

ESMC	BusType	BusType#	Name	Charge Code	2023	2022
4-2-4	01	1	Business General	Base Rate	\$ 113.60	\$ 111.30
				Employee Rate	\$ 140.70	\$ 137.80
				Square Footage	\$ 0.28	\$ 0.27
4-2-4	01A	01A	Additional Locations	Rate 24C	\$ 11.60	\$ 11.30
4-2-4	01S	01S	Shared Workspace Operator	Base Rate	\$ 113.60	\$ 111.30
				Employee Rate	\$ 140.70	\$ 137.80
				Square Footage	\$ 0.28	\$ 0.27
4-2-4	02	2	Business General	Base Rate	\$ 113.60	\$ 111.30
				Employee Rate	\$ 140.70	\$ 137.80
4-2-7B	03	3	Advertise - Lights per Quarter	Rate 210	\$ 33.50	\$ 32.80
4-2-7C	04	4	Advertise - Vehicle Signs	Base Rate	\$ 113.60	\$ 111.30
4-2-7D	05	5	Advertise - Sound Trucks	Base Rate	\$ 113.60	\$ 111.30
4-2-8	06	6	Agents-Solicitors-Sales/person per Day or Year	Rate 28A (day)	\$ 65.80	\$ 64.50
				Rate 28B (year)	\$ 220.80	\$ 216.30
4-2-9	07	7	Amusement Center per year	Rate 29	\$ 441.60	\$ 432.60
4-2-9B	08	8	Amusements Generally, per Day or Month	Rate 227 (day)	\$ 27.10	\$ 26.50
				Rate 28B (month)	\$ 220.80	\$ 216.30
4-2-10	09	9	Apartments	Apartments/Units	\$ 33.50	\$ 32.80
				Apartments/Units	\$ 11.60	\$ 11.30
4-5-2	09A	09A	Auctioneer's License per Day or Year	Rate 230A (day)	\$ 55.50	\$ 54.30
				Rate 28B (year)	\$ 220.80	\$ 216.30
4-2-11	10	10	Auto Wrecking Dismantling	Rate 29	\$ 441.60	\$ 432.60
4-2-12	11	11	Bankrupt & Fire Sales - Day, Quarter or Year	Rate 217D (month)	\$ 40.00	\$ 39.20
				Rate 222C (quarter)	\$ 133.00	\$ 130.20
				Rate 29 (year)	\$ 441.60	\$ 432.60
4-2-13 4-2-14	13	13	Beauty Salons - Barbershops	Base Rate	\$ 113.60	\$ 111.30
Employee Rate				\$ 140.70	\$ 137.80	
4-2-15	14	14	Billiard Room	Base Rate	\$ 113.60	\$ 111.30
4-2-16	15	15	Bowling Alleys	Base Rate	\$ 113.60	\$ 111.30
				Rate 216 (per lane)	\$ 3.80	\$ 3.70
4-2-26	16	16	Catering Vehicles	Rate 28B	\$ 220.80	\$ 216.30
4-2-17	17	17	Chemical, Petroleum, Cement Lumber/Bldg Materials, Nurseries, Junkyards	Base Rate	\$ 113.60	\$ 111.30
Employee Rate				\$ 140.70	\$ 137.80	
Square Acre				\$ 1,690.20	\$ 1,655.70	
4-2-32				Rate 217D (Vehicles over 6000)	\$ 40.00	\$ 39.20
4-2-18	18	18	Christmas Tree Sales	Rate 230A	\$ 55.50	\$ 54.30
4-2-19	19	19	Circus-Wild West shows - 1st day, Addl Days,	Rate 28B (first day)	\$ 220.80	\$ 216.30
				Base Rate (additional days)	\$ 113.60	\$ 111.30
4-2-19	19	19	Sideshow - 1st Day, Additional Days	Base Rate (1st day)	\$ 113.60	\$ 111.30
				Rate 230A (additional days)	\$ 55.50	\$ 54.30
4-2-20A	21	21	Coin-Op Vend, per machine	Rate 230A (per machine)	\$ 55.50	\$ 54.30
4-2-20B	22	22	Coin-Op Devices Rent/Lease	Rate 222	\$ 165.20	\$ 161.90
4-2-20C	23	23	Coin-Op Washer/Dryer Laundry	220C - W/D Laundry Coin-Op OR \$2.40 per machine, the GREATER of	\$ 113.60	\$ 111.30
4-2-20D	24	24	Coin-Op Washer-Dryer NPE	Coin-Op W/D per machine	\$ 2.50	\$ 2.50
4-2-20E	25	25	Coin-Op Washer-Dryer	Base Rate	\$ 113.60	\$ 111.30
4-2-20F	26	26	Amusement Machines 4-2-20G*	Base Rate (per machine)	\$ 113.60	\$ 111.30
4-2-21	27	27	Concerts/Opera per month*	Rate 216 (per month)	\$ 3.80	\$ 3.70
4-2-22A	28	28	Contractor - Gen/Elect/Plumbing	Rate 222	\$ 165.20	\$ 161.90
4-2-22A	28A	28A	Contractor - Gen/Elect/Plumbing IN CITY - ONLY!	Rate 222	\$ 165.20	\$ 161.90
				Employee Rate	\$ 140.70	\$ 137.80
				Square Footage	\$ 0.28	\$ 0.27
4-2-22C	29	29	Contractor - Lath/Plaster	Rate 222C	\$ 133.00	\$ 130.20
4-2-4	29C	29C	Contract Services	Base Rate	\$ 113.60	\$ 111.30
				Employee Rate	\$ 140.70	\$ 137.80
4-2-22D	30	30	Handyman-Repair-Alteration	Rate 230A	\$ 55.50	\$ 54.30
4-2-22E	31	31	Contractor - Specialty	Base Rate	\$ 113.60	\$ 111.30
4-2-22E	31A	31A	Contractor - Specialty	Base Rate	\$ 113.60	\$ 111.30
				Employee Rate	\$ 140.70	\$ 137.80
				Square Footage	\$ 0.20	\$ 0.20
4-2-23A	32	32	Dance Public*	Rate 225	\$ 331.80	\$ 325.00

4-2-23B	33	33	Dance - Other*	Rate 225	\$ 331.80	\$ 325.00
4-2-23C	34	34	Dance School/Academy	Rate 230A	\$ 55.50	\$ 54.30
4-2-24	35	35	Delivery Vehicle	Rate 224	\$ 80.00	\$ 78.40
6-4-1	35D	35D	Dog Day Care/Kennel	Dog Day Care Kennel per group of 10 or fraction thereof	\$ 24.00	\$ 24.00
4-2-25	36	36	Drive In Theatres	Rate 225	\$ 331.80	\$ 325.00
4-9-1	37F	37F	Fortune Telling/Psychics	Rate 28A (Fortunetelling Base) 499A - Fortunetelling Employee Fortunetelling SQFT	\$ 65.80 \$ 77.40 \$ 0.11	\$ 64.50 \$ 75.80 \$ 0.10
7-7-1	37H	37H	Handill Distribution per Day, or Year	Rate 28A (day) Rate 28B (year)	\$ 65.80 \$ 220.80	\$ 64.50 \$ 216.30
4-2-27	38	38	Home Occupations	Rate 227	\$ 27.10	\$ 26.50
4-2-28	39	39	Hotel, Motels, Auto Courts	Hotel 1 - 14 Rooms Hotel 15 - 49 Rooms Hotel 50 or more rooms	\$ 113.60 \$ 220.80 \$ 441.60	\$ 111.30 \$ 216.30 \$ 432.60
4-2-28	39S	39S	Short Term Rental	Hotel 1 - 14 Rooms	\$ 113.60	\$ 111.30
4-2-29	40	40	Junk Collector	Rate 28B	\$ 220.80	\$ 216.30
4-2-30	41	41	Lawn Service	Rate 230A	\$ 55.50	\$ 54.30
4-2-30	42	42	Janitorial/Window Cleaning	Rate 230A	\$ 55.50	\$ 54.30
4-2-4	43L	43L	Landlord - Commercial	Base Rate Landlord Vacant SQFT	\$ 113.60 \$ 0.15	\$ 111.30 \$ 0.14
4-2-4	43LA	43LA	Landlord - Additional Location	Additional Locations/Units	\$ 11.60	\$ 11.30
4-2-4	43LS	43LS	Landlord - Sublease	Base Rate 24G - Landlord Vacant SQFT	\$ 113.60 \$ 0.15	\$ 111.30 \$ 0.14
4-2-4	44	44	Manufacturing	Base Rate Employee Rate Square Footage	\$ 113.60 \$ 140.70 \$ 0.28	\$ 111.30 \$ 137.80 \$ 0.27
4-10-1	44P	44P	Massage Establishment	Base Rate Employee Rate Square Footage	\$ 113.60 \$ 140.70 \$ 0.28	\$ 111.30 \$ 137.80 \$ 0.27
4-10-1	44S	44S	Massage Therapist/Practitioner - State Permit	Base Rate	\$ 113.60	\$ 111.30
4-2-33	45	45	Motion Picture	Filming Fees		
	45N	45N	Tax Exempt of Non-Profit	Employee Square Footage		
4-2-35A	46	46	Peddling General*	Base Rate	\$ 113.60	\$ 111.30
4-2-35B	47	47	Peddling Food on Foot or Vehicle*	Rate 230A (foot) Base Rate (vehicle)	\$ 55.50 \$ 113.60	\$ 54.30 \$ 111.30
4-2-35C	48	48	Peddling Misc Merch on Foot or Vehicle*	Rate 24C (foot/day) Rate 227 (vehicle/day)	\$ 11.60 \$ 27.10	\$ 11.30 \$ 26.50
4-2-35D	49	49	Peddling Popcorn/Souvenirs*	Rate 24C (day)	\$ 11.60	\$ 11.30
4-2-4	50	50	Professional Services	Base Rate Employee Rate Square Footage	\$ 113.60 \$ 140.70 \$ 0.28	\$ 111.30 \$ 137.80 \$ 0.27
4-2-4	50R	50R	Real Estate	Base Rate Employee Rate Square Footage	\$ 113.60 \$ 140.70 \$ 0.28	\$ 111.30 \$ 137.80 \$ 0.27
4-2-36	51	51	Rest Homes/Convalescent/Day Care*	Rate 227	\$ 27.10	\$ 26.50
4-2-4	52	52	Retail	Base Rate Employee Rate Square Footage	\$ 113.60 \$ 140.70 \$ 0.28	\$ 111.30 \$ 137.80 \$ 0.27
5-6A-1	52T	52T	Tobacco Permit	Tobacco Permit (Fee Schedule)	\$ 265.00	\$ 263.00
4-2-37	53	53	Rubbish/Garbage Collection, per vehicle	Rate 28B (vehicle)	\$ 220.80	\$ 216.30
4-2-38	54	54	Schools-Private	Rate 227	\$ 27.10	\$ 26.50
4-2-39	55	55	Street Stands*, per month	Rate 230A	\$ 55.50	\$ 54.30
4-2-40	56	56	Taxi	Taxi (fleet)	\$ 1,136.30	\$ 1,113.10
4-2-40	57	57	Auto for Hire, per vehicle	Base Rate (vehicle)	\$ 113.60	\$ 111.30
4-2-41	58	58	Theatres	Base Rate	\$ 113.60	\$ 111.30
4-2-42A	59	59	Transient Food Vendor per day*	Rate 230A (day)	\$ 55.50	\$ 54.30
4-2-42B	60	60	Transient Merchants per day	Rate 230A (day)	\$ 55.50	\$ 54.30
4-2-42C	61	61	Transient Merchants-Civic Event	Rate 24C	\$ 11.60	\$ 11.30
4-2-43	62	62	Warehouse	Base Rate Employee Rate Warehouse SqFt (all)	\$ 113.60 \$ 140.70 \$ 0.18	\$ 111.30 \$ 137.80 \$ 0.17

4-2-4	62A	62A	Warehouse - Additional location	Rate 24C	\$ 11.60	\$ 11.30
4-2-4	63	63	Wholesale	Base Rate	\$ 113.60	\$ 111.30
				Employee	\$ 140.70	\$ 137.80
				Square Footage	\$ 0.28	\$ 0.27
13-14-3	65	65	Oil Wells	Barrel Tax	\$ 0.02	\$ 0.02
				Oil Wells	\$ 150.00	\$ 189.70
4-1-32	75	75	Small Income business*	Rate 24C	\$ 11.60	\$ 12.60
4-2-34	98	98	Parking Lot with shuttle, per space	Rate 24C (space)	\$ 11.60	\$ 11.30
4-2-4	98A	98A	Parking Lot, additional location	Rate 24C	\$ 11.60	\$ 11.30
4-2-4	99	99	Miscellaneous	Base Rate	\$ 113.60	\$ 111.30
				Employee	\$ 140.70	\$ 137.80
4-1-19			Minimum Tax		\$ 15.40	\$ 15.10
4-2-28	39SP	39SP	Short Term Rental Permit Application	Initial Application (Fee Schedule)	\$ 345.00	\$ 214.00
4-2-28	39S	39S	Short Term Rental Permit Renewal	Permit Renewal (Fee Schedule)	\$ 175.00	\$ 167.00
4-15-4	46S	46S	Sidewalk Vendor Permit		\$ 112.89	\$ 110.60