



Remit Payment to: Town of Atherton • c/o Avenu Insights & Analytics • 373 East Shaw Ave Box 367 • Fresno, CA 93710

## TOWN OF ATHERTON Business Tax Categories / Tax Calculation Summary

Business Tax Category	Business Description	Business License Tax Calculation Basis
1.00	<b>GENERAL CONTRACTORS</b> - Sole Proprietor and Firms with 2 or more employees (Owner plus one or more employees) doing business in the Town of Atherton.  Includes: General Contractors (Class A & B), Alarm Installers, Private Patrol, Real Estate Firms, Maintenance Companies, Janitorial, Gardening/Landscaping, Pest Control, Tree Trimming, Pool Services, etc.).	\$250.00
1.01	<b>OTHER MISC BUSINESS</b> – Sole Proprietor and Firms with 2 or more employees (Owner plus one or more employees) doing business in the Town of Atherton.	\$250.00
2.00	<b>SUBCONTRACTORS</b> – Firms with 2 or more employees (Owner plus one or more employees) doing business in the Town of Atherton.  Includes: Sub-contractors (Class C) Only.	\$150.00
3.00	<b>SOLE OPERATOR</b> with <b>NO</b> employees doing business in the Town of Atherton.  Includes: Subcontractors (Class C), <b>Home Occupations</b> <sup>1</sup> (see Category 3.01), Real Estate Brokers, Maintenance Companies, Janitorial, Gardening/Landscaping, Pest Control, Tree Trimming, Pool Services, etc.	\$100.00
3.01	<b>HOME OCCUPATIONS</b> – <sup>1</sup> Prior to commencing business for the first time, a separate Home Occupational Permit must be obtained from the Town of Atherton's Planning Department. The use of the residence must conform to the requirements outlines in Municipal Code Section 17.48.010	\$100.00
4.00	<b>SOLE OPERATOR</b> with <b>NO</b> employees doing business in the Town of Atherton.  Includes: Handymen, Delivery Vehicles, Solicitors <sup>1</sup> (see Category 4.01), and Horseshoers.	\$50.00
4.01	<b>SOLICITORS</b> – <sup>1</sup> Prior to commencing business for the first time, a separate Home Occupational Permit must be obtained from the Town of Atherton's Planning Department and filed with the Town of Atherton's Police Department. The use of the residence must conform to the requirements outlines in Municipal Code Section 17.48.010.	\$50.00
<b>NEW APPLICATION FEE PRORATION</b>		
New Application Submitted January 1 – June 30  50% or ½ of the total tax amount	New Application Submitted July 1 – December 31  100% or the full total tax amount	
<b>PENALTIES</b>		
A 10% per month (up to 100% of the license fee) is charged for operating without a valid Business License. Licenses expire on June 30 <sup>th</sup> and are delinquent if not paid, on or before, July 31 <sup>st</sup> .		