City of Ceres, CA
Business License Fee Schedule

Questions?
Contact MuniServices toll free at **(866) 240-3665** or by emailing bizlicensesupport@muniservices.com.

MuniServices Internal Jur Code: 9916

Administrative Fees/Other Fees - *Additional fees may apply.*				
Internal Number	Internal Code	Description	Fee	Additional Information
90	*00*	Business License Renewal Fee – Gross Receipts Based Businesses Only	$ 35.00	A $35.00 business license renewal fee is charged on gross receipts based businesses only.
91	*00*	New Application Fee	$ 30.00	New Applications Only (one-time basis)
92	*00*	License Reprint/Duplicate License Fee	$ 15.00	
93	*00*	Change of Physical Address	$ 15.00	Must complete a new application and have it signed off by Building/Planning. Upon approval and payment of the fee, the license will be updated and reissued.
94	*00*	Name Change only	$ 15.00	Must complete a new application and have it signed off by Building/Planning. Upon approval and payment of the fee, the license will be updated and reissued.
NEW	*NEW*	Change in Ownership	See new business rates.	Treated as new business application. Business licenses are non-transferrable.
96	*00*	Reopening of a Closed Account	$ 35.00	Mill Tax Businesses - A $35.00 business license reopening fee is charged on gross receipts based businesses only + $1 CA Senate Fee. Unit Count/Flat Rate Based Businesses – Treated as a new application.
10	*00*	CA Senate SB1186 Fee	$ 1.00	Annual fee. See additional notes per classification/business description. For use with non-temp licenses.
10	*02*	CA Senate SB1186 Fee – TEMP LICENSES ONLY	$ 1.00	For use with temporary licenses only.
Misc	*Misc*	Downtown Revitalization Assessment	See DRA rates.	See DRA rates at the bottom of this fee schedule. The DRA has a separate form for use. Additional filing/payment required for only those businesses located within the Downtown Revitalization area.
Penalty	*Penalty*	Penalty	10% of tax per month; Max 30% per quarter	No interest. Penalty applies to late file/pay license fees. There are no penalty amounts calculated on Administrative/Other Fees, Downtown Revitalization Assessment, registration fees or CA Senate Fee.

MILL TAX CALCULATIONS

Examples of How to Calculate Your Mill Tax:

1. Quarterly gross receipts = $20,000
   $20,000 x 0.001 = $20 – You pay the minimum tax of $30.

2. Quarterly gross receipts = $40,000
   $40,000 x 0.001 = $40.00 – You pay the calculated tax of $40.

3. Quarterly gross receipts = $0 – You do not pay a license fee, but you must return a signed declaration form reporting zero for gross receipts. Renewals – Must still pay the $35 renewal fee + annual $1 CA Senate Fee even with reporting $0 gross receipts.

Retail Merchants

Internal Number	Internal Code	Classification/Business Description	Calculation Instructions/Additional Information
1	*00*	RENEWAL – Retail Merchants and Miscellaneous Businesses	Mill Tax Calculation: Quarterly gross receipts x 0.001 (Minimum Tax = $30) Required to file/pay on a quarterly basis. <u>Additional fees required when reporting gross receipts from quarter ending March 31st</u>: Add $35 renewal fee. Add annual $1 CA Senate fee.
NEW	*NEW*	NEW BUSINESS – Retail Merchants and Miscellaneous Businesses (Accounts opening between April 1st through September 30th)	License Fee $30 + New Application Fee $30 + CA Senate Fee $1 = $61 Total Due
NEW	*NEW*	NEW BUSINESS – Retail Merchants and Miscellaneous Businesses (Accounts opening between October 1st through March 31st)	License Fee $15.00 + New Application Fee $30 + CA Senate Fee $1 = $46 Total Due

All Contractors

Internal Number	Internal Code	Classification/Business Description	Calculation Instructions/Additional Information
2	*00*	RENEWAL – Contractors	Mill Tax Calculation: Quarterly gross receipts x 0.001 (Minimum Tax = $30) Required to file/pay on a quarterly basis. <u>Additional fees required when reporting gross receipts from quarter ending March 31st</u>: Add $35 renewal fee. Add annual $1 CA Senate fee.
NEW	*NEW*	NEW BUSINESS – Contractors (Accounts opening between April 1st through September 30th)	License Fee $30 + New Application Fee $30 + CA Senate Fee $1 = $61 Total Due
NEW	*NEW*	NEW BUSINESS – Contractors (Accounts opening between October 1st through March 31st)	License Fee $15.00 + New Application Fee $30 + CA Senate Fee $1 = $46 Total Due

Professions & Services

Internal Number	Internal Code	Classification/Business Description	Calculation Instructions/Additional Information
3	*00*	RENEWAL – Professions & Services	Mill Tax Calculation: Quarterly gross receipts x 0.002 (Minimum Tax = $30) Required to file/pay on a quarterly basis. <u>Additional fees required when reporting gross receipts from quarter ending March 31st</u>: Add $35 renewal fee. Add annual $1 CA Senate fee.
NEW	*NEW*	NEW BUSINESS – Professions & Services (Accounts opening between April 1st through September 30th)	License Fee $30 + New Application Fee $30 + CA Senate Fee $1 = $61 Total Due
NEW	*NEW*	NEW BUSINESS – Professions & Services (Accounts opening between October 1st through March 31st)	License Fee $15.00 + New Application Fee $30 + CA Senate Fee $1 = $46 Total Due

Wholesalers & Manufacturers

Internal Number	Internal Code	Classification/Business Description	Calculation Instructions/Additional Information
4	*00*	RENEWAL – Wholesalers & Manufacturers	Mill Tax Calculation: Quarterly gross receipts x 0.00015 (Minimum Tax = $30; Maximum Tax = $2,500 per license year) Required to file/pay on a quarterly basis. <u>Additional fees required when reporting gross receipts from quarter ending March 31st</u>: Add $35 renewal fee. Add annual $1 CA Senate fee.
NEW	*NEW*	NEW BUSINESS – Wholesalers & Manufacturers (Accounts opening between April 1st through September 30th)	License Fee $30 + New Application Fee $30 + CA Senate Fee $1 = $61 Total Due
NEW	*NEW*	NEW BUSINESS – Wholesalers & Manufacturers (Accounts opening between October 1st through March 31st)	License Fee $15.00 + New Application Fee $30 + CA Senate Fee $1 = $46 Total Due

Residential Hobby – Applicable if gross receipts are less than $2,000 per fiscal year

Internal Number	Internal Code	Classification/Business Description	Calculation Instructions/Additional Information
5	*00*	RENEWAL – Residential Hobby	Gross receipts are less than $2,000/fiscal year = $30 per license year Required to report on a quarterly basis. <u>Additional fees required when reporting gross receipts from quarter ending March 31st</u>: Add $35 renewal fee. Add annual $1 CA Senate fee.
5	*01*	RENEWAL – Residential Hobby Additional Reporting	For internal posting use only.

FLAT RATE CATEGORIES
(Paid in advance of each quarter.)

Internal Number	Internal Code	Type	Classification/Business Description	Calculation Instructions/Additional Information
11	*00*	*Flat rate*	Ambulance	Renewals - $45 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $45 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
13	*00*	*Unit based*	Amusements – Carnival	Renewals - $100/day + annual $1 CA Senate Fee New Applications – $100/day + $30 new application fee (one-time basis) + $1 CA Senate Fee.
13	*01*	*Unit based*	Amusements – Circus	Renewals - $100/day + annual $1 CA Senate Fee New Applications – $100/day + $30 new application fee (one-time basis) + $1 CA Senate Fee.
13	*02*	*Unit based*	Amusements – Merry-Go-Rounds, Ferris Wheels, and Other Mechanical Rides (when not operated as part of a carnival or circus)	Renewals - $15/day + annual $1 CA Senate Fee New Applications – $15/day + $30 new application fee (one-time basis) + $1 CA Senate Fee.
13	*03*	*Flat rate*	Amusements – Moving Picture/Theatrical Show (fixed place within City limits)	Renewals - $50/quarter paid in advance + annual $1 CA Senate Fee New Applications – $50 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
13	*04*	*Unit based*	Amusements – Moving Picture/Theatrical Show (other than those having a fixed place within the City limits)	Renewals - $15/day + annual $1 CA Senate Fee New Applications – $15/day + $30 new application fee (one-time basis) + $1 CA Senate Fee.
13	*05*	*Unit based*	Amusements – Public Dance (where admission is charged)	Renewals - $20/day + annual $1 CA Senate Fee New Applications – $20/day + $30 new application fee (one-time basis) + $1 CA Senate Fee.
13	*06*	*Unit based*	Amusements – Traveling Side Show	Renewals - $100/day + annual $1 CA Senate Fee New Applications – $100/day + $30 new application fee (one-time basis) + $1 CA Senate Fee.

Internal Number	Internal Code	Type	Classification/Business Description	Calculation Instructions/Additional Information
14	*00*	*Unit based*	Auctioneer, Itinerant	Renewals - $45/day + annual $1 CA Senate Fee New Applications – $45/day + $30 new application fee (one-time basis) + $1 CA Senate Fee.
15	*00*	*Flat rate*	Billboards	Renewals - $45 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $45 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
50	*50*	*Flat rate*	Bingo	Renewals – Remit/pay annually on January 1st. License valid January 1st through December 31st. Calculate at $50 license fee + $1 CA Senate Fee. New Applications – Must be pre-approved by the City of Ceres. Calculate at $50 license fee + $30 new application fee (one-time basis) + $1 CA Senate Fee.
16	*00*	*Flat rate*	Christmas Trees	Renewals - $45 paid in advance of each quarter + annual $1 CA Senate Fee. Complete new application. New Applications – $45 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
17	*00*	*Flat rate*	Day Care/Nurseries (Eight or more children)	Renewals - $30 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $30 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
18	*00*	*Flat rate*	Delivery by Vehicle – Multiple deliveries (based outside of the City limits)	Renewals - $30 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $30 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
18	*01*	*Flat rate*	Delivery by Vehicle – Towing (based outside of the City limits)	Renewals - $30 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $30 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
19	*00*	*Flat rate*	Fortune Telling, as defined in Section 9.32.102	Renewals - $75 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $75 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
12	*00*	*Flat rate*	Merchant Patrol Services	Renewals - $30.00 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $30 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.

Internal Number	Internal Code	Type	Classification/Business Description	Calculation Instructions/Additional Information
20	*00*	*Unit based*	Rental or Lease of Property Apartment House/Rental Unit Apartment House/Rental Unit (3-5) = Apartment House/Rental Unit (6-9) = Apartment House/Rental Unit (10-20) = Each additional 10 units or fractional part thereof = Renewals – Fees outlined as above. New Applications – Fees outlined as above + $30 new application fee (one-time basis) + $1 CA Senate Fee	$15 + annual $1 CA Senate Fee $20 + annual $1 CA Senate Fee $25 + annual $1 CA Senate Fee $10
20	*01*	*Unit based*	Rental or Lease of Property Boarding or Lodging Houses Two Persons = Each additional person (maximum of 6) = Renewals – Fees outlined as above. New Applications – Fees outlined as above + $30 new application fee (one-time basis) + $1 CA Senate Fee	$15 + annual $1 CA Senate Fee $5 per person
20	*02*	*Unit based*	Rental or Lease of Property Hotel, Motel, Cabin Court 20 rooms or less = Each additional 10 rooms or fractional part thereof = Renewals – Fees outlined as above. New Applications – Fees outlined as above + $30 new application fee (one-time basis) + $1 CA Senate Fee	$25 + annual $1 CA Senate Fee $10
20	*03*	*Unit based*	Rental or Lease of Property Mobile Home Park/Trailer Court 20 units or less = Each additional 10 units or fractional part thereof = Renewals – Fees outlined as above. New Applications – Fees outlined as above + $30 new application fee (one-time basis) + $1 CA Senate Fee	$25 + annual $1 CA Senate Fee $10
20	*04*	*Unit based*	Rental or Lease of Property - Commercial	No fee at this time
20	*05*	*Unit based*	Rental or Lease of Property - Industrial	No fee at this time
20	*06*	*Unit based*	Rental or Lease of Property - Single Family Residence	No fee at this time for one unit. A person/business renting or leasing two or more units including single family residences is required to obtain a business license.

Internal Number	Internal Code	Type	Classification/Business Description	Calculation Instructions/Additional Information
21	*00*	*Flat rate*	Snow-Cone, Ice Cream or Food Vehicle- Ice Cream Trucks, & Vending Machines (based outside City limits)	Renewals - $30 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $30 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
22	*00*	*Flat rate*	Soliciting and Peddling – For soliciting or selling newspapers or magazines	Renewals - $15 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $15 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
22	*01*	*Flat rate*	Soliciting and Peddling – QUARTERLY - For all other merchandise or wares not otherwise exempt or taxed under this chapter* *Options available to pay either on quarterly, weekly or daily basis	Option 1 – Quarterly Renewals - $50/quarter paid in advance + annual $1 CA Senate Fee New Applications – $50/quarter paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
22	*02*	*Flat rate*	Soliciting and Peddling – WEEKLY - For all other merchandise or wares not otherwise exempt or taxed under this chapter* *Options available to pay either on quarterly, weekly or daily basis	Option 2 – Weekly Renewals - $30/week + annual $1 CA Senate Fee New Applications – $30/week paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
22	*03*	*Unit based*	Soliciting and Peddling – DAILY - For all other merchandise or wares not otherwise exempt or taxed under this chapter* *Options available to pay either on quarterly, weekly or daily basis	Option 3 – Daily Renewals - $15/day + annual $1 CA Senate Fee New Applications – $15/day paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
23	*00*	*Flat rate*	Tree Trimming/Yard Care/Trash Hauling/Janitorial (based outside City limits)	Renewals - $30 paid in advance of each quarter + annual $1 CA Senate Fee New Applications – $30 paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.
24	*00*	*Unit based*	Vendors - Itinerant Event Vendors	Renewals - $30/day + annual $1 CA Senate Fee New Applications – $30/day paid in advance + $30 new application fee (one-time basis) + $1 CA Senate Fee.

DOWNTOWN REVITALIZATION AREA ASSESSMENT

The Downtown Revitalization Area fees are IN ADDITION to the regular business license fees. The Downtown Revitalization Assessment applies only to those businesses located within the Downtown Revitalization area of the City of Ceres.

Must accompany a completed Downtown Revitalization Area Assessment form.

Note: City reserves the right to verify amount of Gross Receipts against Business License Statement and Board of Equalization Reports.

Internal Number	Internal Code	Type	Classification/Business Description	Calculation Instructions/Additional Information
99	*01*	*DRA*	DRA - Businesses with gross receipts of less than $50,000.00 per quarter	$10 per month
99	*02*	*DRA*	DRA - Businesses with gross receipts of $50,000 - $199,999.99 per quarter	$25 per month
99	*03*	*DRA*	DRA - Businesses with gross receipts of $200,000.00 or more per quarter	$25 per month Plus – One Mill (0.001) on all gross receipts over $200,000.00 per quarter
99	*04*	*DRA*	DRA - Membership fee for Banks and Savings & Loans	$500 per year
99	*05*	*DRA*	DRA - Gasoline service stations with Gasoline sales of $800,000.00 or more per year	$500 per year Plus - $25 per month
99	*06*	*DRA*	DRA - Residential	$0.00
99	*07*	*DRA*	DRA - Home occupation permits – Gross receipts less than $50,000.00 per quarter	$10 per month
99	*08*	*DRA*	DRA - Home occupation permits - Gross receipts of $50,000 - $199,999.99 per quarter	$25 per month
99	*09*	*DRA*	DRA - Home occupation permits - Gross receipts of $200,000.00 or more per quarter	$25 per month Plus – One Mill (0.001) on all gross receipts over $200,000.00 per quarter