



2022-23 BUSINESS LICENSE TAX COMPUTATION SCHEDULE FINANCE DEPARTMENT (510) 809-3133 or (510) 577-6021

All businesses are required to pay a Base Tax of \$155.20 plus a Unit Tax, or a Flat Annual Tax of \$155.20 or \$777.50 based on business classifications listed in the table below. Effective 1/1/2018, the State CASp (Certified Access Specialist) fee of \$4 is also required for all businesses.

To calculate the Unit Tax, multiply the number of unit(s) (e.g., each owner and each employee) by the unit tax rate for your business classification. *

The penalty for a delinquent license is 50% of the business license tax or \$50, whichever is greater, for the first 30 - 90 days overdue. Delinquencies of 90 days or more will be 100% or \$100, whichever is greater.

All business licenses expire on December 31st each year and must be renewed annually.

Business Classification	Base Tax	Unit Tax Rate	Unit Tax Basis	State CASp Fee
Automobile Wrecking	\$777.50	N/A	Flat/Annual	\$4.00
Bingo	\$155.20	N/A	Flat/Annual	\$4.00
Carnival	\$155.20	\$279.60	x Flat/Daily	\$4.00
Christmas Tree/Pumpkin Patch	\$777.50	N/A	Flat/Annual	\$4.00
Coin Operated Devices	\$155.20	\$1.30	x Per \$1,000 of Gross Receipts	\$4.00
Commercial Advertising	\$777.50	N/A	Flat/Annual	\$4.00
* Contractor	\$155.20	\$93.30	x Per Each Owner & Each Employee	\$4.00
Dance Hall	\$777.50	N/A	Flat/Annual	\$4.00
Firearms Dealer	\$155.20	\$4.60	x Per \$100 of Gross Receipts attributable to the sales of firearms capable of being concealed upon the person and ammunition for such firearms, excluding sales to public agencies	\$4.00
Fortune Telling	\$777.50	N/A	Flat/Annual	\$4.00
Itinerant Merchant	\$155.20	\$48.20	x Flat/Weekly	\$4.00
* Manufacturing	\$155.20	\$46.60	x Per Each Owner & Each Employee	\$4.00
* Miscellaneous	\$155.20	\$46.60	x Per Each Owner & Each Employee	\$4.00
Mobile Food Vendor	\$155.20	N/A	Flat/Annual	\$4.00
Non-Residential Property Rental	\$155.20	\$23.20	x Per 1,000 Square Feet	\$4.00
Residential Property Rental	\$155.20	\$14.00	x Per Each Unit or Space	\$4.00
Parking Lot	\$155.20	\$104.20	x Per \$1,000 of Gross Receipts	\$4.00
Pawnbroker	\$777.50	N/A	Flat/Annual	\$4.00
* Peddler/Solicitor	\$155.20	\$46.60	x Per Each Owner & Each Employee	\$4.00
* Professional	\$155.20	\$116.70	x Per Each Owner & Each Employee	\$4.00
* Public Utilities	\$155.20	\$46.60	x Per Each Owner & Each Employee	\$4.00
* Recreation/Entertainment	\$155.20	\$93.30	x Per Each Owner & Each Employee	\$4.00
* Retail	\$155.20	\$46.60	x Per Each Owner & Each Employee	\$4.00
Second Hand Dealer/Junk Collector	\$777.50	N/A	Flat/Annual	\$4.00
* Service	\$155.20	\$93.30	x Per Each Owner & Each Employee	\$4.00
Towing	\$155.20	\$1.30	x Per \$1,000 of Gross Receipts	\$4.00
Warehouse/Storage	\$155.20	\$121.10	x Per 1,000 square feet	\$4.00
Waste Disposal Site	\$155.20	\$2.10	x Per Ton	\$4.00
Wholesale/Distribution - General	\$155.20	\$121.10	x Per 1,000 square feet	\$4.00
* Wholesale/Distribution - Large Local Seller	\$155.20	\$46.60	x Per Each Owner & Each Employee if sales tax revenues to City of San Leandro is ≥ \$50,000 based on prior fiscal year.	\$4.00

* Businesses with locations in the City of San Leandro with three (3) or fewer owners and/or employees that are in these business classifications are exempt for the unit tax rate, and must pay the base tax rate and State CASp fee.

BID (Business Improvement District) fees may apply based on geographic location.

TAX CALCULATION WORKSHEET

1. Base tax of \$155.20, or a Flat Annual tax of \$155.20 or \$777.50 - based on business classification	\$	\$155.20 or \$777.50
2. Number of Unit (s) _____ X \$ _____ (Enter \$0 if a flat annual tax)	+	_____
** 3. Total Business License Tax	=	_____
4. State CAsp (Certified Access Specialist) fee – effective 1/1/18	+	\$ 4.00
5. Penalty (if applicable)	+	_____
6. Zoning Fee (required if located in San Leandro)	+	\$126.00
7. Total Taxes and Fees	\$	_____

1. Enter your **Base Tax** or **Annual Tax** based on your business classification:
 - \$155.20 (flat/annual) for Bingo and Mobile Food Vendors
 - \$777.50 (flat/annual) for Dance Hall, Automobile Wrecking, Christmas Tree/Pumpkin Patch, Commercial Advertising, Fortune Telling, Second-Hand Dealers and Pawnbrokers
 - \$155.20 (base tax) for all other classifications

2. Multiply the number of units (e.g., each owner and each employee) by the unit tax rate for your business classification to get your **Unit Tax**.

* Businesses with locations in the City of San Leandro with three (3) or fewer owners and/or employees that are in these business classifications (see reverse) must pay the annual base tax and the mandatory CASP fee of \$4.00 only, and are exempt from the Unit tax rate.

BID (Business Improvement District) fees may apply based on geographic location.

Number of Employees: Shall mean and include the total number of full time and part time employees engaged or to be engaged within this City in the applicant’s business during the license period, whether as owner, partner, spouse or employee, and any others who may work without compensation.

Gross Receipts: Shall include the total of amounts actually received or receivable from all sales and services in San Leandro.

Square Feet: Shall mean all of the space within the exterior walls of the building leased or owned by the business regardless of use.

- ** **For Businesses commencing after June 30, except for business categories Carnival, Christmas Trees/Pumpkin Patch, Coin-Operated Devices, Parking Lot, Towing, and Waste Disposal Site, the business license tax shall be reduced by one-half.**

3. Add lines 1 and 2 for **Total Business License Tax**.
5. Calculate **Penalty** (if applicable): The penalty for a delinquent license is 50% of the business license tax for the first 30 – 90 days overdue. Delinquencies of 90 days or more will be 100% of the business license tax.
6. Include **Zoning Fee** (if applicable): A zoning application and fee are required if the business is located in San Leandro. Commercial zoning application fee and Home Occupation Permit fee is **\$126**. Admin fees for change of ownership/address is **\$50**. You are required to submit property owner’s signature or a copy of the signed commercial rental agreement. For zoning questions, please call (510) 577-3325.
7. Add lines 3, 4, 5 and 6 for **Total Taxes and Fees**. Make check payable to the **City of San Leandro**.

If you have any questions regarding your business license tax, please contact the City’s Finance Department at (510) 809-3133 or (510) 577-6021.

THANK YOU FOR DOING BUSINESS IN SAN LEANDRO