



## City of Atwater Fee Schedule and Business Information

In order to obtain a business license, you can file an application at <https://Atwater.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.

| Schedule No. | Schedule Description   | Fee   |
|--------------|--|---|
| 91           | Out of City Limits   | \$ 60.00  |
| 236000.01    | Contractors – general contractors, comm. bldg, residential, subdivisions | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 236000.02    | Contractors – general contractors, comm. bldg, residential, subdivisions | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.01    | Contractors – heavy construction, highway, bridge, street, water, sewer  | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.02    | Contractors – heavy construction, highway, bridge, street, water, sewer  | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.03    | Contractors --building equipment & mechanical install                    | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.04    | Contractors --building equipment & mechanical install                    | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.05    | Contractors --carpentry contractors                                      | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.06    | Contractors --carpentry contractors                                      | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.07    | Contractors --concrete contractors                                       | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.08    | Contractors --concrete contractors                                       | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.09    | Contractors --drywall, acoustical & insulation                           | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.10    | Contractors --drywall, acoustical & insulation                           | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.11    | Contractors --electrical contractors                                     | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.12    | Contractors --electrical contractors                                     | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.13    | Contractors --excavation and site development                            | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.14    | Contractors --excavation and site development                            | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.15    | Contractors --floor coverings/all types                                  | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.16    | Contractors --floor coverings/all types                                  | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.17    | Contractors --glass and glazing contractors                              | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.18    | Contractors --glass and glazing contractors                              | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.19    | Contractors --masonry and stone contractors                              | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.20    | Contractors --masonry and stone contractors                              | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.21    | Contractors --painting and wall covering                                 | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.22    | Contractors --painting and wall covering                                 | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.23    | Contractors --plumbing   | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.24    | Contractors --plumbing   | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.25    | Contractors --roofing, siding & sheet metal                              | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.26    | Contractors --roofing, siding & sheet metal                              | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.27    | Contractors --structural steel erection                                  | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |

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| 237000.28 | Contractors --structural steel erection   | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.29 | Contractors --tile, marble, terrazzo & mosaic   | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.30 | Contractors --tile, marble, terrazzo & mosaic   | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.31 | Contractors --water well drilling & irrigation  | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.32 | Contractors --water well drilling & irrigation  | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.33 | Contractors --wrecking and demolition   | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.34 | Contractors --wrecking and demolition   | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.35 | Contractors --heating & air conditioning  | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.36 | Contractors --heating & air conditioning  | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.37 | Contractors --itinerant not local   | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.38 | Contractors --itinerant not local   | \$25.00 (90 day license only)<br><b>State Contractor's License Required</b> |
| 237000.39 | Contractors --non-general & non-heavy   | \$60.00 Yearly License<br><b>State Contractor's License Required</b>        |
| 237000.40 | Contractors - non-general & non-heavy   | \$25.00 (90 day license only)<br><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   |

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| 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. \$207 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   |

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|-----------|---|----|---------------|
| 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 per sons 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 Avenu) |
| 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                                     |