picture or Television (Commercial Use)	233*	(Part of the Film Permit-not BL)	\$ 1,671.00
4-1-7	45N	45N	Tax Exempt of Non-Profit	EXE1 & EXE2 AB1379	(Not otherwise exempt from pymt?) CASP FEE	\$ 162.60 \$ 4.00
4-2-35A 4-15-4	46 46S	46 46S	Peddling General*(+Special Permit) Sidewalk Vendor Permit	24 SWV AB1379	Base Rate CASP FEE	\$ 162.60 \$ 125.00 \$ 4.00
4-2-35B 4-2-35B 4-15-4	47 46S	47 46S	Peddling Food on Foot or Vehicle*(+Special Permit) Sidewalk Vendor Permit	230A 24 SWV AB1379	Rate 230A (foot) Base Rate (vehicle) CASP FEE	\$ 162.60 \$ 162.60 \$ 125.00 \$ 4.00
4-2-35C	48	48	Peddling Misc Merch on Foot or Vehicle*(+Permit)	24C 235C AB1379	Rate 24C (foot/day) Rate (vehicle/day) CASP FEE	\$ 12.50 \$ 29.40 \$ 4.00
4-2-35D	49	49	Peddling Popcorn/Souvenirs* (+Special Permit)	24C AB1379	Rate 24C (day) CASP FEE	\$ 12.50 \$ 4.00
4-2-4(A)(1) 4-2-4(A)(1) 4-2-4(A)(2)	50	50	Professional Services	24 24A 24B AB1379	Base Rate (2000 sf+5 Emp) 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 CASP FEE	\$ 162.60 \$ 149.70 \$ 0.28 \$ 0.29 \$ 0.30 \$ 0.31 \$ 0.33 \$ 4.00
4-2-4(A)(1) 4-2-4(A)(1) 4-2-4(A)(2)	50R	50R	Real Estate	24 24A 24B AB1379	Base Rate (2000 sf+5 Emp) 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 CASP FEE	\$ 162.60 \$ 149.70 \$ 0.28 \$ 0.29 \$ 0.30 \$ 0.31 \$ 0.33 \$ 4.00
4-2-36	51	51	Rest Homes/Convalescent/Day Care*	227 AB1379	Rate 227 CASP FEE	\$ 162.60 \$ 4.00
4-2-4(A)(1) 4-2-4(A)(1) 4-2-4(A)(2)	52	52	Retail	24 24A 24B AB1379	Base Rate (2000 sf+5 Emp) 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 CASP FEE	\$ 162.60 \$ 149.70 \$ 0.28 \$ 0.29 \$ 0.30 \$ 0.31 \$ 0.33 \$ 4.00
5-6A-1	52T	52T	Tobacco Permit	52T	Tobacco Permit (Fee Schedule)	\$ 307.00

2026 RATES

ESMC	Bus T	Rate T	Name	Charge Code	Charge Code Description	2026
4-2-37	53	53	Rubbish/Garbage Collection, per vehicle	28B AB1379	Rate 28B (per vehicle) CASP FEE	\$ 162.60 \$ 4.00
4-2-38	54	54	Schools-Private	227 AB1379	Rate 227 CASP FEE	\$ 162.60 \$ 4.00
4-2-39	55	55	Street Stands*, per month (Use 47 instead)	230A AB1379	Rate 230A CASP FEE	\$ 162.60 \$ 4.00
4-2-40	56	56	Taxi	24 240A AB1379	Taxi (one vehicle) Taxi (fleet) - 2 or more: MAX 10 CASP FEE	\$ 162.60 \$ 325.40 \$ 4.00
4-2-40	57	57	Auto for Hire, per vehicle	24 AB1379	Base Rate (per vehicle) CASP FEE	\$ 162.60 \$ 4.00
4-2-41	58	58	Theatres (Concessions separate license)	24 AB1379	Base Rate CASP FEE	\$ 162.60 \$ 4.00
4-2-42A	59	59	Transient Food Vendor per day*	30 AB1379	Rate 30 CASP FEE	\$ 60.10 \$ 4.00
4-2-42B	60	60	Transient Merchants per day (Up to 29 days in a row)	30 AB1379	Rate 30 CASP FEE	\$ 60.10 \$ 4.00
4-2-42C	61	61	Transient Merchants Fair-Civic Event or Charitable Event- EVERY MERCHANT (Limited to 29 consecutive days)	24C AB1379	Rate 24C CASP FEE	\$ 12.50 \$ 4.00
4-2-43 4-2-4(A)(1) 4-2-43	62	62	Warehouse	24 24A 243A AB1379	Base Rate (5 Emp) Employee Rate (6 and above) Warehouse SqFt (all) CASP FEE	\$ 162.60 \$ 149.70 \$ 0.18 \$ 4.00
4-2-4	62A	62A	Warehouse - Additional location	24C	Rate 24C	\$ 12.50
4-2-4(A)(1) 4-2-4(A)(1) 4-2-4(A)(2)	63	63	Wholesale	24 24A 24B AB1379	Base Rate (2000 sf+5 Emp) 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 CASP FEE	\$ 162.60 \$ 149.70 \$ 0.28 \$ 0.29 \$ 0.30 \$ 0.31 \$ 0.33 \$ 4.00
13-14-3	65	65	Oil Wells	OIL1 OIL2 AB1379	Barrel Tax Oil Wells CASP FEE	\$ 0.03 \$ 162.60 \$ 4.00
4-1-32	75	75	Small Income business*(City Council approval) >10K	24C AB1379	Rate 24C CASP FEE	\$ 12.50 \$ 4.00
4-2-34	98	98	Parking Lot with shuttle, per space	24C AB1379	Rate 24C (space) CASP FEE	\$ 12.50 \$ 4.00
4-2-4	98A	98A	Parking Lot, additional location	24C	Rate 24C	\$ 12.50
4-2-4(A)(1) 4-2-4(A)(1) 4-2-4(A)(2)	99	99	Miscellaneous	24 24A 24B AB1379	Base Rate (2000 sf+5 Emp) 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 CASP FEE	\$ 162.60 \$ 149.70 \$ 0.28 \$ 0.29 \$ 0.30 \$ 0.31 \$ 0.33 \$ 4.00
4-1-19			Minimum Tax (No prorated fee - less than this)	not in use AB1379		\$ 16.60 \$ 4.00