Introduced by: City Manager Moosey Second Public Hearing: November 28, 2023 Action: Adopted Yes:

Date: October 10, 2023 Public Hearing: October 10, 2023 Amended: November 28, 2023 Vote: Unanimous No:

Mayor Carrington Deputy Mayor Anzilotti Alcantra Best Cooper Melin Tudor

CITY OF PALMER, ALASKA

Resolution No. 24-002

A Resolution of the Palmer City Council Adopting the 2024 Fee Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2024, and Ending December 31, 2024,

WHEREAS, portions of the Palmer Municipal Code refer to fees "established in the current, adopted budget"; and

WHEREAS, the Fee Schedule establishes the fees for 2024 and becomes a part of the current, adopted budget.

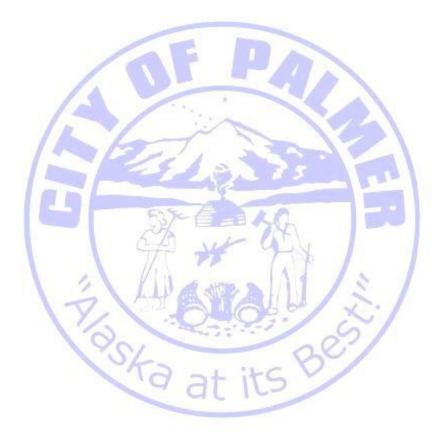
NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby, through the budget process, adopts the attached fee schedule for a period of one (1) year, that being from January 1, 2024, through December 31, 2024.

Approved by the Palmer City Council this 28th day of November, 2023.

Shelly Acteson, CMC, City Clerk

Steve Carrington, Mayor





City of Palmer

2024 Fee Schedule

(Adopted by Resolution No. 24-002)

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Airport Fees	
Aircraft Tie Down Space Apron A (T1-T9) 33'x44' Transient (per day)	\$ 5
Aircraft Tie Down Space Apron A (1-27) 33'x44' Monthly	\$ 32
Apron C (6-33, 39-45) 33'x44' Monthly	
Aircraft Tie Down Space Apron A (1-27) 33'x44' Quarterly	\$ 90
Apron C (6-33, 39-45) 33'x44' Quarterly	
Aircraft Tie Down Space Apron A (1-27) 33'x44' Annual	\$ 334
Apron C (6-33, 39-45) 33'x44' Annual	
Aircraft Tie Down Space Apron B (1-39)	\$ 32
Aircraft Tie Down Space Apron B (1-39)	\$ 91
Aircraft Tie Down Space Apron B (1-39)	\$ 334
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'X61' Monthly	\$ 53
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'X61' Quarterly	\$ 154
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'X61' Annual	\$ 586
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Transient (per day)	\$ 53
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Quarterly	\$ 292
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Annual	\$ 1,118
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Transient (per day)	\$ 90
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Quarterly	\$ 530
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Annual	\$ 2,070
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Transient (per day)	\$ 106
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Quarterly	\$ 636
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Annual	\$ 2,494
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient (per day)	\$ 27
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Monthly	\$ 117
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Quarterly	\$ 336
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Annual	\$ 1,294
Aircraft Impoundment Fee	\$ 400
Storage fee for impounded aircraft (per month)	\$ 200
Airport Lease Application Fee	\$ 500
Fuel Flowage Fee (per gallon delivered)	\$.05
*All Tie Down Spaces add 3% sales tax (sales tax included in transient rate)	
Transient rate is for stay greater than 4 hours per day on airport grounds.	
Rates are not pro-rated.	

Animal Control Fees	
Animal license – dog/cat (three-year license – expires three years from date of issue)	\$ 10
Lost tag – animal license (expires three years from original issue date)	\$ 2.50
Animal impound (per animal)	\$ 30
Dangerous/vicious animal registration (one-time fee)	\$ 25

Appeals	
Appeal to hearing officer regarding a decision of the Planning and Zoning Commission:	
Nonrefundable application filing fee	\$ 3,000
Deposit for preparation of the appeal record	\$ 500

Application Filing Fees (Filing fees are nonrefundable)			
Mobile home park	\$	500	
Large Retail Establishment	\$	500	
Conditional Use Permit	\$	500	
Variance Request	\$	500	
Planned Unit Development (PUD)	\$	500	
Zone Change/Palmer Municipal Code Text Amendment	\$	500	
Accessory Dwelling Unit	\$	100	
Short Term Rental and Annual Renewal	\$	75	

Building Permit Fees Based on Total Valuation				
Total Valuation:	Fee:		Additional Fee	
\$1 to \$500	\$	26		
\$501 to \$2000	\$	26	for the first \$500 plus \$3.40 for each additional \$100, or fraction thereof, to and including \$2000	
\$2001 to \$25,000	\$	77	for the first \$2000 plus \$15.59 for each additional \$1,000, or fraction thereof, to and including \$25,000	
\$25,001 to \$50,000	\$	435.50	for the first \$25,000 plus \$11.25 for each additional \$1,000, or fraction thereof, to and including \$50,000	
\$50,001 to \$100,000	\$	716.75	for the first \$50,000 plus \$7.80 for each additional \$1,000, or fraction thereof, to and including \$100,000	
\$100,001 to \$500,000	\$	1,106.75	For the first \$100,000 plus \$6.24 for each additional \$1,000, or fraction thereof, to and including \$500,000	
\$500,001 to \$1,000,000	\$	3,602.75	For the first \$500,000 plus \$5.28 for each additional \$1,000, or fraction thereof, to and including \$1,000,000	
\$1,000,001 and up	\$	6,242.75	for the first \$1,000,000 plus \$4.06 for each additional \$1,000, or fraction thereof	

Building Inspector Inspection Services and Fees	
Plan Review Fee (4-plex or more residential units and all other non-residential projects) 65% of building permit fee	65%
Inspections outside normal business hours (per hour)*	\$ 125
Re-inspection fees assessed under provisions of Section 305.8 of the 97 UAC (per hour)*	\$ 100
Inspection for which no fee is specifically indicated (per hour)*	\$ 100
For use of outside consultants for plan check and inspections, – actual costs**	\$

* Or the total hourly cost to the jurisdiction, whichever is the greatest. There is a two hour minimum and this cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

** Actual costs include administrative and overhead costs.

Business Licenses	
Business License:	
Annual license	\$ 25
Biennial license	\$ 50
State Fair License (duration of Fair – not transferable to annual license)	\$ 25
Special Event License (duration of the special event up to three days (not transferable to annual license)	\$ 10
Door to Door Solicitors License (non-refundable annual fee)	\$ 50
Business License – failure to apply before business opens:	\$ 25
Business License – late filing fee:	
Through February 1	\$ 25
Additional fee on March 1 (not to exceed \$50)	\$ 25
State Fair vendors failure to apply for a business license by the first day of the Fair.	\$ 25
State Fair vendors additional fee on September 7	\$ 25
Special Event License	\$ 10
Business License – failure to display business license:	\$ 25
Door to Door Solicitors License Reprint – full application process	\$ 50
Copy of Business License list	\$ 25

Community Center (Railroad Depot) Rental			
Rental Period 8 am to Midnight	Rental Rate	Security Deposit	
Daily: Monday through Thursday Daily weekend: Friday through Sunday	\$270 per day \$325 per day	\$ 150 \$ 150	
Recurring Use * (for Category 1, 2 & 3 Only**)	Rental Rate	Security Deposit	
<u>Minimum rental of 15 calendar days per year</u> : Monday through Thursday Friday through Sunday	\$205 per day \$235 per day	\$ 150 \$ 150	

* If use drops below number required for rate assessed due to cancellations, rental fee will be assessed from applicable rental period stated above.

**Recurring Use does not apply to Category 4 & Category 5 as defined in the City of Palmer Community Center (Depot) Rental Policy

CANCELLATION POLICY		
If 45 or more days notice	Full Refund rental rate and deposit	
If less than 45 days notice	City keeps deposit and one day rental	
If rental 3 consecutive days or more	Cancel 60 days in advance – Full refund	
If rental 3 consecutive days or more	Cancel less than 60 days in advance – City keeps deposit and one day rental	

Community Center (Railroad Depot) Rental Miscellane	ous Fees		
Security Deposit	\$	150	
Re-hanging of ceiling noise baffles (per hour basis)	\$	55	
Lost key fee	\$	150	
Cleaning (if more than two hours is required – per hour basis)	\$	75	
Nata, there is a two hour minimum overtime for for any City employee called out after work			

Note: there is a two-hour minimum overtime fee for any City employee called out after work hours for any problems.

Election Fees	
Recount ballot application (per precinct)	\$ 200

Equipment Rental		
Equipment rental and dry equipment rates when City must repair damages to City	property. L	abor
costs are in addition to these rates.	-	25
Compactor	\$	35
Compressor	\$	60
Generator	\$	80
Push Mower	\$	25
Backhoe & Attachment	\$	125
Bucket Truck	\$	125
Cement Mixer	\$	45
Chainsaw	\$	30
Cut Off Saw	\$	25
Drain Cleaner	\$	50
Dredge	\$	300
Dump/Flat Bed	\$	65
Dump Trucks (8 yard)	\$	165
Garbage Truck	\$	200
Graders	\$	250
Hot Patcher	\$	75
Jumping Jack	\$	35
Front End Loader	\$	125
Riding Mower	\$	55
Paver	\$	65
Pickup Truck	\$	95
Plow/Sand Truck (large)	\$	165
Pressure Washer	\$	25
Road Striper Power Liner	\$	45
Rototiller	\$	35
Snow Blower	\$	325
Spreader	\$	25
Steam Truck	\$	125
Street Sweeper	\$	130
Trac Star Fusion Machine (per hour, 4 hour min) monthly price = \$19,000, monthly fee can be pro-rated	\$	200
Trailer	\$	55
Trash Pump	\$	50
Vactor	\$	125
Water/Sewer/Maintenance Utility Trucks	\$	95
Weed Blower	\$	25
Weed Whacker	\$	25

False Alarms False Burglar Alarm Fees (Within a 12 month period):		
First false alarm	\$	0
Second false alarm	\$	0
Third false alarm	\$	75
Fourth false alarm	\$	100
Fifth false alarm	\$	125
Sixth false alarm	\$	150
Seventh false alarm	\$	175
Eighth false alarm	\$	200
Ninth false alarm	\$	225
Tenth false alarm	\$	250
Each false alarm in excess of ten	\$	300
False Fire Alarm Fees (Within a 12 month period):		
First false alarm	\$	0
Second false alarm	\$	300
Third false alarm	\$	350
Fourth false alarm	\$	400
Each false alarm in excess of four	\$	400

Fire Equipment Items		
Fire/Rescue Apparatus, each (Includes STD Tools on Vehicle) ** (per day)	\$	500
Portable Fire Pumps ** (per hour)	\$	50
Portable Tank (per day)	\$	50
Fire Hose, each section (all sizes) (per day)	\$	20
Self-contained Breathing Apparatus (SCBA) ** (per day)	\$	100
SCBA Spare Cylinder (includes refilling) (per day)	\$	25
Additional fees will be charged for replacement of consumable items used (i.e. fuel for		
fires, wood supplies, etc.)		
** Additional fees will be charged for an Operator/Supply Officer of these items at the ra	ite of	

** Additional fees will be charged for an Operator/Supply Officer of these items at the rate of \$18 per hour.

Fire Training Center Rental Fees	
Classroom, each (per day, includes A/V and restrooms)	\$ 150
Copy machine (per copy)	\$.25
CPR Mannequins, each (per day)	\$ 20
First-aid Training Kit (per day)	\$ 10
Airway Training Kit (per day)	\$ 20
Firefighting Small Classroom Props (per day)	\$ 10
Fire Behavior Carmody Kit (per day)	\$ 20
Hydrant Cutaway Large Prop (per day)	\$ 20
Pump Cutaway Large Prop (per day)	\$ 20
Training ground (per day, includes hydrant usage and field)	\$ 100

Fire Training Ground Items		
Smoke house (per hour)	\$	50
Smoke Generator Machine ** (per day)	\$	50
Tower Building and Burn Room (per hour)	\$	50
Vehicle Extrication Training Grounds (per day – approximately)	\$	100
Roof Simulator ** (per hour)	\$	30
Hazmat Props (per hour)	\$	20
Live Fire Class A Exterior Props ** (per hour)	\$	20
Live Fire Class B Exterior Props ** (per hour)	\$	50
Portable Fire Extinguishers 2.5 LB (per day)	\$	10
Portable Fire Extinguishers 20 LB (per day)	\$	10
Portable Fire Extinguishers 10 LB (per day)	\$	15

Miscellaneous	
Notary fee (per act)	\$ 10
NFS Check Fee	\$ 30
Administrative fees on credit card charges of \$5,000 or higher (in person or phone transactions only)	3%

MTA Events Center	
Events Center Rental (ice covered) per day	\$ 2,500
Events Center Rental (dry floor) per hour, minimum 3 hours – up to 8 hours	\$ 100
Events Center Rental (dry floor) per day	\$ 1,000
Prime Ice Hour	\$ 250
Non-Prime Ice Hour	\$ 205
Paid Gate (Ice) Event Per Hour	\$ 275
Curling per hour	\$ 215
Curling Stone Rental Monthly	\$ 100
Public Skate Youth (4 & under) Helmet Mandatory	\$ Free
Public Skate	\$ 5
Public Skate Senior Ages 60+	\$ 4
Public Skate Family Pass (up to 4 people, each additional is \$4)	\$ 15
Public Skate Senior 10 punch card (60+)	\$ 35
Public Skate 10 punch card	\$ 45
Freestyle all ages	\$ 5
Freestyle 5 punch card	\$ 25
Skate Rental	\$ 3
Skate Rental 10 punch card	\$ 25
Skate Sharpen	\$ 7
Skate Sharpen 10 punch card	\$ 60
Shinny Hockey (by age group, full gear required)	\$ 7
Shinny Hockey 10 punch card (by age group, full gear required)	\$ 60
Stick Time (Helmets & gloves required)	\$ 5
Stick Time 10 punch card (Helmets & gloves required)	\$ 45
Broomball (Helmets & gloves required)	\$ 5
Birthday Party (up to 15 skaters, \$5 per additional skater)	\$ 100
Gym (daily)	\$ 5
Gym (monthly)	\$ 25
Ice Reconditioning Blade Sharpening (Base fee)	\$ 100

Ice Reconditioning Extra Grinding (Chips & nicks)	\$	100	
MTA Events Center Advertising Rates			
Dasher Boards 30" X 96" – 1 Year Contract	\$	1,200	
Dasher Boards 30" X 96" – 3 Year Contract	\$	3,000	
Hanging Banners 4' X 8" – 1 Year Contract	\$	1,300	
Hanging Banners 4' X 8" – 3 Year Contract	\$	3,000	

Neighborhood Park Development Fee Schedule	
Dwelling Type:	
Single Family (per dwelling unit)	\$ 200
Multi-family (per dwelling unit)	\$ 150
Mobile home (per dwelling unit)	\$ 150

Palmer Public Library Fees	
Overdue items (per day, maximum \$5 per item)	\$.25
Library community room rental (per hour with two hour minimum)	\$ 25
Library community room rental (nonprofit – annually, entitles renter one use per month)	\$ 100
Copying fee (per page) Black & White	\$.25
Copying fee (per page) Color	\$.50
Replacement library cards	\$ 3
Temporary card (4 months)	\$ 10
Damaged Books	
TBD = To Be Determined	
Chewed edge corner (per corner)	\$ 2
Defaced pages (per page or replacement cost)	\$ 2
Torn pages in book that cannot be repaired (replacement cost plus administrative fee)	\$ TBD
Torn pages in book that can be repaired (per page)	\$ 2
Repeated dog eared pages (per book)	\$ 2
Chewed spine (top or bottom)	\$ 2
Rebinding (replacement cost of item plus administrative fee)	\$ TBD
Water/fluid damage (replacement cost plus administrative fee)	\$ TBD
Mildew (replacement cost plus administrative fee)	\$ TBD
Missing barcodes and spine labels on any library item (per item)	\$ 1
Missing or damaged any library item jacket	\$ 4
Lost or Damaged book Bag (replacement cost)	\$ TBD
Items returned to wrong book drop	\$ 1
Administrative reprocessing fee for lost or damaged books, DVD, audios, E-Readers	\$ 5
Damaged Videos/DVDs/CDs:	
Damaged video, DVD, or CD (actual cost of repair plus administrative fee)	\$ TBD
Taping over a library video (replacement cost plus administrative fee)	\$ TBD
Broken or lost case	\$ 5
Equipment:	
E-Readers, Tables, Laptops, Playaways, Audioplayers (replacement cost plus administrative fee)	\$ TBD
Kits Damaged or missing parts (Replacement cost plus administrative fee)	\$ TBD
Equipment loaned out (per day) plus \$100 refundable deposit	\$ 5
Damages to equipment (actual repair cost plus administrative fee)	\$ TBD

Online Sales Tax Credit Card Convenience Fee	3%
Contractor Certification of Exemption (for sales tax/per calendar year)	\$ 250
Owner/Builder Exemption (for sales tax/per calendar year)	\$ 30

Special Assessments	
Special Assessment District billing fee	\$ 3
Special Assessment Interest Rate	3%
Special Assessment Penalty Rate	3%

Utilities	
Deposit – water and sewer (new active customers)	\$ 100
Utility late fees (percentage of balance owed)	10%
Service call fee	\$ 50
Connection/Disconnect fee	\$ 25
Door tag fee for non-payment of prior months' utility bill	\$ 20
Transfer Tenant Utilities to Landlord for non-payment	\$ 15
Miscellaneous Repair Work hourly labor rate, contact the Department of Public	\$ 50
Works for material costs	
After Hours/Holiday/Weekend Inspection Fee (hourly)	\$ 125
Online Utility Payments Convenience Fee (transaction limit - \$5,000)	\$ 2.25
Monthly Water Rates:	
0 to 5,000 gallons (plus meter charge plus sales tax)	\$ 21.60
Over 5,000 gallons (plus meter charge and \$0.432 per 100 gallons plus sales tax)	\$ 21.60
Monthly Wastewater Rates:	
0 to 5,000 gallons (plus sales tax)	\$ 47.10
Over 5,000 gallons (plus \$0.942 per 100 gallons plus sales tax)	\$ 47.10
Dump Station Fee (per month)	\$ 180
Monthly Meter Charges:	
5/8" meter (plus sales tax)	\$ 16.65
3/4" meter (plus sales tax)	\$ 24.00
1" meter (plus sales tax)	\$ 42.45
1 1/2" meter (plus sales tax)	\$ 95.90
2" meter (plus sales tax)	\$ 169.90
3" meter (plus sales tax)	\$ 381.40
4" meter (plus sales tax)	\$ 679.60
6" meter (plus sales tax)	\$ 1,529.15
8" meter (plus sales tax)	\$ 2,718.30
Hydrant Meter Connection (3" Bulk)	\$ 325.00
(per month plus \$.01 per gallon) (plus sales tax)	
Monthly Unmetered Wastewater Service Rates:	
Unmetered wastewater service flat rate, 4 inch service line (plus sales tax)	\$ 54.10
Unmetered wastewater service flat rate, 6 inch service line (plus sales tax)	\$ 78.95
Service Fee for Utilities Outside City Limits:	
Monthly Service Fee for Outside City Limits	3%

Summer Sewer Rates:

Residential Rates:

Because summer month water consumption for residential customers increases due to lawn and garden irrigation without a related increase in the use of sewer service, residential customers shall be charged for water actually used for each month of the year, but their sewer service charges for each of the billing cycles to include the months of May, June, July and August shall be set to the flat rate fee equivalent to 0 - 5000 gallons of waste water usage plus sales tax as outlined in the current fee schedule.

Commercial Rates:

Commercial users may install separate water meters to meter water used exclusively for irrigation purposes during the months of May, June, July and August, provided that the commercial customer pays for the purchase and installation of a separate water meter for that purpose, and such installation is approved by the utility. The customer shall pay fees for all water used, but the amount of water used for irrigation through an irrigation system water meter will be deducted from the commercial account's total metered water consumption for the purpose of calculating monthly charges for sewer service.

Treatment Rates:			
0 - 5000 gallons (plus sales tax)	\$	56.80	
Over 5001 gallons (plus \$1.10 per 100 gallons) (plus sales tax)	\$	56.80	
Solid Waste Collection:			
Weekly refuse collection service (per month plus sales tax) 96 gallon can	\$	29	
Weekly refuse collection service (per month plus sales tax) 64 gallon can	\$	23	
Each additional container/bag 30 lb or less (per item)	\$	5	
64 and 96 gallon Residential Container Replacement cost	\$	100	
Oversize/special Item Collection/Disposal Fee	\$	30	
Freon Removal Fee	\$	25	
On-Call Dumpster (Residential Only) Monthly Fee	\$	50	
On-Call Commercial Dumpster (other Dumpster Service Required) – Monthly Fee	\$	50	
Disconnected Utility Container Removal Fee	\$	10	
Container Loss Recovery Fee	\$	35	
Container Delivery/Removal fee	\$	25	
Unscheduled Service Fee (different collection vehicle required)	\$	50	
Three Cubic Yard Container - Residential - each dump (plus sales tax)	\$	31.50	
Four Cubic Yard Container - Residential - each dump (plus sales tax)	\$	40	
Eight Cubic Yard Container - Residential - each dump (plus sales tax)	\$	78	
Three Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$	126	
Three Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$	252	
Three Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$	378	
Four Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$	160	
Four Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$	320	
Four Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$	480	
Eight Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$	312	
Eight Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$	624	
Eight Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$	936	
Locking Dumpster (three or four yard includes delivery and pickup)	\$	175	

Permits			
Itinerant Vendor permit	\$	50	
Fence permits	\$	26	
Shed Permit (up to 320 square feet)	\$	26	
Non-electrical sign permit (base fee plus \$1.50 per sq. ft of sign area)	\$	25	
Electrical sign permit (base fee plus \$3 per sq. ft of sign area)	\$	50	
Loud equipment permit (valid for eight hours)	\$	25	
Noise permit	\$	25	
Water/Sewer Permits:	_		
Connection fee – water (new construction)	\$	400	
Connection fee – sewer (new construction)	\$	400	
Disconnect/abandonment fee – water (back to main)	\$	500	
Disconnect/abandonment fee – sewer (back to main)	\$	500	
Encroachment Permit (before construction)	\$	150	
Encroachment Permit (after construction)	\$	250	

Public Information Requests	
Copies (per page)	\$.25
Copies of drawings, plans, books, etc. – actual cost	\$
Audio recording (per meeting)	\$ 15
Fire Report Copy	\$ 20
Charge for staff time above five hours for research/copying costs – actual personnel cost	\$
Collision Report (Per report, exceeds 10 pages, additional fee of \$0.35 per page)	\$ 10
Officer Report (Per report, exceeds 10 pages, additional fee of \$0.35 per page)	\$ 10
Dispatch Log (Per log, exceeds 10 pages, additional fee of \$0.35 per page)	\$ 5
CD/DVD (Per CD/DVD)	\$ 20
Public Safety Audio Recording - \$20.00 per individual incident plus \$0.54 a minute for review and \$5.40 a minute for redaction	
Public Safety Video Recording - \$50.00 per individual incident plus \$0.54 a minute for review and \$5.40 a minute for redaction	

Sales Tax	
Sales Tax Rate (\$1,000 cap per item/service)	3%
Sales Tax – late filing fee	\$ 25
Sales Tax – delinquency tax interest rate – per year	15%
Sales Tax – late payment penalty	
a penalty of 5% of the tax for each month late or fraction there of after the due date, until total penalty of 20% has been accrued.	\$
Sales Tax – collection upon sale – failure to collect	\$ 150
Sales Tax – lien for tax, interest, and administration costs for penalties violation	\$ 150
Sales Tax – PMC 3.16.260 – violation	\$ 150