Updated Exhibit B

Appendix A - FEES AND OTHER CHARGES^[1]

FEES AND OTHER CHARGES

Section	Description	Conditions	Amount (in dollars)			
Chapter 4-	Chapter 4—Alcoholic Beverages					
4-30(i)	License fees		See chapter 4, article III, division 1			
4-34	Processing fee—Administrative		\$100.00/year			
4-36 (a)	Posting on premises		Paid directly to sign vendor			
4-36(b)	Publication		\$200.00			
4-52(e)	Transfer license fee		\$ 100.00			
<u>4-43</u>	Temporary alcoholic beverage license		25% of assessed annual fee			
4-64(b)1	Penalty for sale to underage persons	For the first offense	A minimum fine of \$500.00			
4-64(b)2	Penalty for sale to underage persons	For the second offense in 24-month period	A minimum fine of \$750.00			
4-64(b)3	Penalty for sale to underage persons	For the third offense in 24-month period	A minimum fine of \$1,000.00			
4-64(e)	Criminal penalties	In addition to available actions, violators of chapter could be charged criminal penalties	Not to exceed \$1,000.00			
	Standard consumption on premises					
Article III, Division 2	<u>Wine</u>		\$650.00/year			
Article III, Division 2	Malt beverages		\$650.00/year			
Article III, Division 2	<u>Distilled spirit</u>		\$3,200.00/year			
Article III, Division 2	Wine, malt beverages and distilled spirit		\$4,500.00/year			

	Nonstandard consumption on premises licenses		
4-87	Limited food service restaurant license – wine, malt beverages, and distilled spirits	Renewals only (no new licenses authorized)	\$4,750.00/year
4-88	Limited tap license	Renewals only (no new licenses authorized)	\$325.00/year
	Retail package license <u>s</u>		
Article IV, Division 2	<u>Distilled spirits</u>		\$3,000.00/year
4- 70(a)Article IV, Division 3	Wine		\$400.00/year
4- 70(a)Article IV, Division 3	Beers (including growlers)Malt beverages		\$400.00/year
4-70(a)	Wine and beers		\$800.00/year
4-70(a)	Liquor		\$3,000.00/year
4-70(a)	Wine, beers and liquor		\$3,800.00/year
4-70(a)	Specialty gift shop license (beer/wine)		\$100.00/year
	Hybrid licenses		
4-106	Brewpub		\$1,650.00/year
4-107	Farm winery		\$1,450.00/year
	Consumption on Premises (Standard)		
4-70(b)(1)	Wine	See 4-70(f) for prerequisites	\$650.00/year
4-70(b)(1)	Beers	See 4-70(f) for prerequisites	\$650.00/year

4 -70(b)(1)	Wine and beers	See 4-70(f) for prerequisites	\$1,300.00/year
4-70(b)(1)	Liquor	See 4-70(f) for prerequisites	\$ 3,200.00/year
4-70(b)(1)	Wine, beers and liquor	See 4-70(f) for prerequisites	\$4,500.00/year
	Consumption on Premises (Limited)		
4- 70(b)(2)(a)	"Bring your own beverage"— (BYOB) license (no pre-existing- on-premises licensees)		\$100.00/year
4- 70(b)(2)(b)	Incidental service license		\$100.00/year
4- 70(b)(2)(c)	Limited tap license		\$325.00/year
4- 70(b)(2)(e)	Special events facility license		\$250.00/year
	Manufacturing		
4- 70(c)(1)Arti cle VI, Division 2	Manufacturer's Llicense <u>- Brewery or</u> distillerymicrobrewery		\$ 5 0250.00/year
4-70(c)(2) Article VI, Division 3	Manufacturer's license <u>-</u> micro- brewery or micro-distillery		\$250.00/year
	Hybrid		
4-70(d)(1)	Brewpub		\$1,650.00/year
4-70(d)(2)	Farm winery - wholesale		\$400.00/year
	Farm winery - retail packages -		
4 70(d)(2)	sales		\$400.00/year
4 -70(d)(2)	Farm winery consumption on premises		\$650.00/year

4-127			\$100.00/year
	Specialty gift shop license		
4-128	Incidental service license		\$100.00/year
4-129	Bring your own beverage (BYOB) license		\$100.00/year
	Add- <u>o</u> On <u>Llicenses</u>		
4-135	Craft beer and/or wine market license: wine		\$260.00/year
4-135	Craft beer and/or wine market license: malt beverages		\$260.00/year
<u>4-136</u>	Resident alcoholic beverage caterer license	For currently licensed consumption on premises or retail package establishments	\$150.00/year
4-137 (a)(1)	Sunday sales – standard consumption on premises license or craft beer and wine market license		\$500.00/year
4-137 (a)(2)	Sunday sales license – retail package license		\$250.00/year
4-106	Sunday sales license – brewpub on premises		\$500.00/year
4-106	Sunday sales license – brewpub package sales		\$250.00/year

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4-137 (a)(3)	Sunday sales license – manufacturing license		\$500.00/year
4-137 (a)(4)	Sunday sales license – specialty licenses		\$250.00/year
4-138	Ancillary tasting license		\$100.00/year
4-70(e)(1)	Sunday sales license Retail package (standard) and Craft beer and/or wine market off-premises retail package sales		\$250.00/year
4 -70(e)(1)	Sunday sales license— Consumption on premises— (standard)		\$500.00/year
4-70(e)(2)	Resident caterer license	For currently licensed consumption on- premises or retail package - establishments	\$150.00/year
4-70(e)(2)	Non-resident caterer license	For authorized event	\$50.00/event
4 -70(e)(3)	"Bring your own beverage" (BYOB) license (standard on premises licensees)	See 4-70(f) for prerequisite license	\$100.00/year
4-70(e)(4)	Limited food service restaurant- license	See 4-70(f) for prerequisite license	\$250.00/year
4-70(e)(5)	Restaurant package sale license	See 4-70(f) for prerequisite license	\$100.00/year

4 -70(e)(6)	Craft beer and/or wine market- license: wine only	See 4-70(f) for prerequisite license	\$260.00/year
4-70(e)(6)	Craft beer and/or wine market- license: beer only	See 4-70(f) for prerequisite license	\$260.00/year
4-70(e)(6)	Craft beer and/or wine market- license: beer and wine	See 4-70(f) for prerequisite license	\$520.00/year
4 -70(e)(7)	Growler/crowler license	See 4-70(f) for prerequisite license	\$100.00/year
4-70(e)(8)	Ancillary tasting license	See 4-70(f) for prerequisite license	\$100.00/year
	Event Ppermits		
4-72(a) 4- 140	Special <u>/catered</u> event alcohol permit	For qualifying resident caterers	No fee
4-72(a) 4- 140	Special/ <u>catered</u> event alcohol permit	For qualifying non-resident caterers	\$50.00/event
4 -72(a) 4- 140	Special/ <u>catered</u> event alcohol permit	For non-profit civic organizations	\$100.00
4-72(b) 4- 141	Grand opening/annual promotions permit		No fee
4-72(c) 4- 142	Public facilities event alcohol permit		\$50.00/event
4-72(d)	Catered event alcohol permit	For resident caterers	No fee
4-72(d)	Catered event alcohol permit	For non-resident caterers	\$50.00/event
	Other		
4 -94(c)	Temporary alcoholic beverage- license		25% of assessed annual fee
4 -99	Private clubs		See section 4-70
4 -100	Hotel and hotel in-room service		See section 4-70
<u>4-172(c)</u>	Alcohol seller/server permit	Initial permit	\$60.00
<u>4-172(c)</u>	Alcohol seller/server permit	Renewal	\$20.00

<u>4-172(i)</u>

Alcohol seller/server permit

<u>replacement</u>

If within 30 days of original application date,

then fee is \$7.50. If after 30 days of original application, new application and fee must be

			submitted (see 4-235).
4-128	Wholesaler license fee	Located within the city limits	
		Wine	\$400.00/year
		Beers	\$400.00/year
		Wine and beers	\$ 800.00/year
		Distilled spirits	\$ 3,000.00/year
		Wine, beers and distilled spirits	\$ 3,800.00/year
4-128	Wholesaler license fee	Located outside of the city limits	
		Wine	\$100.00/year
		Beers	\$100.00/year
		Wine and beers	\$100.00/year
		Liquor	\$100.00/year
		Wine, beers and liquor	\$100.00/year
4-142(c)	Pouring permit	Investigative fee	\$60.00/every 2 years
4-142(i)	Pouring permit replacement		If within 30 days of original application date, then fee is \$7.50. If after 30 days of original application, new application and fee must be submitted (see 4-235).
4- 184 214(a)	Excise tax on <u>distilled</u> <u>spirits</u> liquor by the drink		3% of the charge to the public for the beverage
4- 185 215(b)	Excise tax on all beermalt beverages produced by a brewery, or microbrewery		\$6.00 per half barrel (15½ gallons) and \$12.00 per barrel (31 gallons), \$0.05 per 12 ounces and a proportionate tax at the same rate on all fractional parts of 12 ounces
4- 185 215(c)	Excise tax on all liquordistilled spirits produced by a distillery or micro-distillery		\$0.22 per liter or [\$0.0065] per ounce, and a proportionate tax at the same rate on all fractional parts of a liter

4- 185 215(d)	Penalty for late excise tax payment		15% of the tax otherwise due
4- 186 216(a)	Wholesale excise tax on liquor distilled spirits		\$0.22 per liter of liquor, and a proportionate tax at the same rate on all fractional parts of a liter
4- 186 216(a)	Wholesale excise tax on wine		\$0.22 per liter of wine, and a proportionate tax at the same rate on all fractional parts of a liter
4- 186 216(b)	Wholesale excise tax on beersmalt beverages	Container types	
		When beers malt beverages are sold in or from a barrel or bulk container	\$6.00 on each container sold containing not more than 15½ gallons and a proportionate tax at the same rate on all fractional parts of 12 ounces
		When beersmalt beverages are sold in bottles, cans, or other containers other than barrel or bulk containers	\$0.05 per 12 ounces and a proportionate tax at the same rate on all fractional parts of 12 ounces

4- 191 221(b)	Interest on deficiency of wholesale or retail excise tax		See section 4-171(b)
4- 191 221(c)	Penalty on deficiency due to fraud		25% of the amount required to be paid
4- 192 222(b)	Penalty for failure to file return	For any deficiency which is determined to be made due to fraud, or intent to evade this chapter	25% of the amount required to be paid
4- 193 223(b)	Penalty for failure to pay tax	Any party who fails to pay the tax herein imposed by the city, or fails to file any required tax return to the city, within the time required	15% of the tax, or amount of the tax and interest, due the city
4-225(a)	Wholesaler license fee	Located within the city limits	
		Wine	\$400.00/year

		Malt beverages	\$400.00/year
		<u>Distilled spirits</u>	\$3,000.00/year
4-225(b)	Wholesaler license fee		
+ 223(0)	WHO COSTICE HEETISCHEE	Located outside of the city limits	
		Wine	\$100.00/year
		Malt beverages	\$100.00/year
		Wine and malt beverages	\$100.00/year
		Distilled spirits	\$100.00/year
		Wine, malt beverages and distilled	\$100.00/year
		<u>spirits</u>	