

**CITY OF PALOS VERDES ESTATES  
BUSINESS LICENSE FEES  
SEPTEMBER 2025**

<u>TYPE OF BUSINESS</u>	<u>BUSINESS TAX</u>
Business/Services/Professions	\$250 per year plus \$ 50 per employee **
Branch Offices	\$150 per year plus \$ 50 per employee **
Affiliated Independent Contractor	\$100 per AIC
General Contractors**	\$250 per year **
Subcontractors**	\$100 per year **
Subcontractor semi-annual**	\$ 65 semi-annual **
Business Conducted from Vehicles **	\$100 per vehicle **
Real Estate Businesses Based Outside the City	\$150 per Real Estate Firm
Rentals of Real Property ( Residential/Commercial) **	\$.05 cents per square foot of property rented **
Retail Sales Business **	\$10 per year **
Private Security Patrol/Watchman	\$150 per year
Coin Operated Game Machines **	\$250 per machine **
Coin Operated Vending Machines **	\$75 per machine **
Miscellaneous Businesses	\$250 per year plus \$ 50 per employee **
Branch Offices	\$150 per year plus \$ 50 per employee **
Affiliated Independent Contractor	\$100 per AIC
Duplicate Licenses	\$10 per license
Motion Picture Photographer	\$650 per day in residential or noncommercial \$1,300 per day in commercial
Still Picture Photographer	\$35 per day plus \$150 use fee
FARNHAM MARTIN PARK	"Group Gathering Permit"
Less than 30	No fee
Over 30	\$50 Administrative Fee

**GROSS RECEIPTS OPTION**

Five dollars ( \$5.00 ) per One Thousand Dollars ( \$1,000 ) of gross receipts; provided, however, that in no event shall the tax be less than Thirty Dollars ( \$30.00 ) per year.

\*\* Such tax MAY NOT be prorated

**NEW BUSINESS PRORATION SCHEDULE**

January to March 31 .....	100% to be paid
April 1 to June 30 .....	75% to be paid
July 1 to September 30 .....	50% to be paid
October 1 to December 31 .....	25% to be paid

**NOTE:** Penalties are accrued at the rate of 10% per month assessed on the last day of each month after the due date. Maximum annual penalty is 50% of the license fee. Licenses are due and payable on the first day of doing business within the city for the new businesses; renewals are due by January 31st each year to avoid penalty.