

# **VILLAGE OF PLEASANTVILLE**

## **MASTER FEE SCHEDULE**

**Adopted April 27, 2020**

**VILLAGE OF PLEASANTVILLE**

## **MASTER FEE SCHEDULE**

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**SECTION I.**  
**LICENSING AND REGULATION OF BUSINESSES**

A. **GAMES OF CHANCE LICENSES** (Chapter 108)

1. License Fee \$75.00

B. **PEDDLERS AND SOLICITORS LICENSES** (Chapter 135)

1. License Fees  
a. Annual Licenses \$ 100.00  
b. Daily License \$ 75.00

C. **PLUMBING INSPECTIONS** (Chapter 139)

1. Inspection Fees
- a. For the inspection of any new or replaced individual fixture or appliance: \$75 for up to three (3) fixtures or appliance and \$15.00 each additional thereafter
  - b. For the inspection of a house sewer, including discontinuance, for any building: \$150.00
  - c. For inspection in connection with the discontinuance of a cesspool, septic tank or privy vault: \$400.00
  - d. For inspection of relocation of house drain, soil, waste, and vent pipe: \$25.00
  - e. For inspection of boiler: \$25.00
  - f. For gas pipe integrity test: \$50.00
  - g. for each extra inspection or test required in the event of failure of the first inspection or test: \$15.00
  - h. Grease Trap Inspections (Annual fee) \$100.00

D. **ELECTRICAL INSPECTIONS**

- a. Permit Application: \$75 Residential \$150 Commercial

**E. PUBLIC AMUSEMENT LICENSES (Chapter 58)**

1. License Fees for shows/exhibits

a. License for a single exhibition, performance or show held in a place not covered by an annual license: \$75.00

b. Annual License                    \$150.00

2. License Fees for amusement devices

a. For each person owning one or more amusement devices or machines: \$100.00 per year for each such device or machine\*

b. For each person upon whose premises or in whose possession and control such device or machine is to be kept, maintained, used, exhibited or operated: \$100.00 per year for each such device or machine\*

\*In the event that an annual license is procured on or after December 1 in any year, the fee to be paid shall be one-half (1/2) of the amount specified above.

3. Substitution and Relocation Fees

a. For the substitution of one license amusement device or machine with another such device or machine: \$15.00 for each such substituted device or machine.

b. For the relocation of one licensed amusement device or machine to another location: \$15.00 for each such relocated device or machine.

F. **CABARET LICENSES (Chapter 76)**

1. License Fee

\$250 per year

\*In the event that an annual license is procured on or after December 1 in any year, the fee to be paid shall be one-half (1/2) of the amount specified above.

## **SECTION II. PLANNING, ZONING, BUILDING AND CONSTRUCTION**

### A. **LAND SUBDIVISION** (Chapter 159)

#### **1. Application Fees**

a. Preliminary Plat for fee simple subdivision for single-family attached townhouse units in Planned Unit Development (PUD) District:

\$250.00 plus \$50.00 per lot.

b. Preliminary Plat for all other subdivisions:

\$250.00 plus \$100.00 per lot in excess of two.

c. Final Plat for fee simple subdivision for single-family attached townhouse units in Planned Unit Development (PUD) District:

\$250.00 plus \$25.00 per lot.

d. Final Plat for all other subdivisions:

\$200.00 plus \$75.00 per lot in excess of two

e. Re-approval of Expired Final Plat:

\$100.00 plus \$25.00 per lot.

#### **2. Notification Fees**

The Applicant shall be responsible for all Public Hearing Notice publication and posting costs as well as the cost of notifying adjoining property owners as required in accordance with the rules of the reviewing board having jurisdiction over the application.

#### **3. In-lieu-of Parkland Reservation Fee**

##### A. **Land Subdivision**

The cash payment in lieu of reservation of land for park purposes in subdivisions containing residential units shall be \$5,000 for each new building lot

When a development application involves both subdivision and site plan approval, the cash payment in lieu of reservation of land for park purposes shall be the higher of the amount calculated in Section II.A.3 or Section II.B.3 of this Master Fee Schedule.

**B. Site Plans**

The cash payment in lieu of reservation of land for park purposes in site plans containing multifamily dwelling units shall be \$5,000 for each new unit containing two bedrooms or more and \$2,500 for each new unit containing less than two bedrooms.

When a development application involves both subdivision and site plan approval, the cash payment in lieu of reservation of land for park purposes shall be the higher of the amount calculated in Section II.A.3 or Section II.B.3 of this Master Fee Schedule

Site Plan Legalization Application Fee (Approved by Res. 2017-200 on 11/27/17)	\$1,000.00 (per violation)
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**4. Engineering Inspection Fee ( Site Plan and/or Subdivision)**

Four percent (4%) of the estimated cost of improvements, as determined by the Planning Commission.

**5. Professional Consultant Review**

Refer to Section II.S of this Master Fee Schedule.

**B. SITE PLANS (Chapter 185)**

1. Application Fee

\$250.00 plus \$10.00 for each required parking space.

2. Notification Fees

The Applicant shall be responsible for all Public Hearing Notice publication and posting costs as well as the cost of notifying adjoining property owners as required in accordance with the rules of the reviewing board having jurisdiction over the application.

3. In-Lieu-of Parkland Reservation Fee

The cash payment in lieu of reservation of land for park purposes in site plans containing multifamily dwelling

units shall be \$5,000 for each new unit containing two bedrooms or more, and \$2,500 for each new unit containing less than two bedrooms.

When a development application involves both site plan and subdivision approval, the cash payment in lieu of reservation of land for park purposes shall be the higher of the amount calculated in Section II.B.3 or Section II.A.3 of this Master Fee Schedule.

4. Professional Consultant Review

Refer to Section I.S of this Master Fee Schedule.

C. **SPECIAL PERMITS** (Chapter 185)

1. Application Fees \*( waived for FAH Units)

\*a. Accessory Apartment Special Permit: \$450.00

\*a.1 Accessory Apartment Bi-Annual Inspections \$250.00

\*b. All other Special Permits: \$250.00 plus \$10.00 for each required parking space.

\*c. Renewal of Special Permits: \$250.00

2. Notification Fees

The applicant shall be responsible for all Public Hearing Notice publication and posting costs as well as the cost of notifying adjoining property owners as required in accordance with the rules of the reviewing board having jurisdiction over the application.

D. **WETLANDS PERMITS** (Chapter 182)

1. Application Fees

a. Village Engineer Permit: \$300.00

b. Planning Commission Approval: \$250.00

2. Notification Fees

The Applicant shall be responsible for all Public Hearing Notice publication and posting costs as well as the cost of notifying adjoining property owners as required in accordance with the rules of the reviewing board having jurisdiction over the application.

3. Professional Consultant Review

Refer to Section II.S of this Master Fee Schedule.

**E. FLOOD DAMAGE PREVENTION (Chapter 104)**

1. Development Permit Fee

\$250.00

2. Certificate of Compliance Fee

\$75.00

**F. FILL DEPOSIT PERMITS (Chapter 185)**

1. Application Fee

Cost of Construction:\$100 for 1<sup>st</sup> \$1000 and \$15 per \$1000 thereafter rounded to the next \$1000.

**G. COMMERCIAL DUMPSTER PERMITS (Chapter 185)**

1. Application Fee

\$100.00 application fee and \$15 per day R.O.W. fee

**H. VARIANCES (Chapter 185)**

4. Application Fee

\$300.00

5. Notification Fees

The applicant shall be responsible for all Public Hearing Notice publication and posting costs as well as the cost of notifying adjoining property owners and others as required in accordance with the rules of the reviewing board having jurisdiction over the application.

6. Fees to Review Illegal Construction

\$1,500.00 for review of as-built plans; plus cost of building permit.

**I. ZONING AMENDMENTS (Chapter 185)**

a. Application Fee

a. Zoning Map Amendment: \$350.00 plus \$100.00 per acre

b. Zoning Text Amendment: \$350.00

2. Notification Fees

The applicant shall be responsible for all Public Hearing Notice publication and posting costs as well as the cost of notifying adjoining property owners as required in accordance with the rules of the reviewing board having jurisdiction over the application.

3. Professional Consultant Review

Refer to Section II.S of this Master Fee Schedule

**J. BOARD OF ARCHITECTURAL REVIEWS (Chapter 185)**

1. Application Fee

\$75.00 (includes sign permit fee if applicant before ARB for sign permit)

**K. SIGN PERMITS (Chapter 148)**

1. Application Fees

a. Sign permit for real estate signs which advertise the availability for sale, rent or lease the premises upon which such sign is located: \$15.00 for each sign

b. All Other Sign Permits: \$30.00 for each sign

**L. BUILDING PERMITS**

Application Fees Based on Cost of Construction:

**Residential:** \$100 for the 1<sup>st</sup> \$1000 plus \$15 each thousand thereafter, rounded up to the next \$1000.

**Commercial:** \$100 for the 1<sup>st</sup> \$1000 plus \$30 per each thousand thereafter, rounded up to the next \$1000.

M. **DEMOLITION AND BLASTING PERMITS**

Same as Building Permit fee schedule.

N. **CERTIFICATES OF OCCUPANCY (Chapter 98)**

1. Application Fees

a. Certificate of Occupancy: \$150.00

b. Temporary Certificate of Occupancy: \$150.00

c. Certified Duplicate Certificate of Occupancy: \$25.00 per copy

O. **FIRE PREVENTION PERMITS (Chapter 98)**

1. Operating Permit Application Fee \$100.00

2. Fire/Property Maintenance Inspection Fee: \$100.00

P. **BOARDERS/ROOMERS PERMITS (Chapter 185)**

1. Application Fee (\$500)

Annual Inspection \$100.00 per year/per unit

Q. **MULTIPLE DWELLING HOUSING STANDARDS (Chapter 112)**

1. Multiple Dwelling Registration

No Charge

2. Multiple Dwelling Building Registration Permit

No Charge

R. **ENVIRONMENTAL QUALITY REVIEW (Chapter 32)**

1. Application Fees

- a. Short EAF Review Fee: \$75.00
- b. Long EAF Review Fee: \$150.00

2. Professional Consultant Review

Refer to Section II.S of this Master Fee Schedule.

S. **SMALL CELL WIRELESS ANTENNAS (Chapter 185)**

- 1. \$500 for a single up-front application includes up to five small cell facilities, with an additional \$100 for each small cell facility beyond five.
- 2. \$270 per small cell facility per year for all recurring fees, including any possible right-of-way (ROW) access fee or fee for attachment to municipally owned structures in the ROW.

U. **PROFESSIONAL CONSULTANT REVIEW FEES (Chapter 91)**

1. General

Pursuant to the authority established in Chapter 91 of the Code of the Village of Pleasantville and subject to the provisions set forth therein, the Village Board and the Planning Commission, in the review of any application which may come before said board or application, including but not limited to subdivision, site plan, special permit, wetlands permit, zoning amendment and environmental quality review, may refer such application presented to it to a professional consultant, such as a planner, engineer, environmental expert or other professional consultant, as such board or commission shall deem reasonably necessary to enable it to review such application as required by law.

The applicant shall reimburse the Village for the cost of such professional consultant review services by funding an escrow account from which withdrawals shall be made to reimburse the Village for the cost of professional consultant review services. As a Village voucher for professional consultant review services is submitted to

the Village, a copy thereof shall be provided to the applicant.

The payment of such fees shall be a condition of any approval and shall be set forth in any resolution of approval, and shall be required in addition to any and all other fees required in connection with the review of the application as set forth in any chapter of the Village of Pleasantville Municipal Code or the Master Fee Schedule. No building permit or certificate of occupancy shall be issued nor shall any use or work be authorized under any resolution of approval unless all professional consultant review fees charged in connection with the applicant's project have been reimbursed to the Village.

2. Escrow Accounts

At the time of submission of any application, the applicant shall provide funds to the Village for deposit into an escrow account, in the amount set forth in Subsection S.3 of this Master Fee Schedule. No application shall be considered complete for review purposes until said escrow account is funded in accordance therewith. When the balance in such escrow account is reduced to one-third (1/3) of its initial amount, the applicant shall deposit additional funds into such account in an amount to be determined by the reviewing board, which funds shall bring the escrow account balance up to an amount not to exceed the initial deposit. If such account is not replenished within thirty (3) days after the applicant is notified in writing of the requirement for such additional deposit, the reviewing board may suspend its review of the application. After all pertinent charges have been paid, the Village shall refund to the applicant any funds remaining on deposit.

3. Schedule of Escrow Account Deposits

To facilitate the processing of applications for which professional consultant review services are customarily required, the Applicant shall provide funds for deposit into an escrow account at the time of submission of such applications. The amount of the initial deposit into such escrow account shall be established in accordance with the schedule on the following page.

**SCHEDULE OF ESCROW ACCOUNT DEPOSITS** - (Chapter 91)

Type of Review (Reviewing Board)	Amount of initial Escrow Account Deposit
<b>A. SUBDIVISION (pc)</b>	
A.1 Lot line change resulting in no additional lots	\$2,500
A.2 Fee simple subdivision for townhouse or commercial development approved under site plan provisions	\$5,000 + \$50 per proposed lot
A.3 All others	\$2,500 + \$250 per proposed new lot in excess of two (2)
<b>B. SITE PLAN (pc)</b>	
B.1 Front yard parking waiver	\$1,500
B.2 Residential	\$2,500 + \$150 per proposed dwelling unit
B.3 Change of use existing commercial floor space	\$3,000
B.4 All others	\$5,000 + \$50 per required parking space
<b>C. SPECIAL PERMIT (pc)</b>	
C.1 Accessory Apartment	\$5,000
C.2 All others	\$5,000 + \$50 per required parking space
<b>D. WETLANDS PERMITS (pc)</b>	\$2,500
<b>E. ZONING AMENDMENT (vb)</b>	
E.1 Petition for Zoning Map Amendment	\$5,000
E.2 Petition for Zoning Text Amendment	\$5,000
<b>F. ENVIRONMENTAL IMPACT STATEMENT REVIEW TO SEQRA (LEAD AGENCY)</b>	
F.1 Draft Environmental Impact Statement	Subject to specific case by case determination by reviewing Board
F.2 Final Environmental Impact Statement	Subject to specific case by case determination by reviewing Board
F.3 Supplemental Environmental Impact Statement	Subject to specific case by case determination by reviewing Board

PC = Planning Commission  
VB = Village Board

*If a proposed action involves multiple approvals, a single escrow account shall be established. The total amount of the initial deposit shall be the sum of the individual amounts indicated above.*

**SECTION III. PUBLIC PLACES AND PROPERTY**

A. **\*PARADE PERMITS (Chapter 128)**

1. Application Review Fee \$150.00
2. Permit per hour \$250 ( 4 hour minimum= \$1000)

\*Fees Waived for PUFSD and PFD

B. **SIDEWALK CONSTRUCTION PERMITS (Chapter 155)**

1. Application Fee \$100.00
2. \*Refundable Security Deposits
  - a. For work affecting sidewalks: \$12.00 per square foot of sidewalk\*
  - b. For work affecting curbs: \$40.00 per lineal foot of curb

\*Upon proper performance of the work as certified by the Superintendent of Public Works, the security deposit will be refunded less expenses incurred by the Village directly related to the project.

C. **STREET OPENING PERMITS (Chapter 155)**

1. Application Fee - \$250 per individual excavation site
2. Inspection Fee - \$250 per hole (to ensure proper backfill/restoration
3. \*Refundable Security Deposit
  - a. For subdivision and site plan work: \$100.00 per square foot of excavated Village street surface\*
  - b. For residences and businesses: \$50.00 per square foot of excavated Village street surface\*

\*Upon proper performance of the work as certified by the Superintendent of Public Works, the security deposit will be refunded less expenses incurred by the Village directly related to the project.

D. **STREET TREE REMOVAL PERMITS (Chapter 155)**

No Charge

**SIDEWALK SALES AND DISPLAYS AND SIDEWALK CAFÉ LICENSES (Chapter 155)**

1. Application Fee
  - a. Sidewalk sales/ displays: \$100.00 annual permit
  - b. Sidewalk café: \$200.00 seating for 10 and under  
\$ 20.00 each additional Seating over 10
2. Security Deposits (Refundable)
  - a. Sidewalk display \$50.00
  - b. Sidewalk Café \$200.00

**SECTION IV: PUBLIC SAFETY AND HEALTH**

A. **ANIMALS AND FOWL (Chapter 61)**

1. Dog License Fees

Dog licensing applications are processed and fees collected by the Town of Mount Pleasant.

B. **PARKING PERMITS (Chapter 173) Parking Permit Fees – 12 Month Period Only**

***For Memorial Plaza, Wheeler Lots***

<u>Resident</u>	<u>Business</u>
\$600	\$650

***For Cooley Lot***

<u>Resident</u>	<u>Business</u>
\$600	\$650

***Village Lot***

<u>Resident</u>	<u>Business</u>
\$475	\$590

***For Rebecca Lane, Bedford Terrace Lots***

<u>Resident</u>	<u>Business</u>
\$380	\$480

**For Hopper Street**

<u>Resident</u>	<u>Business</u>
\$250	\$350

Replacement for Lost Tag \$ 50.00  
 Replacement for Amended Tag \$ 5.00

- c. For people who reside outside the Incorporated Limits of the Village of Pleasantville (if space is available) a pro-rated bi-annual monthly fee of 2x the business rate in effect for the subject lot.**
- d. Parking in lot during permit hours without a permit: \$50.00**
- e. Parking without a permit: \$50.00**
- f. Overnight Parking in municipal lot \$50. Plus tow costs**

**C. ACCIDENT REPORTS (Chapter 173)**

In accordance with FOIL Laws

**D. ALARM DEVICES (Chapter 51)**

**1. Alarm Permit Application Fees**

Alarms Fee Schedule  
 Owner or Lessee

Application for permit or license (non-residential)	\$50.00
Application for permit (residential)	\$25.00
Annual Renewal Fee	\$25.00
a) First 3 false alarm responses for the year	no charge
b) Fourth false alarm response	\$ 75.00
c) Each false alarm response thereafter	\$100.00
d) Any false alarm at a non-licensed premise	\$500.00

Note: Must renew alarm permits every year, which will restart the alarm fine schedule (on the anniversary of the initial filing).

E. **PUBLIC CONDUCT (Chapter 116)**

1. Shopping Cart Retrieval Fee

Charges for transportation to and storage at the Village Garage, but not less than \$50.00 for each cart.

F. **ALCHOLIC BEVERAGES (Chapter 54)**

1. \*Public Consumption Special Permits

\$1000.00 plus \$1000.00 escrow deposit

\* Does not apply to Government sponsored events

**SECTION V. MISCELLANEOUS VIOLATIONS AND FEES**

A. Miscellaneous Violations and Fees

Advertising & Signs	\$ 50.00
Alarm Devices	\$ 50.00
Amusements	\$ 50.00
Animal & Fowl	\$ 50.00
Consumption of Alcoholic Beverages	\$ 50.00
Garbage & Rubbish	\$ 50.00
Graffiti	\$350.00
Peddlers & Solicitors	\$ 50.00
Noise Control	\$ 50.00
Public Control	\$ 50.00
Public Occupancy	\$ 50.00
Recycling	\$ 50.00
Streets & Public Places	\$ 50.00
Levy Outstanding Water Bill onto Village Taxes	\$ 25.00
Sewer Connection Fee	\$1000.00
Annual sewer connection fee (non-residents)	\$150.00
Application for commercial filming	\$250.00
Per Diem Film Fees (1 day/4hr minimum)	\$150/hr.

B. Traffic Fines and Penalties (Chapter 173)

Overtime in Metered Space	\$20.00
Overtime in Un-Metered Parking Space	\$20.00
No Time Metered Space	\$20.00
Left Side to Curb	\$20.00

Expired Registration	\$20.00
Prohibited Parking	\$50.00
Double Parking	\$75.00
Not Within Lines	\$20.00
Parking without proper permit(s)	\$50.00
Blocking Driveway Access	\$100.00
Nighttime Parking Prohibited	\$25.00
Handicapped Space/No Permit	\$100.00 (+surcharge)
Tow Away Zone	\$50.00

C. Investigatory Reports (Chapter 91)

Application Fee  
 Cost plus \$20.00 fee (for photographs and reproduced copies)

D. Fingerprinting (Chapter 91)

2. Application Fee  
 Cost plus \$75.00 if search is required, otherwise no charge

E. Loading Zones (Chapter 173)

Violation \$350.00

F. Boot and Tow Storage Fees (By Resolution)

Tow Fee	Cost plus \$150.00
Boot and Un-Boot Fee	Cost plus \$ 75.00

G. Mulch Sales (As per Resolution 99-77 dated March 22, 1999)

\$3.00 per cubic yard for residents; \$8 per cu.yd. Commercial sales

H. Administrative Fees (Chapter 91)

1. Birth and Death Certificates

\$10.00 per copy of each

2. Returned Check Fee

\$ 20.00 each returned check

4. Photocopies (including F.O.I.L. requests)

a. \$ .25 per copy or cost per F.O.I.L., whichever is greater

- b. \$5.00 memo fee for tax services
- c. \$2.00 fee for delinquent notices (per notice)
- d. \$10.00 tax lien advertising fee
- e. Plus any fees as required by other governments

I. Tree Maintenance Fees  
 \$5.00 per caliper inch for each tree removed

J. PARKING PERMITS – YEARLY FEES

<u>Residents</u>	<u>Businesses</u>	<u>Lots</u>
\$600.00	\$650.00	Plaza, Wheeler & Cooley
\$475.00	\$590.00	Village Lot
\$380.00	\$480.00	Rebecca Lane & Bedford Terrace
\$250.00	\$350.00	Hopper Street

**SECTION IV - RECREATION CENTER FEES (Chapter 131)**

A. 48 Marble Avenue Recreation Center Rental Fees

Use by Village Recreation Department or Committees: No Charge

Use by others: Fees and Deposits as per facilities use application as amended from time to time by PRAB or the Village Board

B. Electricity Fee for Use of Park Lights \$185.00 per night

C. POOL REGISTRATION FEES

**Residents/10570**

Family	\$400.00
Individual	\$200.00
Senior Citizen	\$ 75.00
Booklet of 10 day passes	\$120.00

**Outside of Village or School District/ other Zip Code**

Family	\$600.00	\$650.00
Individual	\$275.00	\$325.00
Senior Citizen	\$100.00	\$125.00

***Pay tag holders may not bring guests***

Guests \$10.00 per person

**SECTION VII: WATER FEES (Chapter 179)**

Final Reading	\$ 50.00
Meter Testing	Cost
Meter Replacement	Cost
Meter Installation	Cost
Meter Removal	Cost
Back Flow Preventer Application (\$100 to Village - \$150 to Westchester County)	\$250.00
Annual Backflow Permit/Inspection	\$100.00
Temporary Discontinuance or Reconnection Of Water during Business Hours	\$ 75.00
After Hours/Call Out Rate – 3hrs @ 1 ½ times	Cost
After Hours/Call Out Rate – 3hrs @ 2 times (Sun or Holiday)	Cost
Temporary Discontinuance of Water Source	\$75.00
Permanent Discontinuance Application Fee	\$ 250.00 + cost
<b>* <u>New Connections – Per Water Tap</u></b>	
Water Tap	
5/8 – 1"	\$625.00
1 ½"	\$835.00
2" or greater	\$1,025.00 per inch

\*Includes water application fee and cost of meter

**WATER RATES**

Residents	\$64.74 per 1,000 cubic feet
Non-Resident-District	\$82.80 per 1,000 cubic feet
Non-Resident	\$97.33 per 1,000 cubic feet
Bulk Sales	(Residential Rate Plus NYC Raw Water costs)
Cottage School	(Residential Rate less NYC Raw Water Discount)

**READY TO SERVE/SPRINKLER SYSTEM CHARGES**

<b><u>METER SIZE</u></b>	<b><u>RESIDENT CHARGE</u></b>	<b><u>NON-RESIDENT CHARGE</u></b>
5/8"	\$ 57.00	\$ 71.00
3/4"	\$ 74.00	\$ 88.00
1"	\$ 121.00	\$134.00
1 1/4"	\$ 180.00	\$194.00
1 1/2"	\$ 253.00	\$267.00
2"	\$ 359.00	\$373.00

**SPRINKLER SYSTEM QUARTERLY CHARGES**

4"	\$ 360.00	\$ 373.00
6"	\$ 704.00	\$ 718.00
8"	\$1,394.00	\$1,408.00

**Multi-Unit Dwelling Ready to Serve Charges**

<b>UN 4</b>	<b>\$387</b>
<b>UN 5</b>	<b>\$442</b>
<b>UN6</b>	<b>\$1,035</b>
<b>UN7</b>	<b>\$304</b>
<b>UN8</b>	<b>\$718</b>
<b>UN10</b>	<b>\$414</b>
<b>UN11</b>	<b>\$272</b>

**SECTION VIII: REFUSE COLLECTION RATES (Chapter 151)**

As per annual budget – tax levy