

SCHEDULE OF FEE CLASSES & RATES

The business occupation tax is based on the total gross receipts of the business in combination with the most current profitability ratio, number of employees and flat rate of \$50.00 per the first \$20,000.00 of gross revenue. The employee tax rate is \$13.00 from 0 to 1 employee and \$13.00 for each additional employee. An administrative fee of \$75.00 is non-refundable and is levied on all applications except professional practitioners paying the professional flat fee. *(See below)*

PROFESSIONAL PRACTITIONERS

Professional Practitioners may select to pay a flat fee of \$400.00 per practitioner or compute their fee using the gross receipts method.

Class	Profession	Class	Profession
13	Attorneys	6	Medicines
6	Osteopathy	6	Chiropractic
6	Podiatry	6	Dentistry
6	Optometry	6	Applied Psychology
8	Veterinary	8	Landscape Architecture
6	Massage & Physiotherapy	7	Social Workers
7	Professional Counselors	7	Marriage & Family Therapist
10	Embalming	10	Funeral Directing
14	Civil Engineering	14	Mechanical Engineering
14	Hydraulic Engineering	14	Electrical Engineering
14	Architecture		

TAX RATES

The following rates should be multiplied times all gross receipts exceeding \$20,000.00.

Common Industry Classes

Fee Class	Tax Rate	OCCUPATION DESCRIPTION	NAICS CODE	FEE CLASS
Class 01	0.00050			9
Class 02	0.00080	Interior Decorating (Design)	541410	9
Class 03	0.00085	New Single Family Housing Construction	236115	4
Class 04	0.00090	Residential Remodelers	236118	4
Class 05	0.00095	Grocery Stores	445110	3
Class 06	0.00115	General Merchandise Retailers	452990	6
Class 07	0.00120	Gift, Novelty & Souvenirs Retailers	453220	5
Class 08	0.00135	Investment Advice	523930	15
Class 09	0.00140	Real Estate Investments Trust	525930	24
Class 10	0.00145	Lessors of Residential Bldgs. & Dwellings	531110	18
Class 11	0.00150	Office of Real Estate Agents & Brokers	531210	18
Class 12	0.00155	Activities Related to Real Estate	531390	18
Class 13	0.00160	Residential Property Managers	531311	18
Class 14	0.00165	Nonresidential Property Managers	531312	18
Class 15	0.00170	Custom Computer Programming Services	541511	9
Class 16	0.00175	Computer Consultants	541512	9
Class 17	0.00180	Other Computer Related Services	541519	9
Class 18	0.00185	Admin. Mgmt. & Gen. Mgmt. Consulting Ser.	541611	14
Class 19	0.00190	Business & Marketing Consulting	541611	14
Class 20	0.00195	Other Mgmt. Consulting Services	541618	14
Class 21	0.00200	Corporate, Administrative & Holding Offices	551114	24
Class 22	0.00210	Janitorial Services	561720	9
Class 23	0.00215	Landscaping Services	561730	8
Class 24	0.00220	Full Service Restaurants	722110	6
		Limited Service Restaurants	722211	6
		Hair Salons	812112	10
		Nail Salons	812113	10
		Dry Cleaning & Laundry Services	812320	10