



# City of Atwater Fee Schedule and Business Information

In order to obtain a business license, you can file an application at [www.bizlicenseonline.com](http://www.bizlicenseonline.com), pay the appropriate fees, and meet all other requirements as per the City Municipal Codes. You can also complete a paper application, which can be obtained at [www.revds.com](http://www.revds.com) (For Taxpayer → Documents, Forms, Etc. → California → Taxpayer Forms → Keyword Search Atwater).

## 5.04.190 License tax—How and when payable.

A. **Unless otherwise specifically provided, all annual license taxes, under the provision of this chapter and Chapter 5.08, shall be due and payable in advance on the first day of July of each fiscal year.**

B. Except as otherwise provided, license taxes, other than annual, required hereunder shall be due and payable as follows:

1. Weekly flat rate license taxes on Monday of each week in advance;
2. Daily flat rate license taxes each day in advance.

C. No refund of any tax or fee paid under this chapter shall be made by virtue of discontinuance, dissolution or other termination of a business.

## 5.04.150 Licenses nontransferable—Change of location.

No license issued pursuant to this chapter and Chapter 5.08 shall be transferable, provided, that where a license is issued authorizing a person to transact and carry on a business at a particular place, such licensee may upon application therefore and paying a fee of \$10.00 have the license amended to authorize the transacting and carrying on of such business under the license at some other location to which the business is or is to be moved.

**Please Note: A new business application must be completed and approval from all necessary departments must be satisfied prior to having the license amended.**

## 5.08.010 Gross receipts defined.

"Gross receipts" as used in this chapter is defined as follows: The total amount of the sale price of all sales, the total amount charged or received for the performance of an act, service or employment of whatever nature it may be, whether such service act of employment is done as part of or in connection with the sale of goods, wares, merchandise or not, for which a charge is made, including all receipts, cash credits and property of any kind of nature, without any deduction therefrom on account of the costs of the property sold, the costs of the material used, labor or service cost, interests paid or payable, losses or any other expenses whatsoever; provided, the cash discounts allowed or taken on sales shall not be included, and this chapter shall not be construed to impose any tax upon any business or transaction which this City is not authorized to license or tax under any law of this State or of the United States. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser, and such part of the sales price of any property previously sold returned by the purchaser to the seller which is refunded by the seller by way of cash or credit allowances given or taken as part payment on any property so accepted for resale, shall be deducted for the purposes of determining gross receipts.

**The period used to calculate gross receipts will be April 1 of the previous year through March 31 of the current year.**

In computing gross receipts under this section, there may be deducted the amount of gross receipts which has been the measure of a license tax paid to any other City.

Each new business starting in the gross receipts category shall pay for the year based on a figure for its estimated gross receipts.

## Prorated quarterly license tax.

In the event that any person engaged in business within the City requiring an annual license makes application for a license after the beginning date of the year, he shall pay on a prorated quarterly basis until the end of that year but under no circumstances will the proration be less than one quarter.

License Fee Percentage Owed	
July-September	100% of fee
October-December	75% of fee
January-March	50% of fee
April-June	25% of fee

## New Businesses or Businesses who are moving locations within the City of Atwater:

### •Zoning Clearance•

Before starting or moving a business, the owner should consult the City Planning Department to determine if the business type or use is consistent with the City zoning ordinance. Consulting the Planning Department before signing a lease or purchase agreement is a simple way to avoid potential delays and costs if your selected location is not allowed.

A business license will not be issued for any relocating or new business that is not in accordance with the City zoning ordinance.

For further assistance, please contact the Planning Department at (209) 357-6340.

### •Building Permits•

A business owner must schedule an On-site inspection with the Building Department and the Fire Department before a business license and/or certificate of occupancy can be issued. This applies to new, relocating and change of ownership of an existing business.

The inspections will determine if the facility and business type meet applicable Building and Fire Code requirements. A building permit may be required for renovations, improvements, or other actions to meet code compliance as determined by the Building and/or Fire Officials.

Any identified conditions must be corrected and the permit fees paid prior to the business license or certificate of occupancy issuance before the business can open.

For additional information on permits and fees, contact the Building Department at (209) 357-6343.

## New Businesses and Renewing Businesses:

### •Business License Fees•

In order to determine your business license tax rate for use in calculation of your business license fee, please see the City of Atwater's Business License Fee Schedule on our website at [www.revds.com](http://www.revds.com) (For Taxpayer → Documents, Forms, Etc. → California → Taxpayer Forms → Keyword Search Atwater).

### •Proof of Certification and/or Permit•

Your license may require you to submit proof of certification and/or permit with your payment. Failure to submit a proof of certification/permit, pay your license in full, or report your gross receipts as required will result in a delay of the release of your license.

<b>Schedule No.</b>	<b>Schedule Description</b>	<b>Fee</b>
91	Out of City Limits	\$ 60.00
236000.01	Contractors – general contractors, comm. bldg, residential, subdivisions	\$60.00 Yearly License <b>State Contractor’s License Required</b>
236000.02	Contractors – general contractors, comm. bldg, residential, subdivisions	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.01	Contractors – heavy construction, highway, bridge, street, water, sewer	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.02	Contractors – heavy construction, highway, bridge, street, water, sewer	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.03	Contractors --building equipment & mechanical install	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.04	Contractors --building equipment & mechanical install	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.05	Contractors --carpentry contractors	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.06	Contractors --carpentry contractors	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.07	Contractors --concrete contractors	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.08	Contractors --concrete contractors	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.09	Contractors --drywall, acoustical & insulation	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.10	Contractors --drywall, acoustical & insulation	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.11	Contractors --electrical contractors	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.12	Contractors --electrical contractors	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.13	Contractors --excavation and site development	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.14	Contractors --excavation and site development	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.15	Contractors --floor coverings/all types	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.16	Contractors --floor coverings/all types	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.17	Contractors --glass and glazing contractors	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.18	Contractors --glass and glazing contractors	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.19	Contractors --masonry and stone contractors	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.20	Contractors --masonry and stone contractors	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.21	Contractors --painting and wall covering	\$60.00 Yearly License <b>State Contractor’s License Required</b>
237000.22	Contractors --painting and wall covering	\$25.00 (90 day license only) <b>State Contractor’s License Required</b>
237000.23	Contractors --plumbing	\$60.00 Yearly License <b>State Contractor’s License Required</b>

237000.24	Contractors --plumbing	\$25.00 (90 day license only) <b>State Contractor's License Required</b>
237000.25	Contractors --roofing, siding & sheet metal	\$60.00 Yearly License <b>State Contractor's License Required</b>
237000.26	Contractors --roofing, siding & sheet metal	\$25.00 (90 day license only) <b>State Contractor's License Required</b>
237000.27	Contractors --structural steel erection	\$60.00 Yearly License <b>State Contractor's License Required</b>
237000.28	Contractors --structural steel erection	\$25.00 (90 day license only) <b>State Contractor's License Required</b>
237000.29	Contractors --tile, marble, terrazzo & mosaic	\$60.00 Yearly License <b>State Contractor's License Required</b>
237000.30	Contractors --tile, marble, terrazzo & mosaic	\$25.00 (90 day license only) <b>State Contractor's License Required</b>
237000.31	Contractors --water well drilling & irrigation	\$60.00 Yearly License <b>State Contractor's License Required</b>
237000.32	Contractors --water well drilling & irrigation	\$25.00 (90 day license only) <b>State Contractor's License Required</b>
237000.33	Contractors --wrecking and demolition	\$60.00 Yearly License <b>State Contractor's License Required</b>
237000.34	Contractors --wrecking and demolition	\$25.00 (90 day license only) <b>State Contractor's License Required</b>
237000.35	Contractors --heating & air conditioning	\$60.00 Yearly License <b>State Contractor's License Required</b>
237000.36	Contractors --heating & air conditioning	\$25.00 (90 day license only) <b>State Contractor's License Required</b>
237000.37	Contractors --itinerant not local	\$60.00 Yearly License <b>State Contractor's License Required</b>
237000.38	Contractors --itinerant not local	\$25.00 (90 day license only) <b>State Contractor's License Required</b>
237000.39	Contractors --non-general & non-heavy	\$60.00 Yearly License <b>State Contractor's License Required</b>
237000.40	Contractors - non-general & non-heavy	\$25.00 (90 day license only) <b>State Contractor's License Required</b>
311000	Food manufacturing – meat, seafood, grain, fruit, dairy, animal, poultry processing	See Manufacturing
312000	Beverage manufacturing – all types of soft drinks, bottled water, breweries, ice	See Manufacturing
313000	Textile manufacturing – fabric, yarn, carpet, canvas, rope, twine, fabric mills	See Manufacturing
314000	Other manufacturing – mill operations, rugs, linen, curtains	See Manufacturing
315000	Apparel manufacturing – women, men, children, hosiery, lingerie outerwear accessories	See Manufacturing
315000.01	Alterations, dressmaking, etc.	\$ 60.00
316000	Leather and allied products manufacturing – shoes, luggage, handbag, related products, all footwear	See Manufacturing
321000	Wood manufacturing – sawmills, wood preservation, veneer, trusses, millwork	See Manufacturing
322000	Paper manufacturing – pulp, paper, and converted products, stationary, tubes, cores	See Manufacturing
324000	Petroleum and coal manufacturing – asphalt, grease, roofing, paving products	See Manufacturing

325000	Chemical manufacturing – of fertilizer, wood, pesticide, paint, soap, and resin	See Manufacturing
326000	Plastic & rubber manufacturing – tires, pipe, hoses, belts, bottles, sheet, wrap, film	See Manufacturing
327000	Nonmetallic manufacturing – clay, glass, cement, lime, pottery, ceramic, brick, tile	See Manufacturing
331000	Primary metal manufacturing – iron, steel, aluminum, wire, copper, foundries	See Manufacturing
332000	Metal fabrication – cutlery, structural, ornamental, machine shops	See Manufacturing
333000	Machinery manufacturing – office machinery, industrial, engines, farm, HVAC	See Manufacturing
334000	Computer & electronic manufacturing – audio, video, circuit boards, peripherals	See Manufacturing
335000	Appliance manufacturing – small appliance, lighting, electrical, battery, freezer	See Manufacturing
336000	Transportation manufacturing – manufacturing auto, truck, trailer, motor home, boat, ship and motorcycle	See Manufacturing
337000	Furniture manufacturing – cabinets, office, household, beds, kitchen	See Manufacturing
339000	Miscellaneous manufacturing – Misc. Manufacturing, medical, dental, jewelry sporting goods, toys, signs, all other	See Manufacturing
423999	Wholesale Sales	\$ 60.00 for the first \$50,000.00 in gross receipts and \$0.28 for each \$1,000.00 in gross receipts or portion thereafter. The period used to calculate gross receipts will be April 1 of the previous year through March 31 of the current year.
445110	Grocery	\$ 60.00
451212	Magazines	\$ 60.00
453210	Office equipment	\$ 60.00
453998	Auction, fire sale, etc.	\$ 480.00
453998.01	Auctioneer	\$ 100.00
454210	Vending machines—1 machine	\$ 60.00 plus \$4.00 per additional machine
454212.01	Books, encyclopedias	\$ 60.00
454390	Flea Market	\$4,000.00*OWNER MUST COMPLY W/ ALL ON & OFF SITE IMPROVEMENTS; IMPROVEMENT DOCUMENT ON FILE.
454390.01	Soliciting orders for sewing machines	\$ 60.00
454390.02	Home Based Business-New Business Only Must purchase one time Home Occupation Permit and be approved by Planning Department required	\$ 60.00 New and Renewal. \$166 Home Occupation Permit Fee—One Time Additional Fee for new business
485310	Taxi--RENEWALS Only. <u>New Business must apply at City Hall.</u>	\$ 40.00 per Taxicab per Year
488410	Towing service	\$ 60.00
492210	Hauling and delivery services	\$ 60.00
511110	Newspaper-daily	\$ 100.00
511110.01	Newspaper-other than daily	\$ 60.00
517911	Telephone Companies	\$ 500.00
519190	Title company	\$ 120.00
523910	Financial Services	\$ 60.00

531110	Management of rental residential and/or commercial, industrial or other business property with a total of five or more rental units. (Not applicable to owners of the properties who also manage said properties)	\$	60.00
531130	Warehousing	\$	60.00
531130.01	Moving and storage	\$	60.00
531190	Mobile home park	\$	60.00
532120	Equipment rental	\$	60.00
541000	Attorney/Lawyers	\$	100.00
541000.01	Accountant/CPAs	\$	100.00
541000.02	Architect	\$	100.00
541000.03	Physician	\$	100.00
541000.04	Dentist	\$	100.00
541000.05	Chiropractor	\$	100.00
541000.06	Optometrist	\$	100.00
541000.07	Engineer	\$	100.00
541000.08	Surveyor	\$	100.00
541000.09	Computer Programmer	\$	100.00
541000.10	Photographer – studios, portrait, commercial, services	\$	100.00
541000.11	Veterinarian	\$	100.00
541000.12	Professional Services Not Elsewhere Classified – scientific, technical	\$	100.00
541000.13	Consultant	\$	60.00
541810	Advertising, signs	\$	60.00
541810.01	Billboard advertising	\$	60.00
541921	Photography studio (no merchandise sold)	\$	60.00
561439	Photostat & blueprinting	\$	60.00
561440	Collection agency	\$	60.00
561612	Patrol Services, Security-Foot Patrol Only (Renewal only) <b>New Business must purchase license with Police Department.</b> Required for Renewals: Copies of private investigator or private patrol operator's license	\$	60.00
561612.01	Patrol Services, Security with Vehicle Operations (Renewal only) <b>New Business must purchase license with Police Department.</b> Required for Renewals: Copies of private investigator or private patrol operator's license and a copy of the policy or policies of insurance carrying a ten-day cancellation notice to the City endorsed therein covering such business and any motor vehicles, used in connection with such business, which insurance shall as a minimum include public liability coverage to the extent of \$100,000.00 for the death or injury of any one person in any one occurrence; \$300,000.00 for the death or injury of two or more persons in any one occurrence and property damage coverage in the sum of \$25,000.00. Such insurance shall apply to and cover each and every vehicle maintained by the private patrol service.	\$	60.00
561622	Locksmith and sharpeners	\$	60.00
561720	Cleaning/Janitorial	\$	60.00
561730	Tree trimming/Landscaping services	\$	60.00

561740	Carpet Cleaning	\$ 60.00
611310	Music teacher	\$ 60.00
612000	Ambulance	\$ 60.00
624410	Child nursery	\$ 60.00
711110	Theaters, etc.—1 to 500 seats	\$ 60.00
711110.01	Theaters, etc.—501 to 1,000 seats	\$ 120.00
711120	Dance school or studio	\$ 60.00
711510	Traveling photographer	\$ 500.00
713940	Skating rink	\$ 80.00
713990	Boxing or wrestling matches	\$ 25.00 per day
713990.01	Feat or performance	\$ 10.00 per day
713990.02	Promotional event	\$ 10.00 per day
713990.04	Sideshow	\$ 5.00 per day
713990.03	Mechanical games—per machine	\$ 10.00
713990.05	Trained animal show	\$ 10.00 per day
713990.06	Juke box (coin operated)—per machine	\$ 10.00
713990.07	Billiard or pool hall	\$ 60.00
721110	Hotel or motel	\$ 60.00
722000	Bakery---Merced County Health Department Health Permit to Operate Required	\$ 60.00
722000.01	Restaurants--Merced County Health Department Health Permit to Operate Required	See Retail Sales. Health Permit required
722330	Selling ice cream, etc.—1 vehicle---Merced County Health Department Health Permit to Operate Required	\$ 60.00 plus \$20.00 Per additional vehicle
722410	Bar/Lounge	\$ 60.00
811192	Car wash	\$ 60.00
811430	Shoe repair	\$ 60.00
811999	Retail sales	\$ 60.00 for the first \$50,000.00 in gross receipts and \$0.28 for each \$1,000.00 in gross receipts or portion thereafter. The period used to calculate gross receipts will be April 1 of the previous year through March 31 of the current year.
812000	Barbershop	\$ 60.00
812000.01	Beauty shop	\$ 60.00
812199	Massage---New Business must purchase Permit and Application must be approved by Police Department Required	\$ 100.00 plus \$ 100.00 Massage Therapist Permit Application Fee ( Note: Massage Therapist Permit Application must be purchased by new businesses and renewed every 5 years.
812199.99	Reducing salon	\$ 60.00
812220	Funeral parlor	\$ 100.00
812320	Dry cleaners	\$ 60.00
812320.01	Laundries or Laundromats	\$ 60.00
812990	Fortune-telling	\$ 500.00 per week

814110	Gardener	\$	60.00
999999	Delivery	\$	60.00
999999.01	Misc Fixed Location Business	\$	60.00
999999.02	Misc Business with NO Fixed Location	\$	60.00
999999.99	Non-Profit (Must provide 503 (c) documentation)	\$ 0.00	

**License Fees:**

<b>5.08.075 Manufacturing</b>	\$ 60.00 for the first \$50,000.00 in gross receipts and \$0.28 for each \$1,000.00 in gross receipts or portion thereafter.
	Whenever there are no gross receipts within the City of Atwater, the method of calculation for the license fee shall be based on the total of all expenses incurred in the manufacturing process at the business location with the City of Atwater for payroll, utilities, depreciation and/or rent.
	No license fee for a business taxed under this section shall exceed \$500.00.
<b>5.08.020 License fee—retail sales.</b>	\$ 60.00 for the first \$50,000.00 in gross receipts and \$0.28 for each \$1,000.00 in gross receipts or portion thereafter. The period used to calculate gross receipts will be April 1 of the previous year through March 31 of the current year.
	B. In computing gross receipts under this section, there may be deducted the amount of gross receipts which has been the measure of a license tax paid to any other City.
	C. Each new business starting in the gross receipts category shall pay for the year based on a figure for its estimated gross receipts.
<b>5.08.020 License fee—Wholesale</b>	\$ 60.00 for the first \$50,000.00 in gross receipts and \$0.28 for each \$1,000.00 in gross receipts or portion thereafter. The period used to calculate gross receipts will be April 1 of the previous year through March 31 of the current year.
	B. In computing gross receipts under this section, there may be deducted the amount of gross receipts which has been the measure of a license tax paid to any other City.
	C. Each new business starting in the gross receipts category shall pay for the year based on a figure for its estimated gross receipts.

**Licenses/Permits that must be purchased Through City Hall or another Department:**

Carnival	Police Department
Circus	Police Department
Bingo License	Police Department
Card Games/Card Room License	Police Department
Massage Therapy Permit	Police Department
Private Patrol New Business License	Police Department (renewals may renew through MuniServices)
Taxicab New Business Licenses	City Council
Public Dance Licenses	Police Department
Firework Stands	Fire Department
Pumpkin Patch Lots, Christmas Tree Lots and Car Sales Lots	Planning Department
Motion Picture Permits	Finance Director