

BID ASSESSMENT LEVY



The current definitions and assessment rates are as follows:

NON-PROFIT - Businesses registered as a non-profit corporation with the state or with 501(c) (3) status and listed as an exempt organization on the California Franchise Tax Board website.

GROUND FLOOR BUSINESS - Any for-profit business located on the ground floor of a building.

UPPER-LEVEL BUSINESS: NON-RESTAURANT TYPE - Any for-profit business located on a floor level above the ground floor of a building who does not derive 90% or more of its revenue from the sale of prepared food. Prepared food means foods or beverages which are prepared on premises by cooking, chopping, slicing, mixing, freezing, or squeezing, and which require no further preparation to be consumed, other than heating.

UPPER-LEVEL BUSINESS: RESTAURANT TYPE - Any for-profit restaurant, take-out food establishment, or any other business that receives 90% or more of its revenue from the sale of prepared food and/or alcohol to be consumed on or off its premises, located on a floor level above the ground floor of the building.

	NORTH BID RATES (Civic Drive to Mt. Diablo Blvd.)	SOUTH BID RATES (Mt. Diablo Blvd to Newell Ave.)
Upper Level Business: Non-Restaurant Type	\$180	\$168
Upper Level Business: Restaurant Type	Based on Square Footage	Based on Square Footage
Ground Floor Business	Based on Square Footage	Based on Square Footage
Non-Profits	Exempt	Exempt
Square Footage		
0 to 1,000	\$180	\$168
1,001 to 2,500	\$324	\$300
2,501 to 3,500	\$420	\$390
3,501 to 5,000	\$450	\$480
5,001 to 7,500	\$720	\$720
7,501 to 10,000	\$1,200	\$1,200
10,001-15,000	\$1,500	\$1,500
15,001-20,000	\$2,100	\$2,100
20,001 to 30,000	\$3,000	\$3,000
30,001 to 50,000	\$4,200	\$3,600
50,001 to 100,000	\$7,200	\$6,000
100,001-500,000	\$12,000	\$12,000

Existing Downtown Business Improvement Districts
 City of Walnut Creek
 October 2010, Version 4

