CITY OF COSTA MESA, CALIFORNIA

BUSINESS LICENSE SURVEY

APRIL 2003

City	Method of Charging Tax	Revenue FY 02	Minimum	Maximum	Comments
Aliso Viejo			-		Not required
Anaheim	G, F, O	$5,462,486	$60.00	No Max	$.095 per $1,000
Brea	G, F	664,262	$30.00	$500	$.20 per $1,000
Buena Park	G, F, O	672,449	$37.50	No Max	$.45 per $1,000
Costa Mesa	**G, F**	**842,838**	**$0.00**	**$200**	
Cypress	G, F	900,000	$40.00	No Max	$.26 per $1,000
Dana Point					(1)
Fountain Valley	G, F, O	472,463	$50.00	No Max	$25.00 Application fee
Fullerton	G, F, O	1,048,750	$25.00	No Max	$.10 per $1,000
Garden Grove	G, F	1,933,523	$42.50	$2,550	$25.00 Processing fee
Huntington Beach	F, O	1,910,562	$100.00	No Max	$4.00 per employee
Irvine	F	715,772	$25.00	$25	
La Habra	G, F	379,128	$35.00	$500	$.25 per $1.000
La Palma	G, F, O		$35.00	No Max	$.42 per $1,000
Laguna Beach	G	665,611	$60.00	$1,650	
Laguna Hills					Not required
Laguna Niguel					Not required
Laguna Woods					Not required
Lake Forest					Not required
Los Alamitos	O	369,361	$151.00	$1,508	5% annual increase
Mission Viejo					Not required
Newport Beach	F	2,470,856	$101.00	$1,000	(2)
Orange	G, F	2,080,000	$35.00	No Max	
Placentia	G	719,341	$33.00	No Max	$.55 per $1,000
Rancho Santa Margarita					Not required
San Clemente	G	906,095	$55.00	No Max	
San Juan Capistrano	F		$22.00	No Max	$5.00 per employee
Santa Ana	G, F	7,110,272	$102.00	No Max	$.66 per $1,000
Seal Beach	G, F	823,076	$153.00	$153	Tied to CPI
Stanton	F		$50.00	$750	$4.00 per employee
Tustin	G	273,490	$25.00	$100	
Villa Park	G, F	31,859	$25.00	$5,000	$.20 per $1,000
Westminster	G	142,786	$50.00	$50	
Yorba Linda	G	511,335	$25.00	No Max	$.30 per $1,000

G = Gross Receipts

F = Flat Fee

O = Other Method

(1) - Business Registration Program only - No fee.

(2) - $5/employee if business generates sales tax ($500 maximum); $10/employee if no sales tax is generated ($1,000 maxi