



# CITY OF CAYCE

*MAYOR*  
ELISE PARTIN

*MAYOR PRO-TEM*  
JAMES E. JENKINS

*COUNCIL MEMBERS*  
TARA S. ALMOND  
EVA CORLEY  
TIMOTHY M. JAMES

*CITY MANAGER*  
REBECCA V. RHODES

*ASSISTANT CITY MANAGER*  
SHAUN M. GREENWOOD

**City of Cayce  
Special Council Meeting  
Wednesday, January 22, 2014  
5:00 p.m. – Council Chambers – 1800 12<sup>th</sup> Street  
[www.cityofcayce-sc.gov](http://www.cityofcayce-sc.gov)**

**I. Call to Order**

- A. Invocation and Pledge of Allegiance

**II. Other**

- A. Presentation by Mr. Robert Milhous of the City of Cayce FY12/13 Comprehensive Annual Financial Report
- B. Discussion and Approval of Penny for Progress Projects List
- C. Approval of Ordinance Amending Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce (Section 12-57 and Appendix A of the City Business License Ordinance) – Second Reading
- D. Approval of Ordinance Amending Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce (Appendices B and C of the City Business License Ordinance) – Second Reading

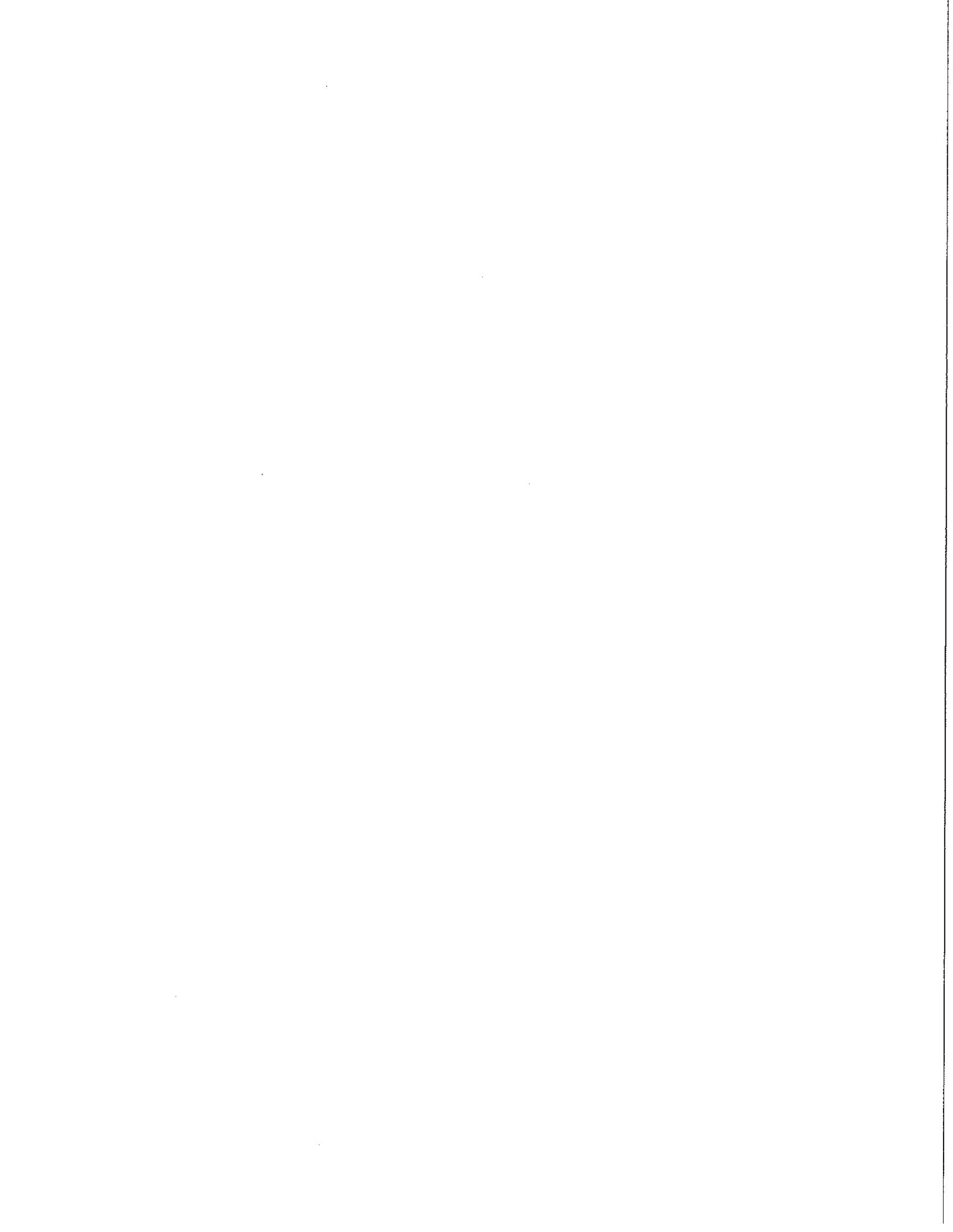
**III. Executive Session**

- A. Receipt of legal advice relating to claims and potential claims by the City and other matters covered by the attorney-client privilege
- B. Discussion of negotiations incident to purchase of property for new City Hall
- C. Personnel Matter – City Manager's Annual Evaluation and Salary Review

**IV. Possible Actions by Council in follow up to Executive Session**

**V. Adjourn**

**SPECIAL NOTE: Upon request, the City of Cayce will provide this document in whatever form necessary for the physically challenged or impaired.**



---

# Memorandum

---

**To:** Mayor and Council  
**From:** Rebecca Vance, City Manager  
**Date:** January 15, 2014  
**Subject:** Discussion and Approval of Penny for Progress Project List

---

## **Issue**

Council approval is needed for the final Penny for Progress Project List.

## **Background/Discussion**

At the December Council meeting, Council approved the top five projects to be submitted to the Penny for Progress Commission. Staff has added the other projects that we have discussed and Council approval is needed for the entire list. Staff has been diligently working on the submittal packages and will submit them by January 31<sup>st</sup>.

Staff has attached our proposed list for Council consideration. We are awaiting cost estimates for these projects and hope to submit a new list with those updated numbers to Council before or at the Special Council Meeting on January 22<sup>nd</sup>.

## **Recommendation:**

Staff recommends approval of the proposed Penny for Progress List.

## Penny for Progress Project List

01/22/14

1. Stormwater Drainage Improvements
2. Avenues, Broadacres, and North Frink St. Water Distribution and Refurbishment and Glenn Street Water Tank(to include Mapping the current system)
3. New City Hall
4. Renovations to old City Hall (for court system and Public Safety)
5. Traffic Calming and Pedestrian Improvement (Knox Abbott Master Plan)
6. Wastewater Collection System Inflow and Infiltration Analysis and Rehabilitation Project
7. Fire sub-station near Hunter's Mill
8. Riverwalk Capital Improvement and Replacement Plan
9. Water Plant – Replace Gaseous Chlorine With Sodium Hypochlorite
10. Airport /Three Fountains Pump Station and Forcemain Refurbishment
11. Starmount and ETMF Tank Water Distribution Improvements
12. Hwy 302 & I-26 Intersection Utility Relocation
13. Old Barnwell Pump Station Forcemain
14. John Hardee Expressway Utility Relocation

---

# Memorandum

---

**To:** Mayor and Council

**From:** Rebecca Vance, City Manager  
Shaun Greenwood, Assistant City Manager

**Date:** January 15, 2014

**Subject:** Second Reading of an Ordinance Amending Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce (Section 12-57 and Appendix A of the City Business License Ordinance)

---

## ISSUE

Council's approval is needed for Second Reading of an Ordinance Amending Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce (Section 12-57 and Appendix A of the City Business License Ordinance) and to further amend Appendix A to include a quick reference table for the class 8 businesses.

## BACKGROUND/DISCUSSION

During the January 7<sup>th</sup> City Council meeting, Council approved First Reading of an Ordinance Amending Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce (Section 12-57 and Appendix A of the City Business License Ordinance). Prior to Second and Final Reading of the ordinance, Staff is recommending that a quick reference table for the class 8 businesses is added to Appendix A. This table will allow anyone with a class 8 business to quickly identify their rates and whether "Non-resident" rates should apply.

## RECOMMENDATION

Staff recommends that Council approve Second and Final Reading of an Ordinance Amending Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce (Section 12-57 and Appendix A of the City Business License Ordinance) as amended.

STATE OF SOUTH CAROLINA )  
COUNTY OF LEXINGTON )  
CITY OF CAYCE )

**ORDINANCE**  
**Amending Chapter 12 (Businesses)**  
**of the Code of Ordinances of the**  
**City of Cayce (Section 12-57 and**  
**Appendix A of the City Business**  
**License Ordinance)**

**WHEREAS**, the Council has determined to amend, by separate ordinance, Appendices B and C of the City Business License Ordinance so as to utilize the most current IRS data to identify business rate classifications as provided by the Municipal Association of South Carolina; and

**WHEREAS**, the Council further has determined that it is in the interest of the City and the public for the City to seek to achieve a revenue neutral outcome after implementing changes in the business license tax rates to reflect such current IRS data; and

**WHEREAS**, in order to accomplish such an outcome, it is necessary to amend Section 12-57 and to add a new Appendix A to the City Business License Ordinance relating to rates and rate classes,

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Council of the City of Cayce, in Council, duly assembled, that

1. Section 12-57 of the City of Cayce Business License Ordinance, as contained and referenced in Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce, is hereby amended to delete that portion of the text of subsection B thereof following the first sentence of subsection B.
2. The City of Cayce Business License Ordinance, as contained and referenced in Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce, is hereby amended to add a new Appendix A as attached to this Ordinance.

This Ordinance shall be effective from the date of second reading approval by Council by a positive majority vote.

**DONE IN MEETING DULY ASSEMBLED**, this \_\_\_\_\_ day of \_\_\_\_\_ 2014.

\_\_\_\_\_  
Elise Partin, Mayor

Attest:

Mendy Corder, CMC, Municipal Clerk

First Reading: 1-7-14

Second Reading and Adoption by a positive majority vote: \_\_\_\_\_

Approved as to form: Danny C. Crowe, City Attorney

## Appendix A

### Classification and Rates.

#### RATE SCHEDULE

RATE CLASS	INCOME: 0 - \$2,000 MINIMUM TAX	INCOME OVER \$2,000 Rate per Thousand or fraction thereof
1	\$20.00	\$1.15
2	\$25.00	\$1.20
3	\$30.00	\$1.25
4	\$35.00	\$1.30
5	\$40.00	\$1.35
6	\$45.00	\$1.40
7	\$50.00	\$1.45
8	See individual business	In Class 8

#### NONRESIDENT RATES

Unless otherwise specifically provided, all minimum taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the municipality.

#### DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$5,000,000.00	
Gross Income in \$ Millions	Percent of Class Rate for each additional \$1,000.00
0 - 5	100%
<u>5</u> - 7	95%
<u>7</u> - <u>9</u>	90%
<u>9</u> - 110	85%
Over 110	45%

**CLASS 8 RATES**

Each NAICS Number designates a separate sub-classification. The businesses in this section are treated as separate and individual subclasses due to provisions of State law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates. Non-resident rates do not apply except where indicated.

Power company	8	\$60	\$1.45	
Contractor	8.1	\$30	\$1.25	Non-resident Rates Apply
8B railroad	8.2	\$410		
taxi	8.21	\$30	\$1.25	Non-resident Rates Apply
telephone	8.3	\$30	\$1.25	
cable	8.4	\$50	\$1.45	
junk/scrap	8.41	\$60	\$2.45	Non-resident Rates Apply
pawn	8.42	\$400	\$1.70	
auto/motor	8.5	\$20	\$0.95	
peddlers	8.6	\$135	\$3.05	Non-resident Rates Apply
peddlers seasonal	8.61	\$20	\$3.05	Non-resident Rates Apply
insurance	8.7			
coin operated per machine	8.8	\$12.50		
coin machine gross receipts	8.81	\$35	\$1.30	Non-resident Rates Apply
amusement per machine	8.82	\$12.50		
amusement gross receipts	8.83	\$35	\$1.30	Non-resident Rates Apply
bingo	8.9	\$300	\$3.05	
carnivals / circus	8.91	\$200	\$5.05	
drinking place	8.92	\$265	\$5.55	
pool hall	9	\$25	\$1.80	

**NAICS 230000 - Contractors, Construction, All Types**

A. Having permanent place of business within the municipality

Minimum on first \$2,000.00 .....\$30.00 PLUS

Each additional \$1,000.....\$1.25

B. Non-resident (no permanent place of business in the municipality)

Minimum on first \$2,000.00 .....\$60.00 PLUS

Each additional \$1,000.00.....\$ 2.50 (non-resident double rates do not apply)

A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

The total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000.00 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a calendar year.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of subcontractors furnishing labor or materials for each project.

**NAICS 482 - Railroad Companies** - (See Code § 12-23-210) .....\$410.00

**NAICS 5171, 5172 - Telephone Companies:**

A. Notwithstanding any other provisions of the Business License Ordinance, the business license tax for "retail telecommunications services", as defined in S. C. Code section 58-9-2200, shall be at the maximum rate authorized by S. C. Code section 58-9-2220, as it now provides or as provided by its amendment. The business license tax year shall begin on January 1 of each year. Declining rates shall not apply.

B. In conformity with S.C. Code section 58-9-2220, the business license tax for "retail telecommunications services" shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or

terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.

C. The business license tax for "retail telecommunications services" shall be due on January 1 of each year and payable by January 31 of that year, without penalty.

D. The delinquent penalty shall be five (5%) percent of the tax due for each month, or portion thereof, after the due date until paid.

E. Exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

F. Nothing in this article shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement in the event that the franchise or contractual agreement should expire after December 31, 2003.

G. All fees collected under such a franchise or contractual agreement expiring after December 31, 2003, shall be in lieu of fees or taxes which might otherwise be authorized by this ordinance.

H. As authorized by S.C. Code section 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S.C. Code section 58-9-2200 shall continue in effect.

**NAICS 22112 - Electric Power Distribution**.....See Consent or Franchise

**NAICS 22121 - Natural Gas Distribution** .....See Consent or Franchise

**NAICS 517110 – Television: Cable or Pay**

Services using public streets.....See Franchise

**Cable television services not using public streets:**

Minimum on first \$2,000.....\$50.00 PLUS

Per \$1,000, or fraction, over \$2,000.....\$1.45

**NAICS 423930 - Junk or Scrap Dealers** [Nonresident rates apply]

Minimum on first \$2,000.....\$60.00 PLUS

Per \$1,000, or fraction, over \$2,000 .....\$2.45

**NAICS 522298 - Pawn Brokers** - All Types

Minimum on first \$2,000.....\$400.00 PLUS

Per \$1,000, or fraction, over \$2,000.....\$1.70

**NAICS 4411, 4412 - Automotive, Motor Vehicles, Boats, Farm Machinery, or Retail**

(except auto supply stores - see 4413)

Minimum on first \$2,000.....\$20.00 PLUS

Per \$1,000, or fraction, over \$2,000.....\$0.95

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include full sales price without deduction for trade-ins. Dealer transfers shall not be included in gross receipts.

**NAICS 454390 – Peddlers, Solicitors, Canvassers, Door-To-Door Sales**

Direct retail sales of merchandise. [Non-resident rates apply]

**A. Regular activities [more than two sale periods of more than three days each per year]**

Minimum on first \$2,000.....\$135.00 PLUS

Per \$1,000, or fraction, over \$2,000.....\$3.05

**B. Seasonal activities [not more than two sale periods of not more than three days each year, separate license required for each sale period]**

Minimum on first \$2,000.....\$20.00 PLUS

Per \$1,000, or fraction, over \$2,000.....\$3.05

Applicant for a license to sell on private property must provide written authorization from the property owner to use the intended location.

**NAICS 5241 – Insurance Companies:**

Except as to fire insurance, "gross premiums" means gross premiums written for policies for property or a risk located within the municipality. In addition, "gross premiums" shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company's office located in the municipality, (2) the insurance company's employee conducting business within the municipality, or (3) the office of the insurance company's licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.

Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.

As to fire insurance, "gross premiums" means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.

Gross premiums shall include all business conducted in the prior calendar year.

Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

Declining rates shall not apply.

**NAICS 52411 – Life, Health and Accident**.....0.75% of Gross Premiums

**NAICS 524126 – Fire and Casualty** (Licensed in SC).....2% of Gross Premiums

**NAICS 524127 – Title Insurance**.....2% of Gross Premiums

**SECTION 2**

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

**SECTION 3**

Any exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

**SECTION 4**

Pursuant to S.C. Code Ann. §§ 38-45-10 and 38-45-60, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker's premium tax. The agreement with the Association for administration and collection of current and delinquent license taxes from insurance companies as authorized by S.C. Code § 5-7-300 and administration of the municipal broker's premium tax in the form attached hereto is approved, and the Mayor is authorized to execute it.

**NAICS 524210 – Brokers for Fire & Casualty Insurers – non-admitted:**

As to brokers for non-admitted fire and casualty insurers, "gross premiums" means gross premiums collected by or for fire and casualty insurers no licensed in South Carolina (1) on policies on property or risks located in the municipality and/or (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by a broker located in or doing business within the municipality. Brokers shall provide, with their payment of the tax, a copy of a report required by the State Department of Insurance showing the locations of the property or risks insured...2% of Gross Premiums [Premiums for non-admitted business are not included in broker's gross commissions for other business. Declining rates shall not apply.]

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies and brokers for non-admitted fire and casualty insurers shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

Any exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

The Agreement with the Municipal Association of South Carolina, pursuant to S.C. Code Section 5-7-30, for collection of current and delinquent license taxes from insurance companies and brokers for non-admitted fire and casualty insurers shall continue in effect.

**NAICS 713120 - Amusement Machines, coin operated (except gambling)**

Music machines, juke boxes, kiddy rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) - [Type I and Type II]

1. Operator of machine.....\$12.50/machine PLUS  
 .....\$12.50 business license for  
 operation of all machines (not on gross income). [§ 12-21-2746]
  
2. Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728) - [Nonresident rates apply.] - Minimum on first \$2,000.00 .....\$35.00 PLUS  
 Per \$1,000, or fraction, over \$2,000.....\$1.30

**NAICS 713290 - Amusement Machines, coin operated, non-payout**

Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) - [Type III]

1. Operator of machine (owner of business) .....\$12.50 business license  
 for operation of all machines (not on gross income). [§12-21-2720(B)]
  
2. Distributor selling or leasing machines (not licensed by the State as an operator pursuant to §12-21-2728) - [Nonresident rates apply.] - Minimum on first \$2,000.....\$35.00 PLUS  
 Per \$1,000, or fraction, over \$2,000.....\$1.30

**NAICS 713290 - Bingo halls, parlors -**

- Minimum on first \$2,000.....\$300.00 PLUS
- Per \$1,000, or fraction, over \$2,000.....\$3.05

**NAICS 711190 - Carnivals and Circuses -**

Minimum on first \$2,000.....	\$200.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$5.05

**NAICS 722410 - Drinking Places, bars, lounges, cabarets**

(Alcoholic beverages consumed on premises)

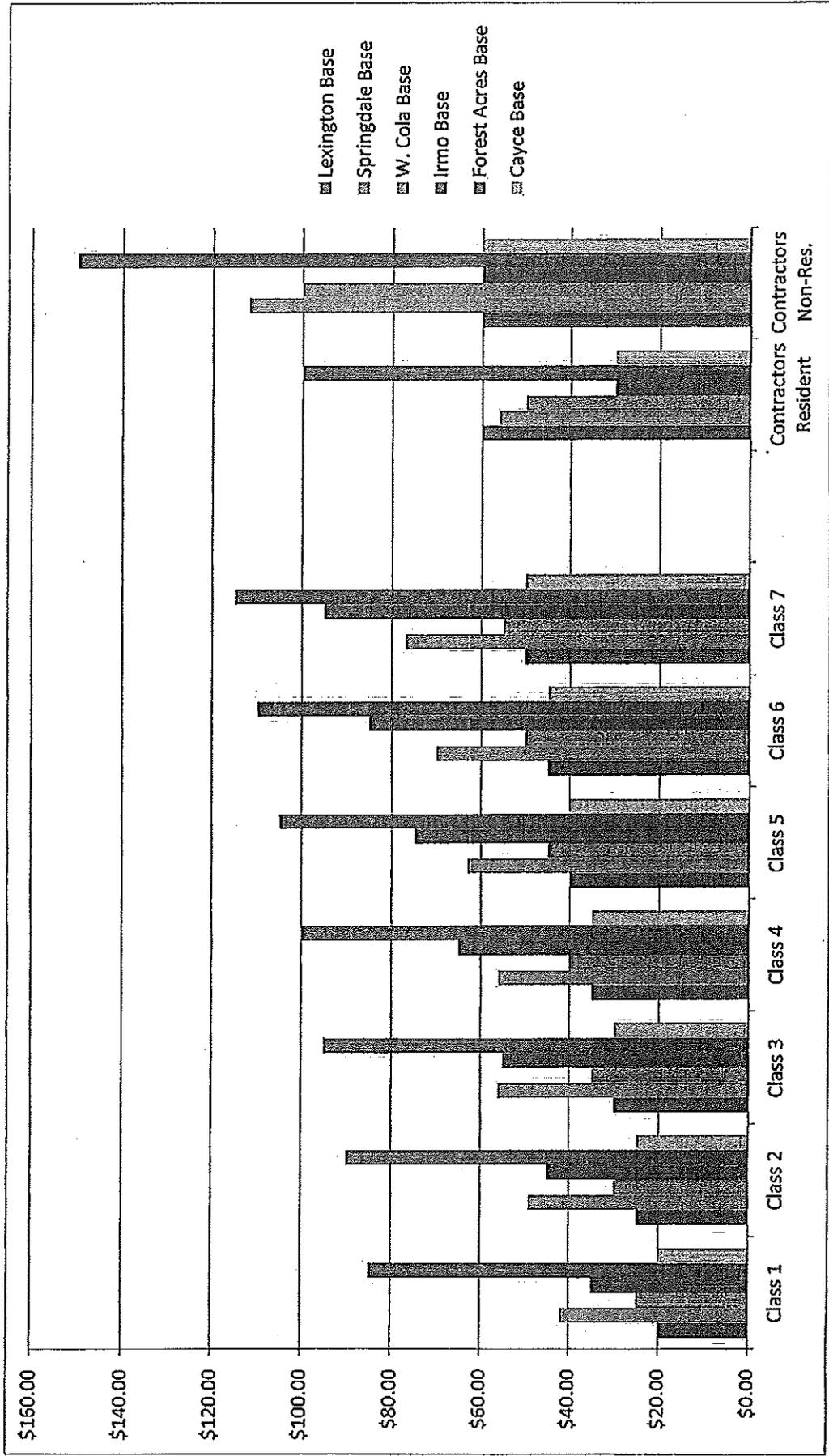
Minimum on first \$2,000.00.....	\$265.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$5.55

License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.

**NAICS 713990 - Billiard or Pool Rooms, all types.....**

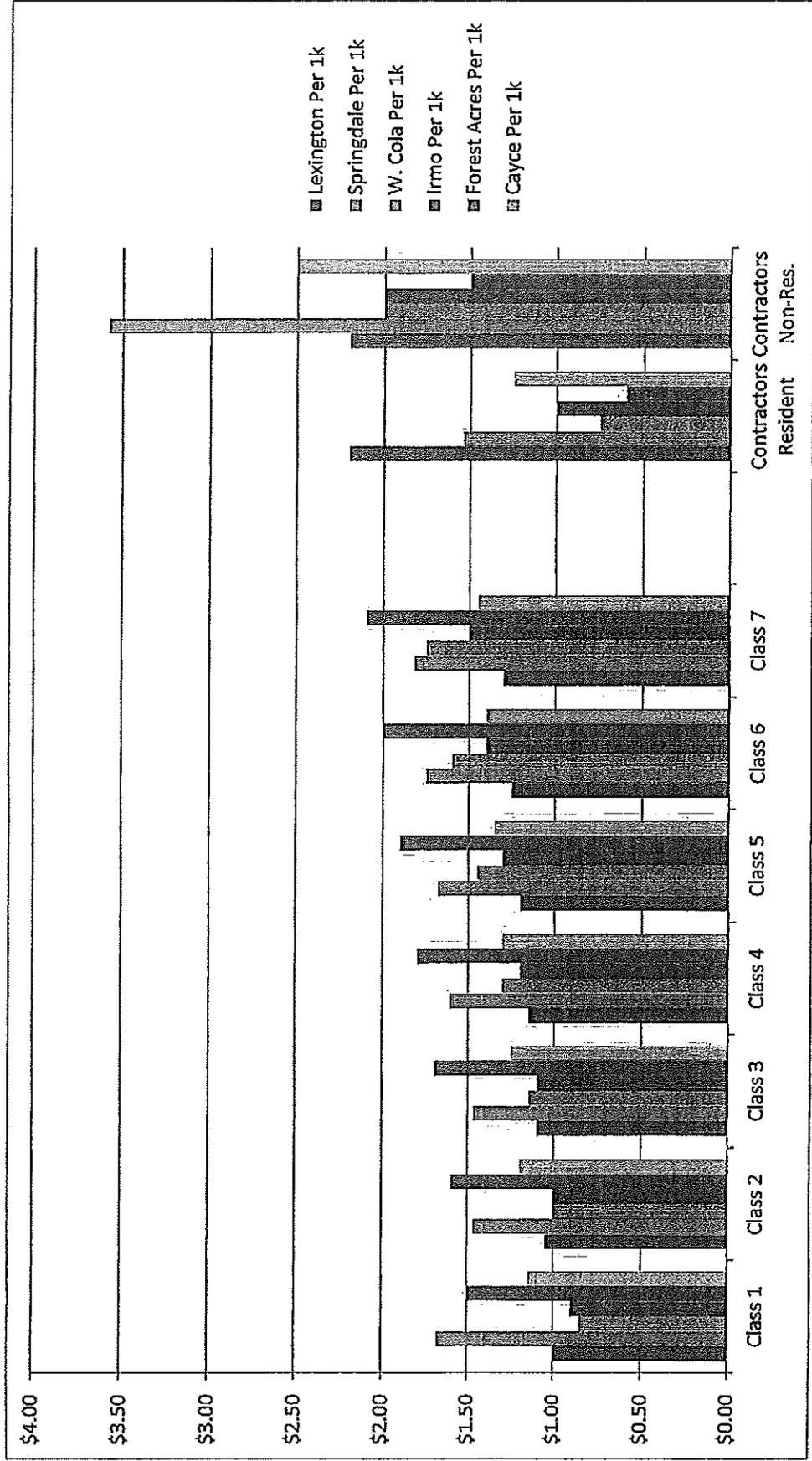
.....	\$5.00 stamp/table PLUS
Minimum on first \$2,000.....	\$25.00 PLUS
Per \$1,000, or fraction, over \$2,000.....	\$1.80

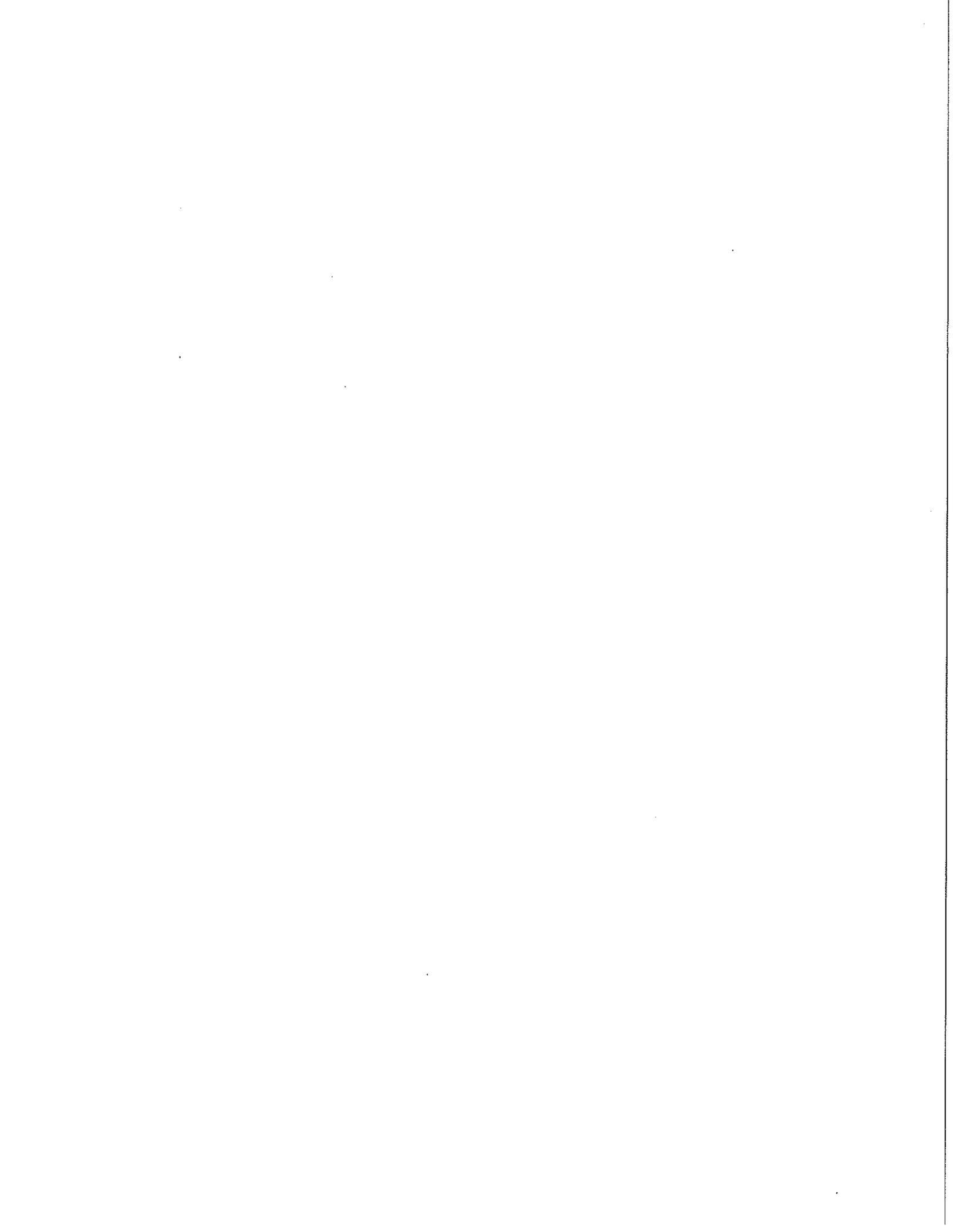
# Business License Base Rate Comparison





# Business License Per \$1,000 Comparison With 5¢ Increase





STATE OF SOUTH CAROLINA	)	<b>ORDINANCE</b>
	)	<b>Amending Chapter 12 (Businesses)</b>
COUNTY OF LEXINGTON	)	<b>of the Code of Ordinances of the</b>
	)	<b>City of Cayce (Appendices B and C</b>
CITY OF CAYCE	)	<b>of the City Business License</b>
	)	<b>Ordinance)</b>

**WHEREAS**, the Council has determined that it is in the interest of the public, in the interest of the City in administering and enforcing the City's Business License Ordinance, and in the interest of businesses licensed in the City to utilize the most current IRS data to identify business classifications as provided by the Municipal Association of South Carolina; and

**WHEREAS**, the Council has determined that, in order to utilize that data, it is necessary to amend Appendix B and Appendix C of the Business License Ordinance of the City relating to NAICS codes and rate classes,

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Council of the City of Cayce, in Council, duly assembled, that

1. The City of Cayce Business License Ordinance, as contained and referenced in Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce, is hereby amended to delete, in its entirety, the current Appendix B, and to substitute therefor the new Appendix B as attached to this Ordinance.
  
2. The City of Cayce Business License Ordinance, as contained and referenced in Chapter 12 (Businesses) of the Code of Ordinances of the City of Cayce, is hereby amended to delete, in its entirety, the current Appendix C, and to substitute therefor the new Appendix C as attached to this Ordinance.

This Ordinance shall be effective from the date of second reading approval by Council.

**DONE IN MEETING DULY ASSEMBLED**, this \_\_\_\_\_ day of \_\_\_\_\_ 2014.

\_\_\_\_\_  
Elise Partin, Mayor

Attest:

\_\_\_\_\_  
Mendy Corder, CMC, Municipal Clerk

First Reading: 1-7-14

Second Reading and Adoption: \_\_\_\_\_

Approved as to form: \_\_\_\_\_  
Danny C. Crowe, City Attorney

**APPENDIX B**  
**2013 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE**

<b>NAICS Code</b>	<b>Industry Sector</b>	<b>Class</b>
110000	Agriculture, forestry, hunting and fishing	2
210000	Mining	6
221100	Electric Power Generation, Transmission and Distribution	8.0
221200	Natural Gas Distribution	8.0
220000	Utilities	1
230000	Construction	8.1
31-33	Manufacturing	2
311000	Food manufacturing	2
313000	Textile and textile product mills	1
315000	Apparel	2
316000	Leather and allied products	2
321000	Wood products	1
322000	Paper products	2
323000	Printing and related support activities	2
324000	Petroleum and coal products	2
325000	Chemical manufacturing	3
327000	Nonmetallic mineral products	2
331000	Primary metal industries	1
332000	Fabricated metal products	2
333000	Machinery	2
334000	Computer and electronic products	4
335000	Electrical equipment, appliances, and components	2
336000	Transportation equipment	2
337000	Furniture and related products	2
339000	Other miscellaneous manufacturing	3
420000	Wholesale trade	1
423930	Recyclable Material Merchant Wholesalers (Junk)	8.4
44-45	Retail trade	1
441000	Motor vehicle and parts dealers	1
441100	Automobile Dealers	8.5
441200	Other Motor Vehicle Dealers	8.5
442000	Furniture and home furnishing stores	2
443000	Electronic and appliance stores	1
444000	Building material and garden equipment and supplies dealers	2
445000	Food and beverage stores	1
446000	Health and personal care stores	2
447000	Gasoline stations	1
448000	Clothing and accessories stores	2
451000	Sporting goods, hobby, book, and music stores	1

**APPENDIX B**  
**2013 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE**

NAICS Code	Industry Sector	Class
452000	General merchandise stores	1
453000	Miscellaneous store retailers	2
454000	Nonstore retailers	1
454390	Other Direct Selling Establishments (Peddlers)	8.6
48-49	Transportation and warehousing	2
482000	Rail Transportation	8.2
486000	Pipeline transportation	2
493000	Warehousing and storage facilities	2
510000	Information	3
511000	Publishing industries (except internet)	4
512000	Motion picture and sound recording	3
515000	Broadcasting (except internet) and telecommunications	3
517000	Telecommunications	3
517100	Wired Telecommunications Carriers	8.3
517110	Cable, DSL, VoIP, etc.	8.4
517200	Wireless Telecommunications Carriers (except Satellite)	8.3
518000	Internet service providers, web search portals, and data processing	4
519000	Other Information Services	5
520000	Finance and insurance	7
522000	Credit intermediation and related activities	5
522298	Pawnshops	8.4
523000	Securities, commodity contracts, and other financial investments	7
524000	Insurance agents, brokers, and related activities	2
524100	Insurance Carriers	8.7
524210	Insurance Brokers for non-admitted Insurance Carriers	8.7
525000	Funds, trusts and other financial vehicles	7
530000	Real estate and rental and leasing	5
531000	Real estate	6
531100	Lessors of real estate (including miniwarehouses and self storage)	7
532000	Rental and leasing services	2
540000	Professional, scientific, and technical services	5
541600-541900	Other professional, scientific, and technical services	7
550000	Management of companies Administrative and support and waste management and remediation services	5 3
560000	Administrative and support services	3
561000	Administrative and support services	3
562000	Waste management and remediation services	2
610000	Educational services	5
620000	Health care and social assistance	4

**APPENDIX B**  
**2013 BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE**

NAICS Code	Industry Sector	Class
623000	Nursing and Residential Care Facility	1
710000	Arts, entertainment, and recreation	3
711190	Other Performing Arts Companies (Carnivals and Circuses)	8.9
712000	Museums, Historical Sites and similar institutions	3
713100	Amusement Parks and Arcades	8.8
713200	Nonpayout Amusement Machines	8.8
713290	Bingo Halls	8.9
713990	All Other Amusement and Recreational Industries ( pool tables)	8.10
721000	Accommodation	1
722000	Food services and drinking places	2
722410	Drinking Places (Alcoholic Beverages)	8.9
810000	Other services	4
811000	Repair and maintenance	2
811100	Auto repair and maintenance	2
812000	Personal and laundry services	5
813000	Religious, grantmaking, civic, professional, and similar organizations	5

*Note: Class Schedule is based on 2010 IRS data.*

**APPENDIX C**  
**2013 BUSINESS LICENSE CLASS SCHEDULE BY RATE CLASS**

<b>NAICS Code</b>	<b>Industry Sector</b>	<b>Class</b>
220000	Utilities	1
313000	Textile and textile product mills	1
321000	Wood products	1
331000	Primary metal industries	1
420000	Wholesale trade	1
441000	Motor vehicle and parts dealers	1
443000	Electronic and appliance stores	1
445000	Food and beverage stores	1
447000	Gasoline stations	1
451000	Sporting goods, hobby, book, and music stores	1
452000	General merchandise stores	1
454000	Nonstore retailers	1
623000	Nursing and Residential Care Facility	1
721000	Accommodation	1
44-45	Retail trade	1
110000	Agriculture, forestry, hunting and fishing	2
311000	Food manufacturing	2
315000	Apparel	2
316000	Leather and allied products	2
322000	Paper products	2
323000	Printing and related support activities	2
324000	Petroleum and coal products	2
327000	Nonmetallic mineral products	2
332000	Fabricated metal products	2
333000	Machinery	2
335000	Electrical equipment, appliances, and components	2
336000	Transportation equipment	2
337000	Furniture and related products	2
442000	Furniture and home furnishing stores	2
444000	Building material and garden equipment and supplies dealers	2
446000	Health and personal care stores	2
448000	Clothing and accessories stores	2
453000	Miscellaneous store retailers	2
486000	Pipeline transportation	2
493000	Warehousing and storage facilities	2
524000	Insurance agents, brokers, and related activities	2

**APPENDIX C**  
**2013 BUSINESS LICENSE CLASS SCHEDULE BY RATE CLASS**

<b>NAICS Code</b>	<b>Industry Sector</b>	<b>Class</b>
532000	Rental and leasing services	2
562000	Waste management and remediation services	2
722000	Food services and drinking places	2
811000	Repair and maintenance	2
811100	Auto repair and maintenance	2
31-33	Manufacturing	2
48-49	Transportation and warehousing	2
325000	Chemical manufacturing	3
339000	Other miscellaneous manufacturing	3
510000	Information	3
512000	Motion picture and sound recording	3
515000	Broadcasting (except internet) and telecommunications	3
517000	Telecommunications	3
560000	Administrative and support and waste management and remediation services	3
561000	Administrative and support services	3
710000	Arts, entertainment, and recreation	3
712000	Museums, Historical Sites and similar institutions	3
334000	Computer and electronic products	4
511000	Publishing industries (except internet)	4
518000	Internet service providers, web search portals, and data processing	4
620000	Health care and social assistance	4
810000	Other services	4
519000	Other Information Services	5
522000	Credit intermediation and related activities	5
530000	Real estate and rental and leasing	5
540000	Professional, scientific, and technical services	5
550000	Management of companies	5
610000	Educational services	5
812000	Personal and laundry services	5
813000	Religious, grantmaking, civic, professional, and similar organizations	5
210000	Mining	6
531000	Real estate	6
520000	Finance and insurance	7
523000	Securities, commodity contracts, and other financial investments	7
525000	Funds, trusts and other financial vehicles	7

**APPENDIX C**  
**2013 BUSINESS LICENSE CLASS SCHEDULE BY RATE CLASS**

<b>NAICS Code</b>	<b>Industry Sector</b>	<b>Class</b>
531100	Lessors of real estate (including miniwarehouses and self storage)	7
541600-541900	Other professional, scientific, and technical services	7
221100	Electric Power Generation, Transmission and Distribution	8.0
221200	Natural Gas Distribution	8.0
230000	Construction	8.1
482000	Rail Transportation	8.2
517100	Wired Telecommunications Carriers	8.3
517200	Wireless Telecommunications Carriers (except Satellite)	8.3
423930	Recyclable Material Merchant Wholesalers (Junk)	8.4
517110	Cable, DSL, VoIP, etc.	8.4
522298	Pawnshops	8.4
441100	Automobile Dealers	8.5
441200	Other Motor Vehicle Dealers	8.5
454390	Other Direct Selling Establishments (Peddlers)	8.6
524100	Insurance Carriers	8.7
524210	Insurance Brokers for non-admitted Insurance Carriers	8.7
713100	Amusement Parks and Arcades	8.8
713200	Nonpayout Amusement Machines	8.8
711190	Other Performing Arts Companies (Carnivals and Circuses)	8.9
713290	Bingo Halls	8.9
722410	Drinking Places (Alcoholic Beverages)	8.9
713990	All Other Amusement and Recreational Industries ( pool tables)	8.10

*Note: Class Schedule is based on 2010 IRS data.*