
2003

Kosmont-Rose Institute Cost of Doing Business Survey[®]



ROSE INSTITUTE
OF STATE AND LOCAL GOVERNMENT
CLAREMONT MCKENNA COLLEGE



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San Bernardino Co.</p> <p>San Diego/Imperial County</p> <p><input type="checkbox"/> Carlsbad <input type="checkbox"/> Chula Vista <input type="checkbox"/> El Cajon <input type="checkbox"/> El Centro</p>	<p><input type="checkbox"/> Escondido <input type="checkbox"/> National City <input type="checkbox"/> Oceanside <input type="checkbox"/> Poway <input type="checkbox"/> San Diego <input type="checkbox"/> San Marcos <input type="checkbox"/> Vista <input type="checkbox"/> Unincor. <input type="checkbox"/> San Diego Co.</p> <p>Ventura / Santa Barbara Counties</p> <p><input type="checkbox"/> Camarillo <input type="checkbox"/> Moorpark <input type="checkbox"/> Oxnard <input type="checkbox"/> Santa Barbara <input type="checkbox"/> Santa Maria <input type="checkbox"/> Simi Valley <input type="checkbox"/> Thousand Oak <input type="checkbox"/> Ventura <input type="checkbox"/> (San Buenaventura) <input type="checkbox"/> Unincor. <input type="checkbox"/> Santa Barbara Co. <input type="checkbox"/> Unincor. <input type="checkbox"/> Ventura Co.</p> <p>San Francisco / Peninsula</p> <p><input type="checkbox"/> Burlingame <input type="checkbox"/> Daly City <input type="checkbox"/> Foster City <input type="checkbox"/> Menlo Park <input type="checkbox"/> Redwood City <input type="checkbox"/> San Bruno <input type="checkbox"/> San Francisco <input type="checkbox"/> San Mateo <input type="checkbox"/> South <input type="checkbox"/> San Francisco</p> <p>Silicon Valley</p> <p><input type="checkbox"/> Campbell <input type="checkbox"/> Cupertino <input type="checkbox"/> Gilroy <input type="checkbox"/> Los Gatos <input type="checkbox"/> Milpitas <input type="checkbox"/> Morgan Hill <input type="checkbox"/> Mountain View <input type="checkbox"/> Palo Alto <input type="checkbox"/> San Jose <input type="checkbox"/> Santa Clara <input type="checkbox"/> Santa Cruz <input type="checkbox"/> Sunnyvale <input type="checkbox"/> Watsonville</p> <p>Central Coast</p> <p><input type="checkbox"/> Monterey <input type="checkbox"/> Salinas <input type="checkbox"/> San Luis Obispo</p>	<p>East Bay</p> <p><input type="checkbox"/> Alameda <input type="checkbox"/> Antioch <input type="checkbox"/> Berkeley <input type="checkbox"/> Concord <input type="checkbox"/> Dublin <input type="checkbox"/> Emeryville <input type="checkbox"/> Fremont <input type="checkbox"/> Hayward <input type="checkbox"/> Livermore <input type="checkbox"/> Oakland <input type="checkbox"/> Pittsburg <input type="checkbox"/> Pleasant Hill <input type="checkbox"/> Pleasanton <input type="checkbox"/> Richmond <input type="checkbox"/> San Leandro <input type="checkbox"/> San Ramon <input type="checkbox"/> Union City <input type="checkbox"/> Walnut Creek <input type="checkbox"/> Unincor. <input type="checkbox"/> Contra Costa Co.</p> <p>Northern Bay Area</p> <p><input type="checkbox"/> Benicia <input type="checkbox"/> Fairfield <input type="checkbox"/> Napa <input type="checkbox"/> Novato <input type="checkbox"/> Petaluma <input type="checkbox"/> San Rafael <input type="checkbox"/> Santa Rosa <input type="checkbox"/> Vacaville <input type="checkbox"/> Vallejo</p> <p>Sacramento Valley and North</p> <p><input type="checkbox"/> Chico <input type="checkbox"/> Davis <input type="checkbox"/> Eureka <input type="checkbox"/> Folsom <input type="checkbox"/> Redding <input type="checkbox"/> Roseville <input type="checkbox"/> Sacramento <input type="checkbox"/> Unincor. <input type="checkbox"/> Sacramento Co.</p> <p>San Joaquin Valley</p> <p><input type="checkbox"/> Bakersfield <input type="checkbox"/> Clovis <input type="checkbox"/> Fresno <input type="checkbox"/> Lodi <input type="checkbox"/> Merced <input type="checkbox"/> Modesto <input type="checkbox"/> Porterville <input type="checkbox"/> Stockton <input type="checkbox"/> Tracy <input type="checkbox"/> Tulare <input type="checkbox"/> Turlock <input type="checkbox"/> Visalia <input type="checkbox"/> Unincor. Kern Co.</p>	<p>Northwest</p> <p><input type="checkbox"/> Eugene, OR <input type="checkbox"/> Portland, OR <input type="checkbox"/> Seattle, WA <input type="checkbox"/> Tacoma, WA</p> <p>Southwest</p> <p><input type="checkbox"/> Albuquerque, NM <input type="checkbox"/> Chandler, AZ <input type="checkbox"/> Dallas, TX <input type="checkbox"/> Denver, CO <input type="checkbox"/> Flagstaff, AZ <input type="checkbox"/> Henderson, NV <input type="checkbox"/> Houston, TX <input type="checkbox"/> Las Vegas, NV <input type="checkbox"/> Phoenix, AZ <input type="checkbox"/> Reno, NV <input type="checkbox"/> Salt Lake City, UT <input type="checkbox"/> Tucson, AZ</p> <p>Midwest</p> <p><input type="checkbox"/> Chicago, IL <input type="checkbox"/> Eau Claire, WI <input type="checkbox"/> Kansas City, MO <input type="checkbox"/> Naperville, IL <input type="checkbox"/> Rockford, IL <input type="checkbox"/> Schaumburg, IL <input type="checkbox"/> Springfield, IL <input type="checkbox"/> St. Peters, MO <input type="checkbox"/> Unincor. St. Charles Co., MO</p> <p>Northeast</p> <p><input type="checkbox"/> Boston, MA <input type="checkbox"/> Hartford, CT <input type="checkbox"/> New York, NY <input type="checkbox"/> Philadelphia, PA <input type="checkbox"/> Syracuse, NY <input type="checkbox"/> Washington D.C.</p> <p>Southeast</p> <p><input type="checkbox"/> Atlanta, GA <input type="checkbox"/> Charlotte, NC <input type="checkbox"/> Durham, NC <input type="checkbox"/> Coral Springs, FL <input type="checkbox"/> Gainesville, FL <input type="checkbox"/> Miami, FL <input type="checkbox"/> Newport News, VA <input type="checkbox"/> Ocala, FL <input type="checkbox"/> Sunrise, FL</p>
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KOSMONT-ROSE INSTITUTE AFFILIATION

Kosmont Companies, a well known Los Angeles business and real estate advisory group, has selected the Rose Institute of State and Local Government, the esteemed research arm of Claremont McKenna College, as its publishing partner for the 2003 and future editions of what will be known as the *Kosmont – Rose Institute Cost of Doing Business Survey*.

Previously published as the *Kosmont Cost of Doing Business Survey*, the annual *Survey* contains a vast amount of data about fees, taxes, costs, and incentives that affect business in over 220 communities nationwide.

Over the eight years of its publication, the *Survey* has been widely used by corporations, real estate developers, community planners, and public officials. It is especially useful to businesses contemplating a move.

Announcing the new affiliation between Kosmont and Rose Institute, Larry Kosmont, President of Kosmont Companies, said, “We have grown and nurtured the *Survey* to the point where it is nationally recognized as a valuable and unique tool in business and community planning. But we have taken it about as far as we can go. With the added strength and capabilities of the Rose Institute, especially with Rose’s sterling reputation for objective research and analysis, we are confident that our new partnership will further enhance the quality and effectiveness of this important publication.”

Closely affiliated with Claremont McKenna College, one of the Claremont Colleges in Claremont, California, the Rose Institute teams students and professional staff in the research and publication of surveys and recommendations designed to make the political process more democratic and understandable. Recent projects and publications have focused on redistricting, fiscal analysis, California demographics, and legal and regulatory analysis.

For the first several years of its publication, the *Kosmont Survey* covered only major California communities. The *Kosmont-Rose Institute Survey* now covers 234 communities in over 20 states.

INSTITUTE WEB SITE (<http://rose.claremontmckenna.edu>)

KOSMONT COMPANIES WEB SITE (www.kosmont.com)

Welcome

The *Rose Institute* and *Kosmont Companies* would like to welcome the following first time participants in the Cost of Doing Business Survey:

Albuquerque, NM
Coral Springs, FL
Durham, NC
Hartford, CT
Kansas City, MO
Los Gatos, CA
Naperville, IL
Rockford, IL
Springfield, IL
Syracuse, NY
Unincorporated St. Charles County, MO

We would also like to welcome those returning communities that did not participate in the *2002 Survey*.

City Officials, if you would like to see your community listed in future releases of the *Kosmont- Rose Institute Cost of Doing Business Survey*, you may fill out a profile online: <http://www.kosmont.com/web/codb.htm>.

For more information on your city, county or metropolitan area, please contact either Christina Williams or G. David Huntoon of the Rose Institute at (909) 621-8159, or e-mail codbs@kosmont.com.

User Guide

The *2003 Kosmont-Rose Institute Cost of Doing Business Survey* is a comprehensive compilation of useful data for real estate professionals, businesses, city and county staff, business and economic associations, and others who need to evaluate general business costs, specific project costs, and location opportunities. The core of the *2003 Survey* is composed of the City Profiles, a database of municipal taxes and fees for each of the 234 communities surveyed. In addition, Rate Comparisons allow the user to choose and compare any two communities based on a variety of municipal taxes and fees.

Jurisdictions Surveyed

The jurisdictions covered in the *2003 Kosmont-Rose Institute Cost of Doing Business Survey* tend to be the largest communities and those where businesses frequently locate, in the experience of *Kosmont Companies* and *the Rose Institute*. The *Survey* also covers selected unincorporated county areas. The database of municipal taxes and fees is organized first by state, then by county/region, and finally by city.

The Cost Ratings

The Cost Ratings provide a consistent means to compare costs in communities based on several local tax rates. This is a quantitative comparison using weightings set by *Kosmont Companies*, rather than detailed economic analysis of the relative impact of such factors. The ratings give equal weight, with parity adjustments to achieve similar cost levels, of four locally-imposed costs:

- business taxes
- telephone taxes
- electric taxes
- property taxes

A community with no business or utility taxes can earn a high cost rating if it has exceptionally high property taxes. Likewise, a community with high business taxes might earn a low cost rating if utility taxes are low or absent and property taxes are unremarkable. Cost Ratings are based on local tax rates and thus do not currently consider state or regional tax rates. Ratings of \$ and \$\$ both indicate relatively low cost locations. Ratings of \$\$\$ and \$\$\$\$ represent higher cost locations. However, these ratings will not be applicable to all firms, and each company should calculate how various tax rates in a community will affect its own particular operations.

A note on methodology:

1. Business taxes are measured for the ratings based on the average of rates for six non-property categories using the Rate Comparison figures in the City Profiles database (see Rate Comparison below for more detail on these figures). The business tax is weighted at one-quarter of the ratings total, at an average rate of 0.100 percent of gross receipts.
2. Electric and telephone taxes are each weighted at one-quarter of the ratings total, at a rate of 7 percent.
3. Property taxes are measured based on percentage of market or sale value at time of purchase, and based on the amount in excess of 1 percent of value. The property tax is weighted at one-quarter of the ratings total, at a rate of 0.300 percent in excess of 1 percent.

How To Use the Local Profile Sheets

Business Taxes

Includes business taxes and fees and payroll taxes affecting businesses that typically occupy office, retail, and industrial space, as well as charges for nonresidential and residential landlords. This information provides the base data to help you calculate rates for such a user. Business taxes are shown as one or more of five types:

1. No Tax or Fee
2. Gross Receipts
3. Employee
4. Payroll
5. Flat Rate/Other

Rates are shown for eight general businesses categories:

- General Office
- Professional Office
- Retail
- Wholesale
- Manufacturing
- Personal Service
- Commercial Property
- Residential Property

The local tax code designation and detailed rate calculation that applies to each category is indicated.

The **Rate Comparison** calculates hypothetical costs to allow quantitative comparison between localities. The rate shown is the annual fee calculated for the first \$10 million in gross receipts or the first 100 employees, whichever is applicable (for additional assumptions, see the Notes & Explanations). This amount is also shown as a percentage of \$10 million, and as a dollar amount per \$1,000 of gross receipts. The figures shown represent annual fees. They do not include one-time costs in the initial tax year, nor do they take into account incentives or waivers that may be available.

Taxable retail store sales are also shown and are based on data published by the State Board of Equalization.

Utility User, Property, and Other Taxes

- Presents utility user tax rates for electric, telephone, cellular, gas, and water billings. Please keep in mind that utility costs themselves vary considerably among localities, although deregulation may alleviate disparities. Also, some communities add additional charges onto utility bills for items such as streetlights (assessment districts for street lighting are even more common).
- Property tax rates shown for cities are the total ad valorem tax rates for the tax rate area with the highest total valuation within each community. Property tax rates for parcels elsewhere may vary. Property tax rates for cities are estimates based upon discussions with city officials and offices of county assessors.
- Transient occupancy tax rates indicate the surcharge on hotel room rates.
- Parking tax rates are indicated where applicable.
- The documentary (or real property) transfer tax is shown as the total rate per \$1,000 of transaction value.

Development Impact/Exaction Fees

- Lists most special entitlement fees which are published by cities and counties and assessed against development projects.
- Includes development impact fees, public facilities fees, traffic impact and trip fees, signalization fees, major thoroughfare or bridge fees, art in public places fees, affordable housing fees, parks and open spaces fees, and other impact fees.
- Does not include routine plan check, permitting, inspection or engineering fees. Nor do these fees include school fees, water-and sewer-related fees, or drainage-related fees. Fees specified in Specific Plans for defined areas may not be shown in some instances.

Ultimately, entitlement costs are typically negotiated based upon mitigation requirements identified in the environmental impact review process, especially with regard to traffic impacts. The absence of published fees does not ensure that costs will be low. Actual special entitlement fees may also far exceed any published fees.

WE STRONGLY ADVISE YOU TO CONTACT LOCALITIES FOR DETAILED REQUIREMENTS APPLICABLE TO YOUR PROJECT, OR PROFESSIONALS WHO UNDERSTAND PROJECT APPROVAL PROCESSES.

Economic Incentives

- Various economic incentive opportunities are indicated, based on likelihood of availability in a locality, according to local government staff.
- Where possible, the locations where such incentives will be considered are noted (e.g., in redevelopment areas, citywide, etc.).
- Communities often select and negotiate economic incentive tools on a case-by-case basis, depending on the benefits that a project represents. However, the listing of programs indicates where the willingness to implement them already exists.

Special Zones

- Lists whether a locality has redevelopment project areas and the number of these areas.
- Also, lists Enterprise Zones, Foreign Trade Zones, Recycling Market Development Zones, and other special economic zones.
- The presence of any Business Improvement Districts (BIDs) is noted here. Also listed are other tax or assessment districts for non-residential property (such as lighting districts) based on questionnaire responses from local staff. *These almost always do not apply throughout a city.* When such districts are present, property buyers and tenants may want to investigate potential costs and benefits for a specific property in more detail.

Economic Development Quotes

- Allows local economic development staff an opportunity to highlight their “best” available incentive programs.
- A brief synopsis of notable public-private transactions that local staff wishes to highlight.
- The top three business advantages of the community, according to local staff.

In some cases, city responses have been edited due to space constraints.

Transportation Amenities

- Primary transportation facilities that one can find in a locality, including the nearest commercial airport (airport with scheduled passenger service), the nearest commercial port, fixed-route bus transit, light and heavy rail transit, and rail freight providers.
- Includes a measure of freeway accessibility (determined as the number of freeway interchanges per 100,000 population).

Future Information and Data Updates

Local taxes, fees, and economic development programs are subject to change, and before our next update, some fees and incentives are certain to be adjusted, added, or deleted.

LOCAL GOVERNMENT REPRESENTATIVES: WE WELCOME ALL UPDATES.
PLEASE CONTACT US WITH ANY CORRECTIONS.

Kosmont – Rose Institute Cost of Doing Business Survey®

Index of California Community Rankings by County/Region

Los Angeles County	Brea	\$	San Marcos	\$	Emeryville	\$\$
Agoura Hills	Buena Park	\$	Vista	\$	Fremont	\$
Alhambra	Costa Mesa	\$	Unincor.		Hayward	\$
Arcadia	Cypress	\$	San Diego Co.	\$	Livermore	\$\$
Azusa	Fountain Valley	\$			Oakland	\$\$\$\$
Bell	Fullerton	\$	Ventura /Santa		Pittsburg	\$
Beverly Hills	Garden Grove	\$	Barbara		Pleasant Hill	\$
Burbank	Huntington Beach	\$\$	Counties		Pleasanton	\$
Calabasas	Irvine	\$	Camarillo	\$	Richmond	\$\$
Carson	Mission Viejo	\$	Moorpark	\$	San Leandro	\$\$
Cerritos	Newport Beach	\$	Oxnard	\$	San Ramon	\$
Claremont	Orange	\$	Santa Barbara	\$\$	Union City	\$
Commerce	Santa Ana	\$\$	Santa Maria	\$	Walnut Creek	\$
Compton	Tustin	\$	Simi Valley	\$	Unincor. Contra	
Covina	Westminster	\$\$	Thousand Oaks	\$	Costa Co.	\$
Culver City	Yorba Linda	\$	Ventura (San			
Diamond Bar	Unincor.		Buenaventura)	\$\$	Northern Bay Area	
Downey	Orange Co.	\$	Unincor. Santa		Benicia	\$\$
El Monte			Barbara Co.	\$	Fairfield	\$
El Segundo	Riverside County		Unincor.		Napa	\$
Gardena	Corona	\$	Ventura Co.	\$	Novato	\$
Glendale	Hemet	\$			Petaluma	\$
Hawthorne	Indio	\$\$	San Francisco /		San Rafael	\$
Huntington Park	Moreno Valley	\$\$	Peninsula		Santa Rosa	\$\$
Industry	Murrieta	\$	Burlingame	\$	Vacaville	\$
Inglewood	Palm Springs	\$\$	Daly City	\$\$	Vallejo	\$\$\$
Irwindale	Riverside	\$\$	Foster City	\$		
Lakewood	Temecula	\$	Menlo Park		Sacramento Valley	
La Mirada	Unincor.		Redwood City	\$\$	and North	
Lancaster	Riverside Co.	\$	San Bruno	\$	Chico	\$\$
Long Beach			San Francisco	\$\$\$\$	Davis	\$
Los Angeles	San Bernardino		San Mateo	\$	Eureka	\$
Manhattan Beach	County		South San		Folsom	\$
Monrovia	Adelanto	\$	Francisco	\$	Redding	\$
Montebello	Apple Valley	\$			Roseville	\$\$
Monterey Park	Barstow	\$	Silicon Valley		Sacramento	\$\$
Norwalk	Chino	\$	Campbell	\$	Unincor.	
Palmdale	Colton	\$	Cupertino	\$	Sacramento Co.	\$
Paramount	Fontana	\$\$	Gilroy	\$\$		
Pasadena	Hesperia	\$	Los Gatos	\$	San Joaquin Valley	
Pico Rivera	Ontario	\$	Milpitas	\$	Bakersfield	\$
Pomona	Rancho Cucamonga	\$	Morgan Hill	\$	Clovis	\$
Redondo Beach	Redlands	\$\$	Mountain View	\$	Fresno	\$
Rosemead	Rialto	\$\$	Palo Alto	\$\$	Lodi	\$
San Fernando	San Bernardino	\$\$\$	San Jose	\$\$	Merced	\$
Santa Clarita	Upland	\$	Santa Clara	\$	Modesto	\$\$\$
Santa Fe Springs	Victorville	\$	Santa Cruz	\$\$	Porterville	\$\$
Santa Monica	Unincor. San		Sunnyvale	\$	Stockton	\$\$\$
Signal Hill	Bernardino Co.	\$	Watsonville	\$\$	Tracy	\$
South Gate					Tulare	\$\$
Torrance	San Diego/Imperial		Central Coast		Turlock	\$
Vernon	County		Monterey	\$\$\$	Visalia	\$
West Covina	Carlsbad	\$	Salinas	\$\$	Unincor. Kern Co.	\$
West Hollywood	Chula Vista	\$	San Luis Obispo	\$\$		
Westlake Village	El Cajon	\$			Cost Rating Scale	
Whittier	El Centro	\$	East Bay		Very Low Cost	\$
Unincor. Los	Escondido	\$	Alameda	\$\$\$	Low Cost	\$\$
Angeles Co.	National City	\$	Antioch	\$	Medium Cost	\$\$\$
	Oceanside	\$	Berkeley	\$\$\$\$	High Cost	\$\$\$\$
Orange County	Poway	\$	Concord	\$		
Anaheim	San Diego	\$	Dublin	\$		

Kosmont – Rose Institute Cost of Doing Business Survey®

Index of Out of State Community Rankings by Region

Northwest

Eugene, OR	\$\$\$
Portland, OR	\$\$\$\$
Seattle, WA	\$\$\$\$
Tacoma, WA	\$\$\$\$

Southwest

Albuquerque, NM	\$\$\$
Chandler, AZ	\$\$\$\$
Dallas, TX	\$\$
Denver, CO	\$\$\$
Flagstaff, AZ	\$\$\$
Henderson, NV	\$\$
Houston, TX	\$\$\$\$
Las Vegas, NV	\$\$
Phoenix, AZ	\$\$\$\$
Reno, NV	\$\$\$\$
Salt Lake City, UT	\$\$
Tucson, AZ	\$\$\$

Midwest

Chicago, IL	\$\$\$\$
Eau Claire, WI	\$\$\$
Kansas City, MO	\$\$\$\$
Naperville, IL	\$\$\$\$
Rockford, IL	\$\$\$\$
Schaumburg, IL	\$\$
Springfield, IL	\$\$\$\$
St. Peters, MO	\$\$\$\$
Unincor. St. Charles Co., MO	\$

Northeast

Boston, MA	\$\$\$\$
Hartford, CT	\$
New York, NY	\$\$\$\$
Philadelphia, PA	\$\$\$\$
Syracuse, NY	\$\$\$\$
Washington D.C.	\$\$\$\$

Southeast

Atlanta, GA	\$\$\$\$
Charlotte, NC	\$
Coral Springs, FL	\$\$\$\$
Durham, NC	\$\$\$\$
Gainesville, FL	\$\$\$\$
Miami, FL	\$\$\$\$
Newport News, VA	\$\$\$\$
Ocala, FL	\$
Sunrise, FL	\$\$\$\$

Cost Rating Scale

Very Low Cost	\$
Low Cost	\$\$
Medium Cost	\$\$\$
High Cost	\$\$\$\$

Index of Communities by County/Region

Los Angeles County

Agoura Hills	Long Beach
Alhambra	Los Angeles
Arcadia	Manhattan Beach
Azusa	Monrovia
Bell	Montebello
Beverly Hills	Monterey Park
Burbank	Norwalk
Calabasas	Palmdale
Carson	Paramount
Cerritos	Pasadena
Claremont	Pico Rivera
Commerce	Pomona
Compton	Redondo Beach
Covina	Rosemead
Culver City	San Fernando
Diamond Bar	Santa Clarita
Downey	Santa Fe Springs
El Monte	Santa Monica
El Segundo	Signal Hill
Gardena	South Gate
Glendale	Torrance
Hawthorne	Vernon
Huntington Park	West Covina
Industry	West Hollywood
Inglewood	Westlake Village
Irwindale	Whittier
Lakewood	Unincor. Los Angeles Co.
La Mirada	
Lancaster	

City of **AGOURA HILLS**

Los Angeles County, California

Cost Rating \$\$	30001 Ladyface Court Agoura Hills, CA 91301 <i>www.ci.agoura-hills.ca.us</i>			
	Administrative Office	(818) 597-7300	Population (2002)	21,600
	Business Licenses	(818) 597-7313	Crime Index Total (2001)	306
	Economic Development	(818) 597-7311	Taxable Retail Store Sales (2000)	\$178,718
	Planning Department	(818) 597-7309		
	Redevelopment Agency	(818) 597-7309		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		\$35	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		\$35	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		\$35	0.000%	\$0.00
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		\$35	0.000%	\$0.00
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		\$35	0.000%	\$0.00
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		\$35	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		\$35	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		\$35	0.000%	\$0.00

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

All businesses are subject to an annual registration fee of \$35.00.

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

Electric Distributor	Southern California Edison
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.514450%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 3
<input checked="" type="checkbox"/> Other Special Fees	Note 4
Note 1: Fire Facilities (Res. and Non-Res.) \$0.193 per sq. ft. Note 2: \$4.18 - \$9.76 per sq. ft. depending on zone or district Note 3: No fee; buildings over 30,000 sq. ft. require submission of art design and implementation. Note 4: Quimby Parkland Dedication In-Lieu Fee: Determined on a case-by-case basis. See City for detailed calculation methodology.	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project I</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	1. Quality of life (high increase area) 2. Freeway access and visibility 3. High income area 4. No utility users tax or business taxes 5. Educated workforce

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>18. interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA, Ventura County VISTA</i>
Rail Transit Service	
Rail Freight Service	

Cost Rating \$\$	111 South First Street Alhambra, CA 91801 <i>www.cityofalhambra.org/</i>			
	Administrative Office	(626) 570-5014	Population (2002)	88,000
	Business Licenses	(626) 570-5021	Crime Index Total (2001)	2,110
	Economic Development	(626) 570-5030	Taxable Retail Store Sales (2000)	\$917,619
	Planning Department	(626) 570-5030		
	Redevelopment Agency	(626) 570-5030		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,885	0.019%	\$0.19
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,885	0.019%	\$0.19
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,885	0.019%	\$0.19
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,885	0.019%	\$0.19
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,885	0.019%	\$0.19
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,885	0.019%	\$0.19
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,885	0.019%	\$0.19
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,885	0.019%	\$0.19

Calculation Formulas

ALL CATEGORIES: \$0 - \$20,000 = \$83.00 \$20,001 - \$40,000 = \$101.00 \$40,001 - \$50,000 = \$117.00 \$50,001 - \$75,000 = \$130.00 \$75,001 - \$100,000 = \$140.00 \$100,001 - \$150,000 = \$164.00 \$150,001 - \$200,000 = \$191.00 \$200,001 - \$300,000 = \$213.00 \$300,001 - \$400,000 = \$236.00 \$400,001 - \$500,000 = \$263.00 \$500,001 - \$600,000 = \$292.00 \$600,001 - \$700,000 = \$314.00 \$700,001 - \$800,000 = \$343.00 \$800,001 - \$900,000 = \$365.00	\$900,001 - \$1,000,000 = \$387.00 \$1,000,001 - \$2,000,000 = \$416.00 \$2,000,001 - \$3,000,000 = \$601.00 \$3,000,001 - \$4,000,000 = \$791.00 \$4,000,001 - \$5,000,000 = \$982.00 \$5,000,001 - \$6,000,000 = \$1,167.00 \$6,000,001 - \$7,000,000 = \$1,358.00 \$7,000,001 - \$8,000,000 = \$1,542.00 \$8,000,001 - \$9,000,000 = \$1,735.00 \$9,000,001 - \$10,000,000 = \$1,885.00 \$10,000,001 & over: *
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* Multiply gross receipts by .0001885
 Note: Businesses in assessment district pay under a separate schedule, with higher rates.

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor Southern California Edison
Telephone	5.0%	
Cellular	5.0%	Special Note 0.0% for residential; cap for commercial users \$112,748 (changes by CPI annually)
Gas	5.0%	
Water	5.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.048181%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>will Consider Transaction - RDA</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Notes 1 & 2
Note 1: New Construction Tax: \$2,000 per unit	
Note 2: Parks Fee (SF/MF): \$50 per unit	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Parking, Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Industrial Redevelopment Project Areas CBD Redevelopment Project Area</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Business attraction / retention program and housing assistance program, to assist first time home buyers.
Notable Public/Private Transactions	Edwards multi-plex theaters project and plaza on main, a mixed use development consisting of retail space and senior apartment units.
Business Advantages	1. Great regional access and public transit 2. Attractive market for retail establishment 3. Over 88,000 households in 3 miles radius from downtown

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>4.5 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Foothill Transit, LACMTA</i>
Rail Transit Service	<i>Nearby CSC L.A. Station</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$\$	240 West Huntington Drive Arcadia, CA 91066 <i>www.ci.arcadia.ca.us/</i>			
	Administrative Office	(626) 574-5401	Population (2002)	54,900
	Business Licenses	(626) 574-5430	Crime Index Total (2001)	1,540
	Economic Development	(626) 574-5408	Taxable Retail Store Sales (2000)	\$524,676
	Planning Department	(626) 574-5423		
	Redevelopment Agency	(626) 574-5408		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Services/Wholesale and Manufacturing	\$1,501	0.015%	\$0.15
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional	\$2,166	0.022%	\$0.22
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Services/Wholesale and Manufacturing	\$1,501	0.015%	\$0.15
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Services/Wholesale and Manufacturing	\$1,501	0.015%	\$0.15
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Services/Wholesale and Manufacturing	\$1,501	0.015%	\$0.15
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Retail/Services/Wholesale and Manufacturing	\$1,501	0.015%	\$0.15
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial Rental	\$1,472	0.015%	\$0.15
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments	\$13,226	0.132%	\$1.32

Calculation Formulas

RETAIL/SERVICES/WHOLESALE AND MANUFACTURING:
 \$70.90 base fee, plus \$14.30 each employee

PROFESSIONAL:
 \$70.90 base fee, plus \$27.60 for each licensed employee, plus \$14.30 for each additional employee

COMMERCIAL BUILDING RENTAL:
 \$70.90 for first 2 units, plus \$14.30 each additional unit

APARTMENTS:
 \$55.30 for first 4 units, plus \$14.30 each additional unit

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor Southern California Edison
Telephone	5.0%	
Cellular	5.0%	Special Note Per City, telephone tax on intrastate calls only
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.045338%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency (RDA)</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Listed M-1 Areas</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA/CBD Areas</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide - larger projects</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA - larger projects</i>
Utility Tax Discounts	<i>Will Consider Transaction - Citywide - larger projects</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA/CBD Areas</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Downtown redevelopment project area; Commercial façade rehabilitation program; Business Attraction/Retention Program
Notable Public/Private Transactions	Proposed commercial development totaling 280,000 sq. ft. - opening early 2004.
Business Advantages	<ol style="list-style-type: none"> 1. Excellent income and socioeconomic-economic characteristics 2. Excellent schools 3. Excellent Police, Fire, Public Works, Recreation, Library, and Senior Programs

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
<p>Note 1: Major projects may require a mitigation monitoring plan per CEQA process, which could result in fees or payments</p>	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Parking, Landscape, Lighting</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Central Project Area (Downtown)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.5 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA, Foothill Transit, and Arcadia Transit</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	

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Cost Rating \$	213 East Foothill Boulevard Azusa, CA 91702 <i>www.ci.azusa.ca.us</i>			
	Administrative Office	(626) 812-5239	Population (2002)	46,100
	Business Licenses	(626) 812-5247	Crime Index Total (2001)	1,425
	Economic Development	(626) 812-5299	Taxable Retail Store Sales (2000)	\$236,837
	Planning Department	(626) 812-5247		
	Redevelopment Agency	(626) 812-5299		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
				<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,025	0.020%	\$0.20
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,025	0.020%	\$0.20
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,025	0.020%	\$0.20
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,025	0.020%	\$0.20
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,025	0.020%	\$0.20
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,025	0.020%	\$0.20
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Rentals	\$9,571	0.096%	\$0.96
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments	\$111,000	1.110%	\$11.10

Calculation Formulas

<p>ALL CATEGORIES: \$68.00 application fee, plus 0 - \$4,999 = \$50.00 \$5,000 - \$9,999 = \$90.00 \$10,000 - \$99,999 = \$150.00 \$100,000 - \$499,999 = \$300.00 \$500,000 - \$999,999 = \$750.00 \$1,000,000 - \$4,999,999 = \$750.00 plus \$0.15 for each \$1,000 over \$1,000,000 up to \$4,999,999 \$5,000,000 - \$14,999,999 = \$1,350.00 plus \$0.135 for each \$1,000 over \$5,000,000 up to \$14,999,999 \$15,000,000 or more = \$2,700.00 plus \$0.10 for each \$1,000 over \$15,000,000</p>	<p>COMMERCIAL RENTALS: \$90.00 plus \$.95 per \$1,000 over \$20,000</p> <p>APARTMENTS: \$50.00 fee for 0-3 units, 4 units or more=\$120.00 per unit</p>
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BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor City of Azusa
Telephone	0.0%	
Cellular	0.0%	
Gas	5.0%	Special Note City of Azusa
Water	5.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.074073%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	7.5%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1
Note 1: Parks Fee (Residential): \$150 - \$600 per bedroom	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	<i>Application submitted</i>
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>CBD and West End merged Ranch Center</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	The City offers express permitting, a business friendly attitude with low electric rates (20-40% below Edison), local municipality owned utility, affordable land and excellent freeway access.
Notable Public/Private Transactions	Half million square feet of new light industrial and 500 single family homes under construction.
Business Advantages	<ol style="list-style-type: none"> 1. Excellent freeway access - ideally situated in San Gabriel Valley/SoCal Region 2. Diverse, skilled labor force 3. Proactive, accessible local government

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.5 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Burbank-Glendale-Pasadena Airport and Ontario Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA; Foothill Transit; City Coach</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

City of **BELL**

Los Angeles County, California

Cost Rating \$\$ \$	6330 Pine Avenue Bell, CA 90201 <i>www.gatewaycog.org</i>			
	Administrative Office	(323) 588-6212	Population (2002)	37,600
	Business Licenses	(323) 588-6211 Ext. 244	Crime Index Total (2001)	819
	Economic Development	(323) 588-6211 Ext. 271	Taxable Retail Store Sales (2000)	\$126,480
	Planning Department	(323) 588-6211 Ext. 293		
	Redevelopment Agency	(323) 588-6211 Ext. 271		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
						Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4045	\$3,383	0.034%	\$0.34
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4045	\$3,383	0.034%	\$0.34
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4045	\$3,383	0.034%	\$0.34
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4045	\$3,383	0.034%	\$0.34
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4045	\$3,383	0.034%	\$0.34
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4045	\$3,383	0.034%	\$0.34
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4045	\$3,383	0.034%	\$0.34
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	4045	\$22,200	0.222%	\$2.22

Calculation Formulas

4045:	
\$0 - \$24,999 = \$84.00	\$900,000 - \$999,999 = \$1,015.00
\$25,000 - \$49,999 = \$153.00	\$1,000,000 - \$1,999,999 = \$1,015.00, plus \$236.00 for each \$100,000 or fraction thereof in excess of \$1,000,000
\$50,000 - \$74,999 = \$227.00	\$2,000,000 & over = \$3,383.00
\$75,000 - \$99,999 = \$236.00	
\$100,000 - \$199,999 = \$311.00	Maximum Fee = \$3,383.00
\$200,000 - \$299,999 = \$447.00	
\$300,000 - \$399,999 = \$569.00	APARTMENT RENTALS:
\$400,000 - \$499,999 = \$676.00	\$24.00 per unit, if 5 units or more
\$500,000 - \$599,999 = \$770.00	
\$600,000 - \$699,999 = \$851.00	
\$700,000 - \$799,999 = \$921.00	
\$800,000 - \$899,999 = \$975.00	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	10.0%	Electric Distributor
Telephone	10.0%	Southern California Edison
Cellular	10.0%	Special Note
Gas	10.0%	
Water	10.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.239985%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	Owner: \$350/room/year
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	1. Established city 2. Clean streets 3. Safe environment (police response is two minutes)

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees

SPECIAL ZONES
<input type="checkbox"/> Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Bell Community Development Project Area</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>5.3 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Long Beach Municipal Airport; Los Angeles International Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>LACMTA</i>
Rail Transit Service
Rail Freight Service <i>Burlington Northern, Union Pacific</i>

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Cost Rating \$\$	455 North Rexford Drive Beverly Hills, CA 90210 <i>www.ci.beverly-hills.ca.us</i>			
	Administrative Office	(310) 285-1000	Population (2002)	34,900
	Business Licenses	(310) 285-2424	Crime Index Total (2001)	1,651
	Economic Development	(310) 285-1080	Taxable Retail Store Sales (2000)	\$1,331,779
	Planning Department	(310) 285-1123		
	Redevelopment Agency	None		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A - Corp. Hdqrs., Bus., Personal Service	\$8,362	0.084%	\$0.84
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class C - Professions and Semi-Professions	\$62,613	0.626%	\$6.26
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B - Retail, Wholesale, Manufacturing	\$12,425	0.124%	\$1.24
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B - Retail, Wholesale, Manufacturing	\$12,425	0.124%	\$1.24
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B - Retail, Wholesale, Manufacturing	\$12,425	0.124%	\$1.24
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A - Corp. Hdqrs., Bus., Personal Service	\$8,362	0.084%	\$0.84
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class F - Commercial Property Renting	\$235,000	2.350%	\$23.50
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class E - Residential Property Renting	\$120,000	1.200%	\$12.00

Calculation Formulas

CLASS A - CORP. HEADQUARTERS AND BUSINESS & PERSONAL SERVICES: \$187.60 for first employee, \$81.74 per additional employee	CLASS E - RESIDENTIAL PROPERTY RENTING: \$12.00 per \$1,000 of gross receipts
CLASS B - RETAIL, WHOLESALE, MANUFACTURING: \$1.25 per \$1,000 of gross receipts Minimum Tax = \$75.00	CLASS F - COMMERCIAL PROPERTY RENTING: \$23.50 per \$1,000 of gross receipts
CLASS C - PROFESSIONS & SEMI-PROFESSIONS: \$1,042.79 per professional or semi-professional \$209.47 per non-professional	

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES		PROPERTY AND OTHER TAX RATES	
Electric	0.0%	Electric Distributor	
Telephone	0.0%	Southern California Edison	
Cellular	0.0%	Special Note	
Gas	0.0%		
Water	4.5%	Ad Valorem Property Tax Rate	1.122800%
		Sales Tax Rate	8.250%
		Transient Occupancy Tax Rate	14.0%
		Parking Tax Rate	0.0%
		Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Division & Chamber of Commerce</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Designated City staff will work with prospective new businesses to attempt to streamline applications & permits.
Notable Public/Private Transactions	City leased space to DreamWorks, Virgin Records, Williams Sonoma, and others.
Business Advantages	<ol style="list-style-type: none"> 1. Campus-like environment for corporate headquarters 2. Synergy of support services 3. Affluent market/quality public safety

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 2
<input checked="" type="checkbox"/>	Other Special Fees Note 3
<p>Note 1: Transportation Improvement Mitigation Fee: Determined on a case-by-case basis</p> <p>Note 2: Fine Arts Contribution Program: 1% of construction cost or \$158,739, whichever is less</p> <p>Note 3: Park Development Fee: \$5.20 per sq. ft.</p>	

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input type="checkbox"/>	Redevelopment Project Area(s)

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Beverly Hills Shuttle, LACMTA</i>
Rail Transit Service	
Rail Freight Service	

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Cost Rating \$\$	275 East Olive Avenue Burbank, CA 91502 <i>www.ci.burbank.ca.us</i>			
	Administrative Office	(818) 238-5800	Population (2002)	102,800
	Business Licenses	(818) 238-5280	Crime Index Total (2001)	3,387
	Economic Development	(818) 238-5198	Taxable Retail Store Sales (2000)	\$1,142,591
	Planning Department	(818) 238-5250		
	Redevelopment Agency	(818) 238-5180		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <small>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</small>		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Other		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code 2	\$725	0.007%	\$0.07
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code 3	\$920	0.009%	\$0.09
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code 1	\$490	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code 1	\$490	0.005%	\$0.05
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code 1	\$490	0.005%	\$0.05
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code 2	\$725	0.007%	\$0.07
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial Rental Business	\$7,248	0.072%	\$0.72
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rental Business	\$6,454	0.065%	\$0.65

Calculation Formulas

<p>CODE 1: \$25.00 one-time application fee \$70.05 base fee, plus \$4.20 per employee (maximum of 3,000 employees)</p> <p>CODE 2: \$25.00 one-time application fee \$70.05 base fee, plus \$6.55 per employee (maximum of 3,000 employees)</p> <p>CODE 3: \$25.00 one-time application fee \$70.05 base fee, plus \$8.50 per employee (maximum of 3,000 employees)</p> <p>COMMERCIAL RENTAL: \$70.05 base fee, plus \$1.45 per 100 sq. ft. (over 5000 sq. ft..)</p>	<p>RESIDENTIAL RENTAL: \$7.00 per unit over 3 units</p>
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BUSINESS TAX NOTES

Entertainment business considered Code 2. Tax rates scheduled to change by PPI.

UTILITY USER TAX RATES

Electric	7.0%	Electric Distributor Burbank Public Service
Telephone	7.0%	
Cellular	7.0%	
Gas	7.0%	Special Note Additional 1% Public Benefits charge and a 1% Environmental Compliance surcharge
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.038812%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	10.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Will Consider Transaction - Citywide</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Commercial Rehabilitation Loan Program.
Notable Public/Private Transactions	Public parking structure and land sale for Burbank Entertainment Center -- a 209,000 sq. ft. theater and retail complex located in Downtown Burbank.
Business Advantages	<ol style="list-style-type: none"> 1. Minimal business license tax -- no gross receipts tax 2. Expedited permit and approval process 3. Low crime rate and quick police/fire response times

DEVELOPMENT IMPACT/EXACTION FEES																										
<input checked="" type="checkbox"/>	Development Impact Fees																									
<input checked="" type="checkbox"/>	Public Facilities Fees Note 1																									
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 2																									
<input type="checkbox"/>	Signalization Fees																									
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees																									
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 3																									
<input type="checkbox"/>	Other Special Fees																									
Note 1: Community facilities fee (per sq. ft.): <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Fire</th> <th>Police</th> <th>Library</th> <th>Parks</th> </tr> </thead> <tbody> <tr> <td>Office</td> <td>\$.052</td> <td>\$.23</td> <td>\$.138</td> <td>\$.73</td> </tr> <tr> <td>Retail</td> <td>\$.025</td> <td>\$.114</td> <td>\$.068</td> <td>\$.363</td> </tr> <tr> <td>Industrial</td> <td>\$.024</td> <td>\$.106</td> <td>\$.064</td> <td>\$.336</td> </tr> <tr> <td colspan="5">Single Family total \$1,828; Multifamily total \$1,353</td> </tr> </tbody> </table>			Fire	Police	Library	Parks	Office	\$.052	\$.23	\$.138	\$.73	Retail	\$.025	\$.114	\$.068	\$.363	Industrial	\$.024	\$.106	\$.064	\$.336	Single Family total \$1,828; Multifamily total \$1,353				
	Fire	Police	Library	Parks																						
Office	\$.052	\$.23	\$.138	\$.73																						
Retail	\$.025	\$.114	\$.068	\$.363																						
Industrial	\$.024	\$.106	\$.064	\$.336																						
Single Family total \$1,828; Multifamily total \$1,353																										
Note 2: Transportation fee (per sq. ft.): Office: \$3.60 - \$4.40; Retail \$4.40; Mfg. \$2.41; Studio Use \$1.25 - \$3.75																										
Note 3: 1% of construction cost (maximum \$300,000)																										
SPECIAL ZONES																										
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs) <i>Downtown Burbank</i>																									
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i>																									
<input type="checkbox"/>	State Enterprise Zone(s)																									
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>																									
<input type="checkbox"/>	Foreign Trade Zone(s)																									
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)																									
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>West Olive City Center Golden State South San Fernando</i>																									
TRANSPORTATION AMENITIES																										
Freeway Interchange Ratio <i>6.8 interchanges for each 100,000 residents</i>																										
Nearest Commercial Airport <i>Burbank-Glendale-Pasadena Airport</i>																										
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>																										
Bus Transit Service <i>LACMTA, Burbank Airport Shuttle</i>																										
Rail Transit Service <i>Metrolink</i>																										
Rail Freight Service <i>Union Pacific</i>																										

City of **CALABASAS**

Los Angeles County, California

Cost Rating \$\$	26135 Mureau Road Calabasas, CA 91302			
	Administrative Office	(818) 878-4225	Population (2002)	20,700
	Business Licenses	None	Crime Index Total (2001)	355
	Economic Development	(818) 878-4225	Taxable Retail Store Sales (2000)	\$250,343
	Planning Department	(818) 878-4225		
	Redevelopment Agency	None		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate	Other	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.		
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	5.0%
Telephone	5.0%
Cellular	5.0%
Gas	5.0%
Water	0.0%

Electric Distributor	Southern California Edison
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.050876%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Affairs Council</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Customer service is emphasized in the development process.
Notable Public/Private Transactions	City acquired property for a new civic center.
Business Advantages	<ol style="list-style-type: none"> 1. High quality living and working environment 2. Highly educated labor force 3. Close proximity to Los Angeles & Ventura

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/>	Signalization Fees
<input checked="" type="checkbox"/>	Major Thoroughfare/Bridge Fees Note 1
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 2
<input checked="" type="checkbox"/>	Other Special Fees Note 3
<p>Note 1: Lost Hills Bridge District: (per sq. ft.) Retail \$5.00; Office \$4.56; Lt. Industrial \$2.00; Research & Development \$3.10; Single Family \$2,057, Multi Family \$1,120 per unit</p> <p>Note 2: 1% of building valuation for new and reconstructed commercial buildings; maximum fee = \$150,000</p> <p>Note 3: Parks Fee: See City for detailed calculation formula</p>	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input type="checkbox"/>	Redevelopment Project Area(s)

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>14. interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA</i>
Rail Transit Service	
Rail Freight Service	<i>Union Pacific</i>

Cost Rating \$	701 East Carson Street Carson, CA 90745 <i>www.ci.carson.ca.us</i>			
	Administrative Office	(310) 830-7600	Population (2002)	93,200
	Business Licenses	(310) 952-1748	Crime Index Total (2001)	3,497
	Economic Development	(310) 233-4800	Taxable Retail Store Sales (2000)	\$975,407
	Planning Department	(310) 952-1761		
	Redevelopment Agency	(310) 233-4820		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,400	0.024%	\$0.24
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,400	0.024%	\$0.24
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,400	0.024%	\$0.24
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,400	0.024%	\$0.24
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,400	0.024%	\$0.24
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$2,400	0.024%	\$0.24
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial Rentals	\$120	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rentals	\$8,788	0.088%	\$0.88

Calculation Formulas

ALL CATEGORIES:
 One-time application fee = \$100.00
 \$120.00 per first 5 employees, plus \$24.00 per additional employee

COMMERCIAL RENTALS:
 \$120.00 annual fee

RESIDENTIAL RENTALS:
 \$0.00 for 1-3 units, \$95.00 flat fee for 4-10 units, then \$9.50 per additional unit

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.052431%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Devel. Work Group; Business Devel. Div.</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction</i>
Property Tax Reimbursements	<i>Will Consider Transaction</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Carson pledges to be as competitive and as reasonably possible in attracting companies that increase its stature as an excellent, low-cost municipality in which to operate a business.
Notable Public/Private Transactions	Financially assisted/assisting developers with the following projects: ARCO, Home Depot, J.B. Dental Supply, Cormica Chevrolet, Nissan.
Business Advantages	<ol style="list-style-type: none"> 1. No utility user taxes 2. Low business license fees 3. Top quality business/industrial parks

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1
Note 1: Parkland Dedication In-Lieu Fee: Determined on a case-by-case basis- see City for detailed calculation methodology Parks Fee: SF: \$37.83 - \$38.35 per unit MF: \$27.67 - \$33.91 per unit	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project 1</i> <i>Merged and Amended Project Area</i> <i>Project Area 4</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>11.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Long Beach Municipal Airport; Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Carson Circuit, LACMTA</i>
Rail Transit Service	<i>Blue Line, Torrance Transit</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	18125 So. Bloomfield Ave. Cerritos, CA 90703 <i>www.ci.cerritos.ca.us</i>			
	Administrative Office	(562) 916-1314	Population (2002)	53,150
	Business Licenses	(562) 916-2036	Crime Index Total (2001)	2,260
	Economic Development	(562) 916-1208	Taxable Retail Store Sales (2000)	\$1,743,693
	Planning Department	(562) 916-1207		
	Redevelopment Agency	(562) 916-1208		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional	\$116	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional	\$131	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Retail	\$531	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Wholesale	\$267	0.003%	\$0.03
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$754	0.008%	\$0.08
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Services	\$131	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Broker (same as Professional)	\$131	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments	\$794	0.008%	\$0.08

Calculation Formulas

PROFESSIONAL: Flat fee = \$131.00 for each business name RETAIL: 0 - 2,500 sq. ft. = \$131.00 2,501 - 99,999 sq. ft. = \$131.00, plus \$.02 per sq. ft. 100,000 sq. ft. or more = \$6,355.00 MANUFACTURING: 1 - 4 employees = \$130.00 5 - 10 employees = \$170.00 11 - 14 employees = \$255.00 15 - 20 employees = \$384.00 Over 20 employees = \$594.00, plus \$2.00 per additional employee	WHOLESALE: Flat fee = \$267.00 SERVICES: Flat fee = \$131.00 APARTMENTS: Flat fee = \$131.00 if less than 100 unit; \$794.00 over 100 units
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BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Southern California Edison
Cellular	0.0%	Special Note 10% Utility Users Tax currently not implemented
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.037334%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	6.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Development Dept. & Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 1
<input type="checkbox"/> Other Special Fees	
Note 1: Under study, may consider on case by case	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Los Cerritos - 940 acres (active) Los Coyotes - 1,615 acres, includes Cerritos Town Center (active)</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	A City Ombudsman is available, fast-track permitting, access to local job training, and a proactive local government.
Notable Public/Private Transactions	New lease with LA Cellular for 8-story office building & 5-story parking structure, new 13,000 square feet Trader Joe's store, new Volvo and Daewoo auto dealers, two new affordable senior housing projects.
Business Advantages	1. Location 2. Sound economic environment 3. Convenience to employees

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>13..interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Long Beach Municipal Airport; Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA, Long Beach Transit, OCTA, Cerritos on Wheels</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$\$	207 Harvard Avenue, PO Box 880 Claremont, CA 91711 <i>www.ci.claremont.ca.us</i>			
	Administrative Office	(909) 399-5441	Population (2002)	35,550
	Business Licenses	(909) 399-5451	Crime Index Total (2001)	1,092
	Economic Development	(909) 399-5341	Taxable Retail Store Sales (2000)	\$226,749
	Planning Department	(909) 399-5470		
	Redevelopment Agency	(909) 399-5341		

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Category 5	\$427	0.004%	\$0.04
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 4	\$11,075	0.111%	\$1.11
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 2	\$4,178	0.042%	\$0.42
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Category 5	\$427	0.004%	\$0.04
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Category 5	\$427	0.004%	\$0.04
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 3	\$10,075	0.101%	\$1.01
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 8	\$11,075	0.111%	\$1.11
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 2	\$4,178	0.042%	\$0.42

Rate Comparison
Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

CATEGORY 2:
\$0 - \$5,000 = \$80.42, plus
Over \$5,000 = \$0.41 per \$1,000 of gross receipts

CATEGORY 3:
\$0 - \$5,000 = \$80.42, plus
Over \$5,000 = \$1.00 per \$1,000 of gross receipts

CATEGORY 4:
\$0 - \$5,000 = \$80.42, plus
Over \$5,000 = \$1.10 per \$1,000 of gross receipts

CATEGORY 5:
\$80.42 flat rate, plus \$3.50 per partner over 1 and \$3.50 per employee

CATEGORY 8:
\$0 - \$5,000 = \$80.42, plus
Over \$5,000 = \$1.10 per \$1,000 of gross receipts

Maximum of \$250 for the first professional and \$150 per additional professional

BUSINESS TAX NOTES

Tax rates adjusted with CPI.

UTILITY USER TAX RATES

Electric	5.5%	Electric Distributor	
Telephone	5.5%	Southern California Edison	
Cellular	5.5%	Special Note	
Gas	5.5%		
Water	5.5%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.077852%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 3
<input checked="" type="checkbox"/> Other Special Fees	Note 4
Note 1: Fire Facility Fee: \$0.20 per sq. ft. Note 2: Transportation Impact Fee: SF: \$298 per unit; MF: \$92-\$210 per unit; Retail: \$1.14 per sq. ft.; Office: \$0.69 per sq. ft.; Indus: \$0.20 per sq. ft. Note 3: Private Dev. with DDA or OPA: 1% of valuation if over \$100,000 valuation; Comm/Indus with no DDA or OPA: 1% of valuation if over \$200,000 valuation; Res: 1/2% of valuation if over \$200,000 Note 4: Park Fee (Res. Only): \$4,400 per unit	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Lighting/Landscape</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Consolidated Project Area</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>2.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Port of Long Beach</i>
Bus Transit Service	<i>Foothill Transit</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>None</i>

Cost Rating \$	2535 Commerce Way Commerce, CA 90040 <i>www.ci.city-commerce.ca.us</i>			
	Administrative Office	(323) 722-4805	Population (2002)	13,000
	Business Licenses	(323) 722-4805 Ext. 2327	Crime Index Total (2001)	1,198
	Economic Development	(323) 722-4805 Ext. 2336	Taxable Retail Store Sales (2000)	\$350,243
	Planning Department	(323) 722-4805 Ext. 2336		
	Redevelopment Agency	(323) 722-4805 Ext. 2336		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$761	0.008%	\$0.08
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$761	0.008%	\$0.08
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$761	0.008%	\$0.08
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,337	0.013%	\$0.13
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$761	0.008%	\$0.08
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$761	0.008%	\$0.08
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,499	0.035%	\$0.35
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,499	0.035%	\$0.35

Calculation Formulas

ALL CATEGORIES:
 \$6.17 per employee, plus \$0.0072 per sq. ft. of enclosed premises
 Minimum fee = \$77.00
 Maximum fee = \$3,499

Residential Rentals: same as above if more than 4 units

BUSINESS TAX NOTES

Tax rates change on a yearly basis

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.045899%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Development Department</i>
Industrial Development Bonds (IDBs)	<i>May be Available</i>
Land, Acquisition or Construction Subsidies	<i>May be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>May be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>May be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>May be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Small Business Development Center offers businesses employment opportunities. Assists in obtaining RMD2 loans, 10B loans, and 5BA loans.
Notable Public/Private Transactions	Attractions: Ernest Paper, Smart & Final office/warehouse, Overton Moore Industrial Park. Expansions: Van Walters & Rogers, Escon Corp., Graphic Press Inc. Retentions: Gruma Corp./Mission Foods, Citadel Outlet Shopping Center.
Business Advantages	<ol style="list-style-type: none"> 1. No city property, utility, gross receipts tax 2. Low Business License Fees 3. One-stop Occupancy/Permit Process 4. Excellent Freeway and Rail Access

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees
SPECIAL ZONES
<input type="checkbox"/> Business Improvement District(s) (BIDs)
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/> State Enterprise Zone(s)
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Project I - Commerce Business Park</i> <i>Project II - Town Center (The Citadel)</i> <i>Project III - Atlantic/Washington</i> <i>Project IV</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>46. interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Los Angeles International Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>Commerce Municipal Bus Line</i>
Rail Transit Service <i>Metrolink</i>
Rail Freight Service <i>Burlington Northern, Union Pacific</i>

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Cost Rating \$\$ \$\$	205 South Willowbrook Avenue Compton, CA 90220 <i>www.comptoncity.org</i>		
	Administrative Office (310) 605-5500	Population (2002)	95,900
	Business Licenses (310) 605-5515	Crime Index Total (2001)	5,402
	Economic Development (310) 605-5580	Taxable Retail Store Sales (2000)	\$205,205
	Planning Department (310) 605-5532		
	Redevelopment Agency (310) 605-5511		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Businesses	\$2,850	0.029%	\$0.29
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professionals	\$10,650	0.107%	\$1.07
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Businesses	\$2,850	0.029%	\$0.29
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Businesses	\$2,850	0.029%	\$0.29
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Businesses	\$2,850	0.029%	\$0.29
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Businesses	\$2,850	0.029%	\$0.29
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Property Rental	\$2,000	0.020%	\$0.20
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Property Rental	\$18,500	0.185%	\$1.85

Calculation Formulas

BUSINESSES
 \$0 - \$199,999 = \$200
 \$200,000 - \$249,999 = \$225.00, plus
 \$250,000 - \$999,999 = \$225 plus \$25.00 for each additional \$50,000 in gross receipts
 Over \$1,000,000, add \$0.25 per additional \$1,000 of gross receipts

PROFESSIONALS
 \$0 - \$299,999 = \$250
 \$300,000 - \$999,999 = \$250 + \$100 for each additional \$50,000 in gross receipts
 Over \$1,000,000 add \$1 per additional \$1,000 of gross receipts

COMMERCIAL PROPERTY RENTAL
 \$20.00 per facility or office unit

RESIDENTIAL PROPERTY RENTAL
 \$20.00 per apartment unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	10.0%	Electric Distributor Southern California Edison
Telephone	10.0%	
Cellular	10.0%	Special Note
Gas	10.0%	
Water	10.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.463298%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	7.5%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic & Resource Development Department/CRA</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Fast track permit services; Business advocacy with other regulatory agencies.
Notable Public/Private Transactions	Funding allocation agreements were executed with Rite Aid and other developers for construction of pharmacy and restaurant.
Business Advantages	<ol style="list-style-type: none"> 1. Excellent proximity to customers and suppliers 2. Supportive city government, willing to work with business 3. Large labor pool with full complement of training resources

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting, Mosquito Abatement Fees</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Area I - 2600 acres (several areas merged in 1991)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.2 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA Express</i>
Rail Transit Service	<i>Blue Line</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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City of **COVINA**

Los Angeles County, California

Cost Rating \$\$	125 East College Street			
	Covina, CA 91723			
	Administrative Office	(626) 858-7212	Population (2002)	48,100
	Business Licenses	(626) 858-7240	Crime Index Total (2001)	2,321
	Economic Development	(626) 858-7201	Taxable Retail Store Sales (2000)	\$517,842
	Planning Department	(626) 858-7231		
Redevelopment Agency	(626) 858-7214			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Total</i>	<i>% of \$10m</i>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Services/General Business (5.04.510)	\$654	0.007%	\$0.07
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional (State Licensed) (5.04.490)	\$1,830	0.018%	\$0.18
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Services/General Business (5.04.510)	\$654	0.007%	\$0.07
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Wholesale/Industrial (5.04.470)	\$474	0.005%	\$0.05
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Wholesale/Industrial (5.04.470)	\$474	0.005%	\$0.05
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Services/General Business (5.04.510)	\$654	0.007%	\$0.07
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Services (5.04.500)	\$5,564	0.056%	\$0.56

Calculation Formulas

PROFESSIONALS:
 \$52.00 per first employee, plus \$30.00 per each professional, then \$8.00 per employee up to 4, then \$6.00 per employee

RETAIL SERVICES/GENERAL BUSINESS:
 \$52.00 per first person, then \$8.00 per employee up to 4, then \$6.00 per employee

MANUFACTURING/WHOLESALE/INDUSTRIAL:
 \$50.00 base fee, then \$5.00 per employee up to 24, then \$4.00 per employee

RENTAL UNITS:
 \$38.00 first 4 units, then \$6.00 each additional

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.0%	Electric Distributor Southern California Edison
Telephone	6.0%	
Cellular	6.0%	Special Note Can apply for a \$5,000 utility user tax cap; rates declined from 7.0%
Gas	6.0%	
Water	6.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.116660%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Selected Areas</i>
Utility Tax Discounts	<i>Will Consider Transaction - RDA</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Selected Areas</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Case-by-case basis
Notable Public/Private Transactions	Covina Technology Center - formed in redevelopment area. Developer and Agency worked together on a Village Oaks Business Park and Arrow Grand Business Park. Berts Mega Mall - 150,000 sq. ft. rehab. Joint Venture - mixed use Transit Village.
Business Advantages	<ol style="list-style-type: none"> 1. Location - near 4 major freeways 2. Educated workforce (skilled labor pool) 3. Reasonable costs 4. Located in the center of the East San Gabriel Valley

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees
SPECIAL ZONES
<input type="checkbox"/> Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts <i>Downtown Parking</i>
<input type="checkbox"/> State Enterprise Zone(s)
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s) <i>Business Area Enhancement District; Downtown and Prospero Park</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Project I - (10 non-contiguous areas)</i> <i>Project II - (5 non-contiguous areas)</i> <i>Both include Residential, Commercial and Industrial land use opportunities</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>2.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Ontario International Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>LACMTA, Foothill Transit</i>
Rail Transit Service <i>Metrolink</i>
Rail Freight Service <i>Burlington Northern, Union Pacific</i>

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City of **CULVER CITY**

Los Angeles County, California

Cost Rating \$\$ \$\$	9770 Culver Boulevard Culver City, CA 90232 <i>www.culvercity.org</i>			
	Administrative Office	(310) 253-6000	Population (2002)	39,800
	Business Licenses	(310) 253-5870	Crime Index Total (2001)	1,452
	Economic Development	(310) 253-5765	Taxable Retail Store Sales (2000)	\$1,025,096
	Planning Department	(310) 253-5710		
	Redevelopment Agency	(310) 253-5760		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Various Categories	\$10,045	0.100%	\$1.00
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Consulting Categories	\$30,045	0.300%	\$3.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Categories	\$10,045	0.100%	\$1.00
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Categories	\$10,045	0.100%	\$1.00
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$10,045	0.100%	\$1.00
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Various Categories	\$10,045	0.100%	\$1.00
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Property Rental	\$10,045	0.100%	\$1.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Apartment Rental	\$10,045	0.100%	\$1.00

Calculation Formulas

VARIOUS CATEGORIES: \$45.00 application and renewal fee, plus \$1.00 per \$1,000 in gross receipts	MANUFACTURING: \$45.00 application and renewal fee, plus \$1.00 per \$1,000 in gross receipts
PROFESSIONAL CATEGORIES: \$45.00 application and renewal fee, plus \$3.00 per \$1,000 in gross receipts	COMMERCIAL PROPERTY RENTAL: \$45.00 application and renewal fee, plus \$1.00 per \$1,000 in gross receipts
RETAIL CATEGORIES: \$45.00 application and renewal fee, plus \$1.00 per \$1,000 in gross receipts	APARTMENT RENTAL (3 or more units): \$45.00 application and renewal fee, plus \$1.00 per \$1,000 in gross receipts
WHOLESALE CATEGORIES: \$45.00 application and renewal fee, plus \$1.00 per \$1,000 in gross receipts	

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	11.0%	Electric Distributor	Southern California Edison
Telephone	11.0%		
Cellular	11.0%	Special Note	\$18,556 cap on non-local telephone taxes.
Gas	11.0%		
Water	11.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.068555%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	11.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$5.60 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Have Completed Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Have Completed Transaction - eligible areas</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Reimbursement up to \$15,000 in redevelopment areas
Notable Public/Private Transactions	Center Theatre Group has signed a Disposition and Development Agreement with RDA for renovation and reuse of Kirk Douglas Theater (formerly Culver Theater) for live performances
Business Advantages	<ol style="list-style-type: none"> 1. Good Westside LA location near LAX & Downtown 2. Responsive local government 3. Excellent public safety services

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 2
<input checked="" type="checkbox"/> Other Special Fees	Notes 3, 4, & 5
<p>Note 1: \$1.00 per sq. ft. for development in excess of 5,000 sq. ft. Note 2: 1% of building valuation for projects over \$500,000 and remodeling valuation over \$250,000 Note 3: Comm/Indus Development Tax: \$25.00 plus 1.5% of building valuation above \$250,000 Note 4: Surcharge for New, Additional or Replacement bldg. Construction involving Discretionary Review; Non Res.: \$0.07 per sq. ft. (Max. \$8,233); Res.: \$101 per unit over 2 (Max. \$8,233) Note 5: Parkland In-Lieu Fee: See City for calculation methodology</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Countywide Digital Zone Investment Area</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Culver City Redevelopment Project Area</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>10: interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Culver City Muni. Bus Line, Santa Monica Muni. Bus Line, LACMTA</i>
Rail Transit Service	
Rail Freight Service	

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City of **DIAMOND BAR**

Los Angeles County, California

Cost Rating	21825 E. Copley Dr. Diamond Bar, CA 91765 www.cityofdiamondbar.com		
	\$	Administrative Office (909) 860-2489 Business Licenses (213) 974-2011 Economic Development (888) 777-2489 Planning Department (909) 396-5676 Redevelopment Agency (909) 396-5666	Population (2002) 58,100 Crime Index Total (2001) 946 Taxable Retail Store Sales (2000) \$227,570

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate	Other	<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Rate Comparison
Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

Electric Distributor	Southern California Edison
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.100069%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Division</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Citywide</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Streamlined permit processing: permit assistance, all Development Services permits and Processes are consolidated under one Department Manager; Redevelopment Agency.
Notable Public/Private Transactions	Allstate Insurance Travelers Group occupying new building in Gateway Corporate Center; over 450,000 square feet of new office commercial developed this year.
Business Advantages	<ol style="list-style-type: none"> 1. Centrally located between hottest So. Cal markets - Los Angeles, Orange, and San Bernardino counties 2. Upscale community with average household income of \$75,000 3. Excellent accessibility to 57, 60, 71, and 10 Fwys.

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
Note 1: Determined on a case-by-case basis	

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Economic Revitalization Area</i>

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Cost Rating \$\$	11111 Brookshire Avenue Downey, CA 90241 <i>www.downeyca.org</i>			
	Administrative Office	(562) 904-7331	Population (2002)	110,450
	Business Licenses	(562) 904-7250	Crime Index Total (2001)	3,737
	Economic Development	(562) 904-7152	Taxable Retail Store Sales (2000)	\$936,379
	Planning Department	(562) 904-7154		
	Redevelopment Agency	(562) 904-7152		

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Corporate Offices (6246)	\$235	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Professionals (6258)	\$783	0.008%	\$0.08
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Retail (6255)	\$2,558	0.026%	\$0.26
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale (6267)	\$1,209	0.012%	\$0.12
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing and Processing (6254)	\$1,768	0.018%	\$0.18
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Retail (6255)	\$2,558	0.026%	\$0.26
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Property (6248.1)	\$9,188	0.092%	\$0.92

Calculation Formulas

<p>CORPORATE OFFICES: 0-5 employees = \$41.41; 6-10 = \$59.63; 11-15 = \$79.50; 16-20 = \$96.06; 21-25 = \$112.63; 26-30 = \$129.19; 31-40 = \$135.81; 41-50 = \$152.38; 51-60 = \$168.93; 61-70 = \$185.50; 71-80 = \$202.07; 81-90 = \$218.62; 91-100 = \$235.19, over 100 236.84 plus \$1.65 per employee over 101</p>	<p>WHOLESALE: Less than \$50,000 = \$30.00 flat fee; \$50,000 - \$200,000 = \$40.00, plus \$.08 per \$1,000 over \$50,000; \$200,000 - \$500,000 = \$52.00, plus \$.09 per \$1,000 over \$200,000; \$500,000 - \$1,500,000 = \$79.00, plus \$.11 per \$1,000 over \$500,000 ; Over \$1,500,000 = \$189.00, plus \$.12 per \$1,000 over \$1,500,000</p>
<p>PROFESSIONAL: Base Fee \$119.90, plus \$6.63 per employee</p>	<p>MANUFACTURING: Less than \$50,000 = \$30.00 flat fee; \$50,000 - \$200,000 = \$37.00, plus \$.10 per \$1,000 over \$50,000 \$200,000 - \$500,000 = \$52.00, plus \$.12 per \$1,000 over \$200,000 \$500,000 - \$1,500,000 = \$88.00, plus \$.15 per \$1,000 over \$500,000 Over \$1,500,000 = \$238.00, plus \$.18 per \$1,000 over \$1,500,000</p>
<p>RETAIL - GENERAL BUSINESS: Less than \$50,000 = \$30.00 flat fee; \$50,000 - \$200,000 = \$36.00 plus \$.12 per \$1,000 over \$50,000; \$200,000 - \$500,000 = \$54.00 plus \$.18 per \$1,000 over \$200,000 \$500,000 - \$1,500,000 = \$108.00 plus \$.24 per \$1,000 over \$500,000; Over \$1,500,000 = \$348.00, plus \$.26 per \$1,000 over \$1,500,000</p>	<p>RESIDENTIAL PROPERTY: 0-4 units = \$33.12; plus \$9.94 each additional unit</p>

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor Southern California Edison
Telephone	5.0%	
Cellular	5.0%	Special Note
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.034459%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>BRAID (Business Retention Attraction In Downey)</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Downtown Façade Improvement Program
Notable Public/Private Transactions	No Response
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees
SPECIAL ZONES
<input type="checkbox"/> Business Improvement District(s) (BIDs)
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/> State Enterprise Zone(s)
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Downey Project - commercial (Firestone Blvd.) Woodruff Industrial</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>4.5 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Los Angeles International Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>LACMTA, Downey Link</i>
Rail Transit Service <i>Green Line</i>
Rail Freight Service <i>Burlington Northern, Union Pacific</i>

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Cost Rating \$\$ \$	11333 Valley Boulevard El Monte, CA 91731 <i>www.ci.el-monte.ca.us</i>			
	Administrative Office	(626) 580-2001	Population (2002)	119,500
	Business Licenses	(626) 580-2031	Crime Index Total (2001)	3,818
	Economic Development	(626) 580-2249	Taxable Retail Store Sales (2000)	\$1,199,319
	Planning Department	(626) 580-2090		
	Redevelopment Agency	(626) 580-2249		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Office/Manufacturing/Wholesale/Service	\$2,120	0.021%	\$0.21
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional	\$14,650	0.147%	\$1.47
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Office/Mfg./Wholesale/Services	\$2,120	0.021%	\$0.21
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Office/Mfg./Wholesale/Services	\$2,120	0.021%	\$0.21
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Office/Mfg./Wholesale/Services	\$2,120	0.021%	\$0.21
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Office/Mfg./Wholesale/Services	\$2,120	0.021%	\$0.21
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Office/Mfg./Wholesale/Services	\$2,120	0.021%	\$0.21
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Property Rental	\$18,575	0.186%	\$1.86

Calculation Formulas

RETAIL/OFFICE/MANUFACTURING/WHOLESALE/SERVICES:
 \$1 - \$100,000 = \$0.50 per \$1,000 in gross receipts, plus \$50 base tax and \$25 processing fee;
 \$100,001 - \$1,000,000 = \$0.55 per \$1,000 plus \$100 base tax and \$25 processing fee;
 Over \$1,000,000 = \$0.15 per \$1,000 plus \$595 base tax and \$25 processing fee

PROFESSIONAL:
 \$1 - \$150,000 = \$2.50 per \$1,000 in gross receipts, plus \$50 base tax and \$25 processing fee;
 \$150,001 - \$1,000,000 = \$2.00 per \$1,000 in gross receipts, plus \$425 base tax and \$25 processing fee;
 Over \$1,000,000 = \$1.25 per \$1,000 plus \$2,125 base tax and \$25 processing fee

PROPERTY RENTAL:
 \$20.00 per unit, plus \$50 base tax and \$25 processing fee

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	7.0%	Electric Distributor Southern California Edison
Telephone	7.0%	
Cellular	7.0%	Special Note \$40,000 large user utility tax cap
Gas	7.0%	
Water	7.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.203630%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Development Dept.</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Will Consider Transaction - Selected Areas</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	1. Longo Toyota expansion 2. International Business Incubator
Business Advantages	1. Affordable land and rent 2. Diverse labor pool 3. New Housing opportunities

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input checked="" type="checkbox"/> Signalization Fees	Note 2
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3
Note 1: Street Facilities Fee: SF/MF: \$815 per unit Note 2: Signalization Fee (per gross sq. ft.): Industrial: \$0.0015 - \$0.00546; Services: \$0.061 - \$0.192; Recreational: \$5.10 - \$6.90 (per acre); Residential: \$0.0048 - \$0.01; Commercial: \$0.0513 - \$0.6252; Shopping: \$0.0419 - \$0.1179; Restaurant: \$0.0749 - \$0.553; Office: \$0.0053 - \$0.0546 Note 3: Parks Fee: SF: \$1,623 per unit; MF: \$1,662 per unit	

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	Downtown Project Area East Valley El Monte Center El Monte Plaza Ramona Blvd. Northwest El Monte

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>El Monte Trolley, Foothill Transit, LACMTA</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

City of **EL SEGUNDO**

Los Angeles County, California

Cost Rating \$\$ \$	350 Main Street El Segundo, CA 90245 <i>www.elsegundo.org</i>			
	Administrative Office	(310) 524-2301	Population (2002)	16,500
	Business Licenses	(310) 524-2327	Crime Index Total (2001)	726
	Economic Development	(310) 524-2333	Taxable Retail Store Sales (2000)	\$362,590
	Planning Department	(310) 524-2340		
	Redevelopment Agency	None		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (4-2-4)	\$13,048	0.130%	\$1.30
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (4-2-4)	\$13,048	0.130%	\$1.30
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (4-2-4)	\$13,048	0.130%	\$1.30
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (4-2-4)	\$29,848	0.298%	\$2.98
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (4-2-4)	\$13,048	0.130%	\$1.30
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (4-2-4)	\$13,048	0.130%	\$1.30
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (4-2-4)	\$113,848	1.138%	\$11.38
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment House /Apt. Complex (4-2-10)	\$8,325	0.083%	\$0.83

Calculation Formulas

GENERAL BUSINESS:
 \$88.00 per first 10 employees and first 5,000 sq. ft.,
 plus \$109.00 per each additional employee,
 plus \$.21 per each additional enclosed sq. ft.

APARTMENT HOUSE AND APARTMENT COMPLEX:
 \$9.00 per unit with a minimum of 3 units (owner-occupied exempted)

BUSINESS TAX NOTES

City reduced 1995 tax rate by 15% (no indices). Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	3.0%	Electric Distributor Southern California Edison
Telephone	2.0%	
Cellular	2.0%	Special Note
Gas	3.0%	
Water	3.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.123300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community, Economic & Development Services Department</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Business License Tax Waivers or Reductions	<i>50% Sales/Use Tax Credit</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Selected Areas</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Qualified applicants can receive up to a 50% reduction in building permit fees and a one-time reduction in utility users tax.
Notable Public/Private Transactions	No Response
Business Advantages	<ol style="list-style-type: none"> 1. Convenient access to LAX, 105, and 405 2. Lower operational costs than Westside 3. Corporate neighbors include five Fortune 500 companies

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input checked="" type="checkbox"/>	Public Facilities Fees Note 1
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 2
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
<p>Note 1: Fire \$.14 per gross sq. ft. Police \$.11 per gross sq. ft. Library \$.03 per gross sq. ft. School Fees for Projects East of Sepulveda</p> <p>Note 2: Traffic Impact Fee Fees based on use and 4 zones</p>	

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input type="checkbox"/>	Redevelopment Project Area(s)

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>12 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LADOT Community Express, Municipal Area Express, LACMTA</i>
Rail Transit Service	<i>Green Line</i>
Rail Freight Service	<i>Union Pacific; AT&SF Railroad</i>

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Cost Rating \$\$	1700 West 162nd Street Gardena, CA 90247 <i>www.ci.gardena.ca.us</i>			
	Administrative Office	(310) 217-9516	Population (2002)	59,800
	Business Licenses	(310) 217-9518	Crime Index Total (2001)	2,491
	Economic Development	(310) 217-9533	Taxable Retail Store Sales (2000)	\$455,547
	Planning Department	(310) 217-9526		
	Redevelopment Agency	None		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Office and Professional	\$5,100	0.051%	\$0.51
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions	\$5,100	0.051%	\$0.51
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail	\$5,050	0.051%	\$0.51
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale	\$5,050	0.051%	\$0.51
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$5,450	0.055%	\$0.55
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Personal Service	\$5,100	0.051%	\$0.51
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Property	\$5,000	0.050%	\$0.50
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rental	\$9,260	0.093%	\$0.93

Calculation Formulas

GENERAL OFFICE/PROFESSIONS/PERSONAL SERVICE:
 \$150.00 for \$0 - \$50,000 of total gross receipts, then \$1.00 per additional \$1,000 of gross receipts
 (Taxpayer may choose to calculate taxes based on gross receipts or annual cost of operation)

RESIDENTIAL RENTAL:
 \$50.00 Base Fee for 1 - 4 units; then \$10.00 per unit

RETAIL/WHOLESALE:
 \$75.00 for not more than \$50,000 in gross receipts and \$0.50 for each additional \$1,000 or fraction thereof, in excess of \$50,000

COMMERCIAL PROPERTY: \$50.00 annual fee for first 5,000 sq. ft. of gross rental space, plus \$0.01 for each additional sq. ft.

MANUFACTURING:
 \$75.00 for not more than \$50,000 in gross receipts and \$0.50 for each additional \$1,000 or fraction thereof, in excess of \$50,000, plus \$4 per employee

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	4.0%	Electric Distributor Southern California Edison
Telephone	4.0%	
Cellular	4.0%	Special Note Per City, telephone tax on intrastate calls only
Gas	4.0%	
Water	4.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.052431%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	7.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager Office</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	Emerald Square - 159 Single Family Homes (Gated) Gardena Valley Shopping Center - (Retail Complex) South Bay Promenade - (Retail Complex) Redondo Beach Village - Single Family Homes.
Business Advantages	1. Location - convenient to LAX, Port, & 405,91, and 110 freeways 2. Business friendly community and City staff 3. Culturally diverse and established community

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input type="checkbox"/> Other Special Fees	
Note 1: Residential (Multifamily): \$1,000 per unit	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Gardena Revitalization Zone</i>
<input type="checkbox"/> Redevelopment Project Area(s)	

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>1.7 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>City of Gardena Municipal Bus Line</i>
Rail Transit Service	<i>Blue Line, Green Line</i>
Rail Freight Service	<i>Union Pacific Railroad</i>

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Cost Rating \$\$	613 E. Broadway Glendale, CA 91206 <i>www.ci.glendale.ca.us</i>			
	Administrative Office	(818) 548-4000	Population (2002)	200,150
	Business Licenses	(818) 548-2090	Crime Index Total (2001)	4,537
	Economic Development	(818) 548-3155	Taxable Retail Store Sales (2000)	\$1,885,196
	Planning Department	(818) 548-2144		
	Redevelopment Agency	(818) 548-2005		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate	Other	<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Rate Comparison
 Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

No business license required.
 \$140.00 Use and Occupancy Permit required at business start-up (one-time only)

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	7.0%
Telephone	7.0%
Cellular	0.0%
Gas	7.0%
Water	7.0%

Electric Distributor	Glendale Water & Power
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.054871%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Development Services Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Selected Areas</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	City's quality of life, educational system and varied housing opportunities make Glendale an excellent corporate/business location.
Notable Public/Private Transactions	125 Acre Disney Creative Campus project approved Nov 2000. 15 Acre Town Center Retail Development in Entitlement Stage. Caruso Affiliated Holdings - Project Developer
Business Advantages	1. Cost of doing business structure 2. Safety 3. Centrally located

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
Note 1: City is considering a traffic mitigation fee up to \$5.00 per sq. ft.	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Central Business District - retail, offices San Fernando Road Corridor - mixed uses Downtown Development Standards - currently under study</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>4.5 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Glendale Metrolink Express Shuttle, Beeline, LACMTA</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Union Pacific</i>

Cost Rating \$\$ \$	4455 West 126th Street Hawthorne, CA 90250 www.cityofhawthorne.com			
	Administrative Office	(310) 970-7910	Population (2002)	86,400
	Business Licenses	(310) 970-7203	Crime Index Total (2001)	3,312
	Economic Development	(310) 970-7923	Taxable Retail Store Sales (2000)	\$506,091
	Planning Department	(310) 970-7939		
	Redevelopment Agency	(310) 970-7939		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$10,020	0.100%	\$1.00
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$10,020	0.100%	\$1.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$10,020	0.100%	\$1.00
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$10,020	0.100%	\$1.00
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$10,020	0.100%	\$1.00
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$10,020	0.100%	\$1.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment Rentals	\$23,125	0.231%	\$2.31

Calculation Formulas

ALL CATEGORIES:
 \$0 - \$25,000 = \$75.00
 \$25,000 - \$50,000 = \$90.00
 \$50,000 - \$75,000 = \$105.00
 \$75,000 - \$100,000 = \$120.00
 plus \$100.00 per additional \$100,000 of gross receipts
 Maximum fee = \$500,000

APARTMENT RENTALS:
 1-4 units = No Fee
 5-15 units = \$15 per unit
 16-25 units = \$20 per unit
 26 or more units = \$25 per unit (maximum)

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor Southern California Edison
Telephone	5.0%	
Cellular	5.0%	Special Note
Gas	5.0%	
Water	5.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.091507%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Planning & Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Business Assistance Loan Program: Low interest loans for up to 75% of eligible project costs to finance fixed assets. Loans tied to the creation and/or retention of jobs. Contact Department of Housing and Community Development (310) 970-7086
Notable Public/Private Transactions	No Response
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input type="checkbox"/> Other Special Fees	
Note 1: Commercial \$1.62 per sq. ft. Industrial \$.66 per sq. ft. Single Family \$2,280 per unit Multifamily \$1,768 per unit	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project I - Hawthorne Plaza</i> <i>Project II - Glen Court</i> <i>Oceangate Commercial Center</i> <i>(1,000 acres including major streets)</i> <i>Hawthorne Gateway</i> <i>The Exchange</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>4.6 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA</i>
Rail Transit Service	<i>Green Line</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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City of **HUNTINGTON PARK**

Los Angeles County, California

Cost Rating \$\$ \$	6550 Miles Avenue Huntington Park, CA 90255 <i>www.huntingtonpark.org</i>			
	Administrative Office (323) 582-6161	Population (2002)	62,900	
	Business Licenses (323) 584-6233	Crime Index Total (2001)	2,572	
	Economic Development (323) 584-6258	Taxable Retail Store Sales (2000)	\$327,630	
	Planning Department (323) 584-6260			
	Redevelopment Agency (323) 582-6267			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison			
	Total	% of \$10m	Per \$1,000	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.						
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,000	0.040%	\$0.40	
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,000	0.040%	\$0.40	
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,000	0.040%	\$0.40	
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,000	0.040%	\$0.40	
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,000	0.040%	\$0.40	
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,000	0.040%	\$0.40	
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,000	0.040%	\$0.40	
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,000	0.040%	\$0.40	

Calculation Formulas

ALL CATEGORIES:
 Occupancy Fee = \$40.00, plus
 \$0 - \$60,000 = \$60.00
 \$60,000 & over = \$1.00 per additional \$1,000 of gross receipts
 Maximum fee = \$4,000
 Central Business District minimum = \$100.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	7.3%	Electric Distributor Southern California Edison
Telephone	7.5%	
Cellular	7.0%	Special Note Utility Users Cap of \$3,600 per year (of combined utilities)
Gas	7.3%	
Water	7.3%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.262431%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment & Economic Division</i>
Industrial Development Bonds (IDBs)	<i>CDC</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - CDC</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Façade Improvements</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - CDC</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - City</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Los Angeles Enterprise Zone and Revitalization Zone Programs; SBA Center; Micro-Loan Program; Commercial Rehabilitation Loan Program; expedited permit processing. Los Angeles Rehabilitation Program
Notable Public/Private Transactions	None Available
Business Advantages	1. Major foot traffic in downtown; 2. Business-friendly environment; 3. Accessibility; 4. Productive Efficient Workforce; 5. Lively Cultural Scene; 6. Economic Incentive Programs; 7. Pacific Blvd. Shopping Center

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input checked="" type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
SPECIAL ZONES	
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs) <i>Downtown BID</i>
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i>
<input checked="" type="checkbox"/>	State Enterprise Zone(s) <i>Los Angeles-Watts Zone</i>
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s) <i>Supplemental Empowerment Zone</i>
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>CBD North Redevelopment Industrial Redevelopment Santa Fe Redevelopment (all active)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA</i>
Rail Transit Service	<i>Blue Line (1/2 mile to station)</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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City of **INDUSTRY**

Los Angeles County, California

Cost Rating \$\$	15651 East Stanford Street Industry, CA 91744 <i>www.cityofindustry.org</i>			
	Administrative Office (626) 333-2211	Population (2002)	790	
	Business Licenses (626) 333-2211	Crime Index Total (2001)	0	
	Economic Development (626) 968-3737	Taxable Retail Store Sales (2000)	\$1,326,692	
	Planning Department (626) 333-2211			
	Redevelopment Agency (626) 333-1480			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

BUSINESS TAX NOTES

The city has no business taxes, but has a relatively high property tax rate.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.806666%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

City of **INDUSTRY**

Los Angeles County, California

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Industry Development Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	None Available
Notable Public/Private Transactions	No Response
Business Advantages	<ol style="list-style-type: none"> 1. No business license or utility taxes 2. Location (railroad & freeway accessibility) 3. Large labor pool adjacent to the City

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s)
	<i>Project I</i>
	<i>Project II</i>
	<i>Project III</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>1,1:interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA, Foothill Transit</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Cost Rating \$\$ \$\$	One Manchester Blvd. Inglewood, CA 90301 www.cityofinglewood.org			
	Administrative Office	(310) 412-5301	Population (2002)	115,100
	Business Licenses	(310) 412-5500	Crime Index Total (2001)	4,622
	Economic Development	(310) 412-8800	Taxable Retail Store Sales (2000)	\$498,799
	Planning Department	(310) 412-5230		
	Redevelopment Agency	(310) 412-5290		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales/General/Other (Class B)	\$11,000	0.110%	\$1.10
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services (Class E)	\$16,500	0.165%	\$1.65
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales/General Services (Class B)	\$11,000	0.110%	\$1.10
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Sales (Class A)	\$10,000	0.100%	\$1.00
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales/General Services (Class B)	\$11,000	0.110%	\$1.10
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales/General Services (Class B)	\$11,000	0.110%	\$1.10
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Rentals (Class C)	\$11,000	0.110%	\$1.10
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rentals (Class D)	\$18,500	0.185%	\$1.85

Calculation Formulas

WHOLESALE SALES:
 \$20.00 for \$0 to \$20,000 of gross receipts, then \$1.00 per additional \$1,000 of gross receipts

RETAIL SALES/GENERAL SERVICES/OTHER BUSINESSES:
 \$22.00 for \$0 to \$20,000 of gross receipts, then \$1.10 per additional \$1,000 of gross receipts
 Note: Rate Comparison assumes Administrative Headquarters occupancy

PROFESSIONAL SERVICES:
 \$33.00 for \$0 to \$20,000 of gross receipts, then \$1.65 per additional \$1,000 of gross receipts

COMMERCIAL RENTALS:
 \$22.00 for \$0 to \$20,000 of gross receipts, then \$1.10 per additional \$1,000 of gross receipts

RESIDENTIAL RENTALS:
 \$20.00 per unit for each separate location

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	10.0%	Electric Distributor Southern California Edison
Telephone	10.0%	
Cellular	10.0%	Special Note
Gas	10.0%	
Water	10.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.209010%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	14.0%
Parking Tax Rate	10.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelop. Agency/Office of Economic & Business Develop.</i>
Industrial Development Bonds (IDBs)	<i>Coordinated with the State of California</i>
Land, Acquisition or Construction Subsidies	<i>Alternative Finance Structures to Reduce Project Costs</i>
Lease or Tenant Improvement Subsidies	<i>Alternative Finance Structures to Reduce Project Costs</i>
Offsite Infrastructure Subsidies	<i>Alternative Finance Structures to Reduce Project Costs</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	The City offers a "Development Team" approach to economic development. We will walk hand in hand with developers and businesses interested in expanding or relocating in Inglewood.
Notable Public/Private Transactions	Von's Supermarket, Costco (formerly the Price Club), K-mart, and Carmax.
Business Advantages	The City has low lease rates and land costs in comparison to West LA or Orange County. Excellent transportation resources near major freeways (405, 105, and 110) and served by major bus routes. Inglewood is the Gateway to Los Angeles International airports and in close proximity to the ports.

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees
<div style="border: 1px solid black; height: 100px;"></div>
SPECIAL ZONES
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs) <i>Under Development</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts <i>Parking</i>
<input type="checkbox"/> State Enterprise Zone(s)
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>In-Town La Cienega Century Imperial/Prairie Manchester Prairie</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>2.6 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Los Angeles International Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>LACMTA, Inglewood "I" Line</i>
Rail Transit Service <i>Green Line</i>
Rail Freight Service <i>N/A</i>

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Cost Rating \$\$	5050 North Irwindale Avenue Irwindale, CA 91706 www.ci.irwindale.ca.us			
	Administrative Office (626) 430-2217	Population (2002)	1,480	
	Business Licenses (626) 430-2205	Crime Index Total (2001)	0	
	Economic Development (626) 430-2213	Taxable Retail Store Sales (2000)	\$69,825	
	Planning Department (626) 430-2208			
	Redevelopment Agency (626) 430-2213			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
				Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.08.470	\$2,800	0.028%	\$0.28
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.08.470	\$2,800	0.028%	\$0.28
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.08.470	\$2,800	0.028%	\$0.28
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.08.470	\$2,800	0.028%	\$0.28
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.08.470	\$2,800	0.028%	\$0.28
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.08.470	\$2,800	0.028%	\$0.28
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.08.470	\$2,800	0.028%	\$0.28
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.08.470	\$2,800	0.028%	\$0.28

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

5.08.470:
 \$0 - \$25,000 = \$45.00
 \$25,000 - \$50,000 = \$86.00
 \$50,000 - \$100,000 = \$180.00
 \$100,000 - \$150,000 = \$354.00
 \$150,000 - \$200,000 = \$529.00
 \$200,000 - \$300,000 = \$702.00
 \$300,000 - \$400,000 = \$881.00
 \$400,000 - \$600,000 = \$1,399.00
 \$600,000 - \$800,000 = \$1,579.00
 \$800,000 - \$1,000,000 = \$1,757.00
 Over \$1,000,000 = \$1,757.00
 plus \$0.12 per \$1,000 in gross receipts in excess of \$1,307,000

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI, April 1 of each year.

UTILITY USER TAX RATES

Electric	7.5%	Electric Distributor Southern California Edison
Telephone	7.5%	
Cellular	7.5%	Special Note
Gas	7.5%	
Water	7.5%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.011666%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager's Office/Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction</i>
Property Tax Reimbursements	<i>Will Consider Transaction</i>
Utility Tax Discounts	<i>Will Consider Transaction</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Projects reviewed on a case-by-case basis
Notable Public/Private Transactions	No Response
Business Advantages	<ol style="list-style-type: none"> 1. Access to 3 major freeways; 210, 605, 10 2. Proximity to downtown LA 3. Central location to LA five-county area. 4. Business-friendly environment

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos, Site Specific</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>City Industrial Development Project - commercial/industrial</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>337 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Foothill Transit; MTA</i>
Rail Transit Service	<i>Metrolink in neighboring city</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Cost Rating \$	5050 North Clark Avenue Lakewood, CA 90712 <i>www.lakewoodcity.org</i>			
	Administrative Office	(562) 866-9771	Population (2002)	81,400
	Business Licenses	(562) 866-9771	Crime Index Total (2001)	2,969
	Economic Development	(562) 866-9771	Taxable Retail Store Sales (2000)	\$759,568
	Planning Department	(562) 866-9771		
	Redevelopment Agency	(562) 866-9771		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.					
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/General Services (01)	\$1,570	0.016%	\$0.16
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services (04)	\$6,250	0.063%	\$0.63
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/General Services (01)	\$1,570	0.016%	\$0.16
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/General Services (01)	\$1,570	0.016%	\$0.16
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/General Services (01)	\$1,570	0.016%	\$0.16
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Services (03)	\$585	0.006%	\$0.06
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Multiple dwellings/business rentals(13)	\$369	0.004%	\$0.04
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Multiple dwellings/business rentals(13)	\$3,257	0.033%	\$0.33

Calculation Formulas

RETAIL/WHOLESALE/GENERAL SERVICES (01):
 \$85.00 for \$0 to \$100,000 of gross receipts, then \$.15 per \$1,000 of gross receipts

GENERAL SERVICES (03):
 \$85.00 base fee, plus \$5.00 per employee

PROFESSIONAL SERVICES (04):
 \$120.00 per professional, plus \$5.00 per non-professional

MULTIPLE DWELLINGS & BUSINESS RENTALS (13):
 More than 3 rooms or units: \$33.00 for 4 rooms or units plus \$3.50 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	3.0%	Electric Distributor Southern California Edison
Telephone	3.0%	
Cellular	3.0%	Special Note
Gas	3.0%	
Water	3.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.027623%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Business revolving loan program
Notable Public/Private Transactions	No Response
Business Advantages	1. Affordable, well maintained housing 2. Safe neighborhoods 3. Low crime rate

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1
Note 1: Parkland Dedication In-Lieu Fee (Residential): \$330 per unit	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	Project I - Lakewood Mall/Marketplace (completed) Project II - 15 commercial sub areas (still active) Project III - 19 commercial sub areas (still active)

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	2.5 interchanges for each 100,000 residents
Nearest Commercial Airport	Long Beach Municipal Airport; Los Angeles International Airport
Nearest Port Facilities	Los Angeles Worldport and Long Beach Port
Bus Transit Service	LACMTA; Long Beach Transit
Rail Transit Service	
Rail Freight Service	Union Pacific

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Cost Rating \$	13700 La Mirada Blvd. La Mirada, CA 90637 www.cityofLaMirada.org			
	Administrative Office	(562) 943-0131	Population (2002)	47,900
	Business Licenses	(562) 943-0131 Ext. 2306	Crime Index Total (2001)	1,079
	Economic Development	(562) 943-0131 Ext. 2323	Taxable Retail Store Sales (2000)	\$380,133
	Planning Department	(562) 943-0131 Ext. 2306		
	Redevelopment Agency	(562) 943-0131 Ext. 2323		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$1,000	0.010%	\$0.10
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$1,000	0.010%	\$0.10
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$1,000	0.010%	\$0.10
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$1,000	0.010%	\$0.10
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturer	\$1,000	0.010%	\$0.10
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$1,000	0.010%	\$0.10
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$1,000	0.010%	\$0.10
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$1,000	0.010%	\$0.10

Calculation Formulas

GENERAL BUSINESS: \$0 - \$50,000 = \$50.00 \$50,001 - \$500,000 = \$50.00, plus 0.02% above \$50,000 \$500,001 - \$9,100,000 = \$140.00, plus 0.01% above \$500,000 Over \$9,100,000 = \$1,000 Maximum fee = \$1,000	WAREHOUSE: \$0.01 per sq. ft., Min: \$75.00, Max: \$1,000
MANUFACTURING \$0 - \$500,000 = \$75.00 \$500,001 - \$5,000,000 = \$75.00, plus 0.005% above \$500,000 \$5,000,001 - \$40,000,000 = \$300.00, plus 0.002% above \$5,000,000 Over \$40,000,000 = \$1,000 Maximum fee = \$1,000	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES		PROPERTY AND OTHER TAX RATES	
Electric	0.0%	Electric Distributor	Ad Valorem Property Tax Rate 1.011666%
Telephone	0.0%	Southern California Edison	Sales Tax Rate 8.250%
Cellular	0.0%	Special Note	Transient Occupancy Tax Rate 7.0%
Gas	0.0%		Parking Tax Rate 0.0%
Water	0.0%		Documentary Transfer Tax Rate \$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees

SPECIAL ZONES
<input type="checkbox"/> Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts <i>Mello-Roos</i>
<input type="checkbox"/> State Enterprise Zone(s)
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Project I - Industrial/commercial</i> <i>Project II - Gateway Center Plaza (hotels/offices/restaurants)</i> <i>Project III - Beach Blvd. (retail centers and housing)</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	1. Location 2. Low crime rate 3. Low cost of development

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>4.2 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Los Angeles International Airport/Orange County Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Port of Long Beach</i>
Bus Transit Service <i>LACMTA/LM Transit (Dial - A - Ride)</i>
Rail Transit Service
Rail Freight Service <i>Burlington Northern, Union Pacific</i>

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City of **LANCASTER**

Los Angeles County, California

Cost Rating	44933 North Fern Avenue Lancaster, CA 93534 <i>cityoflancastrca.org</i>		
	\$	Administrative Office (661) 723-6000 Business Licenses (661) 723-6237 Economic Development (661) 723-6100 Planning Department (661) 723-6100 Redevelopment Agency (661) 723-6128	Population (2002) 123,150 Crime Index Total (2001) 4,802 Taxable Retail Store Sales (2000) \$960,764

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$143	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$143	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$143	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$143	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$143	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$143	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$143	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$143	0.001%	\$0.01

Calculation Formulas

ALL CATEGORIES:
 1 - 25 employees = \$64.75
 26 - 50 employees = \$90.50
 51 - 75 employees = \$116.50
 76 or more employees = \$142.50

For Commercial or Rental Property:
 If more than 4 units, same as above

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.101821%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	7.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency; Greater Antelope Valley Economic AI</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Selected Areas</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Enterprise zone benefits by providing significant state tax credits and customized city incentive packages for development projects.
Notable Public/Private Transactions	Lancaster was selected as the site for "Rite Aid" and "Michael's Arts & Crafts" regional warehouse distribution facilities.
Business Advantages	<ol style="list-style-type: none"> 1. Abundance and affordability of land 2. One of the fastest growing economic areas of the state 3. "Business-friendly" environment

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 2
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 3
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 4

Note 1: Urban Structure Program; depends on use and location
 Note 2: County Fire Fee: Res./Non-Res.: 0 - 100,000 sq. ft.: 0.1930 per sq. ft.; over 100,000 sq. ft.: 0.0643 per sq. ft.
 Note 3: Traffic Impact Fee: Comm.: \$1.12 per sq. ft.; Indus.: \$.41 per sq. ft.; SF: \$1,194.63 per unit; MF: \$1,063.10 per unit
 Signalization Fee: Res.: \$455.77 per unit plus \$10.90 per ADTE; Comm.: \$0.06 per sq. ft. plus \$10.90 per ADTE; Indus.: \$0.05 per sq. ft. plus \$10.90 per ADTE
 Note 4: Park Development Fee: \$500 - \$1,000 per bedroom

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Parking</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>Antelope Valley</i>
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Part of Kern County/Lancaster Zone</i>
<input type="checkbox"/> Foreign Trade Zone(s)	<i>In application for zone expansion</i>
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Established new Air Control District, not SCAQMD</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<ol style="list-style-type: none"> 1. Residential 2. CBD 3. Fox Field 4. Amargosa 5. Area No. 5 6. Area No. 6 7. Area No. 7

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.7 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Palmdale Regional Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Antelope Valley Transit</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$\$	333 West Ocean Blvd. Long Beach, CA 90802 <i>www.ci.long-beach.ca.us</i>			
	Administrative Office	(562) 570-6555	Population (2002)	473,100
	Business Licenses	(562) 570-6211	Crime Index Total (2001)	18,734
	Economic Development	(562) 570-3800	Taxable Retail Store Sales (2000)	\$2,662,610
	Planning Department	(562) 570-6194		
	Redevelopment Agency	(562) 570-6615		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
				<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Miscellaneous Business	\$851	0.009%	\$0.09
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions (E)	\$2,079	0.021%	\$0.21
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (I)	\$851	0.009%	\$0.09
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale (L)	\$851	0.009%	\$0.09
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (B)	\$851	0.009%	\$0.09
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (J)	\$1,466	0.015%	\$0.15
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Space Rental/Non-Residential (H)	\$13,000	0.130%	\$1.30
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Space Rental/Residential (G)	\$20,759	0.208%	\$2.08

Calculation Formulas

SERVICES:
\$236.74 base fee, plus \$12.29 per employee

PROFESSIONS:
\$236.74 base fee, plus \$18.42 per employee

RETAIL/WHOLESALE/MANUFACTURING/MISCELLANEOUS BUSINESS:
\$236.74 base fee, plus \$6.14 per employee

SPACE RENTAL/NON-RESIDENTIAL:
\$.026 per sq. ft.

SPACE RENTAL/RESIDENTIAL:
0-3 Units exempt
\$51.16 plus \$22.46 per unit

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI. Business License Tax Rate or fee - Fee reduction.

UTILITY USER TAX RATES

Electric	7.0%	Electric Distributor Southern California Edison
Telephone	7.0%	
Cellular	7.0%	Special Note City is currently considering lowering utility taxes - 2002 (7%); 2003 (6%); 2004 (5%)
Gas	7.0%	
Water	7.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.027623%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Dev. Bureau or Community Dev. Dept.</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Will Consider Transaction - Citywide</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Enterprise Zone State tax credits for new hires, new equipment and purchase of furniture and fixtures. Existence of four Redevelopment Districts within the City. Various low-interest financing programs.
Notable Public/Private Transactions	Pike at Rainbow Harbor 350,000 sq. ft. (\$130 mil); Camden Devel. Apt/Condos/Hotel (\$250 mil); CityPlace Retail and Res. Devel. 454,000 sq. ft. (\$75 mil); Ocean Villas (\$100 mil); West Gateway (\$200 mil); Queen's Seaport Devel. (\$100 mil); Long Beach Towne Center
Business Advantages	1. Strategic location within Southern California 2. Quality of life issues 3. Business-friendly, result-oriented City Hall

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 2
<input checked="" type="checkbox"/>	Other Special Fees Note 3

Note 1: Transportation Improvement Fee:		
	Downtown CBD	Citywide
Industrial	None	\$1.10 per sq. ft.
Office	\$3.00 per sq. ft.	\$2.00 per sq. ft.
Retail	\$4.50 per sq. ft.	\$3.00 per sq. ft.
Hotel	\$1,125.00 per room	\$750.00 per room
Movie	\$90.00 per seat	\$140.00 per seat

Note 2: 1% in CBD Redevelopment Project Area
Note 3: Parks Fee: SF: \$2,680 per unit; MF: \$2,070 per unit

SPECIAL ZONES	
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs) <i>Belmont Shore PBIA; Bixby Knolls PBIA; Downtown PIA</i>
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos, Parking, Landscape, Lighting, Traffic Impact Fees</i>
<input checked="" type="checkbox"/>	State Enterprise Zone(s) <i>Long Beach Enterprise Zone</i>
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Most of City</i>
<input checked="" type="checkbox"/>	Foreign Trade Zone(s) <i>Long Beach FTZ No. 50</i>
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Downtown West Beach Poly High North/Central Long Beach Los Altos West Long Beach Industrial</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.5 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Long Beach Municipal Airport; Los Angeles International Airport</i>
Nearest Port Facilities	<i>Port of Long Beach; Water Transit - Aqua Link, Catalina Express</i>
Bus Transit Service	<i>Long Beach Transit; Long Beach Runabout; LADOT; LACMTA</i>
Rail Transit Service	<i>Blue Line (8 Stations)</i>
Rail Freight Service	<i>Burlington Northern; Union Pacific</i>

Cost Rating \$\$ \$\$	200 North Spring Street Los Angeles, CA 90012 www.ci.la.ca.us			
	Administrative Office (213) 485-2121	Population (2002)	3,807,400	
	Business Licenses (213) 626-9271	Crime Index Total (2001)	191,626	
	Economic Development (213) 485-4682	Taxable Retail Store Sales (2000)	\$22,642,441	
	Planning Department (213) 580-3770			
	Redevelopment Agency (213) 977-1600			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions & Occupations (21.190)	\$59,100	0.591%	\$5.91
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions & Occupations (21.190)	\$59,100	0.591%	\$5.91
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales (21.167)	\$14,800	0.148%	\$1.48
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Sales (21.166)	\$11,800	0.118%	\$1.18
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Sales (21.166)	\$11,800	0.118%	\$1.18
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Miscellaneous Services (21.189.1)	\$41,400	0.414%	\$4.14
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Commercial Property (21.98)	\$14,800	0.148%	\$1.48
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Dwelling Units (21.99)	\$14,800	0.148%	\$1.48

Calculation Formulas

PROFESSIONS & OCCUPATIONS: \$106.43 minimum tax for first \$18,000 or less of gross receipts, then \$5.91 per \$1,000. Gross receipts from work performed outside the City are generally taxed at 20% of this rate.

RETAIL SALES: \$110.86 minimum tax for first \$75,000 or less of gross receipts, then \$1.48 per \$1,000.

WHOLESALE SALES: \$118.25 minimum tax for first \$100,000 or less of gross receipts, then \$1.18 per \$1,000. For retail and wholesale sales, the City provides an apportionment formula. Gross receipts from sale of goods shipped outside California are exempt.

MISCELLANEOUS SERVICES: \$49.67 minimum tax for first \$12,000 or less of gross receipts, then \$4.14 per \$1,000. This category is only for specified businesses and includes advertising, public relations, and travel agencies.

RENTAL OF COMMERCIAL PROPERTY: \$110.86 minimum tax for first \$75,000 or less of gross receipts, then \$1.48 per \$1,000. Gross receipts based on all locations within City.

RENTAL OF DWELLING UNITS (4 or more): First \$20,000 of gross receipts exempt. \$110.86 minimum tax for \$20,001 - \$75,000 of gross receipts, then \$1.48 per \$1,000. Gross receipts based on all locations within City.

MULTIMEDIA BUSINESS: \$118.25 minimum tax for first \$100,000 or less of gross receipts, then \$1.18 per \$1,000. In Hollywood and North Hollywood redevelopment areas only, a maximum fee applies to large multimedia/entertainment firms.

Industrial subject to separate rate include movie, TV, and radio production (cap at \$12,712); contractors; personal property rental; telephone services and numerous others. In January 1997, a new classification was created for Independent Telemarketing (21.80). Citywide tax equity study is underway, which may lead to reduced tax rates. Business license taxes may be waived or capped in Enterprise Zones, and within the Federal Empowerment Zone. Intercompany Transfers: Services performed by a parent company for a related company do not represent a gain for the consolidated company. New Business Exemption: Exemption from business tax payments for small businesses has been extended to two years.

BUSINESS TAX NOTES

City business tax ordinance specifies detailed requirements, special conditions, and apportionment rules. The Mayor's office has proposed a tax reduction and major simplification. Business Tax Advisory Board Committee is currently reviewing a reform package to further improve the City's business tax structure.

UTILITY USER TAX RATES

Electric	12.5%	Electric Distributor Dept. of Water & Power
Telephone	10.0%	
Cellular	10.0%	Special Note Residential electric tax is 10%. Telemarketing tax is 5%.
Gas	10.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.078822%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	14.0%
Parking Tax Rate	10.0%
Documentary Transfer Tax Rate	\$5.60 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>LA's Business Team, Office of the Mayor</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDAs</i>
Utility Tax Discounts	<i>Will Consider Transaction - Citywide</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Selected Areas</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Genesis LA; Federal Empowerment Zones; Job Training, Develop. Assistance, State Enterprise Zones, Financing, Industrial Development Bonds, Business Improvement Districts, Tax increment financing; City Tax Free Zone - Empowerment Zone. Federal Renewal Community.
Notable Public/Private Transactions	Marlton Square; Chesterfield Square; MLK & Figueroa; Cimarron; Mid-Town Plaza; NoHo Commons; Slauson Central Retail Center; Vibiana Place; MiniMed in Northridge; Taylor Yard North & Lawry's California center in Cypress Park; Chiat/Day in Venice
Business Advantages	<ol style="list-style-type: none"> 1. Recognized world-wide as a premier international trade hub, soon to be enhanced by Alameda Corridor 2. Affordable, top-quality office space in Downtown 3. Highly-skilled and diverse labor pool; job training 4. Federal Empowerment Zone Bonds; Commercial revitalization deduction

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 2
<input checked="" type="checkbox"/>	Other Special Fees Note 3
<p>Note 1: Applicable in 5 discrete specific plan areas (Westwood/West LA; Coastal; Ventura Blvd.; Warner Center; Central City West) \$2,110 - \$18,000 per trip or \$0.56 - \$5.18 per sq. ft. on Ventura Blvd. Remainder of City has no fee</p> <p>Note 2: \$0.39 - \$1.57 per sq. ft. depending on use; maximum is 1% of valuation or fee per sq. ft., whichever is less (on-site public art is credited); applies to projects with value over \$500,000</p> <p>Note 3: Quimby Parkland In-Lieu Fee: \$991 - \$6,244 per unit</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs) <i>5 established and over 30 pending districts</i>
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos, Parking, Landscape, Lighting, Downtown Subway</i>
<input checked="" type="checkbox"/>	State Enterprise Zone(s) <i>Central City, Eastside, Northeast Valley, Harbor, Watts</i>
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>
<input checked="" type="checkbox"/>	Foreign Trade Zone(s) <i>FTZ No. 202 in two areas: Worldport LA and LAX</i>
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s) <i>Federal Empowerment Zone; Federal Renewal Community</i>
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>17 Project Areas 4 Earthquake Disaster Assistance Projects</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>4.4 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport</i>
Bus Transit Service	<i>LACMTA, LADOT, Santa Monica Muni. Bus Line, UCLA, others</i>
Rail Transit Service	<i>Metro Red Line, Blue Line, Green Line; Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

City of **MANHATTAN BEACH**

Los Angeles County, California

Cost Rating \$	1400 Highland Avenue Manhattan Beach, CA 90266 <i>www.citymb.info</i>			
	Administrative Office	(310) 802-5000	Population (2002)	35,500
	Business Licenses	(310) 802-5557	Crime Index Total (2001)	1,166
	Economic Development	(310) 802-5515	Taxable Retail Store Sales (2000)	\$457,760
	Planning Department	(310) 802-5511		
	Redevelopment Agency	None		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<u>Total</u>	<u>% of \$10m</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Administrative/Sales Office	\$2,401	0.024%	\$0.24
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services	\$6,350	0.064%	\$0.64
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales and Service	\$6,350	0.064%	\$0.64
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale	\$6,350	0.064%	\$0.64
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$6,350	0.064%	\$0.64
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales and Service	\$6,350	0.064%	\$0.64
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial Property	\$118,469	1.185%	\$11.85
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Condominiums/Dwelling Units	\$14,088	0.141%	\$1.41

Calculation Formulas

<p>ADMINISTRATION/SALES OFFICE: Base fee = \$163.96 plus \$22.83 per employee in excess of 2 Maximum fee = \$6,350</p> <p>PROFESSIONAL SERVICES/RETAIL SALES AND SERVICE/WHOLESALE/MANUFACTURING: Base fee = \$163.96 plus \$1.51 per \$1,000 in excess of \$48,200 of gross receipts Maximum fee = \$6,350</p> <p>COMMERCIAL PROPERTY: Base fee = \$163.96 plus \$0.239 per sq. ft. in excess of 5,000 sq. ft.</p>	<p>CONDOMINIUMS/DWELLING UNITS: \$15.23 per unit A credit of \$15.23 allowed for owner occupied units</p>
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BUSINESS TAX NOTES

Business Improvement District assessment in central area equals 80% of Business License Tax, up to maximum of \$600. Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor	Southern California Edison
Telephone	0.0%	Special Note	
Cellular	0.0%		
Gas	0.0%		
Water	0.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.038114%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager's Office</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	None Available
Notable Public/Private Transactions	Potential open space development of recently purchased land for recreational purposes. Potential retail development of metlok land.
Business Advantages	1. Centrally located in South Bay -- close to LAX 2. Raleigh Manhattan Beach Studios (500,000 sq. ft.) 3. No utility users tax

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Notes 1 & 2
Note 1: New Construction Tax: \$700 per dwellings unit Note 2: Park Fees: \$1,817 per lot per condo unit for subdivisions	

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting, Underground Utility</i>	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input type="checkbox"/> Redevelopment Project Area(s)	

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA</i>
Rail Transit Service	
Rail Freight Service	

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Cost Rating \$	415 South Ivy Avenue Monrovia, CA 91016 <i>www.ci.monrovia.ca.us</i>			
	Administrative Office	(626) 932-5550	Population (2002)	38,000
	Business Licenses	(626) 932-5550	Crime Index Total (2001)	1,066
	Economic Development	(626) 932-5550	Taxable Retail Store Sales (2000)	\$519,690
	Planning Department	(626) 932-5550		
	Redevelopment Agency	(626) 932-5550		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
				<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Basic Business (1)	\$1,245	0.012%	\$0.12
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Basic Business (1)	\$1,245	0.012%	\$0.12
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Basic Business (1)	\$1,245	0.012%	\$0.12
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Basic Business (1)	\$1,245	0.012%	\$0.12
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Basic Business (1)	\$1,245	0.012%	\$0.12
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Basic Business (1)	\$1,245	0.012%	\$0.12
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rental Business (7)	\$20,350	0.204%	\$2.04

Calculation Formulas

BASIC BUSINESS:
 \$145.00 base fee, plus \$11.00 per employee
 Maximum fee = \$2,900

RESIDENTIAL RENTAL BUSINESS:
 If 3 or more units, \$22.00 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.191102%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction</i>
Property Tax Reimbursements	<i>Will Consider Transaction</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Downtown Façade Improvement Program
Notable Public/Private Transactions	1. Millenium office complex 2. Expo Design Center Project 3. Krikorian Theater Project
Business Advantages	1. No Utility Tax 2. No Development Impact Fees

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees

SPECIAL ZONES
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs) <i>Old Town</i>
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/> State Enterprise Zone(s)
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Project I - Central Area (amended) manufacturing, R&D, retail, commercial and residential</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>7.9 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>Foothill Transit, LACMTA</i>
Rail Transit Service <i>Blue Line</i>
Rail Freight Service

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Cost Rating \$	1600 West Beverly Blvd.			
	Montebello, CA 90640			
	Administrative Office	(323) 887-1200	Population (2002)	63,750
	Business Licenses	(323) 887-1448	Crime Index Total (2001)	2,347
	Economic Development	(323) 887-1390	Taxable Retail Store Sales (2000)	\$688,828
	Planning Department	(323) 887-1477		
Redevelopment Agency	(323) 887-1390			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <small>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</small>		
				<u>Total</u>		<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code Rate 01	\$2,950	0.030%	\$0.30
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code Rate 01	\$2,950	0.030%	\$0.30
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code Rate 01	\$2,950	0.030%	\$0.30
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code Rare 01	\$2,950	0.030%	\$0.30
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code Rate 01	\$2,950	0.030%	\$0.30
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code Rate 01	\$2,950	0.030%	\$0.30
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code Rate 01	\$2,950	0.030%	\$0.30
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Code Rate 04	\$15,725	0.157%	\$1.57

Calculation Formulas

Code Rate 01:
 \$0 - \$25,000 = \$72.00
 \$25,001 - \$50,000 = \$84.00
 \$50,001 - \$100,000 = \$114.00
 \$100,001 - \$150,000 = \$141.00
 \$150,001 - \$200,000 = \$172.00
 \$200,001 - \$300,000 = \$199.00
 \$300,001 - \$400,000 = \$227.00
 \$400,001 - \$600,000 = \$283.00
 \$600,001 - \$800,000 = \$379.00
 \$800,001 - \$1,000,000 = \$570.00
 Over \$1,000,000 = \$820.00, plus \$.27 per \$1,000 of gross receipts from \$1,000,000 - \$5,000,000; plus \$.21 per \$1,000 in gross receipts over \$5,000,000
 Maximum fee = \$5,580

Code Rate 04:
 \$17.00 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.243774%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Have Completed Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Not at present time.
Notable Public/Private Transactions	Affordable Housing.
Business Advantages	<ol style="list-style-type: none"> 1. Access to 4 freeways. 2. Centrally located. 3. City owned fire and police. 4. City owned public transit.

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Montebello Hills - mixed-use (active)</i> <i>Montebello Economic Revitalization - commercial/industrial (active)</i> <i>South Montebello Industrial - industrial (active)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.3 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Montebello Municipal Bus Line</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Cost Rating \$\$	320 West Newmark Ave. Monterey Park, CA 91754 <i>www.ci.monterey-park.ca.us</i>	
	Administrative Office (626) 307-1255	Population (2002) 62,600
	Business Licenses (626) 307-1338	Crime Index Total (2001) 1,501
	Economic Development (626) 307-1385	Taxable Retail Store Sales (2000) \$255,913
	Planning Department (626) 307-1315	
	Redevelopment Agency (626) 307-1385	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Total</i>	<i>% of \$10m</i>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.12.190	\$4,500	0.045%	\$0.45
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.12.110	\$4,500	0.045%	\$0.45
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.12.120	\$4,500	0.045%	\$0.45
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.12.130	\$4,500	0.045%	\$0.45
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.12.140	\$4,500	0.045%	\$0.45
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.12.150	\$4,500	0.045%	\$0.45
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Business, Commercial	\$5,015	0.050%	\$0.50
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Business, Residential	\$32,270	0.323%	\$3.23

Calculation Formulas

RATES CODES: 12, 110, 120, 130, 140, 150, 190:
 \$75.00 base fee (one owner only), plus
 \$75.00 per professional, plus
 \$15.00 per non-professional

RENTAL BUSINESS, COMMERCIAL:
 \$35.00 for first 2,000 sq. ft.. plus \$.01 per sq. ft.

RENTAL BUSINESS, RESIDENTIAL:
 \$35.00 per unit in excess of 3 units

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.5%	Electric Distributor Southern California Edison
Telephone	5.5%	
Cellular	5.5%	Special Note
Gas	5.5%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.139356%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Department of Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Will Consider Transaction - Selected Areas</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Broker incentive program to encourage retail sales offices and outlets in office and manufacturing space. Rent rebate is considered on case-by-case basis. Façade improvement program including new signage.
Notable Public/Private Transactions	Redevelopment Agency actively working on three major development projects totaling over one million square feet of national retail, housing, and entertainment opportunities.
Business Advantages	1. City bounded by three freeways -- great access by road, air, rail, & sea 2. Strong link between safety and prosperity 3. Rich & talented labor pool for employers

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2
Note 1: Public Safety Impact Fee: \$1.50 per sq. ft. Note 2: Park Facilities Fee: \$1.00 per sq. ft. Sewer Fee: \$1.05 per G.P.D.	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Atlantic-Garvey - commercial (active) Merged Project - commercial industrial/planned development (active)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>14. interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Monterey Park Spirit Shuttle, LACMTA</i>
Rail Transit Service	<i>Near California State University at Los Angeles Station</i>
Rail Freight Service	

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Cost Rating \$	12700 Norwalk Boulevard Norwalk, CA 90651 <i>www.ci.norwalk.ca.us</i>			
	Administrative Office	(562) 929-5700	Population (2002)	106,650
	Business Licenses	(562) 929-5713	Crime Index Total (2001)	3,677
	Economic Development	(562) 929-5760	Taxable Retail Store Sales (2000)	\$566,054
	Planning Department	(562) 929-5744		
	Redevelopment Agency	(562) 929-5760		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (16)	\$354	0.004%	\$0.04
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professionals (2)	\$382	0.004%	\$0.04
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Manufacturing (01)	\$1,409	0.014%	\$0.14
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Manufacturing (01)	\$1,409	0.014%	\$0.14
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Manufacturing (01)	\$1,409	0.014%	\$0.14
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (16)	\$354	0.004%	\$0.04
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Real Property Management	\$188	0.002%	\$0.02
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Real Property Management	\$1,425	0.014%	\$0.14

Calculation Formulas

<p>SERVICES: \$37.50 base fee (for business, or first partner, plus 1 employee) Each additional partner = \$15.00 first 2 - 5 employees = \$6.00 per employee next 6- 25 employees = \$3.00 per employee each employee in excess of 25 = \$1.50 per employee</p> <p>RETAIL/WHOLESALE/MANUFACTURING: \$0 - \$15,000 = \$20.25 (minimum payment) \$15,001 to \$40,000 = \$20.25, plus \$.54 per \$1,000 in excess gross receipts \$40,001 to \$65,000 = \$33.75, plus \$.41 per \$1,000 in excess gross receipts \$65,001 to \$115,000 = \$46.65, plus \$.27 per \$1,000 in excess gross receipts \$115,001 to \$215,000 = \$57.38, plus \$.20 per \$1,000 in excess gross receipts \$215,001 to \$515,000 = \$77.63, plus \$.17 per \$1,000 in excess gross receipts over \$515,000 = \$128.25, plus \$.1350 per \$1,000 in excess gross receipts</p>	<p>PROFESSIONALS: \$65.00 base fee, (for business or first partner, plus 1 employee) Each additional partner = \$15.00 2 - 5 employees = \$6.00 per employee 6 - 25 employees = \$3.00 per employee Over 26 employees = \$1.50 per employee</p> <p>REAL PROPERTY MANAGEMENT: \$37.50 base fee plus \$1.50 per unit (whether office or apt. unit)</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.5%	Electric Distributor Southern California Edison
Telephone	5.5%	
Cellular	5.5%	Special Note Decreased from 7.0% last year and elimination of water tax
Gas	5.5%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.250000%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 1
<input type="checkbox"/> Other Special Fees	
Note 1: 1% of construction value above \$500,000	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project I - Civic Center and Firestone Corridor including Norwalk Square (commercial)</i> <i>Project II - (scattered commercial)</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.6 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Norwalk Transit, LACMTA</i>
Rail Transit Service	<i>Norwalk/Santa Fe Springs; Metrolink; Green Line Station at 605 Fwy..</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	38300 Sierra Highway Palmdale, CA 93550 www.cityofpalmdale.org			
	Administrative Office	(661) 267-5100	Population (2002)	123,700
	Business Licenses	(661) 267-5434	Crime Index Total (2001)	4,355
	Economic Development	(661) 267-5125	Taxable Retail Store Sales (2000)	\$801,733
	Planning Department	(661) 267-5200		
	Redevelopment Agency	(661) 267-5125		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A - Service Industries	\$325	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class D - Professions	\$900	0.009%	\$0.09
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B - Retail/Manufacturing/Wholesale	\$325	0.003%	\$0.03
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B - Retail/Manufacturing/Wholesale	\$325	0.003%	\$0.03
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B - Retail/Manufacturing/Wholesale	\$325	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A - Service Industries	\$325	0.003%	\$0.03
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Class F - Commercial Renting/Leasing	\$1,000	0.010%	\$0.10
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Class E - Residential Renting/Leasing	\$2,788	0.028%	\$0.28

Calculation Formulas

CLASS A - SERVICE INDUSTRIES:
 Sole Proprietor: \$25.00 base fee, plus \$3.00 per additional employee
 Partnership: \$28.00 base fee, plus \$3.00 per additional employee
 Corporation: \$31.00 base fee, plus \$3.00 per additional employee

CLASS B - RETAIL/WHOLESALE/MANUFACTURING:
 Sole Proprietor: \$25.00 base fee, plus \$3.00 per additional employee
 Partnership: \$28.00 base fee, plus \$3.00 per additional employee
 Corporation: \$31.00 base fee, plus \$3.00 per additional employee

CLASS D - PROFESSIONALS:
 \$45.00 base fee per partner, plus \$5.00 per additional employee

CLASS F - COMMERCIAL PROPERTY RENTING AND LEASING: \$10.00 per unit

CLASS E - RESIDENTIAL PROPERTY RENTING AND LEASING:
 \$25.00 for first 4 units, then \$3.00 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.321353%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	7.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Department of Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide (Only Impact Fees)</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Enterprise Zone benefits, Foreign-Trade Zone, Redevelopment Project Areas, Mortgage Assistance/Credit Program.
Notable Public/Private Transactions	Sports Chalet, Walgreen's, Wal Mart, Jamba Juice, Krispy Kreme, Baja Fresh, Sharkey's Woodfired Mexican Grill, Starbucks, Big 5 Sporting Goods, Radio Shack, Chipotle Mexican Grill, U.S. Pole Company and LoJack service center, South Valley Medical Center, Kaiser Permanente
Business Advantages	1. State Enterprise Zone and foreign trade zone benefit 2. Fast track permitting 3. Redevelopment Project Areas

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 2
Note 1: Retail \$3.71 per sq. ft.; office \$2.23 per sq. ft.; industrial \$1.06 per sq. ft.; single-family \$1,473 per unit; Multifamily \$885 per unit Note 2: Parkland Development Fee (Residential): \$981 - \$1,012 per bedroom	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos, Parking, Landscape, Lighting</i>
<input checked="" type="checkbox"/>	State Enterprise Zone(s) <i>Antelope Valley</i>
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input checked="" type="checkbox"/>	Foreign Trade Zone(s) <i>Nine sub-areas in City; FTZ No. 191</i>
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s) <i>Downtown Revitalization Area</i>
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Project areas 1, 2, 3, and 4 merged into one area</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>4.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Palmdale Regional Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Antelope Valley Transit</i>
Rail Transit Service	<i>Nearby Lancaster Station</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Cost Rating \$	16400 Colorado Avenue Paramount, CA 90723 <i>www.paramountcity.com</i>			
	Administrative Office	(562) 220-2027	Population (2002)	56,700
	Business Licenses	(562) 220-2013	Crime Index Total (2001)	2,340
	Economic Development	(562) 220-2036	Taxable Retail Store Sales (2000)	\$239,877
	Planning Department	(562) 220-2036		
	Redevelopment Agency	(562) 220-2036		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Other		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$274	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$274	0.003%	\$0.03
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$274	0.003%	\$0.03
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$274	0.003%	\$0.03
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$274	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$274	0.003%	\$0.03
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Industrial/Commercial Leasing	\$10,500	0.105%	\$1.05
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments	\$11,422	0.114%	\$1.14

Calculation Formulas

ALL CATEGORIES:
 \$105.00 base fee, plus
 2 - 5 employees = \$6.11 each, plus
 6 - 25 employees = \$2.89 each, plus
 Over 26 employees = \$1.07 each

INDUSTRIAL/COMMERCIAL LEASING:
 \$105.00 Base fee for each location

APARTMENTS:
 \$105.00 Base fee for first 16 units, then \$12.45 per unit

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	3.0%	Electric Distributor Southern California Edison
Telephone	3.0%	
Cellular	3.0%	Special Note
Gas	3.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.068543%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community and Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 1
<input type="checkbox"/> Other Special Fees	
Note 1: 1% of construction value over \$100,000	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project I - amended with 6 sub-areas (active) Project II - (active) Project III - (active)</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>1.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Long Beach Municipal Airport; Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Paramount Neighborhood Shuttle/LAMTA</i>
Rail Transit Service	<i>Green Line (near Lakewood Boulevard)</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$\$ \$	100 North Garfield Pasadena, CA 91105-7215 <i>www.ci.pasadena.ca.us</i>			
	Administrative Office	(626) 744-4124	Population (2002)	138,800
	Business Licenses	(626) 744-4166	Crime Index Total (2001)	5,286
	Economic Development	(626) 744-4660	Taxable Retail Store Sales (2000)	\$1,692,582
	Planning Department	(626) 744-4155		
	Redevelopment Agency	(626) 744-4660		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (5.16.020)	\$2,435	0.024%	\$0.24
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional (5.16.030)	\$9,046	0.090%	\$0.90
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (5.16.020)	\$2,435	0.024%	\$0.24
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (5.16.020)	\$2,435	0.024%	\$0.24
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business (5.16.020)	\$2,435	0.024%	\$0.24
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (5.16.050)	\$2,435	0.024%	\$0.24
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Non-Residential Buildings (5.16.270)	\$6,327	0.063%	\$0.63
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Accommodations (5.16.190)	\$11,575	0.116%	\$1.16

Calculation Formulas

GENERAL BUSINESS & SERVICES: \$115.98 base fee, plus \$23.19 per employee	RENTAL ACCOMMODATIONS: \$114.05 first 3 units, then \$12.43 per unit
PROFESSIONAL: \$309.25 base fee for first professional plus \$154.63 per additional professional plus \$23.19 per non-professional	
NON-RESIDENTIAL BUILDINGS: \$62.14 base fee for properties under 1000 sq. ft. \$31.07 base fee for properties under 1000 sq. ft. (owner occupied) \$124.28 base fee for properties over 1000 sq. ft. \$62.14 base fee for properties over 1000 sq. ft. (owner occupied) then \$12.43 each additional 1,000 sq. ft	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	7.7%	Electric Distributor Pasadena Water & Power
Telephone	8.3%	
Cellular	8.3%	Special Note Actual rates: Electric: 7.67%; Telephone: 8.28%; Water: 7.67%
Gas	7.9%	
Water	7.7%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.022967%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.11%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Housing and Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Selected Areas</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Selected Areas</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Selected Areas</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Business library User friendly permit center Reduced fees in target areas and privately operated business improvement districts in old Pasadena, Playhouse District and South Lake.
Notable Public/Private Transactions	Construction of \$80 million, 250,000 sq.ft., Western Asset Plaza office building and 347 unit, \$70 million, Del Mar Station Apartment complex at transit station.
Business Advantages	1. Close proximity to airports. 2. Local convention center. 3. Great variety of hotels and restaurants. 4. Caltech and J.P.L. anchor technology cluster

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 3
<input checked="" type="checkbox"/> Other Special Fees	Note 4
Note 1: New Development: \$2.93 per sq. ft. Note 2: Traffic Impact Review: \$3,500 deposit, plus actual costs; Trip Reduction Plan Review: \$1,700 deposit, plus actual costs Note 3: Public Art Program: 1% of construction value Note 4: Construction Tax: 1.92% of valuation	

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Old Pasadena, South Lake Avenue, Playhouse</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Parking, Street & Traffic Light Tax</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>Altadena/Pasadena Enterprise Zone</i>
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>All of City (excluding northwest Pasadena)</i>
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Local Enterprise Zone, Technology District</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	1. Downtown 7. Orange Grove 2. Old Pasadena 8. Halstead/Sycamore 3. Fair Oaks 4. Lincoln Avenue 5. Lake/Washington 6. Villa Park

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>11..interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Foothill Transit, LADOT Community Expr., LACMTA, Pasa. Local Bus</i>
Rail Transit Service	<i>Gold Line Light Rail under construction - opening Spring 2003</i>
Rail Freight Service	<i>None</i>

Cost Rating \$\$	6615 Passons Boulevard Pico Rivera, CA 90660 <i>www.ci.pico-rivera.ca.us</i>			
	Administrative Office	(562) 801-4390	Population (2002)	65,200
	Business Licenses	(562) 801-4320	Crime Index Total (2001)	1,806
	Economic Development	(562) 801-4384	Taxable Retail Store Sales (2000)	\$271,516
	Planning Department	(562) 801-4332		
	Redevelopment Agency	(562) 801-4379		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business, Professions, Trades (5.12)	\$3,166	0.032%	\$0.32
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business, Professions, Trades (5.12)	\$3,166	0.032%	\$0.32
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business, Professions, Trades (5.12)	\$3,166	0.032%	\$0.32
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business, Professions, Trades (5.12)	\$3,166	0.032%	\$0.32
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business, Professions, Trades (5.12)	\$3,166	0.032%	\$0.32
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business, Professions, Trades (5.12)	\$3,166	0.032%	\$0.32
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business, Professions, Trades (5.12)	\$3,166	0.032%	\$0.32
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment-Hotel, Motel	\$4,650	0.047%	\$0.47

Calculation Formulas

BUSINESS, PROFESSIONS AND TRADES (Chapter 5.12) :
 \$50.00 base fee, plus processing fee: New License=\$10.50 or Renewal=\$16.00, plus
 \$0 - \$500,000 = \$.50 per additional \$1,000 of gross receipts
 \$500,001 - \$100 million = \$.30 per additional \$1,000 of gross receipts
 \$100 million - \$1 billion = \$.26 per additional \$1,000 of gross receipts
 \$1 billion - \$5 billion = \$.15 per additional \$1,000 of gross receipts
 Over \$5 billion = \$.13 per additional \$1,000 of gross receipts

APARTMENT - HOTEL, MOTEL:
 \$75.00 for 3 - 10 units, then \$5.00 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor Southern California Edison
Telephone	5.0%	
Cellular	5.0%	Special Note
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.067827%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager Office</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Will Consider Transaction - Citywide</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	City/Agency flexible in addressing cost-based factors relating to business start-up and operations issues addressed on a case-by-case basis.
Notable Public/Private Transactions	City/Agency are partners with private developers for movie theater/commercial complex; Northrop Grumman's 200 acres available late 1999.
Business Advantages	<ol style="list-style-type: none"> 1. State-of-the-art industrial, commercial, manufacturing facilities available by early 2000 2. Geographic/strategic location 3. Cost-free assistance to local businesses 4. Pico Rivera Trade Assistance Center - cost free assistance to tap international market

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1 & 2
<p>Note 1: Public Image Enhancement Fee: Non-residential: 1% of value over \$150,000 Residential: 1/2% of value over \$100,000</p> <p>Note 2: Parkland Dedication In-Lieu Fee: Determined on a case-by-case basis. See City for detailed calculation methodology</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	<i>Applying - San Gabriel Valley Commerce & Cities Consortium</i>
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Washington/Rosemead - housing West Whittier Blvd - Business District</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>3.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport; John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA, Montebello Municipal Bus Line</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$\$ \$	505 South Garey Avenue Pomona, CA 91766			
	Administrative Office	(909) 620-2311	Population (2002)	153,900
	Business Licenses	(909) 620-2343		
	Economic Development	(909) 620-2410	Crime Index Total (2001)	6,158
	Planning Department	(909) 620-2191		
	Redevelopment Agency	(909) 620-2194	Taxable Retail Store Sales (2000)	\$686,468

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.</i>		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B: Service	\$7,578	0.076%	\$0.76
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class C: Professional	\$11,574	0.116%	\$1.16
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A: Retail	\$5,081	0.051%	\$0.51
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Processing (Type16)	\$655	0.007%	\$0.07
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Processing Lic. (Type 16)	\$655	0.007%	\$0.07
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B: Service	\$7,578	0.076%	\$0.76
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class C: Non-Residential Rental	\$11,574	0.116%	\$1.16
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment Rental	\$25,438	0.254%	\$2.54

Calculation Formulas

CLASS A (RETAIL): \$85.50 for the first \$10,000 of gross receipts, plus \$0.50 per additional \$1,000 or fractional part thereof	MANUFACTURING/PROCESSING (TYPE 16): 0 - 6 employees = \$83.25 7 - 15 employees = \$162.50 16 -30 employees = \$250.50 31 - 60 employees = \$415.50 Over 60 employees = \$654.70
CLASS B (SERVICE): \$85.50 for the first \$10,000 of gross receipts, plus \$0.75 per additional \$1,000 or fractional part thereof	RESIDENTIAL RENTAL: \$27.50 per rental unit
CLASS C (PROFESSIONAL) and NON-RESIDENTIAL RENTAL: \$85.50 for the first \$10,000 of gross receipts, plus \$1.15 per additional \$1,000 or fractional part thereof	

BUSINESS TAX NOTES

Tax rates change annually on July1, by CPI.

UTILITY USER TAX RATES

Electric	9.0%	Electric Distributor Southern California Edison
Telephone	9.0%	
Cellular	9.0%	Special Note Maximum \$6,000 for businesses with up to 50 employees, otherwise \$97,300
Gas	9.0%	
Water	9.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.146596%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$3.30 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Will Consider Transaction - Citywide</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Selected Areas</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Business Attraction/Retention Program now administered by the Redevelopment Agency.
Notable Public/Private Transactions	Mission Promenade.
Business Advantages	<ol style="list-style-type: none"> 1. Competitive property values - 2nd lease rates compared to surrounding cities 2. Excellent access to 5 major freeways 3. Available labor pool

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1 & 2
<p>Note 1: Development Tax: Commercial/Industrial = .01 x Bldg. Valuation Single Family: 1% of Building Valuation Multifamily: 2% of Building Valuation</p> <p>Note 2: Park Tax: Determined on a case-by-case basis. See City for detailed calculation methodology</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Downtown Central Business District</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Lighting, Auto Center</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Merged Project Areas New Project Area</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>7.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Foothill Transit, Omnitrans, LACMTA</i>
Rail Transit Service	<i>Metrolink Riverside Line & San Bernardino Line</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

City of **REDONDO BEACH**

Los Angeles County, California

Cost Rating \$\$	415 Diamond Street Redondo Beach, CA 90277 <i>www.commpages.com/redondo</i>			
	Administrative Office	(310) 372-1171	Population (2002)	65,650
	Business Licenses	(310) 318-0652	Crime Index Total (2001)	1,919
	Economic Development	(310) 372-1171 ext.2200	Taxable Retail Store Sales (2000)	\$627,942
	Planning Department	(310) 318-0637		
	Redevelopment Agency	(310) 318-0652 ext.2200		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (Classification F)	\$1,899	0.019%	\$0.19
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional and Semi-Prof. (Classification E)	\$1,899	0.019%	\$0.19
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Merchandising and sales, (Classification D)	\$1,899	0.019%	\$0.19
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Merchandising and sales, (Classification D)	\$1,899	0.019%	\$0.19
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (Classification C)	\$1,899	0.019%	\$0.19
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (Classification F)	\$1,899	0.019%	\$0.19
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Units (Classification G)	\$812	0.008%	\$0.08
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Units (Classification G)	\$7,412	0.074%	\$0.74

Calculation Formulas

ALL CATEGORIES (Classification C, D, E, F):
\$99.00 base fee, plus \$18.00 per employee

RENTAL UNITS (Classification G):
\$20.00 first unit, then \$8.00 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	4.7%	Electric Distributor	Southern California Edison
Telephone	4.7%	Special Note Utility taxes are 4.75% (rounded to 4.7%)	
Cellular	4.7%		
Gas	4.7%		
Water	4.7%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.011666%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Division and ED Council</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Citywide</i>
Utility Tax Discounts	<i>Will Consider Transaction - Citywide</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Commercial Rehabilitation Loans on Aviation & Artesia Bldvs (60/40 match); streamlined permitting assistance.
Notable Public/Private Transactions	Expo Design Center - Land Cost write-down
Business Advantages	<ol style="list-style-type: none"> 1. Quality image - stability; safe, clean & attractive 2. Airport proximity 3. Quality services and educated workforce 4. Skilled Workforce

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1
Note 1: Residential Parks Fee: \$400 per unit	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Galleria At South Bay/South Bay Center Aviation High School Harbor Center Plaza Redevelopment Project</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>1.5 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>The Wave; LACMTA; Torrance Transit</i>
Rail Transit Service	<i>Metro Rail Green Line</i>
Rail Freight Service	

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Cost Rating	8838 East Valley Boulevard Rosemead, CA 91770		
	\$	Administrative Office (626) 569-2100 Business Licenses (626) 569-2100 Economic Development (626) 569-2100 Planning Department (626) 569-2100 Redevelopment Agency (626) 569-2100	Population (2002) 55,300 Crime Index Total (2001) 1,344 Taxable Retail Store Sales (2000) \$217,764

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Fee	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Fee	\$0	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Restaurant only	\$135	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Package foods	\$78	0.001%	\$0.01
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Fee	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Fee	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Fee	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No Fee	\$0	0.000%	\$0.00

Calculation Formulas

RESTAURANT:
Flat fee = \$135.00

PACKAGE FOODS:
Flat fee = \$78.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.011666%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager Office</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	First Time Homebuyer Program
Notable Public/Private Transactions	No Response
Business Advantages	Currently no annual business liscence required for 70% of uses (retail, office, manufacturing, etc.)

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees
<div style="border: 1px solid black; height: 100px;"></div>
SPECIAL ZONES
<input type="checkbox"/> Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Project I - 611 acres, mixed (active)</i> <i>Project II - 203 acres</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>10.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>Rosemead Shopper Shuttle, Foothill Transit, LACMTA</i>
Rail Transit Service
Rail Freight Service <i>Union Pacific</i>

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Cost Rating \$\$	117 MacNeil Street San Fernando, CA 91340 <i>www.ci.san-fernando.ca.us</i>			
	Administrative Office	(818) 898-1201	Population (2002)	24,200
	Business Licenses	(818) 898-1211	Crime Index Total (2001)	1,024
	Economic Development	(818) 898-1201	Taxable Retail Store Sales (2000)	\$319,222
	Planning Department	(818) 898-1227		
	Redevelopment Agency	(818) 898-1201		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupations (Sec 12.87)	\$13,215	0.132%	\$1.32
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions (Sec 12.87)	\$13,240	0.132%	\$1.32
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Business (Sec 12.87)	\$6,620	0.066%	\$0.66
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Wholesale (Sec 12.87)	\$5,332	0.053%	\$0.53
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Wholesale (Sec 12.87)	\$5,332	0.053%	\$0.53
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupations (Sec 12.87)	\$13,215	0.132%	\$1.32
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Office Rental (Sec 12.129)	\$12,506	0.125%	\$1.25
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Hotels, Rooms, Apartments (Sec 12.81)	\$29,980	0.300%	\$3.00

Calculation Formulas

<p>OCCUPATIONS: \$75.00 for first \$25,000 gross receipts, then \$2.40 per \$1,000, up to \$1,000,000, then \$1.20 per \$1,000 in excess of \$1,000,000</p> <p>PROFESSIONS: \$100.00 for first \$25,000 gross receipts, then \$2.40 per \$1,000, up to \$1,000,000, then \$1.20 per \$1,000 in excess of \$1,000,000</p> <p>RETAIL BUSINESS: \$50.00 for first \$25,000 gross receipts, then \$1.20 per \$1,000, up to \$1,000,000, then \$0.60 per \$1,000 in excess of \$1,000,000</p> <p>MANUFACTURING/WHOLESALE: \$100.00 for first \$50,000 gross receipts, then \$0.96 per \$1,000, up to \$1,000,000, then \$0.48 per \$1,000 in excess of \$1,000,000</p>	<p>COMMERCIAL OFFICE RENTAL: \$25.00 for first \$15,000 gross receipts, then \$1.25 per \$1,000 in excess of \$15,000</p> <p>HOTELS, ROOMS, APARTMENT RENTAL: \$25.00 for first \$15,000 gross receipts, then \$3.00 per \$1,000 in excess of \$15,000</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.247030%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Administration Dept.</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Case by Case</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Our Redevelopment Agency is backed by a firm commitment to continue to support development in the community.
Notable Public/Private Transactions	Two new industrial developments have been completed. Several large entertainment and/or retail developments are in the planning stages. \$10 million automotive dealership facility.
Business Advantages	<ol style="list-style-type: none"> 1. Excellent public safety 2. Streamlined permit process 3. No utility user tax

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees <input type="checkbox"/> Public Facilities Fees <input type="checkbox"/> Scheduled Traffic Impact/Trip Fee <input type="checkbox"/> Signalization Fees <input type="checkbox"/> Major Thoroughfare/Bridge Fees <input type="checkbox"/> Art in Public Places Fees <input type="checkbox"/> Other Special Fees
SPECIAL ZONES
<input type="checkbox"/> Business Improvement District(s) (BIDs) <input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i> <input type="checkbox"/> State Enterprise Zone(s) <input type="checkbox"/> Recycling Market Development Zone(s) <input type="checkbox"/> Foreign Trade Zone(s) <input type="checkbox"/> Other Special Business or Incentive Zone(s) <input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Project Area I Project Area II Project Area III Project Area IV</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>LACMTA</i>
Rail Transit Service <i>Metrolink</i>
Rail Freight Service <i>Union Pacific</i>

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Cost Rating \$	23920 Valencia Blvd. #300 Santa Clarita, CA 91355 www.santa-clarita.com			
	Administrative Office	(661) 259-2489	Population (2002)	158,300
	Business Licenses	(661) 253-7542	Crime Index Total (2001)	3,214
	Economic Development	(661) 255-4369	Taxable Retail Store Sales (2000)	\$1,429,778
	Planning Department	(661) 255-4330		
	Redevelopment Agency	(661) 255-4369		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate	Other	<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Rate Comparison
Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

BUSINESS TAX NOTES

City Contracts with Los Angeles County.

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

Electric Distributor	Southern California Edison
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.072908%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Division of Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Selected Areas</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES																
<input type="checkbox"/>	Development Impact Fees															
<input type="checkbox"/>	Public Facilities Fees															
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fee															
<input type="checkbox"/>	Signalization Fees															
<input checked="" type="checkbox"/>	Major Thoroughfare/Bridge Fees Note 1															
<input type="checkbox"/>	Art in Public Places Fees															
<input checked="" type="checkbox"/>	Other Special Fees Note 2															
Note 1: Fee Calculation; Use (by unit) x factor x district Districts: Bouquet Canyon \$5,300; Route 126 \$5,600; Via Princessa \$7,150; Valencia (proposed) \$10,000; <table border="1"> <thead> <tr> <th>Use</th> <th>Unit</th> <th>Factor</th> </tr> </thead> <tbody> <tr> <td>Commercial</td> <td>per acre</td> <td>5.0</td> </tr> <tr> <td>Industry</td> <td>per acre</td> <td>3.0</td> </tr> <tr> <td>Single Family</td> <td>per unit</td> <td>1.0</td> </tr> <tr> <td>Multifamily</td> <td>per unit</td> <td>0.7</td> </tr> </tbody> </table>		Use	Unit	Factor	Commercial	per acre	5.0	Industry	per acre	3.0	Single Family	per unit	1.0	Multifamily	per unit	0.7
Use	Unit	Factor														
Commercial	per acre	5.0														
Industry	per acre	3.0														
Single Family	per unit	1.0														
Multifamily	per unit	0.7														
Note 2: Quimby Parkland Fee: See City for calculation formula																
SPECIAL ZONES																
<input type="checkbox"/>	Business Improvement District(s) (BIDs)															
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting, Mello-Roos</i>															
<input type="checkbox"/>	State Enterprise Zone(s)															
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>															
<input type="checkbox"/>	Foreign Trade Zone(s)															
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)															
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Newhall Redevelopment Project</i>															

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Expediting of special projects through the entitlement process.
Notable Public/Private Transactions	Creation of incentives for downtown, newhall redevelopment.
Business Advantages	1. Great business success 2. Very low crime rate 3. High quality of life

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>6.9 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>Santa Clarita Transit</i>
Rail Transit Service <i>Metrolink</i>
Rail Freight Service <i>Union Pacific</i>

Cost Rating \$	11710 Telegraph Road Santa Fe Springs, CA 90670 <i>www.santafesprings.org</i>			
	Administrative Office	(562) 868-0511	Population (2002)	17,950
	Business Licenses	Finance Dept. Ext. 7520	Crime Index Total (2001)	1,387
	Economic Development	Planning Dept. Ext. 7550	Taxable Retail Store Sales (2000)	\$684,286
	Planning Department	Planning Dept. Ext. 7550		
	Redevelopment Agency	Planning Dept. Ext. 7550		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional or Semi- Prof. (Sec. 13-66)	\$480	0.005%	\$0.05
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional or Semi- Prof. (Sec. 13-66)	\$480	0.005%	\$0.05
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail and Wholesaling (Sec.13-67)	\$480	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail and Wholesaling (Sec.13-67)	\$480	0.005%	\$0.05
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (Sec. 13-62)	\$480	0.005%	\$0.05
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional or Semi- Prof. (Sec. 13-66)	\$480	0.005%	\$0.05
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Management	\$480	0.005%	\$0.05
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Hotel, motels, Apartment, etc. (Sec.13-60)	\$500	0.005%	\$0.05

Calculation Formulas

PROFESSIONAL, SEMI-PROF., RETAIL, WHOLESALE SELLING, MANUFACTURING, PROP. MANAGEMENT:
 1 - 5 employees = \$100.00
 6 - 299 employees = \$4.00 per additional employee
 over 299 employees = \$2.00 per additional employee

HOTELS, MOTELS, APARTMENTS, ETC:
 \$100 for first 9 units,
 plus \$100 for 10 - 14 units,
 plus \$100 for 15 - 19 units,
 plus \$100 for 20 - 30 units,
 plus \$100 for 30 units or over

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor	Southern California Edison
Telephone	0.0%	Special Note	
Cellular	0.0%		
Gas	0.0%		
Water	0.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.030257%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Development Division</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>NA</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	3,000,000 sq. ft. of new development since January 2000
Business Advantages	1. Strategic location 2. Low business fees/costs 3. Business oriented philosophy

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 1
<input type="checkbox"/> Other Special Fees	
Note 1: Art Fee: 1% of total building permit valuation	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting, Street Maintenance District</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Washington Blvd. - commercial Consolidated Project - industrial and commercial</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>16. interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Santa Fe Springs Tram</i>
Rail Transit Service	<i>Norwalk/Santa Fe Center</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Cost Rating \$\$ \$\$	1685 Main Street Santa Monica, CA 90401 <i>www.santa-monica.org</i>			
	Administrative Office	(310) 458-8301	Population (2002)	87,950
	Business Licenses	(310) 458-8745	Crime Index Total (2001)	4,949
	Economic Development	(310) 458-8906	Taxable Retail Store Sales (2000)	\$1,798,789
	Planning Department	(310) 458-2275		
	Redevelopment Agency	(310) 458-2232		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
						<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group I	\$12,500	0.125%	\$1.25
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group IV	\$49,775	0.498%	\$4.98
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group I	\$12,500	0.125%	\$1.25
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group I	\$12,500	0.125%	\$1.25
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group I	\$12,500	0.125%	\$1.25
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group III	\$29,895	0.299%	\$2.99
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group I	\$12,500	0.125%	\$1.25
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group I	\$12,500	0.125%	\$1.25

Calculation Formulas

GROUP I:
\$75.00 base fee, plus \$1.25 per \$1,000 of gross receipts in excess of \$60,000

GROUP III:
\$75.00 base fee plus \$3.00 per \$1,000 of gross receipts in excess of \$60,000

GROUP IV:
\$75.00 base fee, plus \$5.00 per \$1,000 of gross receipts in excess of \$60,000

BUSINESS TAX NOTES

Agents/Brokers and Contractors are under Services categories. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	10.0%	Electric Distributor	
Telephone	10.0%	Southern California Edison	
Cellular	10.0%	Special Note	
Gas	10.0%	Cellular tax on base charge only	
Water	10.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.058253%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	10.0%
Documentary Transfer Tax Rate	\$4.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Resource Management Department</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available - (Affordable housing only)</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Notes 2 & 3
Note 1: Office \$3.36 per sq. ft. per first 15,000 sq. ft., plus \$7.46 per sq. ft. thereafter, adjusted for CPI Note 2: Affordable Housing Fee (In-Lieu): Apartments: \$6.14 per sq. ft. Condominium: \$7.13 per sq. ft. Note 3: Parks Fee (Residential): \$200 per unit	

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Bayside, Main Street, Montana, Pico Blvd.</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Parking, Landscape, Lighting, Street Reassessment, Weed Abate.</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Ocean Park A and B Downtown Earthquake Recovery Area</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	City strongly supports quality-of-life issues. Excellent schools and retail districts; promotes fine arts, tourism and media development; sponsors SBDC office and Job Developers network. Lessee or Tenant Improvement subsidies: Indirect assistance through LAEDC and SBDC.
Notable Public/Private Transactions	\$7.4 million 3.5-mile Pico Blvd. Streetscape - Pedestrian Project. Downtown Transit Center/Urban Design Plan. Expansion of Bayside commercial improvement district beach access upgrades.
Business Advantages	Excellent climate and quality of life attract corporate headquarters. High-tech entertainment, software design, contemporary arts and media development clusters. Excellent hotels & restaurants.

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>3.4 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Santa Monica Municipal Bus Lines, LACMTA</i>
Rail Transit Service	
Rail Freight Service	

Cost Rating \$	2175 Cherry Avenue Signal Hill, CA 90755 <i>www.ci.signal-hill.ca.us</i>			
	Administrative Office	(562) 989-7300	Population (2002)	9,930
	Business Licenses	(562) 989-7316	Crime Index Total (2001)	0
	Economic Development	(562) 989-7370	Taxable Retail Store Sales (2000)	\$669,226
	Planning Department	(562) 989-7340		
	Redevelopment Agency	(562) 989-7370		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<u>Total</u>	<u>% of \$10m</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail /Wholesale/Services (5.04.550)	\$236	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Semi-Professional (5.04.530)	\$396	0.004%	\$0.04
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/ Wholesale/Services (5.04.550)	\$236	0.002%	\$0.02
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Services (5.04.550)	\$236	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufactures/Processors (5.04.480)	\$236	0.002%	\$0.02
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Services (5.04.550)	\$236	0.002%	\$0.02
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Semi-Professional Business (5.04	\$396	0.004%	\$0.04
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00

Calculation Formulas

Processing fee: \$10.00, plus

RETAIL/WHOLESALE/SERVICES:
 \$40.00 base fee per first 1 - 2 employees, plus
 3 - 300 employees = \$2.00 per employee
 Over 300 employees = \$1.00 per employee

MANUFACTURES/PROCESSORS:
 \$40.00 base fee per first 1 - 2 employees, plus
 3-300 employees = \$2.00 per employee
 Over 300 employees = \$1.00 per employee

PROFESSIONALS/SEMI-PROFESSIONAL BUSINESS:
 \$40.00 base fee, plus
 \$20.00 per additional partner over 1, plus
 \$2.00 per additional employee over 2

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.037303%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Econ. Development & Housing, Dept</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Provide site location assistance and referrals to a wide variety of financial and technical assistance programs.
Notable Public/Private Transactions	New Mercedes-Benz dealership constructed Expansion of existing Dodge dealership.
Business Advantages	<ol style="list-style-type: none"> 1. No utility user taxes/low business taxes/outside flood insurance zone 2. Highly-regarded, City-owned Police Dept. 3. Major top producing retail outlets 4. Five minutes away from major mail and courier processing plants

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1
<p>Note 1: Residential: Parks Fee - SF \$14,306 per unit, MF \$9,867 per unit Water Fee - Dwelling with 5/8"-3/4" meter \$7,353.44 per unit; Traffic Fee - Single/Multi-Family unit in Southeast Area \$2,180 per unit Commercial: Park Fee - \$0.46/sq. ft.; Water Fee - \$2.19 Traffic Fee (Cherry/Willow Corridor) - Determined by City Engineer</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project I - commercial (active)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>20: interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Long Beach Municipal Airport; Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Port of Long Beach</i>
Bus Transit Service	<i>Long Beach Transit, LADOT Commuter Express</i>
Rail Transit Service	<i>MTA Blueline</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating	8650 California Avenue South Gate, CA 90280		
	\$	Administrative Office (323) 563-9500 Business Licenses (323) 563-9527 Economic Development (323) 563-9533 Planning Department (323) 563-9528 Redevelopment Agency (323) 563-9531	Population (2002) 99,200 Crime Index Total (2001) 3,122 Taxable Retail Store Sales (2000) \$466,391

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Other Business (Z)	\$3,000	0.030%	\$0.30
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions (R)	\$3,000	0.030%	\$0.30
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales(V)	\$3,000	0.030%	\$0.30
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale (X)	\$3,000	0.030%	\$0.30
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (M)	\$3,000	0.030%	\$0.30
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (W)	\$3,000	0.030%	\$0.30
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial/Industrial Rental (A.2)	\$2,000	0.020%	\$0.20
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment Buildings (A.1)	\$1,860	0.019%	\$0.19

Calculation Formulas

<p>SERVICES/OTHER: \$0 - \$25,000 = \$70.00 base fee, plus \$1.00 per \$1,000 of gross receipts in excess of \$25,000</p> <p>RETAIL: \$0 - \$25,000 = \$70.00 base fee, plus \$1.00 per \$1,000 of gross receipts in excess of \$25,000</p> <p>WHOLESALE: \$0 - \$25,000 = \$70.00 base fee, plus \$1.00 per \$1,000 of gross receipts in excess of \$25,000</p> <p>MANUFACTURING: \$0 - \$25,000 = \$70.00 base fee, plus \$1.00 per \$1,000.00 of gross receipts in excess of \$25,000</p>	<p>PROFESSIONS: \$0 - \$25,000 = \$100.00 base fee, plus \$1.00 per \$1,000 of gross receipts in excess of \$25,000</p> <p>COMMERCIAL/INDUSTRIAL RENTAL: \$20.00 for each unit</p> <p>APARTMENT BUILDINGS: \$0 for 4 units or less; \$20.00 for 5 units; plus \$2.00 per additional unit</p> <p>Maximum fee: \$3,000 for all categories (excluding permits if needed)</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.052431%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Available</i>
Land, Acquisition or Construction Subsidies	<i>Available</i>
Lease or Tenant Improvement Subsidies	<i>Available</i>
Offsite Infrastructure Subsidies	<i>Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>N/A</i>
Financial Relocation Assistance	<i>Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Commercial Rehab Program Business Loan Program
Notable Public/Private Transactions	No Response
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees
SPECIAL ZONES
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs) <i>Tweedy Mile Association, Firestone Business Association</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s) <i>Enterprise Zone, Mid-Alameda Corridor</i>
<input checked="" type="checkbox"/> Recycling Market Development Zone(s) <i>Entire City</i>
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Project I - area divided into seven sub-areas, (still active)</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>2.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Los Angeles International Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>LACMTA</i>
Rail Transit Service <i>Blue Line (station 1.5 miles west); Green Line (station 1 mile south)</i>
Rail Freight Service <i>Union Pacific</i>

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Cost Rating \$\$	3031 Torrance Boulevard Torrance, CA 90503 <i>www.ci.torrance.ca.us</i>			
	Administrative Office	(310) 618-5880	Population (2002)	142,100
	Business Licenses	(310) 618-5828	Crime Index Total (2001)	4,392
	Economic Development	(310) 618-5807	Taxable Retail Store Sales (2000)	\$2,691,073
	Planning Department	(310) 618-5990		
	Redevelopment Agency	(310) 618-5990		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,961	0.050%	\$0.50
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,961	0.050%	\$0.50
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,961	0.050%	\$0.50
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,961	0.050%	\$0.50
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,961	0.050%	\$0.50
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$4,961	0.050%	\$0.50
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Management	\$306,750	3.068%	\$30.68
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment House (Sec.33.18.1)	\$14,800	0.148%	\$1.48

Calculation Formulas

GENERAL/PROFESSIONAL OFFICE, RETAIL, MANUFACURING, PERSONAL SERVICE: \$161.00 base fee, plus \$48.00 per employee
 Maximum = 2,500 employee count

COMMERCIAL PROPERTY: 0 - 4,999 sq. ft. no license tax
 5,000 sq. ft. or more \$0.61 per sq. ft.
 Plus \$48.00 per employee

APARTMENT HOUSE RENTAL:
 \$16.00 per unit for 3 units or more

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	6.5%	Electric Distributor Southern California Edison
Telephone	6.5%	
Cellular	6.5%	Special Note
Gas	6.5%	
Water	6.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.030450%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	11.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Office of Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Commercial rehabilitation program 2. Economic investment fund 3. Personalized business assistance 4. "Fast Track" permitting procedures 5. Job training and placement services
Notable Public/Private Transactions	American Honda national headquarters
Business Advantages	<ol style="list-style-type: none"> 1. Large pool of skilled, professional, technical and production workers. 2. Large network of specialized high-tech firms 3. New mixed industrial/business parks 4. Existing space for all uses and sizes, including configuration for incubator or mutually-dependant uses.

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2
<p>Note 1: Development Impact, Public Facilities, and Traffic Impact Fees determined on a case-by-case basis, see city for calculation methodology.</p> <p>Note 2: Construction Tax 1.5% of project valuation.</p>	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Hawthorne Blvd. Specific Plan Area</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Skypark</i> <i>Meadow Park</i> <i>Downtown</i> <i>Industrial</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>2.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Torrance Transit, Municipal Area Express</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>None</i>

Cost Rating \$	4305 Santa Fe Avenue Vernon, CA 90058 <i>www.vernongov.org</i>			
	Administrative Office	(323) 583-8811	Population (2002)	93
	Business Licenses	(323) 583-8811	Crime Index Total (2001)	0
	Economic Development	(323) 583-8811	Taxable Retail Store Sales (2000)	\$86,582
	Planning Department	(323) 583-8811		
	Redevelopment Agency	(323) 583-8811		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$595	0.006%	\$0.06
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$595	0.006%	\$0.06
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$595	0.006%	\$0.06
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Warehousing	\$3,525	0.035%	\$0.35
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$595	0.006%	\$0.06
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$595	0.006%	\$0.06
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00

Calculation Formulas

ALL CATEGORIES: 0 - 1 employee = \$125 2 - 10 employees = \$190 11 - 25 employees = \$260 26 - 50 employees = \$360 51 - 75 employees = \$480 76 - 100 employees = \$595 101 - 150 employees = \$710 151 - 200 employees = \$830 201 - 250 employees = \$950 251 - 300 employees = \$1,070 301 - 400 employees = \$1,190 401 - 500 employees = \$1,310 501 - 600 employees = \$1,435 601 - 700 employees = \$1,670 701 - 800 employees = \$1,905	801 - 900 employees = \$2,140 901 - 1,000 employees = \$2,380 1,001 - 1,100 employees = \$2,615 1,101 - 1,200 employees = \$2,850 1,201 - 1,300 employees = \$3,085 1,301 - 1,400 employees = \$3,325 1,401 - 1,500 employees = \$3,560 1,501 - 1,600 employees = \$3,795 1,601 - 1,700 employees = \$4,030 1,701 - 1,800 employees = \$4,270 1,801 - 1,900 employees = \$4,505 1,901 or more employees = \$4,740 Maximum = \$4,740
WAREHOUSING: 1 - 5,000 sq. ft. = \$200 annual fee 5,000 sq. ft. and over = \$200, plus \$.035 per sq. ft.	

BUSINESS TAX NOTES

*Tax rates not scheduled to change. Special parcel tax on warehouses, truck terminals, freight terminals, and distribution facilities in the amount of \$0.20 per sq. ft.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Vernon Municipal Light
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.074000%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. International trade program; Will assist in exporting/importing to the Pacific Rim 2. Streamline Permit System, to facilitate new business, public benefits program /utilities
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Kal Kan Foods invested over \$2.6M for plant exp. 2. F. Gavina & Sons coffee man. Built \$4.2M 230,000 sq. ft. building. 3. Preferred Freezer built \$8 million 110,000 sq. ft. cold storage facility
Business Advantages	<ol style="list-style-type: none"> 1. No electric taxes 2. Low crime rate 3. Labor pool availability

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Industrial Revitalization Project Area - (active)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>1,0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LACMTA</i>
Rail Transit Service	<i>Blue Line</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific, LA Junction Railway</i>

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Cost Rating	1444 West Garvey Avenue			
	West Covina, CA 91790			
\$	<i>www.westcov.org</i>			
	Administrative Office	(626) 939-8401	Population (2002)	109,100
	Business Licenses	(626) 939-8447	Crime Index Total (2001)	4,839
	Economic Development	(626) 939-8417	Taxable Retail Store Sales (2000)	\$993,399
	Planning Department	(626) 939-8422		
	Redevelopment Agency	(626) 939-8417		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: small;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Service (P11)	\$1,638	0.016%	\$0.16
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professionals (P1)	\$1,638	0.016%	\$0.16
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (R)	\$1,638	0.016%	\$0.16
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (M)	\$1,638	0.016%	\$0.16
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (M)	\$1,638	0.016%	\$0.16
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Service (P1)	\$1,638	0.016%	\$0.16
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Property Rental (A11)	\$100,001	1.000%	\$10.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rental (A1)	\$10,903	0.109%	\$1.09

Calculation Formulas

<p>PROFESSIONAL SERVICE (P11): \$58.00 per working owner or manager, plus \$11.75 per additional employee</p> <p>PROFESSIONALS (P1): \$58.00 per working owner or manager, plus \$11.75 per additional employee</p> <p>RETAIL (R): \$58.00 per owner or manager, plus \$11.75 per additional employee</p>	<p>MANUFACTURING (M): \$58.00 per owner or manager, plus \$11.75 per additional employee</p> <p>COMMERCIAL PROPERTY RENTAL (A11): \$51.00 for the first \$5,000 in gross receipts, plus \$10.00 per \$1,000 over \$5,000 or a fraction thereof</p> <p>RESIDENTIAL RENTAL (A1): \$58.00 for first 2 units, plus \$11.75 per additional unit</p>
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BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.038946%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	City offers a variety of small business assistance and incentives including micro loans, matching grants, lease incentives. Will consider financial incentives for redevelopment projects.
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Clippinger Chevrolet dealership in Auto Plaza 2. Redevelopment and revitalization of Glendale Shopping Center 3. Revitalization of restaurant Row
Business Advantages	<ol style="list-style-type: none"> 1. Location/Freeway access 2. City image/quality of life 3. Excellent demographic, strong retail sector

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1
<p>Note 1: Park Dedication Fee: The fee is \$10 - \$15 per sq. ft. and varies according to the number of acres and units. Contact the Engineering Department for detailed calculation methodology</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Auto Plaza Dealers Association</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting, Median Assessments</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>West Covina Project Area (merged into one, mixed use)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.4 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>West Covina Shuttle, Foothill Transit; MTA</i>
Rail Transit Service	<i>Shuttle Service to Metrolink Station</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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City of **WEST HOLLYWOOD**

Los Angeles County, California

Cost Rating \$	8300 Santa Monica Blvd West Hollywood, CA 90069 <i>www.ci.west-hollywood.ca.us</i>			
	Administrative Office	(323) 848-6400	Population (2002)	36,800
	Business Licenses	(323) 848-6319	Crime Index Total (2001)	1,958
	Economic Development	(323) 848-6475	Taxable Retail Store Sales (2000)	\$552,200
	Planning Department	(323) 848-6475		
	Redevelopment Agency	(323) 848-6450		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Group II	\$2,400	0.024%	\$0.24
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group V	\$14,400	0.144%	\$1.44
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group I	\$4,800	0.048%	\$0.48
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group I	\$4,800	0.048%	\$0.48
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group I	\$4,800	0.048%	\$0.48
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group III	\$9,600	0.096%	\$0.96
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group III	\$9,600	0.096%	\$0.96
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	None	\$0	0.000%	\$0.00

Calculation Formulas

<p>GROUP I: \$.48 per \$1,000 of gross receipts Minimum tax \$24.00</p> <p>GROUP II: \$.48 per \$1,000 of operating cost (Operating costs are expenses incurred in the operation of a business including the following: contracted service, employee benefits, equipment, lease and mortgage payments, rent, utilities, and wages) Minimum tax \$24.00</p> <p>GROUP III (Certain Designated Service Providers): \$.96 per \$1,000 of gross receipts Minimum tax \$48.00</p>	<p>GROUP V: \$1.44 per \$1,000 of gross receipts Minimum tax \$72.00</p>
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BUSINESS TAX NOTES

Group IV - Production Industries: \$.096 per \$1,000 of operating costs. Minimum tax \$48.00. Tax rates not scheduled to change. City offers reduced BLT for first 2 years in business.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor	Southern California Edison
Telephone	0.0%	Special Note	
Cellular	0.0%		
Gas	0.0%		
Water	0.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.053800%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	13.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Development Dept.</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Selected Areas</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Selected Areas</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Selected Areas</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 3
<input checked="" type="checkbox"/> Other Special Fees	Notes 4 & 5
Note 1: Commercial Exaction Fee \$2.85 per sq. ft. of net new commercial area for projects over 10,000 sq. ft. Note 2: Transportation Facilities Fee \$1.85 per sq. ft. of net new commercial area Note 3: 1% of construction value for projects over 200,000 sq. ft. Note 4: Open Space Fee \$0.79 per sq. ft. of net new commercial area; Childcare Fee \$0.65 per sq. ft. of net new commercial area Note 5: Quimby Parkland Fee: See City for calculation formula	

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>The Avenues of Art and Design Sunset Boulevard BID under format</i>
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Sunset Specific Plan - Hotel/Marketing Benefit Zone</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Eastside Redevelopment Area</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	1. Sunset Specific Plan density bonuses 2. West Hollywood marketing campaign 3. East Side Redevelopment Area commercial revitalization loan and grant program
Notable Public/Private Transactions	1. Employment assistance program 2. Business attraction program in East Side Redevelopment Project Area 3. Santa Monica Boulevard renovation
Business Advantages	1. Low business license tax 2. No parking or utility tax 3. Central location 4. Strong entertainment and creative business base

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>W.H. City Line Shuttle, LACMTA, Santa Monica Muni. Bus Line</i>
Rail Transit Service	
Rail Freight Service	

City of **WESTLAKE VILLAGE**

Los Angeles County, California

Cost Rating	31200 Oak Crest Drive Westlake Village, CA 91361		
	\$	Administrative Office (818) 706-1613 Business Licenses (818) 706-1613 Economic Development (818) 706-1613 Planning Department (818) 706-1613 Redevelopment Agency None	Population (2002) 8,600 Crime Index Total (2001) 0 Taxable Retail Store Sales (2000) \$181,817

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate	Other	<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Rate Comparison
Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES		PROPERTY AND OTHER TAX RATES	
Electric	0.0%	Electric Distributor	Ad Valorem Property Tax Rate 1.051445%
Telephone	0.0%	Southern California Edison	Sales Tax Rate 8.250%
Cellular	0.0%	Special Note	Transient Occupancy Tax Rate 10.0%
Gas	0.0%		Parking Tax Rate 0.0%
Water	0.0%		Documentary Transfer Tax Rate \$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Committee</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input checked="" type="checkbox"/> Signalization Fees	Note 2
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input type="checkbox"/> Other Special Fees	
Note 1: Arterial System Finance Program: Approximately \$2,200 per p.m. peak hour trip, adjusted annually by construction cost index Note 2: Traffic Signalization Fee \$7.50 per ADT	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input type="checkbox"/> Redevelopment Project Area(s)	

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	1. Community amenities & overall environment 2. Excellent school district 3. Low crime rate

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>23..interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Oxnard Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>LAMTA, LADOT Commuter Express, Ventura County VISTA</i>
Rail Transit Service	
Rail Freight Service	<i>Union Pacific</i>

Cost Rating \$\$	13230 Penn Street Whittier, CA 90602			
	Administrative Office (562) 945-8200	Population (2002)	85,600	
	Business Licenses (562) 464-3315	Crime Index Total (2001)	2,744	
	Economic Development (562) 464-3380	Taxable Retail Store Sales (2000)	\$593,064	
	Planning Department (562) 464-3380			
	Redevelopment Agency (562) 464-3380			

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business and Services	\$70	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Businesses and Professions	\$1,475	0.015%	\$0.15
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail or Other Business	\$2,310	0.023%	\$0.23
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Business	\$601	0.006%	\$0.06
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Processing Industry	\$148	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business and Services	\$70	0.001%	\$0.01
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Dwelling Units (same as Retail)	\$2,310	0.023%	\$0.23

Calculation Formulas

BUSINESS AND SERVICES: \$70.00 flat fee per business	WHOLESALE BUSINESS: \$0 - \$25,000 = \$20.00 \$25,001 - \$75,000 = \$.60 per \$1,000 of gross receipts, then \$75,001 - \$175,000 = \$.25 per \$1,000 of gross receipts, then \$175,001 - \$325,000 = \$.20 per \$1,000 of gross receipts, then \$325,001 - \$575,000 = \$.10 per \$1,000 of gross receipts, then \$575,000 & over = \$.05 per \$1,000 of gross receipts
BUSINESSES AND PROFESSIONS: \$100.00 for business and first professional 2 professionals = \$200.00 3 professionals or more = \$300.00, plus \$25.00 per additional professional	MANUFACTURING/PROCESSING INDUSTRY: \$25.00 base fee for business and first employee 2 - 25 employees = \$2.00 per employee 25 or more employees = \$1.00 per additional employee
RETAIL OR OTHER BUSINESS: \$0 - \$20,000 = \$50.00 \$20,001 - \$50,000 = \$1.00 per \$1,000 of gross receipts, then \$50,001 - \$200,000 = \$.70 per \$1,000 of gross receipts, then \$200,001 - \$500,000 = \$.50 per \$1,000 of gross receipts, then \$500,001 - \$1,000,000 = \$.35 per \$1,000 of gross receipts, then \$1,000,000 & over = \$.20 per \$1,000 of gross receipts	

BUSINESS TAX NOTES

Advertising agencies are subject to separate rates. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor
Telephone	5.0%	Southern California Edison
Cellular	5.0%	Special Note
Gas	5.0%	
Water	5.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.044059%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency (RDA)</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Incentives on a case-by-case basis; grant program for façade and tenant improvements through Commercial Rehabilitation Loans.
Notable Public/Private Transactions	New Rite-Aid Pharmacy involved the city, agency and private developer. Agency paid for relocation expenses for a multi-family building that was removed. In exchange the city got a public parking lot.
Business Advantages	<ol style="list-style-type: none"> 1. Strong business community 2. Residents like to stay in Whittier for services 3. Small bedroom community and friendly City Hall

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 1
<input checked="" type="checkbox"/> Other Special Fees	Note 2 and Note 3
<p>Note 1: 0.05% of construction value in excess of \$250,000</p> <p>Note 2: General Plan Update Fee: \$.20 per \$100 valuation</p> <p>Note 3: Quimby Parkland Fee: See City for calculation formula</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Uptown</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Community Facilities Districts, Parking, Fire Department Fees</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Whittier Blvd. Whittier Earthquake Recovery Greenleaf Avenue/Uptown Whittier Blvd. Commercial Corridor</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>2.3 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Whittier Transit, LACMTA</i>
Rail Transit Service	
Rail Freight Service	

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Unincorporated LOS ANGELES CO.

Los Angeles County, California

Cost Rating \$\$	500 West Temple Los Angeles, CA 90012 <i>www.lacounty.info</i>		
	Administrative Office (213) 974-1234	Population (2002)	1,028,700
	Business Licenses (213) 974-2011		
	Economic Development (323) 890-7110		
	Planning Department (213) 974-6411		
	Redevelopment Agency (323) 890-7205		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

Certain other types of businesses require a regulatory license fee (Title 7, Business License Ordinance).

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor
Telephone	5.0%	Southern California Edison
Cellular	5.0%	Special Note
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%

Unincorporated LOS ANGELES CO.

Los Angeles County, California

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Los Angeles County Community Development Commission</i>
Industrial Development Bonds (IDBs)	<i>Contact Treasurer and Tax Collector</i>
Land, Acquisition or Construction Subsidies	<i>Within CRAs</i>
Lease or Tenant Improvement Subsidies	<i>Within CRAs</i>
Offsite Infrastructure Subsidies	<i>Available Within CRAs and Other Non-CRAs Areas</i>
Business License Tax Waivers or Reductions	<i>Contact Community Development Commission</i>
Permit or Fee Waivers or Reductions	<i>Contact Community Development Commission</i>
Property Tax Reimbursements	<i>Contact Community Development Commission</i>
Utility Tax Discounts	<i>Contact Community Development Commission</i>
Financial Relocation Assistance	<i>Contact Community Development Commission</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fees
<input type="checkbox"/>	Signalization Fees
<input checked="" type="checkbox"/>	Major Thoroughfare/Bridge Fees Note 1
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 2
<p>Note 1: Nine districts Non-residential \$2.00 - \$5.00 per sq. ft. or \$8,100 - \$29,766 per factored unit per acre</p> <p>Note 2: Park Fee: See County for detailed calculation methodology</p>	

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos; Landscape; Lighting; Library Fee</i>
<input checked="" type="checkbox"/>	State Enterprise Zone(s) <i>Altadena/Pasadena; Mid-Alameda Corridor; Antelope Valley</i>
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire unincorporated Area</i>
<input checked="" type="checkbox"/>	Foreign Trade Zone(s) <i>Rancho Dominguez</i>
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s) <i>Supplemental Empowerment Zone</i>
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>West Altadena Maravilla Willow brook East Rancho Dominguez</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Board of Supervisors approved an Economic Development - Business Incentive Board Policy
Notable Public/Private Transactions	Negotiations underway to create a Light Industrial Park in West Altadena
Business Advantages	<ol style="list-style-type: none"> 1. Business friendly with available financing assistance 2. Large available labor pool 3. Affordable locations

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.7 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Los Angeles International Airport; Burbank; Long Beach</i>
Nearest Port Facilities	<i>Los Angeles World Port and Long Beach Port</i>
Bus Transit Service	<i>LACMTA and various others</i>
Rail Transit Service	<i>Metrorail and Metrolink</i>
Rail Freight Service	<i>Burlington Northern and Union Pacific</i>

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Index of Communities by County/Region

Orange County

Anaheim
Brea
Buena Park
Costa Mesa
Cypress
Fountain Valley
Fullerton
Garden Grove
Huntington Beach
Irvine
Mission Viejo
Newport Beach
Orange
Santa Ana
Tustin
Westminster
Yorba Linda
Unincor. Orange Co.

Cost Rating \$	200 South Anaheim Blvd. Anaheim, CA 92805 www.anaheim.net			
	Administrative Office	(714) 765-5100	Population (2002)	334,700
	Business Licenses	(714) 765-5194	Crime Index Total (2001)	11,272
	Economic Development	(714) 765-4323	Taxable Retail Store Sales (2000)	\$2,095,396
	Planning Department	(714) 765-5139		
	Redevelopment Agency	(714) 765-4300		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Personal Service (3122)	\$1,102	0.011%	\$0.11
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional (3121)	\$5,027	0.050%	\$0.50
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Mfg. (3081B, 3081A)	\$1,037	0.010%	\$0.10
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Mfg. (3081B, 3081A)	\$1,037	0.010%	\$0.10
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Mfg. (3081B, 3081A)	\$1,037	0.010%	\$0.10
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Personal Service (3122)	\$1,102	0.011%	\$0.11
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Non-Residential Property (3442)	\$7,527	0.075%	\$0.75
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment Rental (3441)	\$4,652	0.047%	\$0.47

Calculation Formulas

PERSONAL SERVICES: \$75.00 base fee \$10.00 per employee \$27.00 processing fee PROFESSIONAL: \$150.00 per partner \$75.00 per professional \$10.00 per non-professional \$27.00 processing fee	RENTAL NON-RESIDENTIAL PROPERTY: \$0.015 per sq. ft., plus \$27.00 processing fee APARTMENT RENTAL: (5 or more units) \$5.00 per unit, \$27.00 processing fee
RETAIL/WHOLESALE/MANUFACTURING: Minimum fee = \$60.00 , plus \$.095 per \$1,000 of gross receipts, \$27.00 processing fee	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor City of Anaheim
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.000000%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	15.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development (Div. of Planning)</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Economic Assistance Program for new hotel development on convention center 2. Anaheim Public Utilities Incentive 3. Six Redevelopment Project Areas 4. Anaheim Workforce Center 5. Small Business Assistance Center
Notable Public/Private Transactions	Anaheim has completed one of the most significant urban transformation projects in history within the resort area with over \$4.2 billion invested in public/private improvements.
Business Advantages	<ol style="list-style-type: none"> 1. Location & Excellent quality of life 2. Proactive, business friendly city 3. Low utility rates and incentives

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input checked="" type="checkbox"/>	Signalization Fees Note 2
<input checked="" type="checkbox"/>	Major Thoroughfare/Bridge Fees Note 3
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 4
<input checked="" type="checkbox"/>	Other Special Fees Note 5
<p>Note 1: Transportation Fee (sq. ft.): Retail \$1.78.; Office \$1.47; Industrial \$.36; SF \$626 per unit; MF \$425 per unit. Note 2: Signal Assessment Fee: Industrial \$.08 per sq. ft.; Retail \$.33 - \$.45 per sq. ft.; Residential \$90.00 per unit. Note 3: County Foothill Eastern Corridor Fee: Zone B: SF \$2,725; MF \$1,586 per unit; Non-residential \$3.09 per sq. ft. Note 4: Arts Fee: 0.5% for all new development (downtown only) Note 5: Parks Fee: SF: \$3,371.84 - \$4,340.76 per unit; MF: \$3,884.76 - \$4,379.52 per unit</p>	

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>In Anaheim Canyon Business Center Only</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s) <i>Business Incentive Zone, 2,400 acres industrial</i>
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <ol style="list-style-type: none"> 1. Alpha Downtown and NE Industrial 2. Stadium - commercial 3. River Valley - commercial 4. West Anaheim - commercial 5. North & South Anaheim Boulevard - commercial 6. Anaheim Plaza - commercial 7. Anaheim Stadium & West Anaheim - commercial

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	1 Civic Center Circle Brea, CA 92621 www.ci.brea.ca.us			
	Administrative Office	(714) 990-7600	Population (2002)	36,850
	Business Licenses	(714) 990-7686	Crime Index Total (2001)	1,484
	Economic Development	(714) 671-4421	Taxable Retail Store Sales (2000)	\$914,724
	Planning Department	(714) 990-7674		
	Redevelopment Agency	(714) 671-4421		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business/Personal Services (Sec 13.40)	\$500	0.005%	\$0.05
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional (Sec. 13.38)	\$2,085	0.021%	\$0.21
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Mfg. (Sec. 13.37)	\$500	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Mfg. (Sec. 13.37)	\$550	0.006%	\$0.06
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Mfg. (Sec. 13.37)	\$400	0.004%	\$0.04
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business/Personal Services (Sec 13.40)	\$500	0.005%	\$0.05
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Property (Sec. 13.42)	\$9,011	0.090%	\$0.90
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Property (Sec. 13.42)	\$9,011	0.090%	\$0.90

Calculation Formulas

<p>BUSINESS/PERSONAL SERVICES: \$0 - \$50,000 = \$30.00 (Minimum) \$50,000 and over = \$30.00, plus \$.30 per \$1,000 of gross receipts over \$50,000 Maximum = \$500.00</p> <p>PROFESSIONAL: \$0 - \$50,000 = \$50.00 \$50,001 - \$500,000 = \$50.00, plus \$.30 per \$1,000 of gross receipts over \$50,000 \$500,000 and over = \$185.00 plus \$.20 per \$1,000 of gross receipts over \$500,000 No Maximum</p> <p>RETAIL: \$0 - \$50,000 = \$30.00 (Minimum) \$50,001 - \$500,000 = \$30.00 plus \$.20 per \$1,000 of gross receipts over \$50,000 \$500,000 and over = \$120.00 plus \$.10 per \$1,000 of gross receipts over \$500,000 Maximum = \$500</p>	<p>WHOLESALE: \$0 - \$50,000 = \$30.00 (Minimum) \$50,001 - \$500,000 = \$30.00 plus \$.10 per \$1,000 of gross receipts over \$50,000 \$500,000 and over = \$75.00 plus \$.05 per \$1,000 of gross receipts over \$500,000 Maximum = \$750.00</p> <p>MANUFACTURERS: \$0 - \$500,000 = \$75.00 (Minimum) \$500,001 - \$5,000,000 = \$75.00 plus \$.05 per \$1,000 of gross receipts over \$500,000 \$5,000,000 and over = \$300.00 plus \$.02 per \$1,000 of gross receipts over \$5,000,000 Maximum = \$1,000</p> <p>RENTAL PROPERTY: (2 Units and above) \$0 - \$10,000 = \$20.00 (Minimum) \$10,000 and over = \$20.00 plus \$.90 per \$1,000 of gross receipts over \$10,000</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.085490%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Based on specific project needs.
Notable Public/Private Transactions	Revitalizing downtown with new housing, dining, shopping, and entertainment.
Business Advantages	1. Location 2. Quality of life 3. Positive business environment

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 3
<input checked="" type="checkbox"/> Other Special Fees	Note 4
Note 1: Fire Impact Fees (All Residential Uses): \$0 - \$1,388.35 per unit Note 2: SF: \$693 - \$5,693 per unit; MF: \$428 - \$4,606 per unit; Commercial/Office/Industrial: \$1.51 - \$12.44 per sq. ft.; All Other Uses: \$70 - \$575 per trip end Note 3: Res./Non-Res. (citywide): 1% of construction value if valuation is greater than \$500,000 Note 4: Parks Fee (per unit): SF: \$1,524.60; Medium Density: \$1,270.50; Multiple Density: \$304.92	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project A - mixed (active)</i> <i>Project B - mixed (active)</i> <i>Project C - nonresidential (active)</i> <i>Project AB Supplement (mixed/active)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.4 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>None</i>

Cost Rating \$	6650 Beach Blvd. Buena Park, CA 90622 http://buenapark.com			
	Administrative Office	(714) 562-3500	Population (2002)	79,750
	Business Licenses	(714) 562-3736	Crime Index Total (2001)	2,130
	Economic Development	(714) 562-3586	Taxable Retail Store Sales (2000)	\$804,215
	Planning Department	(714) 562-3620		
	Redevelopment Agency	(714) 562-3586		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Services (33)	\$1,616	0.016%	\$0.16
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Business Service (64)	\$460	0.005%	\$0.05
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Services (33)	\$1,616	0.016%	\$0.16
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Wholesale (54)	\$1,643	0.016%	\$0.16
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Wholesale (54)	\$1,643	0.016%	\$0.16
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Services (33)	\$1,616	0.016%	\$0.16
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Services (33)	\$1,616	0.016%	\$0.16
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments (64)	\$1,950	0.020%	\$0.20

Calculation Formulas

<p>RETAIL/SERVICES: \$0 - \$25,000 = \$37.50 base fee \$25,001 - \$100,000 = \$37.50 base fee, plus \$.45 per \$1,000 of gross receipts in excess of \$25,000 \$100,001 - \$500,000 = \$71.25 base fee, plus \$.30 per \$1,000 of gross receipts in excess of \$100,000 \$500,001 and over = \$191.25 base fee, plus \$.15 per \$1,000 of gross receipts in excess of \$500,000</p>	<p>MANUFACTURING/WHOLESALE: \$0 - \$20,000 = \$37.50 base fee \$20,001 - \$100,000 = \$37.50 base fee, plus \$.75 per \$1,000 of gross receipts in excess of \$20,000 \$100,001 - \$500,000 = \$97.50 base fee, plus \$.30 per \$1,000 of gross receipts in excess of \$100,000 \$500,001 and over = \$217.50 base fee, plus \$.15 per \$1,000 of gross receipts in excess of \$500,000</p>
<p>PROFESSIONAL BUSINESS SERVICE: \$60.00 base fee, plus \$4.00 per employee</p>	<p>APARTMENTS: 4 - 50 units: \$22.50 plus \$3.00 per unit; 50 or more \$2.00 per unit</p>

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	3.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	3.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.023120%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Economic Development Division

Industrial Development Bonds (IDBs)
Will Consider Transaction Citywide

Land, Acquisition or Construction Subsidies
Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies
Will Consider Transaction - RDA

Offsite Infrastructure Subsidies
Will Consider Transaction - RDA

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Will Consider Transaction - RDA

Property Tax Reimbursements
Will Consider Transaction - RDA

Utility Tax Discounts
Unlikely to be Available

Financial Relocation Assistance
Will Consider Transaction - RDA

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Expedited permit processing 2. Redevelopment tax incentives 3. Industrial Development Bonds 4. Commercial Façade rehabilitation program for small businesses
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Multiple auto dealerships in Buena Park's Auto Row, located along the Santa Ana Freeway 2. Multi-million dollar renovations to the Buena Park Mall 3. Prestigious housing community located on an 8 acre man-made lake
Business Advantages	<ol style="list-style-type: none"> 1. Central location 2. Direct access to two major freeways 3. Business - friendly attitude

DEVELOPMENT IMPACT/EXACTION FEES

Development Impact Fees

Public Facilities Fees

Scheduled Traffic Impact/Trip Fee Note 1

Signalization Fees

Major Thoroughfare/Bridge Fees

Art in Public Places Fees

Other Special Fees Note 2

Note 1: Traffic Mitigation or Improvement Fee:

	No. of I-5 Fwy.	So. of I-5 Fwy.
Comm. Retail (sq. ft.)	\$1.06	\$.56
Office (sq. ft.)	\$.55	\$.29
Industrial/R&D (sq. ft.)	\$.19	\$.10
Single Family (low)	\$287.73 per unit.	\$151.51
Multifamily	\$130.41 per unit.	\$68.67

Note 2: Quimby Parkland In-Lieu Fee: Determined on a case-by-case basis. See City for detailed calculation methodology

SPECIAL ZONES

Business Improvement District(s) (BIDs)

Other Non-Residential Assessment/Tax Districts

State Enterprise Zone(s)

Recycling Market Development Zone(s)

Foreign Trade Zone(s)

Other Special Business or Incentive Zone(s)

Redevelopment Project Area(s)

Project I - CBD

Project II - Entertainment Corridor

Project III - Non-contiguous area

(all active)

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
7.5 interchanges for each 100,000 residents

Nearest Commercial Airport
John Wayne Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
OCTA

Rail Transit Service
Study for station in process at North end

Rail Freight Service

Cost Rating	77 Fair Drive			
	Costa Mesa, CA 92628			
\$	<i>www.cityofcostamesa.com</i>			
	Administrative Office	(714) 754-5223	Population (2002)	110,700
	Business Licenses	(714) 754-5234	Crime Index Total (2001)	4,036
	Economic Development	(714) 754-5613	Taxable Retail Store Sales (2000)	\$2,394,340
	Planning Department	(714) 754-5245		
	Redevelopment Agency	(714) 754-5635		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: small;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$200	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$200	0.002%	\$0.02
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$200	0.002%	\$0.02
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$200	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$200	0.002%	\$0.02
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$200	0.002%	\$0.02
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$200	0.002%	\$0.02
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$200	0.002%	\$0.02

Calculation Formulas

ALL CATEGORIES:
 \$1,000 - \$25,000 = \$25.00
 \$25,001 - \$40,000 = \$35.00
 \$40,001 - \$75,000 = \$45.00
 \$75,001 - \$200,000 = \$60.00
 \$200,001 - \$500,000 = \$100.00
 \$500,001 and over = \$200.00 maximum fee

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Southern California Edison
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.011810%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	6.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Planning Division</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 2
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3
<p>Note 1: Traffic Impact Fee: 0-25 ADT = \$0/ADT; 26-50 ADT = 50/ADT; 51-75 ADT = \$75/ADT; 76-100 ADT = \$100/ADT; over 100 ADT = \$150/ADT. Development projects within the Newport Boulevard Specific Plan area which generate more than 100 ADTs qualify for traffic impact fee reductions</p> <p>Note 2: County San Joaquin Hills Corridor Fee: SF: \$2,557 per unit; MF: \$1,493 per unit; Non-Residential: \$3.28 per sq. ft.</p> <p>Note 3: Quimby Parkland In-Lieu Fee: SF: \$5,481.72 per unit; MF: \$4,829.09 per unit</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Costa Mesa Tourism & Promotion Council</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Downtown</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.3 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	5275 Orange Avenue, Box 609 Cypress, CA 90630 www.ci.cypress.ca.us			
	Administrative Office	(714) 229-6688	Population (2002)	47,300
	Business Licenses	(714) 229-6712	Crime Index Total (2001)	1,052
	Economic Development	(714) 229-6720	Taxable Retail Store Sales (2000)	\$260,914
	Planning Department	(714) 229-6720		
	Redevelopment Agency	(714) 229-6720		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General and Business Services	\$3,300	0.033%	\$0.33
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services	\$5,200	0.052%	\$0.52
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Retail Sales	\$2,600	0.026%	\$0.26
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Sales	\$1,600	0.016%	\$0.16
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$1,600	0.016%	\$0.16
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General and Business Services	\$3,300	0.033%	\$0.33
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial/Industrial Rental	\$4,000	0.040%	\$0.40
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Residential Rental	\$4,000	0.040%	\$0.40

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

GENERAL AND BUSINESS SERVICES: \$0.33 per \$1,000 of gross receipts	WHOLESALE SALES OR MANUFACTURING: \$0.16 per \$1,000 of gross receipts Minimum tax of \$40.
PROFESSIONAL SERVICES: \$0.52 per \$1,000 of gross receipts Fee can also be based on flat rate per professional based on CPI	COMMERCIAL/INDUSTRIAL RENTAL: \$0.40 per \$1,000 of gross receipts, or \$25.00, whichever is greater
GENERAL RETAIL SALES: \$0.26 per \$1,000 of gross receipts Minimum tax of \$40.	RESIDENTIAL RENTAL: \$0.40 per \$1,000 of gross receipts, or \$25.00, whichever is greater

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

Electric Distributor Southern California Edison
Special Note

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.008800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Planning Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> Design guidelines provided through Lincoln Avenue Specific Plan Agency sponsored low interest loans for commercial improvements available in Lincoln Avenue Project Area
Notable Public/Private Transactions	No Response
Business Advantages	<ol style="list-style-type: none"> Fast track permitting/no utility user tax Master planned Business Park Completion of \$6.5 million Lincoln Avenue streetscape enhancement Lincoln Avenue Action Plan prepared to foster economic vitality in the area

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2
<p>Note 1: Traffic Mitigation Fee: Residential: \$358 - \$595 per unit Shopping Center: \$1.40 - \$1.81 per sq. ft. Restaurant: \$2.62 - \$18.81 per sq. ft. Office: \$0.78 - \$1.52 per sq. ft. Industrial: \$0.52 - \$0.79 per sq. ft.</p> <p>Note 2: Parkland Dedication In-Lieu Fee: Determined on a case-by-case basis. See City for detailed calculation methodology</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Lincoln Avenue RPA Civic Center RPA Los Alamitos Race Track & Golf Course</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Union Pacific</i>

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Cost Rating \$	10200 Slater Avenue Fountain Valley, CA 92708 <i>www.fountainvalley.org</i>			
	Administrative Office	(714) 593-4410	Population (2002)	55,900
	Business Licenses	(714) 593-4421	Crime Index Total (2001)	1,767
	Economic Development	(714) 593-4425	Taxable Retail Store Sales (2000)	\$602,521
	Planning Department	(714) 593-4425		
	Redevelopment Agency	(714) 593-4425		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Other		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A - Retail Sales & Service	\$301	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category C - Professions	\$301	0.003%	\$0.03
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A - Retail Sales & Service	\$301	0.003%	\$0.03
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category B - Wholesaling & Manufacturing	\$301	0.003%	\$0.03
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category B - Wholesaling & Manufacturing	\$301	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A - Retail Sales & Service	\$301	0.003%	\$0.03
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Category F	\$320	0.003%	\$0.03
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Category F	\$2,795	0.028%	\$0.28

Calculation Formulas

CATEGORIES A,B,C:
 \$50.00 for owner or first employee, plus
 2 - 9 employees = \$4.25 per employee, plus
 10 - 40 employees = \$3.00 per employee, plus
 41 - 250 employees = \$1.85 per employee, plus
 Over 250 employees = \$1.25 per employee

CATEGORY F:
 \$50.00 = 3 -10 units
 \$55.00 = 11- 15 units
 \$85.00 = 16 - 20 units
 \$110.00 = 21 - 30 units
 \$140.00 = 31 - 40 units,
 then \$3.00 per additional unit in excess of 40 units

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.075520%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager's Office</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	1. Low tax rate 2. Centrally located 3. Safe environment

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input type="checkbox"/> Other Special Fees	
Note 1: Development Mitigation Fee: 3% of construction value (includes parks fee among others) Note 2: County of Orange Measure M on Fee: \$59 per trip	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Industrial Area Project Area - 498 acres City Center Area - 100 acres</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>7.2 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	
Rail Freight Service	

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Cost Rating \$	303 West Commonwealth Fullerton, CA 92832 <i>www.ci.fullerton.ca.us</i>			
	Administrative Office	(714) 738-5338	Population (2002)	129,300
	Business Licenses	(714) 738-5326	Crime Index Total (2001)	4,580
	Economic Development	(714) 738-6834	Taxable Retail Store Sales (2000)	\$1,003,137
	Planning Department	(714) 738-6547		
	Redevelopment Agency	(714) 738-6877		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$585	0.006%	\$0.06
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification C	\$2,820	0.028%	\$0.28
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$1,045	0.010%	\$0.10
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$1,045	0.010%	\$0.10
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$1,045	0.010%	\$0.10
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$585	0.006%	\$0.06
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$1,045	0.010%	\$0.10
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rental	\$4,650	0.047%	\$0.47

Calculation Formulas

\$20.00 Renewal Fee Added Annually to the Following:

CLASSIFICATION A:
\$25.00 base fee, plus \$.10 per \$1,000 of first \$10,000,000 in gross receipts, and .05 per \$1,000 in excess of \$10,000,000 in gross receipts

CLASSIFICATION B:
\$25.00 base fee per first two employees, \$10.00 per next 10, then \$5.00 per additional employee

CLASSIFICATION C:
\$50.00 base fee per professional, \$10.00 per first 10 employees, then \$5.00 per additional employee

RESIDENTIAL RENTALS:
\$25.00 for 4 units plus \$5.00 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

Electric Distributor	Southern California Edison
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.008800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 2
<p>Note 1: Traffic Impact Mitigation Fee :</p> <ul style="list-style-type: none"> Office - \$.98 per sq. ft. Retail - \$1.74 per sq. ft. Industrial - \$.08 - \$.35 per sq. ft. Single Family - \$325 per unit Multifamily - \$195.30 per unit Traffic Impact Analysis Fee - \$5,000 deposit <p>Note 2: Park Dwelling Fee: \$3,827 per unit</p>	

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <ul style="list-style-type: none"> 1. East Fullerton 2. Central Fullerton 3. Orangefair 4. Project IV (all commercial, all active)

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Downtown Business Improvement Loan Program 2. Services of Action Team to expedite business expansions and relocations 3. Affordable housing priority given to Fullerton employers for their employees
Notable Public/Private Transactions	Renaissance of the Old Downtown sparked by public investment of \$5 million and private investment of \$18 million in 500,000 sq. ft. of new industrial space added to former Huntwesson manufacturing site
Business Advantages	<ol style="list-style-type: none"> 1. Freeway locations 2. Expedited processing 3. Quality of education and community life

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>7.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA, LACMTA</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	11222 Acacia Parkway Garden Grove, CA 92842 www.ci.garden-grove.ca.us			
	Administrative Office	(714) 741-5000	Population (2002)	168,650
	Business Licenses	(714) 741-5074	Crime Index Total (2001)	5,214
	Economic Development	(714) 741-5120	Taxable Retail Store Sales (2000)	\$1,041,629
	Planning Department	(714) 741-5312		
	Redevelopment Agency	(714) 741-5120		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services/Offices (1)	\$2,550	0.026%	\$0.26
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional (1A)	\$2,550	0.026%	\$0.26
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale (2)	\$1,904	0.019%	\$0.19
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale (2)	\$1,904	0.019%	\$0.19
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (5)	\$2,550	0.026%	\$0.26
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services/Offices (1)	\$2,550	0.026%	\$0.26
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental Property	\$9,744	0.097%	\$0.97
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Property	\$3,171	0.032%	\$0.32

Calculation Formulas

<p>SERVICES/OFFICES (1): \$0 - \$50,000 = \$42.50 Minimum \$50,001 - \$70,000 = \$63.75; \$70,001 - \$90,000 = \$80.75; \$90,001 - \$110,000 = \$102.00; \$110,001 - \$130,000 = \$119.00; \$130,001 - \$150,000 = \$140.25 plus \$19.55 each additional \$20,000 of gross receipts or fraction thereof</p> <p>PROFESSIONAL(1A): \$0 - \$50,000 = \$42.50 Minimum \$50,001 - \$75,000 = \$68.00; \$75,001 - \$100,000 = \$93.50; \$100,001 - \$125,000 = \$114.75; \$125,001 - \$150,000 = \$140.25; \$150,001 - \$175,000 = \$165.75; \$175,001 - \$200,000 = \$191.25; \$200,001 - \$225,000 = \$212.50; \$225,001 - \$250,000 = \$238.00; \$250,001 - \$275,000 = \$263.50; \$275,001 - \$300,000 = \$289.00; \$300,001 - \$325,000 = \$310.25 plus \$24.65 each additional \$25,000 of gross receipts or fraction thereof</p> <p>RETAIL/WHOLESALE(2): \$0 - \$50,000 = \$42.50 Minimum \$50,001 - \$100,000 = \$51.00; \$100,001 - \$150,000 = \$59.50; \$150,001 - \$200,000 = \$72.25; \$200,001 - \$250,000 = \$80.75; \$250,001 - \$300,000 = \$89.25; \$300,001 - \$400,000 = \$110.50; \$400,001 - \$500,000 = \$127.50; plus \$18.70 each additional \$100,000 of gross receipts or fraction thereof</p>	<p>MANUFACTURING(5): \$0 - \$50,000 = \$42.50 Minimum \$50,000 - \$100,000 = \$63.75; \$100,001 - \$150,000 = \$89.25; \$150,001 - \$200,000 = \$110.50; \$200,001 - \$250,000 = \$131.75; \$250,001 - \$300,000 = \$157.25; \$300,001 - \$350,000 = \$178.50; \$350,001 - \$400,000 = \$199.75.00 plus \$45.05 each additional \$100,000 of gross receipts or fraction thereof All Categories above: Maximum Fee = \$2,550</p> <p>RENTAL PROPERTY (COMMERICAL/INDUSTRIAL): \$0 - \$50,000 = \$42.50, plus \$19.50 for each additional \$20,000 of gross receipts or fraction thereof</p> <p>RENTAL FLAT RATE: (also applies to Residential) \$25.50 base fee, plus \$3.40 per unit (No Maximum)</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change. City is currently not collecting the tax for non-residential property.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.033800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	13.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Division (Part of Community Dev.)</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Will Consider Transaction - Water</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> Commercial/industrial rehab program Taxable sales rebates Employee training and hiring incentives Senior residential and mobilehome rehab loan programs based on income
Notable Public/Private Transactions	<ol style="list-style-type: none"> Seven hotels: new Residence Inn by Marriott under construction Community business college Relocation of county wide Chrysler/Jeep to freeway
Business Advantages	<ol style="list-style-type: none"> West Orange County location to Freeway and railroad access to harbors/airports Low lease and sale price with IDB possibility

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 3 & 4
<input checked="" type="checkbox"/> Other Special Fees	Note 5
<p>Note 1: Code Amendment \$1,475 (+\$225 or 15%); General Plan Amendment \$1,850 (+\$250 or 15%); Site Plan \$2,000 (+\$125 or 6%) Note 2: Office \$1.26 per sq. ft.; Retail \$2.39 per sq. ft.; Industrial \$0.41 per sq. ft.; SF \$564 per unit; MF: \$508 per unit Note 3: 1/4 of 1% for \$500,000 - \$1,000,000; Over \$1,000,000: \$2,500 plus \$500 for each \$1 million Note 4: General Plan & Cultural Arts Fee: \$2 plus 0.00175 or fraction thereof of valuation Note 5: Park In-Lieu Fees: SF/MF: \$1,200 per unit; Environmental Neg Decl. \$1,750 (+\$450 or 25%) Notice of Exception \$175 (+\$50 or 29%)</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting, Parking</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	<i>Pending</i>
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Garden Grove Community Center Area - commercial Buena Clinton - commercial and residential</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>4.7 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	<i>Metro Rail and Amtrak</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Cost Rating \$\$	2000 Main Street Huntington Beach, CA 92648 <i>www.ci.huntington-beach.ca.us</i>			
	Administrative Office	(714) 536-5202	Population (2002)	194,600
	Business Licenses	(714) 536-5267	Crime Index Total (2001)	4,548
	Economic Development	(714) 536-5582	Taxable Retail Store Sales (2000)	\$1,696,957
	Planning Department	(714) 536-5271		
	Redevelopment Agency	(714) 536-5582		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Total</i>	<i>% of \$10m</i>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$339	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$339	0.003%	\$0.03
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$339	0.003%	\$0.03
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$339	0.003%	\$0.03
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$339	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$339	0.003%	\$0.03
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial/Residential Rental	\$744	0.007%	\$0.07
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial/Residential Rental	\$6,519	0.065%	\$0.65

Calculation Formulas

ALL CATEGORIES:
 New application fee \$25.00 or annual renewal fee \$12.00, plus
 1 - 3 employees = \$75.00, plus
 4 - 12 employees = \$4.00 per employee, plus
 13 - 52 employees = \$3.00 per employee, plus
 Over 52 employees = \$2.00 per employee

COMMERCIAL/RESIDENTIAL RENTAL:
 New application fee \$25.00 or annual renewal fee \$12.00, plus
 Base fee of \$32.00 plus \$7.00 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%
Telephone	5.0%
Cellular	5.0%
Gas	5.0%
Water	5.0%

Electric Distributor	Southern California Edison
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.058100%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	11.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Industrial Areas</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2 and Note 3
Note 1: Traffic Impact Fee: \$120 per trip Note 2: Downtown Specific Plan Fee \$831 per acre Note 3: Parkland Dedication In-Lieu Fee: Determined on a case-by-case basis. See City for detailed calculation methodology	

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	1. Southeast Coastal Project Area 2. Subareas of Huntington Beach Project Area: Main Pier Yorktown-Lake Huntington Center Talbert-Beach Oakview

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Sales tax rebates will be considered City-wide on a project by project basis.
Notable Public/Private Transactions	1. Major projects underway for retail, hotel, industrial and housing 2. RDA negotiating assistance for mall, resort, and mixed-use projects
Business Advantages	1. Safest big city 2. Best big city for business 3. Best place in America to raise children

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>2.6 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Available in two industrial areas</i>

Cost Rating \$	One Civic Center Plaza Irvine, CA 92713 www.ci.irvine.ca.us			
	Administrative Office	(949) 724-6000	Population (2002)	157,500
	Business Licenses	(949) 724-6310	Crime Index Total (2001)	3,403
	Economic Development	(949) 660-9112	Taxable Retail Store Sales (2000)	\$2,231,555
	Planning Department	(949) 724-6450		
	Redevelopment Agency	(949) 724-6424		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$50	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$50	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$50	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$50	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$50	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$50	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$50	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$50	0.001%	\$0.01

Calculation Formulas

ALL CATEGORIES:
Maximum fee = \$50.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	1.5%	Electric Distributor Southern California Edison
Telephone	1.5%	
Cellular	0.0%	Special Note \$5,000 maximum charge for commercial users for combined utility taxes
Gas	1.5%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.039000%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager's Office & Community Dev. Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Not Applicable</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Industrial development bond financing for manufacturers; small business loan guarantee of \$5,000-\$50,000.
Notable Public/Private Transactions	City of Irvine and Bankers' Small Business CDC of Orange County providing loans and loan guarantees of \$5,000-\$50,000. City contributed \$100,000 in CDBG funds to this loan pool.
Business Advantages	<ol style="list-style-type: none"> 1. Infrastructure 2. Excellent labor force & educational institutions 3. Very low crime rate and positive government/business climate

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 3
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 4
<p>Note 1: System Development Charge: 1% of valuation (non-res.) Note 2: Irvine Business Complex Traffic Impact Fee: Office/Retail \$10.70; Industrial \$3.30 per sq. ft. Note 3: San Joaquin Hills Corridor: Non-Residential (sq. ft.): \$3.28 - \$4.42; SF \$2,557 - \$3,303 per unit; MF: \$1,443 - \$1,923 per unit; Foothill/Eastern Corridor: Non-Residential (sq. ft.): \$3.03 - \$5.21; SF: \$2,670 - \$3,754 per unit; MF: \$1,554 - \$2,191 per unit Note 4: Parkland In-Lieu Fee: See City for calculation formula</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting, 1913 Act Bonds</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input type="checkbox"/> Redevelopment Project Area(s)	

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>8.9 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	200 Civic Center Mission Viejo, CA 92691 www.ci.mission-viejo.ca.us			
	Administrative Office	(949) 470-3000	Population (2002)	98,300
	Business Licenses	None	Crime Index Total (2001)	1,432
	Economic Development	(949) 470-3053	Taxable Retail Store Sales (2000)	\$1,024,292
	Planning Department	(949) 470-3053		
	Redevelopment Agency	(949) 470-3051		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate	Other	<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Rate Comparison

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	SCE and San Diego Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.172400%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Development Department</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Fast-Track permitting process.
Notable Public/Private Transactions	The Shops at Mission Viejo (formerly Mission Viejo Mall) have completed renovation and expansion.
Business Advantages	<ol style="list-style-type: none"> 1. Location 2. Quality of life 3. Residential community 4. Safe Neighborhoods 5. Low Crime Rate

DEVELOPMENT IMPACT/EXACTION FEES													
<input type="checkbox"/> Development Impact Fees													
<input type="checkbox"/> Public Facilities Fees													
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee													
<input type="checkbox"/> Signalization Fees													
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 1												
<input type="checkbox"/> Art in Public Places Fees													
<input checked="" type="checkbox"/> Other Special Fees	Note 2												
Note 1: County San Joaquin Hills Corridor: <table border="1"> <thead> <tr> <th></th> <th>Zone A</th> <th>Zone B</th> </tr> </thead> <tbody> <tr> <td>Non Residential</td> <td>\$4.31 per sq. ft.</td> <td>\$3.19</td> </tr> <tr> <td>Single Family</td> <td>\$3,217 per</td> <td>\$2,491</td> </tr> <tr> <td>Multifamily</td> <td>\$1,873 per unit</td> <td>\$1,454</td> </tr> </tbody> </table>			Zone A	Zone B	Non Residential	\$4.31 per sq. ft.	\$3.19	Single Family	\$3,217 per	\$2,491	Multifamily	\$1,873 per unit	\$1,454
	Zone A	Zone B											
Non Residential	\$4.31 per sq. ft.	\$3.19											
Single Family	\$3,217 per	\$2,491											
Multifamily	\$1,873 per unit	\$1,454											
Note 2: Parkland In-Lieu Fee: Determined on a case-by-case basis. See City for detailed calculation methodology.													
SPECIAL ZONES													
<input type="checkbox"/> Business Improvement District(s) (BIDs)													
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Crown Valley Fee Program</i>												
<input type="checkbox"/> State Enterprise Zone(s)													
<input type="checkbox"/> Recycling Market Development Zone(s)													
<input type="checkbox"/> Foreign Trade Zone(s)													
<input type="checkbox"/> Other Special Business or Incentive Zone(s)													
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>One project area</i>												

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	<i>Laguna Niguel / Mission Viejo Metrolink Station opened April 2002</i>
Rail Freight Service	

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Cost Rating \$	3300 Newport Blvd. Newport Beach, CA 92658 <i>www.city.newport-beach.ca.us</i>			
	Administrative Office	(949) 644-3302	Population (2002)	72,500
	Business Licenses	(949) 644-3138	Crime Index Total (2001)	2,402
	Economic Development	(949) 644-3225	Taxable Retail Store Sales (2000)	\$1,346,105
	Planning Department	(949) 644-3200		
	Redevelopment Agency	None		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercially Based Businesses	\$1,217	0.012%	\$0.12
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercially Based Businesses	\$1,217	0.012%	\$0.12
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercially Based Businesses	\$608	0.006%	\$0.06
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercially Based Businesses	\$1,217	0.012%	\$0.12
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercially Based Businesses	\$1,217	0.012%	\$0.12
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercially Based Businesses	\$1,217	0.012%	\$0.12
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercially Based Businesses	\$1,217	0.012%	\$0.12
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercially Based Businesses	\$1,217	0.012%	\$0.12

Calculation Formulas

COMMERCIALLY BASED BUSINESSES:
 Base of \$122.00 plus
 \$12.00 per employee if business does not produce sales tax;
 \$1,217 maximum fee
 \$6.00 per employee if business produces sales tax;
 \$608 maximum fee

ALL OUT-OF-TOWN BUSINESSES:
 Flat rate = \$182.00

BUSINESS TAX NOTES

Tax rates scheduled to change based on CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.008800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Planning Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Selected Areas</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Selected Areas</i>
Property Tax Reimbursements	<i>Not Applicable</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> Newport Beach has an Auto Dealership sales tax incentive program The City Council will consider programs for other sales tax uses
Notable Public/Private Transactions	No Response
Business Advantages	<ol style="list-style-type: none"> High quality residential location High education & skill levels Immediate proximity to John Wayne Airport Moderate Mediterranean climate, high quality recreational amenities

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1 & 2
<input type="checkbox"/>	Signalization Fees
<input checked="" type="checkbox"/>	Major Thoroughfare/Bridge Fees Note 3
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 4
<p>Note 1: Traffic Phasing Ordinance may require modification Note 2: Fair Share Fee (subject to annual adjustment in July) Commercial \$6.16, Office \$1.92; Industrial \$.96 Single Family \$1,506 per unit; Multifamily \$1,109 per unit Note 3: San Joaquin Hills Corridor : Zone A Zone B Non Residential \$4.66 per sq. ft. \$3.45 per sq. ft. Single Family \$3,481 per unit \$2,696 per unit Multifamily \$2,0207 per unit \$1,574 per unit Note 4: Quimby Parkland In-Lieu Fee: \$6,894.37 per additional lot</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs) 4 Districts
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input type="checkbox"/>	Redevelopment Project Area(s)

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>2.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Cost Rating \$	300 East Chapman Ave. Orange, CA 92866 <i>www.cityoforange.org</i>			
	Administrative Office	(714) 744-5500	Population (2002)	132,950
	Business Licenses	(714) 744-2270	Crime Index Total (2001)	3,729
	Economic Development	(714) 288-2580	Taxable Retail Store Sales (2000)	\$1,570,268
	Planning Department	(714) 744-7220		
	Redevelopment Agency	(714) 288-2580		

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Service (A)	\$200	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Service (A)	\$200	0.002%	\$0.02
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (D)	\$2,095	0.021%	\$0.21
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufacturing (C)	\$650	0.007%	\$0.07
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufacturing (C)	\$650	0.007%	\$0.07
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Services (A)	\$200	0.002%	\$0.02
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Real Estate Development - Non Residential	\$225	0.002%	\$0.02
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	None	\$0	0.000%	\$0.00

Rate Comparison

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

PROFESSIONAL/SERVICES: \$0 - \$20,000 = \$35.00 \$20,001 - \$40,000 = \$50.00 \$40,001 - \$60,000 = \$65.00 \$60,001 - \$100,000 = \$80.00 Over \$100,000 = \$80.00, plus \$15.00 per additional \$25,000 of gross receipts Maximum fee \$200.00	WHOLESALE/MANUFACTURING: \$0 - \$25,000 = \$25.00 \$25,001 - \$100,000 = \$60.00 \$100,001 - \$500,000 = \$50.00 plus \$25.00 each \$100,000 up to \$500,000 \$500,001 - \$1,000,000 = \$200.00 Over \$1,000,000 = \$200.00, plus \$50.00 per additional \$1,000,000 of gross receipts
RETAIL: \$0 - \$30,000 = \$35.00 \$30,001 - \$50,000 = \$50.00 \$50,001 - \$75,000 = \$75.00 \$75,001 - \$100,000 = \$100.00 \$100,001 - \$150,000 = \$125.00 \$150,001 - \$200,000 = \$135.00 \$200,001 - \$300,000 = \$155.00 \$300,001 - \$400,000 = \$175.00 \$400,001 - \$500,000 = \$195.00, plus \$20.00 per additional \$100,000 of gross receipts or fraction thereof	NON-RESIDENTIAL RENTAL: \$0 - \$25,000 = \$25.00 \$25,001 - \$200,000 = \$50.00 \$200,001 - \$500,000 = \$75.00 \$500,001 - \$1,000,000 = \$100.00 \$1,000,001 - \$2,000,000 = \$125.00 \$2,000,001 - \$3,000,000 = \$150.00 \$3,000,001 - \$4,000,000 = \$175.00 \$4,000,001 - \$5,000,000 = \$200.00 \$5,000,001 and over = \$225.00 Maximum

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.025000%
Sales Tax Rate	7.7500%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	We consider incentive-based performance programs on a case-by-case basis; cooperative in issuing industrial development bonds for manufacturing; various housing loans & grants; W. Chapman Ave Reinvestment Strategy - loan and grant program.
Notable Public/Private Transactions	Agency provided assistance in redevelopment of auto dealership into a 30,000 sq.ft. medical office complex.
Business Advantages	<ol style="list-style-type: none"> 1. Excellent skilled labor 2. Cooperative local government 3. Close proximity to various transportation sources

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 3
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 4
<p>Note 1: Fire Facility Fee: \$.13 - \$.45 per sq. ft. Police Facility Fee: \$.206 per sq. ft., SF: \$354.89</p> <p>Note 2: Transportation System Improvement Program: \$.15 - \$4.20 per sq. ft.</p> <p>Note 3: County Eastern-Foothill Transportation Corridor Fee: Non-Residential: \$3.30 per sq. ft.; SF: \$2910 per unit; MF: \$1,694 per unit</p> <p>Note 4: Park Acquisition Fee: \$3,872-\$6,840 per unit; Sewer Connection Fee: Res. \$75.00 per unit, Non-Res. \$75.00 per building + \$10 per water closet over 2</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Orange Merged Area</i> <i>Amended Project Area</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	<i>Old Town Depot - Metrolink Service</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$\$	20 Civic Center Plaza Santa Ana, CA 92701 www.ci.santa-ana.ca.us	
	Administrative Office (714) 647-5200	Population (2002) 343,700
	Business Licenses (714) 647-5447	Crime Index Total (2001) 12,269
	Economic Development (714) 647-6987	Taxable Retail Store Sales (2000) \$2,199,585
	Planning Department (714) 647-5804	
	Redevelopment Agency (714) 647-5360	

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales/Services (Schedule I)	\$2,790	0.028%	\$0.28
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Professional Office	\$5,540	0.055%	\$0.55
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales/Services (Schedule I)	\$2,790	0.028%	\$0.28
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufacturing (Schedule II)	\$1,946	0.019%	\$0.19
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufacturing (Schedule II)	\$1,946	0.019%	\$0.19
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales and Services (Schedule I)	\$2,790	0.028%	\$0.28
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Rental (Schedule I)	\$2,790	0.028%	\$0.28
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rental	\$23,628	0.236%	\$2.36

Rate Comparison

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

RETAIL SALES/SERVICES & COMMERCIAL RENTALS (Schedule I):
 \$95.00 base fee, plus
 \$.79 per \$1,000 of gross receipts up to \$157,999, plus
 \$.47 per \$1,000 of gross receipts up to \$789,999, plus
 \$.32 per \$1,000 of gross receipts over \$1,579,999, plus
 \$.24 per \$1,000 of gross receipts over \$1,580,000
 (for Commercial Rentals: base fee for second or more properties is \$16.00)

WHOLESALE/MANUFACTURING (Schedule II):
 \$95.00 base fee, plus
 \$.47 per \$1,000 of gross receipts up to \$157,999, plus
 \$.40 per \$1,000 of gross receipts up to \$473,999, plus
 \$.32 per \$1,000 of gross receipts up to \$947,999 plus
 \$.24 per \$1,000 of gross receipts up to \$1,579,999 plus
 \$.16 per \$1,000 of gross receipts over \$1,580,000

RESIDENTIAL RENTALS:
 \$40.00 base fee, plus \$8.00 per unit charge, plus \$17.50 per unit (surcharge)

PROFESSIONAL OFFICE:
 Partners = \$158.00
 Other professionals = \$79.00
 Non-professionals = \$16.00

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	6.0%	Electric Distributor Southern California Edison
Telephone	6.0%	
Cellular	6.0%	Special Note \$11,000 maximum electric, gas and telephone taxes for one user in one location
Gas	6.0%	
Water	6.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.049640%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Enterprise Zone hiring credit (\$31,570+ per qual. ind.) 2. Sales tax credit on mach. and off. data proc. equip. 3. Foreign Trade Zone; Import /Export Assist. 4. Federal Empowerment Zone Bond financing 5. Façade Improvement (South Main Comm. Corridor)
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Artist Live/Work lofts 2. Doubletree Hotel 3. Orange County High School of the Arts 4. Digital Media Center 5. Historic Building Rehab (mixed use) 6. Midtown Parking Structure
Business Advantages	<ol style="list-style-type: none"> 1. Access to 5freeways 2. Sate Enterprise Zone tax credits; Federal Empowerment Zone tax credits and bond financing 3. Abundant labor pool 4. One-Stop Job Training & Placement Center 5. International Business Center

DEVELOPMENT IMPACT/EXACTION FEES		
<input type="checkbox"/>	Development Impact Fees	
<input checked="" type="checkbox"/>	Public Facilities Fees	Note 1
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/>	Signalization Fees	
<input checked="" type="checkbox"/>	Major Thoroughfare/Bridge Fees	Note 3
<input type="checkbox"/>	Art in Public Places Fees	
<input checked="" type="checkbox"/>	Other Special Fees	Note 4

Note 1: Fire Facilities Fee (commercial buildings 3 stories+) \$0.49 per sq. ft.
 Note 2: Transportation Improvement Fee: (per sq. ft.) : Non Residential
 Area A: \$5.15; Area B: \$1.81; Area C: \$5.53; Area D: \$3.31;
 Area
 E: \$2.01; Area F: \$1.81; Residential w/ 5 or more dwelling units:
 SF: \$1.80; MF: \$1.10
 Note 3: County Transportation Corridor Fee : Foothill/Eastern: \$3.30 per sq. ft.; San Joaquin Hills: \$3.63 per sq. ft.
 Note 4: Residential Development Fee for Park Acquisition and Development (per bedroom): \$1,460 - \$3,215

SPECIAL ZONES		
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs)	<i>Business Improvement Area District in Downtown</i>
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts	
<input checked="" type="checkbox"/>	State Enterprise Zone(s)	<i>Santa Ana Enterprise Zone covers 98% of all com./ind.. Areas</i>
<input type="checkbox"/>	Recycling Market Development Zone(s)	
<input checked="" type="checkbox"/>	Foreign Trade Zone(s)	<i>In cooperation with Long Beach FTZ No. 50</i>
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s)	<i>Federal Empowerment Zone</i>
<input checked="" type="checkbox"/>	Redevelopment Project Area(s)	<i>Central City North Harbor South Harbor South Main Inter-City Bristol Corridor</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>3.5 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA (terminal at Civic Center)</i>
Rail Transit Service	<i>Amtrak, Metrolink, OCTD</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	300 Centennial Way Tustin, CA 92780 www.tustinca.org			
	Administrative Office	(714) 573-3000	Population (2002)	69,100
	Business Licenses	(714) 573-3144	Crime Index Total (2001)	2,132
	Economic Development	(714) 573-3116	Taxable Retail Store Sales (2000)	\$1,194,723
	Planning Department	(714) 573-3118		
	Redevelopment Agency	(714) 573-3116		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial, Industrial, Residential Rental	\$121	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial, Industrial, Residential Rental	\$946	0.009%	\$0.09

Calculation Formulas

ALL CATEGORIES:
 \$0 - \$25,000 = \$25.00
 \$25,001 - \$100,000 = \$40.00
 \$100,001 - \$200,000 = \$50.00
 \$200,001 - \$300,000 = \$60.00
 \$300,001 - \$600,000 = \$80.00
 \$600,001 and over = \$100.00
 Maximum fee = \$100.00

COMMERCIAL, INDUSTRIAL, RESIDENTIAL RENTAL:
 Less than 4 rental units, no tax
 4 or more units \$25.00 for first 4 units, plus
 \$1.00 for each in excess of 4 units

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.008820%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	6.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. The City of Tustin aggressively pursues development projects, especially in redevelopment project areas. 2. Tustin uses the incentives available in the project areas to attract and retain business.
Notable Public/Private Transactions	Tustin executed an agreement last year to provide for new single family homes in a redevelopment project area.
Business Advantages	<ol style="list-style-type: none"> 1. Available land 2. Educated labor pool 3. Incentives

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 2
<input type="checkbox"/> Art in Public Places Fees	
<input type="checkbox"/> Other Special Fees	
<p>Note 1: Santa Ana/ Tustin Transportation System Improvement Program \$3.31 - \$5.53 per sq. ft.</p> <p>Note 2: Tustin Ranch - County Eastern Foothill Corridor Fee (Zone A) Single-Family: \$3,831.00 per unit Multifamily: \$2,236.00 per unit Non-residential: \$5.32 per sq. ft.</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting primarily within newly developing areas</i>
<input type="checkbox"/> State Enterprise Zone(s)	<i>Tustin Marine Corps Air Station (effective late 2001)</i>
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Lambra State Enterprise Zone</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Town Center South Central Closed Marine Base - Expected late 2001</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>13.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$\$	8200 Westminster Blvd. Westminster, CA 92683 <i>www.ci.westminster.ca.us/</i>			
	Administrative Office	(714) 898-3311 Ext. 402	Population (2002)	89,700
	Business Licenses	(714) 898-3311 Ext. 249	Crime Index Total (2001)	3,033
	Economic Development	(714) 898-3311 Ext. 562	Taxable Retail Store Sales (2000)	\$1,113,876
	Planning Department	(714) 898-3311 Ext. 255		
	Redevelopment Agency	(714) 898-3311 Ext. 403		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.12.010	\$2,500	0.025%	\$0.25
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.12.010	\$2,500	0.025%	\$0.25
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.12.010	\$2,500	0.025%	\$0.25
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.12.010	\$2,500	0.025%	\$0.25
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.12.010	\$2,500	0.025%	\$0.25
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.12.010	\$2,500	0.025%	\$0.25
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 5.12.161	\$2,500	0.025%	\$0.25
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.12.010	\$2,500	0.025%	\$0.25

Calculation Formulas

SECTION 5.12.010: \$0 - \$200,000 = \$100.00 \$200,001 - \$500,000 = \$200.00 \$500,001 - \$600,000 = \$300.00 \$600,001 - \$700,000 = \$350.00 \$700,001 - \$800,000 = \$400.00 \$800,001 - \$900,000 = \$450.00 \$900,001 - 1,000,000 = \$500.00 \$1,000,001 - \$1,500,000 = \$750.00 \$1,500,001 - \$2,000,000 = \$1,000.00 \$2,000,001 - \$2,500,000 = \$1,250.00 \$2,500,001 - \$3,000,000 = \$1,500.00 \$3,000,001 - \$3,500,000 = \$1,750.00 \$3,500,001 - \$4,000,000 = \$2,000.00 \$4,000,001 and over = \$2,500.00 Maximum	SECTION 5.12.161: Flat Fee of \$100.00 , plus \$.01 per sq. ft. or 0.10% of all gross receipts (whichever is higher) Maximum fee = \$2,500.00
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%
Telephone	5.0%
Cellular	5.0%
Gas	5.0%
Water	5.0%

Electric Distributor	Southern California Edison
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.008800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Citywide</i>
Utility Tax Discounts	<i>Will Consider Transaction - Citywide</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 2
<p>Note 1: Traffic Impact Fees: Commercial \$2.86 per sq. ft. Office \$1.91 per sq. ft. Industrial \$.38 per sq. ft. Single Family \$600 - \$910 per unit Multifamily \$550 per unit</p> <p>Note 2: Quimby Parkland Dedication In-Lieu Fee: Determined on a case-by-case basis. See City for calculation methodology.</p>	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting, Limited Obligation Improvement Bond</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Commercial Redevelopment Project</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	One stop building engineering and planning with a fast paced solution oriented staff.
Notable Public/Private Transactions	Expansion of Westminster mall with Robinson's-May adding 50,000 sq. ft. and Macy's coming in as the fourth major.
Business Advantages	<ol style="list-style-type: none"> 1. Central location 2. Skilled labor pool 3. Wide range of housing-entry level to executive

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>7.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	4845 Casa Loma Yorba Linda, CA 92768 <i>www.vivacity.com/vivacity/yl</i>			
	Administrative Office	(714) 961-7100	Population (2002)	60,800
	Business Licenses	(714) 961-7145	Crime Index Total (2001)	1,042
	Economic Development	(714) 961-7110	Taxable Retail Store Sales (2000)	\$342,231
	Planning Department	(714) 961-7130		
	Redevelopment Agency	(714) 961-7110		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Flat Rate/Other		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional Businesses/Services (5.08.450)	\$40	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional Businesses/Services (5.08.450)	\$40	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales (5.08.470)	\$1,063	0.011%	\$0.11
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing, processing (5.08.400)	\$1,095	0.011%	\$0.11
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing, processing (5.08.400)	\$1,095	0.011%	\$0.11
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional Businesses/Services (5.08.450)	\$40	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional Businesses/Services (5.08.450)	\$40	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Motels, Apartment houses (5.08.410)	\$2,778	0.028%	\$0.28

Calculation Formulas

PROFESSIONAL BUSINESSES/SERVICES: Flat fee of \$40.00 RETAIL SALES: \$0 - \$75,000 = \$25.00, plus \$75,000 - \$100,000 = \$.30 per \$1,000, plus \$100,000 - \$500,000 = \$.20 per \$1,000, plus \$500,000 and over = \$.10 per \$1,000 MANUFACTURING/PROCESSING: \$0 - \$20,000 = \$25.00, plus \$20,000 - \$100,000 = \$.50 per \$1,000, plus \$100,000 - \$500,000 = \$.20 per \$1,000, plus \$500,000 and over = \$10 per \$1,000	MOTELS/APARTMENT HOUSES: 4 units or more \$15.00 plus \$3.00 per additional unit
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.042610%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	Save Ranch Commercial Center, Home Depot and Best Buy; 35-acres, of retail is complete, Phase II is under construction, future tenants to be Bed, Bath, & Beyond, Chick's Sporting Goods, and T.G.I.Fridays, additional leasing sites available.
Business Advantages	1. Upscale market 2. Pro-growth 3. Large, planned community

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 2
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3
Note 1: Traffic Impact Fee: Office: \$.48 per sq. ft.; Commercial: \$1.98 per sq. ft.; Industrial: \$.15 per sq. ft.; Residential: \$600 per unit Note 2: County Eastern Corridor Fee: Commercial \$3.03 - \$5.21 per sq. ft.; Single Family \$2,670 - \$3,754 per unit; Multifamily \$1,554 - \$2,191 per unit Note 3: Parks Fee: SF: \$1,345 per unit; MF: \$1,042 per unit	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project Area I (Town Center and East End merged into one)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>John Wayne Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>OCTA</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Unincorporated ORANGE CO.

Orange County, California

Cost Rating \$	10 Civic Center Plaza Santa Ana, CA 92701 www.oc.ca.gov			
	Administrative Office	(714) 834-2345	Population (2002)	162,700
	Business Licenses	None		
	Economic Development	(714) 834-2307		
	Planning Department	(714) 834-2300		
	Redevelopment Agency	(714) 834-3967		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts			or the first 100 employees, as applicable.					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor	
Telephone	0.0%	Southern California Edison	
Cellular	0.0%	Special Note	
Gas	0.0%	Subject to rates of nearby city.	
Water	0.0%		

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%

Unincorporated ORANGE CO.

Orange County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

CEO Office

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Selected Areas

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - Selected Areas

Business License Tax Waivers or Reductions

Not Applicable

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

Development Impact Fees Note 1

Public Facilities Fees

Scheduled Traffic Impact/Trip Fees

Signalization Fees

Major Thoroughfare/Bridge Fees

Art in Public Places Fees

Other Special Fees Note 2

Note 1: Commercial/industrial: \$17.30 - \$36.90 per sq. ft. depending on zone and program; Residential: \$14.10 - \$59.90 per sq. ft. depending on zone and program.

Note 2: Park In-Lieu Fee (Residential): \$243,383 - \$1,107,186 per acre

SPECIAL ZONES

Business Improvement District(s) (BIDs)

Other Non-Residential Assessment/Tax Districts
Mello-Roos; Fire Station; Transportation; Library Fees

State Enterprise Zone(s)

Recycling Market Development Zone(s)

Foreign Trade Zone(s)

Other Special Business or Incentive Zone(s)

Redevelopment Project Area(s)
*Santa Ana Heights - mixed use
Neighborhood Development & Preservation Program (NDAPP)*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Informal incentive program for businesses
2. Assistance by Orange County Business Council's Business Retention Committee
3. Streamlined building permit processing and pre-filing meetings available

Notable Public/Private Transactions

The County of Orange and the Orange County Business Council have partnered on a three-year joint economic development work program to identify and address opportunities and challenges to economic development in Orange County.

Business Advantages

1. Commitment of County staff to business community
2. Business licenses are not required
3. Exceptional place to work and live - climate, geography, infrastructure, and housing stock

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.4 interchanges for each 100,000 residents

Nearest Commercial Airport

John Wayne Airport

Nearest Port Facilities

Los Angeles World Port and Long Beach Port

Bus Transit Service

OCTA

Rail Transit Service

Metrolink

Rail Freight Service

Burlington Northern and Union Pacific

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Index of Communities by County/Region

Riverside County

Corona
Hemet
Indio
Moreno Valley
Murrieta
Palm Springs
Riverside
Temecula
Unincor.
Riverside Co.

Cost Rating	815 West 6th Street Corona, CA 91720 www.ci.corona.ca.us			
	\$	Administrative Office	(909) 736-2371	Population (2002)
	Business Licenses	(909) 736-2275	Crime Index Total (2001)	4,239
	Economic Development	(909) 736-2260	Taxable Retail Store Sales (2000)	\$1,097,697
	Planning Department	(909) 736-2428		
	Redevelopment Agency	(909) 736-2260		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: small;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.		Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.		
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional	\$110	0.001%	\$0.01	
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional	\$110	0.001%	\$0.01	
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Personal Service/Rental (Schedule A)	\$2,038	0.020%	\$0.20	
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale (Schedule C)	\$780	0.008%	\$0.08	
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (Schedule C)	\$780	0.008%	\$0.08	
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Personal Service/Rental (Schedule A)	\$2,038	0.020%	\$0.20	
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Personal Service/Rental (Schedule A)	\$2,038	0.020%	\$0.20	
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Personal Service/Rental (Schedule A)	\$2,038	0.020%	\$0.20	

Calculation Formulas

<p>PROFESSIONAL: \$110.00 per professional</p> <p>RETAIL/PERSONAL SERVICE/RENTAL (SCHEDULE A): \$0 - \$30,000 = \$55.00 \$30,001 - \$40,000 = \$1.10 per \$1,000 of receipts, then \$40,001 - \$60,000 = \$1.00 per \$1,000 of receipts, then \$60,001 - \$100,000 = \$.55 per \$1,000 of receipts, then \$100,001 - \$200,000 = \$.44 per \$1,000 of receipts, then \$200,001 - \$1,000,000 = \$.22 per \$1,000 of receipts, then \$1,000,001 - \$2,000,000 = \$.11 per \$1,000 of receipts, then \$2,000,001 & over = .0002 x gross receipts</p>	<p>WHOLESALE/MANUFACTURING (SCHEDULE C): \$0 - \$30,000 = \$33.00 \$30,001 - \$60,000 = \$.66 per \$1,000 of receipts, then \$60,001 - \$100,000 = \$.33 per \$1,000 of receipts, then \$100,001 - \$200,000 = \$.264 per \$1,000 of receipts, then \$200,001 - \$1,000,000 = \$.132 per \$1,000 of receipts, then \$1,000,001 - \$2,000,000 = \$.066 per \$1,000 of gross receipts, then \$2,000,001 - \$4,000,000 = \$.033 per \$1,000 of receipts, then \$4,000,001 and over = .000075 x gross receipts</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note Can purchase directly from Corona Power Utilities
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.045970%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment and Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Team Corona - streamlines the expansion and relocation process 2. Depending on location, projects may receive tax benefits 3. Corona Business Assistance Program 4. Micro Loan Guarantee Program
Notable Public/Private Transactions	City of Corona Redevelopment Agency partnership with private Developer to eliminate a blighted area and develop office and cultural activities,
Business Advantages	Located at the confluence of two major freeways in Southern California giving transportation access North, South, East and West.

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input checked="" type="checkbox"/> Signalization Fees	Note 2
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3 & 4 & 5
<p>Note 1: Public Facilities Fee: Police: SF: \$212 per unit; MF: \$366 per unit; Comm, Retail, Office: \$0.18 per sq.ft. Fire: SF: \$349 per unit; MF: 466 per unit; Library: SF: 479 per unit; MF: 346 per unit South Corona Fees (per EDU): Streets: \$10,680; Signal: \$400</p> <p>Note 2: Street Signal: SF: \$5,7142 per unit; MF: 3,757 per unit; Commercial Lodging: \$3,294 per room; Commercial Retail: \$5.10 per sq.ft.; Commercial Office: \$2.79 per sq.ft.; Industrial \$1.00 per sq.ft.</p> <p>Note 3: Parks Fee: SF: \$2,903 per unit; MF: \$2,094 per unit</p> <p>Note 4: Dwelling Development Tax (Residential): \$960 per unit</p> <p>Note 5: Transportation Uniform Mitigation Fee: SF home (single-family): \$6,650; Industrial: \$1.45/ sq ft; Office: \$4.84/ sq ft; Retail: \$7.81/ sq ft</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting, Special Infrastructure, Parking</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Application to State to join Riverside County RMDZ</i>
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project Area "A" Main Street South McKinley Hills Temescal Canyon</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.2 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Riverside Transit Agency, Corona Dial-A-Ride</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern</i>

Cost Rating \$	445 Florida Ave. Hemet, CA 92543 <i>www.cityofhemet.org</i>			
	Administrative Office	(909) 765-2300	Population (2002)	61,500
	Business Licenses	(909) 765-2358	Crime Index Total (2001)	3,267
	Economic Development	(909) 765-2302	Taxable Retail Store Sales (2000)	\$606,722
	Planning Department	(909) 765-2375		
	Redevelopment Agency	(909) 765-2301		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Office/Processing	\$740	0.007%	\$0.07
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Services	\$428	0.004%	\$0.04
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail	\$444	0.004%	\$0.04
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufactures	\$413	0.004%	\$0.04
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufactures	\$413	0.004%	\$0.04
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Services	\$428	0.004%	\$0.04
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental of Apartment, Business Office	\$137	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental of Apartment, Business Office	\$962	0.010%	\$0.10

Calculation Formulas

GENERAL OFFICE: \$90.00 processing fee (new), plus \$40.00 tax, plus \$25 per owner, plus \$5.00 per additional employee	\$1,250,001 - \$1,500,000 = \$.025 per \$1,000 in gross receipts. Maximum fee = \$500.00, plus processing fee
PROFESSIONAL/SERVICES: \$90.00 processing fee (new), plus \$0 - \$100,000 = \$.90 per \$1,000 of gross receipts, plus \$100,001 - \$500,000 = \$.25 per \$1,000 of gross receipts, plus \$500,000 & over = \$.025 per \$1,000 of gross receipts. Maximum fee = \$560.00, plus processing fee	WHOLESALE/MANUFACTURES: \$90.00 processing fee (new), plus \$0 - \$500,000 = \$.35 per \$1,000 of gross receipts, plus \$500,000 & over = \$.025 per \$1,000 of gross receipts. Maximum fee = \$860.00, plus processing fee
RETAIL: \$90.00 processing fee (new), plus \$0 - \$250,000 = \$.50 per \$1,000 of gross receipts, plus \$250,001 - \$1,250,000 = \$.10 per \$1,000 in gross receipts	RENTALS-APARTMENTS/OFFICES: \$90.00 processing fee (new), plus 0 - 3 units = \$40.00, plus \$1.00 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.011800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Planning</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	CFD for fees.
Notable Public/Private Transactions	CDBG Assistance for Job Generation.
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Notes 2 & 3
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 4 & 5
<p>Note 1: General Facilities Fee: Commercial: \$0.15 per sq. ft.; Industrial: \$0.10 per sq. ft.; SF: \$365 per unit; MF: \$340 per unit; Also Fire, Police, and Library Fees</p> <p>Note 2: Street and Thoroughfares Fee: Commercial \$0.74 per sq. ft.; Industrial \$0.23 per sq. ft.; SF: \$263 per unit; MF: \$159 per unit</p> <p>Note 3: Bridge Facility Fee: Commercial: \$.16 per sq. ft.; Industrial: \$0.05 per sq. ft.; SF: \$57 per unit; MF: \$35 per unit</p> <p>Note 4: Park Fees: SF: \$518 per unit; MF: \$482 per unit</p> <p>Note 5: Transportation Uniform Mitigation Fee: SF home (single-family): \$6,650; Industrial: \$1.45/ sq ft; Office: \$4.84/ sq ft; Retail: \$7.81/ sq ft</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Portions only</i>
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Downtown Demonstration Block; Trade & Development Area</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<ol style="list-style-type: none"> 1. Southwest 2. Hospital 3. Stock Farm 4. North Hemet 5. Farmers Fair 6. Downtown 7. Weston Park 8. Combined Commercial

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Riverside Transit Agency</i>
Rail Transit Service	<i>Available</i>
Rail Freight Service	<i>Available</i>

Cost Rating \$\$	100 Civic Center Mall Indio, CA 92202 <i>www.indio.org</i>			
	Administrative Office	(760) 342-6500	Population (2002)	52,200
	Business Licenses	(760) 342-6551	Crime Index Total (2001)	2,208
	Economic Development	(760) 342-6541	Taxable Retail Store Sales (2000)	\$385,117
	Planning Department	(760) 342-6541		
	Redevelopment Agency	(760) 342-6541		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification I	\$1,200	0.012%	\$0.12
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification I	\$1,200	0.012%	\$0.12
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification I	\$1,200	0.012%	\$0.12
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification I	\$1,200	0.012%	\$0.12
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification I	\$1,200	0.012%	\$0.12
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification I	\$1,200	0.012%	\$0.12
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification I	\$1,200	0.012%	\$0.12
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification I	\$1,200	0.012%	\$0.12

Calculation Formulas

CLASSIFICATION I (Based on Gross Receipts): \$0 - \$50,000 = \$60.00; \$50,001 - \$60,000 = \$62.00; \$60,001 - \$70,000 = \$64.00; \$70,001 - \$80,000 = \$66.00; \$80,001 - \$90,000 = \$68.00; \$90,001 - \$100,000 = \$70.00; \$100,001 - \$120,000 = \$74.00; \$120,001 - \$140,000 = \$78.00; \$140,001 - \$160,000 = \$82.00; \$150,001 - \$180,000 = \$86.00; \$180,001 - \$200,000 = \$90.00; \$200,001 - \$225,000 = \$95.00; \$225,001 - \$250,000 = \$100.00; \$250,001 - \$275,000 = \$105.00; \$275,001 - \$300,000 = \$110.00; \$300,001 - \$325,000 = \$115.00; \$325,001 - \$350,000 = \$120.00; \$350,001 - \$375,000 = \$125.00; \$375,001 - \$400,000 = \$130.00; \$400,001 - \$425,000 = \$135.00; \$425,001 - \$450,000 = \$140.00; \$450,001 - \$475,000 = \$145.00; \$475,001 - \$500,000 = \$150.00; \$500,001 - \$550,000 = \$160.00; \$550,001 - \$600,000 = \$170.00; \$600,001 - \$650,000 = \$180.00; \$650,001 - \$700,000 = \$190.00; \$700,001 - \$750,000 = \$200.00; \$750,001 - \$800,000 = \$210.00; \$800,001 - \$850,000 = \$220.00; \$850,001 - \$900,000 = \$230.00; \$900,001 - \$950,000 = \$240.00	\$950,001 - \$1,000,000 = \$250.00; \$1,000,001 - \$1,050,000 = \$260.00; \$1,050,001 - \$1,100,000 = \$270.00; \$1,100,001 - \$1,150,000 = \$280.00; \$1,150,001 - \$1,200,000 = \$290.00; \$1,200,001 - \$1,250,000 = \$300.00; \$1,250,001 - \$1,300,000 = \$310.00; \$1,300,001 - \$1,400,000 = \$323.00; \$1,400,001 - \$1,500,000 = \$336.00; \$1,500,001 - \$1,600,000 = \$349.00; \$1,600,001 - \$1,700,000 = \$362.00; \$1,700,001 - \$1,800,000 = \$375.00; \$1,800,001 - \$1,900,000 = \$388.00; \$1,900,001 - \$2,000,000 = \$400.00; \$2,000,001 - \$2,200,000 = \$420.00; \$2,200,001 - \$2,400,000 = \$440.00; \$2,400,001 - \$2,600,000 = \$460.00; \$2,600,001 - \$2,800,000 = \$480.00; \$2,800,001 - \$3,000,000 = \$500.00; \$3,000,001 - \$3,200,000 = \$520.00; \$3,200,001 - \$3,400,000 = \$540.00; \$3,400,001 - \$3,600,000 = \$560.00; \$3,600,001 - \$3,800,000 = \$580.00; \$3,800,001 - \$4,000,000 = \$600.00 \$10.00 for each \$100,000 over \$4,000,000
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor	
Telephone	5.0%	Imperial Irrigation District	
Cellular	5.0%	Special Note	
Gas	5.0%	City-owned water utility	
Water	5.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.118300%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Development Services Department</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input checked="" type="checkbox"/> Signalization Fees	Note 3
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 4
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Notes 5 & 6
Note 1: Fire: SF: \$374 per unit; MF: \$270 per unit; Comm/Indus: \$0.23 per sq. ft.; Police: SF: \$64 per unit; MF: \$46.45 per unit; Comm: \$0.03 per sq. ft.; Indus: \$.02 per sq. ft. Note 2: Transportation Uniform Mitigation Fees: SF home (single-family): \$6,650; Industrial: \$1.45/ sq ft; Office: \$4.84/ sq ft; Retail: \$7.81/ sq ft Note 3: Traffic Signal Fee: \$50 for all uses Note 4: Bridge/Thoroughfare: SF/MF: \$300 per unit; Comm: \$.25 Note 5: Lizard Habitat Fee: \$600 per acre (certain areas). Note 6: Parks Fee: SF & MF: \$350 per unit; Commercial: \$.10 per sq. ft.; Industrial: \$.03 per sq. ft.	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Old Town Business Improvement District</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Golden Triangle Assessment District</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>Coachella Valley Enterprise Zone</i>
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Recycling Market Development Zone</i>
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Old Town Indio Business Association</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	1. <i>Data Capital Project</i> 2. <i>Indio Center Project</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>11.:interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Palm Springs International; Bermuda Dunes; Thermal Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Sunline</i>
Rail Transit Service	
Rail Freight Service	<i>Union Pacific</i>

Cost Rating \$\$	14177 Frederick Street Moreno Valley, CA 92553 <i>www.moreno-valley.ca.us</i>			
	Administrative Office	(909) 413-3460	Population (2002)	146,400
	Business Licenses	(909) 413-3060	Crime Index Total (2001)	6,609
	Economic Development	(909) 413-3460	Taxable Retail Store Sales (2000)	\$704,194
	Planning Department	(909) 413-3207		
	Redevelopment Agency	(909) 413-3450		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (Category B)	\$5,087	0.051%	\$0.51
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions (Category C)	\$7,587	0.076%	\$0.76
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retailing (Category A)	\$2,587	0.026%	\$0.26
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesaling (Category A)	\$2,587	0.026%	\$0.26
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (Category A)	\$2,587	0.026%	\$0.26
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (Category B)	\$5,087	0.051%	\$0.51
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental, Services (Category B)	\$5,087	0.051%	\$0.51
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental, Services (Category B)	\$5,087	0.051%	\$0.51

Rate Comparison
 Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

\$52.00 base fee, plus \$35.00 annual fire inspection; plus

CATEGORY A:
\$0.25 per \$1,000 of gross receipts

CATEGORY B:
\$0.50 per \$1,000 of gross receipts

CATEGORY C:
\$0.75 per \$1,000 of gross receipts

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.0%
Telephone	6.0%
Cellular	6.0%
Gas	6.0%
Water	6.0%

Electric Distributor	County
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.014700%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community & Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Have Completed Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Have Completed Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Have Completed Transaction</i>
Property Tax Reimbursements	<i>Have Completed Transaction</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Selected Areas</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Accelerated fast-track process/ombudsman services. 2. Incentives are tailored to individual client's needs. 3. Adjacent to March Inland Port (air cargo). 4. Two redevelopment project areas (Moreno Valley and March JPA).
Notable Public/Private Transactions	Walgreens Distribution Center; Aurora Modular Manufacturing; Provene Doors; Thor California; Campus Professional Center; TownGate (a 590-acre commercial center containing Lowe's, Mervyns, Ralphs, Ultra Star Cinema, Circuit City, Staples, Ross, ect.)
Business Advantages	Excellent freeway access (215 and 60); available, competitively priced land; abundant skilled labor; rail transload and intermodal facilities; most buildings constructed in last 15 years; strong pro-business attitude among residents and civic leaders; access to more than 27 community colleges and universities; quality of life

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2
<p>Note 1: Development impact fees for arterial streets, traffic signals, and public facilities vary with building size and use. Fee reduction may be available for General Plan street and traffic signal construction by developers. Commercial (Neighborhood/Community): \$3,554 per 1,000 sq. ft. Commercial (Regional): \$2,658 per 1,000 sq. ft. Industrial (General): \$1,067 per 1,000 sq. ft. Office/Non-profit: \$1,586 per 1,000 sq. ft.</p> <p>Note 2: Transportation Uniform Mitigation Fee: SF home (single-family): \$6,650; Industrial: \$1.45/ sq ft; Office: \$4.84/ sq ft; Retail: \$7.81/ sq ft</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting, Park & Recreation Tax, Arterials</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Moreno Valley March Joint Powers Authority</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport; March Inland Port</i>
Nearest Port Facilities	<i>Los Angeles Worldport; Long Beach Port</i>
Bus Transit Service	<i>Riverside Transit Agency</i>
Rail Transit Service	<i>Station proposed at I-215 and Alessandro</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating	26442 Beckman Court			
	Murrieta, CA 92562			
\$	<i>www.murrieta.org</i>			
	Administrative Office	(909) 461-6010	Population (2002)	51,600
	Business Licenses	(909) 461-6042	Crime Index Total (2001)	1,137
	Economic Development	(909) 461-6010	Taxable Retail Store Sales (2000)	\$313,763
	Planning Department	(909) 461-6060		
	Redevelopment Agency	(909) 461-6010		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<u>Total</u>		<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category I	\$780	0.008%	\$0.08
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional	\$75	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales (Category I)	\$780	0.008%	\$0.08
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Distributor (Category I)	\$780	0.008%	\$0.08
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturers (Category III)	\$2,140	0.021%	\$0.21
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Service (Category I)	\$780	0.008%	\$0.08
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Real and Commercial Property (Category I)	\$780	0.008%	\$0.08
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Residential Property Rental (Category I)	\$780	0.008%	\$0.08

Calculation Formulas

<p>PROFESSIONAL: Flat fee = \$75.00 per business</p> <p>CATEGORY I: Up to \$500,000 = \$75.00 flat fee \$500,001 - 600,000 = \$70.20 plus flat fee \$600,001 - 700,000 = \$83.00 plus flat fee \$700,001 - 800,000 = \$96.60 plus flat fee \$800,001 - 900,000 = \$109.80 plus flat fee \$900,001 - 1,000,000 = \$123.00 plus flat fee \$1,000,001 - 1,250,000 = \$139.50 plus flat fee \$1,250,001 - 1,500,000 = \$159.30 plus flat fee \$1,500,001 - 1,750,000 = \$172.50 plus flat fee \$1,750,001 - 2,000,000 = \$189.00 plus flat fee \$2,000,001 - 2,500,000 = \$205.50 plus flat fee \$2,500,001 - 3,000,000 = \$222.00 plus flat fee \$3,000,001 - 3,500,000 = \$238.50 plus flat fee \$3,500,001 - 4,000,000 = \$255.00 plus flat fee Over \$4,000,000 = Flat Fee plus \$255.00 plus .0075% of gross receipts exceeding \$4,000,000</p>	<p>CATEGORY III: Up to \$500,000 = \$75.00 flat fee \$500,000 - \$600,000 = \$167.00 plus flat fee \$600,001 - \$700,000 = \$189.00 plus flat fee \$700,001 - \$800,000 = \$211.00 plus flat fee \$800,001 - \$900,000 = \$233.00 plus flat fee \$900,001 - 1,000,000 = \$255.00 plus flat fee \$1,000,001 - \$1,250,000 = \$282.00 plus flat fee \$1,250,001 - \$1,500,000 = \$315.50 plus flat fee \$1,500,001 - \$1,750,000 = \$337.50 plus flat fee \$1,750,001 - \$2,000,000 = \$365.00 plus flat fee Over \$2,000,000 = \$465.00 plus flat fee, plus 0.02% x gross receipts in excess of \$2,000,000</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.111620%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager's Office</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction</i>
Property Tax Reimbursements	<i>Will Consider Transaction</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Not Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	1. Retail sales tax rebates 2. Fee credits for job creation
Notable Public/Private Transactions	No response
Business Advantages	1. Fast track permitting 2. Fee Credits 3. No Utility tax 4. Special Business Zones

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input checked="" type="checkbox"/> Signalization Fees	Note 1
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 2
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3 & 4
<p>Note 1: Development Impact Fees (including public facilities, signalization fees, and parks & others): SF: \$5,308.60 per unit; MF: \$3,362.73 per unit; Office \$1,119 per sq. ft.; Com.I \$3,958 per sq. ft.; Ind. \$0.771 per sq. ft.</p> <p>Note 2: Road and Bridge: Res: \$1,203.16 per unit; MF: \$764.77 per unit; Com.: \$3.24 per sq.ft.; Ind.: \$0.48 per sq.ft.; Office: \$1.58 per sq.ft.</p> <p>Note 3: Kangaroo Rat Habitat: Res lots greater than 1/2 acre: \$250 per lot, Res lots less than 1/2 acre: \$500 per gross acre, All others: \$500 per gross acre</p> <p>Note 4: Transportation Uniform Mitigation Fee: SF home (single-family): \$6,650; Industrial: \$1.45/ sq ft; Office: \$4.84/ sq ft; Retail: \$7.81/ sq ft</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Murrieta Retail Corridor (300 designated acres); Jefferson Avenue Business Corridor (700 acres)</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project I</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>9.7 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport; San Diego Lindberg Field</i>
Nearest Port Facilities	<i>Los Angeles Worldport; Long Beach Port; Port of San Diego</i>
Bus Transit Service	<i>Riverside Transit Agency</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>None</i>

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Cost Rating \$\$	3200 East Tahquitz Canyon Palm Springs, CA 92262 <i>www.ci.palm-springs.ca.us</i>			
	Administrative Office	(760) 323-8299	Population (2002)	43,700
	Business Licenses	(760) 323-8231	Crime Index Total (2001)	3,401
	Economic Development	(760) 323-8259	Taxable Retail Store Sales (2000)	\$454,198
	Planning Department	(760) 323-8245		
	Redevelopment Agency	(760) 323-8259		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<u>Total</u>	<u>% of \$10m</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Other Categories	\$1,232	0.012%	\$0.12
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Business	\$5,000	0.050%	\$0.50
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Other Categories	\$1,232	0.012%	\$0.12
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Other Categories	\$1,232	0.012%	\$0.12
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Other Categories	\$1,232	0.012%	\$0.12
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Other Categories	\$1,232	0.012%	\$0.12
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Other Categories	\$1,232	0.012%	\$0.12
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments or Units	\$4,625	0.046%	\$0.46

Calculation Formulas

<p>PROFESSIONAL: \$100.00 for each professional</p> <p>ALL OTHER CATEGORIES: 1 - 2 employees = \$67.00 3 - 6 employees = \$133.00 7 - 10 employees = \$200.00 11 - 14 employees = \$266.00 15 - 20 employees = \$333.00 21 - 30 employees = \$399.00 31 - 40 employees = \$466.00 41 - 50 employees = \$532.00 51 or more employees = \$532.00, plus \$7.00 per employee Employees include owner(s)</p>	<p>APARTMENTS OR UNITS FOR RENTAL USE: (for each location) 3 - 6 rooms = \$33.00; 7 - 12 rooms = \$67.00; 12 or more rooms = \$5.00 per room</p>
--	--

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor Southern California Edison
Telephone	5.0%	
Cellular	0.0%	Special Note
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.126090%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	11.5% to 12.5%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Department of Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - CRA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - CRA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - CRA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Job Creation Incentive Program</i>
Property Tax Reimbursements	<i>Will Consider Transaction - CRA</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Just created a fee waiver program for manufactures creating or relocating 100 plus jobs - up to \$1,000 in waiver per employee.
Notable Public/Private Transactions	New public/private deals on the reconstruction of a supermarket and the development of at least 2 hotels, as well as the redevelopment of downtown mall. Constructed 378 Parking Structure in Downtown.
Business Advantages	<ol style="list-style-type: none"> 1. Available motivated workforce 2. Excellent infrastructure 3. Growth-minded council 4. Foreign-trade zone 5. International airport

DEVELOPMENT IMPACT/EXACTION FEES													
<input type="checkbox"/>	Development Impact Fees												
<input type="checkbox"/>	Public Facilities Fees												
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1												
<input type="checkbox"/>	Signalization Fees												
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees												
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 2												
<input checked="" type="checkbox"/>	Other Special Fees Note 3												
Note 1: Transportation Uniform Mitigation Fee (TUMF): Retail: \$1.25 - \$2.14 per sq. ft. Office: \$2.19 per sq. ft. Industrial: \$.46 per sq. ft. Single Family: \$794.31 per unit. Multifamily: \$550.29 per unit. Note 2: Commercial/retail/industrial: 1/2% of valuation Residential: 1/4% of valuation Note 3: Transportation Uniform Mitigation Fee: SF home (single-family): \$6,650; Industrial: \$1.45/ sq ft; Office: \$4.84/ sq ft; Retail: \$7.81/ sq ft													
SPECIAL ZONES													
<input type="checkbox"/>	Business Improvement District(s) (BIDs)												
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Parking</i>												
<input type="checkbox"/>	State Enterprise Zone(s)												
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Certain Areas</i>												
<input checked="" type="checkbox"/>	Foreign Trade Zone(s) <i>Certain Areas</i>												
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s) <i>Indian Investment Employment Tax Incentive (Indian Lands)</i>												
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <table border="0"> <tr> <td><i>CBD</i></td> <td><i>Baristo-Farrell</i></td> </tr> <tr> <td><i>Tahquitz-Andreas</i></td> <td><i>#9</i></td> </tr> <tr> <td><i>Ramon-Bogie</i></td> <td><i>Canyon Project</i></td> </tr> <tr> <td><i>South Palm Canyon</i></td> <td><i>Highland Gateway</i></td> </tr> <tr> <td><i>Oasis</i></td> <td></td> </tr> <tr> <td><i>North Palm Canyon</i></td> <td></td> </tr> </table>	<i>CBD</i>	<i>Baristo-Farrell</i>	<i>Tahquitz-Andreas</i>	<i>#9</i>	<i>Ramon-Bogie</i>	<i>Canyon Project</i>	<i>South Palm Canyon</i>	<i>Highland Gateway</i>	<i>Oasis</i>		<i>North Palm Canyon</i>	
<i>CBD</i>	<i>Baristo-Farrell</i>												
<i>Tahquitz-Andreas</i>	<i>#9</i>												
<i>Ramon-Bogie</i>	<i>Canyon Project</i>												
<i>South Palm Canyon</i>	<i>Highland Gateway</i>												
<i>Oasis</i>													
<i>North Palm Canyon</i>													

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>4.9 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Palm Springs International Airport; Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Sunline Transit</i>
Rail Transit Service	<i>Amtrack</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Cost Rating \$\$	3900 Main Street Riverside, CA 92522 <i>www.ci.riverside.ca.us</i>			
	Administrative Office	(909) 826-5312	Population (2002)	269,400
	Business Licenses	(909) 826-5465	Crime Index Total (2001)	14,738
	Economic Development	(909) 826-5554	Taxable Retail Store Sales (2000)	\$2,522,187
	Planning Department	(909) 826-5371		
	Redevelopment Agency	(909) 826-5649		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<i>Total</i>	<i>% of \$10m</i>	<i>Per \$1,000</i>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/General Services/Other (Classification A)	\$1,419	0.014%	\$0.14
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services	\$8,357	0.084%	\$0.84
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/General Services/Other (Classification A)	\$1,419	0.014%	\$0.14
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufacturing (Classification B)	\$886	0.009%	\$0.09
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufacturing (Classification B)	\$886	0.009%	\$0.09
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Services	\$703	0.007%	\$0.07
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business Rental (same as Classification A)	\$1,419	0.014%	\$0.14
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Residential Rental (same as Classification A)	\$1,419	0.014%	\$0.14

Calculation Formulas

RETAIL/GENERAL SERVICES/OTHER (CLASSIFICATION A):
 \$0 - \$25,000 = \$89.00, plus
 \$25,001 - \$500,000 = \$.60 per \$1,000 of gross receipts, plus
 Over \$500,000 = \$.11 per \$1,000 of gross receipts

PROFESSIONAL SERVICES:
 \$157.00 base fee, plus \$158.00 per professional, plus \$6.00 per non-professional employee

WHOLESALE/MANUFACTURING (CLASSIFICATION B):
 \$0 - \$50,000 = \$89.00, plus
 \$50,001 - \$1,000,000 = \$.27 per \$1,000 of gross receipts, plus
 Over \$1,000,000 = \$.06 per \$1,000 of gross receipts

GENERAL SERVICES:
 Base fee of \$102.50, plus \$6.00 per owner, partner or employee

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.5%	Electric Distributor Riverside Public Utilities
Telephone	6.5%	
Cellular	0.0%	Special Note
Gas	6.5%	
Water	6.5%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.008800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	11.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider in Project Redevelopment Area</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Enterprise Zone</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Will Consider Transaction - Enterprise Zone</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Agua Marina Enterprise Zone (State Designated) 2. Recycling market development Zone 3. Local enterprise zones (city designated) 4. Marketplace local EZ, Airport local EZ 5. Industrial development bond financing program
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. University Village Parking Garage 2. Sycamore Canyon Infrastructure (Cotton Wood Ave.) 3. Superform Addition 4. Quebecor World - Utility Economic Development Rate
Business Advantages	<ol style="list-style-type: none"> 1. Low land cost; backbone infrastructure in place 2. Available & skilled labor force 3. Very competitive water & electric utility rates 4. Center for High Technology 5. Economic Dev. Business Support 6. Affordable Housing

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input checked="" type="checkbox"/>	Signalization Fees Note 2
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 3 & 4
<p>Note 1: Transportation Impact Fee: SF: \$525 per unit; MF: \$420 per unit (residential development only)</p> <p>Note 2: Traffic & Railroad Signal Mitigation Fee: SF: \$190 per unit; MF: \$125 per unit; Non-Residential: \$.25 per sq. ft.</p> <p>Note 3: Parks Fee: SF: \$2,922.50 per unit; MF: \$2,315 per unit; Non-Residential: 1% for first \$100,000 of construction valuation, 0.5 for construction valuation over \$100,000, minimum fee \$700 per unit</p> <p>Note 4: Transportation Uniform Mitigation Fee: SF home (single-family): \$6,650; Industrial: \$1.45/ sq ft; Office: \$4.84/ sq ft; Retail: \$7.81/ sq ft</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs) <i>Historic Downtown, Arlington</i>
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos</i>
<input checked="" type="checkbox"/>	State Enterprise Zone(s) <i>Agua Mansa Enterprise Zone</i>
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Portion of Agua Mansa Zone</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s) <i>Market Place Local Enterprise Zone, Airport Local Enterprise Zone</i>
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>University Corridor/Sycamore Canyon Downtown/Airport Industrial Casa Blanca Arlington Magnolia Center Highgrove 5-1986</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>7.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport; March Cargo Port</i>
Nearest Port Facilities	<i>Los Angeles Worldport and The Port of Long Beach</i>
Bus Transit Service	<i>Riverside Transit Agency</i>
Rail Transit Service	<i>Downtown Station; Metrolink - La Sierra Station; Amtrak</i>
Rail Freight Service	<i>Burlington Northern Santa Fe; Union Pacific So. Pac.</i>

Cost Rating \$	P.O. Box 9033 Temecula, CA 92589-9033 <i>www.cityoftemecula.org</i>			
	Administrative Office	(909) 694-6444	Population (2002)	72,700
	Business Licenses	(909) 694-6431	Crime Index Total (2001)	2,119
	Economic Development	(909) 506-5100	Taxable Retail Store Sales (2000)	\$1,156,479
	Planning Department	(909) 694-6400		
	Redevelopment Agency	(909) 694-6412		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <small>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</small>		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Other		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$35	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$35	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$35	0.000%	\$0.00
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$35	0.000%	\$0.00
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$35	0.000%	\$0.00
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$35	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$35	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$35	0.000%	\$0.00

Calculation Formulas

ALL CATEGORIES:
 Flat fee = \$35.00
 Home based business = \$35.00 plus additional one time fee of \$20.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.101650%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction</i>
Property Tax Reimbursements	<i>Will Consider Transaction</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	FastTrack Permitting (Qual. Bus.), Employee Relocation Program (Qual. Bus.), First-time Homebuyer Program (Avail. citywide), Flat Business License Fee \$35 (Avail. citywide), No UtilityUseTax (Avail. citywide), Custom Tailored Financial Programs (Qual. Bus.),
Notable Public/Private Transactions	281,252 sq. ft. mall exp. & new major anchor tenant (Macy's). Bel Vellagio Retail Ctr. - 116,375 sq. ft. Villages of Paseo del Sol Retail Ctr. - 113,349 sq. ft. Milgard Windows exp. - 61,200 sq. ft. KTM Western Reg. Fac.- 43,000 sq. ft. Inland Valley Terrace Bldg. - 55, 697 sq. ft.
Business Advantages	1. Easy access to San Diego, Orange County, Inland Empire and San Diego 2. Affordable, business-friendly city 3. Superior quality of life 4. Highly educated/skilled workforce

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input checked="" type="checkbox"/> Signalization Fees	Note 1
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 1
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Notes 2 & 3 & 4
Note 1: Development Impact Fee (total of all componects): Office: \$1.306 per sq. ft.; Retail: \$3.614 per sq. ft.; Other: Business Park/Industrial: \$0.88; Service Commercial: \$1.819 per sq. ft.; Residential Attached: \$2,301 per unit; Residential Detached: \$3,195 per unit Note 2: SKR Impact Mitigation Fee - \$500 per gross acre Note 3: Quimby Parkland Dedication Requirement - only applies to residential development. Dedication of land or in lieu of fee is determined per Temecula subdivision ordinance 16.33. Contact Community Services District for information. Note 4: Transportation Uniform Mitigation Fee: SF home (single-family): \$6,650; Industrial: \$1.45/ sq ft; Office: \$4.84/ sq ft; Retail: \$7.81/ sq ft	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Economic Development Zone per SBA</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Temecula Project - mixed-use, formed by County in 1989 prior to City Incorporation (active)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>4.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport; San Diego International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport, Long Beach and San Diego Ports</i>
Bus Transit Service	<i>Riverside Transit Agency</i>
Rail Transit Service	
Rail Freight Service	

Unincorporated RIVERSIDE CO.

Riverside County, California

Cost Rating \$	4080 Lemon Street Riverside, CA 92501 www.co.riverside.ca.us		
	Administrative Office	(909) 955-1100	Population (2002) 441,500
	Business Licenses	(909) 955-3900	
	Economic Development	(909) 955-8916	
	Planning Department	(909) 955-3200	
	Redevelopment Agency	(909) 955-8916	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <small>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.</small>		
				Total	% of \$10m		Per \$1,000		
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Southern California Edison
Cellular	0.0%	Special Note
Gas	0.0%	Subject to rates of nearby city.
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	10.0%

Unincorporated RIVERSIDE CO.

Riverside County, California

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Countywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 2
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fees	
<input checked="" type="checkbox"/> Signalization Fees	Note 3
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 4
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 5 & 6

Note 1: Development Mitigation Fee (Residential): \$2,135 - \$2,883 per unit
 Note 2: Fire Mitigation Fee \$0.25 per sq. ft. commercial & industrial
 Note 3: Signalization Fee: SF: \$240 per unit., MF: \$224 per unit.;
 Commercial: \$3,995 per acre; Industrial: \$2,797 per acre
 Note 4: Road/Bridge Fees: Res.: \$875 - \$2,296 per unit; Comm: \$2,377 -
 \$14,625 per acre; Industrial: \$2,377 - \$5,850 per acre
 Note 5: Community Plan Mitigation Fees
 Note 6: Transportation Uniform Mitigation Fee: SF home (single-family):
 \$6,650; Industrial: \$1.45/ sq ft; Office: \$4.84/ sq ft; Retail:
 \$7.81/ sq ft

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape; Lighting</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>Agua Mansa; Coachella Valley</i>
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Agua Mansa; portions of Unincorp. Area; and eight cities</i>
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>12 areas (comprising 37 sub-areas)</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Tax rebates 2. Fast track permit processing 3. Enterprise zones 4. Employment and training incentives 5. Recycling market development zones
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Wal-Mart distribution center 2. Highland Plastics manufacturing plant 3. Juniper Spectrum entertainment center
Business Advantages	<ol style="list-style-type: none"> 1. Low Cost land 2. Availability of land 3. Qualified workforce

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>9.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles World Port and Long Beach Port</i>
Bus Transit Service	<i>Riverside Transit Agency and Omnitrans</i>
Rail Transit Service	<i>Metrolink (western portion of County)</i>
Rail Freight Service	<i>Burlington Northern and Union Pacific</i>

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Index of Communities by County/Region

San Bernadino County

Adelanto
Apple Valley
Barstow
Chino
Colton
Fontana
Hesperia
Ontario
Rancho Cucamonga
Redlands
Rialto
San Bernardino
Upland
Victorville
Unincor. San Bernardino Co.

Cost Rating \$	11600 Air Epressway Rd. Adelanto, CA 92301 <i>adelanto@eee.org</i>			
	Administrative Office	(760) 246-2300 Ext. 3016	Population (2002)	18,700
	Business Licenses	(760) 246-2300 Ext. 3057	Crime Index Total (2001)	464
	Economic Development	(760) 246-2300 Ext. 3019	Taxable Retail Store Sales (2000)	\$14,996
	Planning Department	(760) 246-2300 Ext. 3029		
	Redevelopment Agency	(760) 246-2300 Ext. 3019		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Miscellaneous (100)	\$35	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional Services (81)	\$125	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Retail/Wholesale Trades/Occupations (85)	\$50	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Retail/Wholesale Trades/Occupations (85)	\$50	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Manufacturing/Industrial (Section 67)	\$100	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Miscellaneous (100)	\$35	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Real Estate (Section 83 c)	\$50	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Hotels, Motels/ Other Rental Units (56)	\$1,860	0.019%	\$0.19

Calculation Formulas

PROFESSIONAL SERVICES (SECTION 81): Annual license fee = \$125.00	REAL ESTATE (SECTION 83c): Annual license fee = \$50.00
RETAIL/WHOLESALE TRADES/OCCUPATIONS (SECTION 85): Annual license fee = \$50.00	HOTELS, MOTELS AND OTHER RENTAL UNITS: \$30.00 (1- 10 units) plus \$2.00 each additional unit
MANUFACTURING/INDUSTRIAL CLASSIFIED BUSINESS (SECTION 67): Annual license fee = \$100.00	
MISCELLANEOUS (SECTION 100): Annual license fee = \$35.00	

BUSINESS TAX NOTES

Manufacturing & industrial businesses are also included in Sec. 67: Manufacturing/Industrial Classified Businesses. Tax rates scheduled to change by set rate.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.258000%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager's Office & Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	1. Low labor cost 2. Low land cost

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees
<div style="border: 1px solid black; height: 100px;"></div>
SPECIAL ZONES
<input type="checkbox"/> Business Improvement District(s) (BIDs)
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/> State Enterprise Zone(s) <i>City has applied for an Enterprise Zone</i>
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>Adelanto Industrial Park No. 2 Adelanto Industrial Park No. 3 Adelanto Industrial Park No. 4</i>

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Ontario International Airport</i>
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service <i>City of Adelanto Local Area Transit Service</i>
Rail Transit Service
Rail Freight Service <i>Burlington Northern, Union Pacific</i>

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Cost Rating \$	20440 Highway 18 Apple Valley, CA 92307 <i>www.applevalley.org</i>			
	Administrative Office	(760) 240-7051	Population (2002)	56,800
	Business Licenses	(760) 240-7707	Crime Index Total (2001)	1,939
	Economic Development	(760) 240-7900	Taxable Retail Store Sales (2000)	\$177,811
	Planning Department	(760) 240-7200		
	Redevelopment Agency	(760) 240-7900		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7011-8999	\$200	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7011-8999	\$200	0.002%	\$0.02
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5211-5999	\$200	0.002%	\$0.02
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5012-5199	\$200	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2011-3999	\$200	0.002%	\$0.02
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7011-8999	\$200	0.002%	\$0.02
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00

Calculation Formulas

ALL CATEGORIES listed above:

- 1 - 5 employees or owners = \$50.00
- 6 - 10 employees or owners = \$75.00
- 11 - 15 employees or owners = \$100.00
- 16 - 20 employees or owners = \$150.00
- 21 or more employees or owners = \$200.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.167500%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	6.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Business Assistance Program provides grants to expanding businesses that create jobs 2. Industrial fee deferral program 3. Section 108 financing
Notable Public/Private Transactions	Secured \$1.5 million dollar Section 108 financing for the development of a \$22.7 million dollar destination entertainment center.
Business Advantages	<ol style="list-style-type: none"> 1. Low permit fees & inexpensive land costs 2. Quality of life - life and work environment 3. Accessibility along Interstate 15 Freeway 4. Fast-track permit processing

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
Note 1: \$1,766 base fee, plus multiplier per sq. ft. based upon type of use	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s)
	<ol style="list-style-type: none"> 1. Victor Valley Economic Development Authority Project Area 2. Apple Valley Redevelopment Project Area

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>1.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Victor Valley Transit Authority</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

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Cost Rating \$	220 East Mountain View Street Barstow, CA 92311 barstowca.org			
	Administrative Office	(760) 256-3531	Population (2002)	22,150
	Business Licenses	(760) 256-3531 Ext. 3227	Crime Index Total (2001)	1,155
	Economic Development	(760) 256-3531 Ext. 3203	Taxable Retail Store Sales (2000)	\$379,635
	Planning Department	(760) 256-3531 Ext. 3221		
	Redevelopment Agency	(760) 256-3531 Ext. 3203		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$285	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional	\$1,040	0.010%	\$0.10
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$285	0.003%	\$0.03
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$285	0.003%	\$0.03
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$285	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$285	0.003%	\$0.03
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Broker/Real Estate	\$50	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Broker/Real Estate	\$50	0.001%	\$0.01

Calculation Formulas

<p>GENERAL BUSINESS: Processing fee = \$40.00, plus \$0 - \$48,000 = \$28.50 \$48,001 - \$72,000 = \$45.00 \$72,001 - \$120,000 = \$76.00 \$120,001 - \$180,000 = \$95.00 \$180,001 - \$240,000 = \$133.00 \$240,001 - \$360,000 = \$171.00 \$360,001 - \$600,000 = \$228.00 Over \$600,000 = \$285.00 = maximum fee</p> <p>PROFESSIONAL: Processing fee = \$40.00, plus \$100.00 per owner</p>	<p>BROKER/REAL ESTATE: \$50.00</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.167500%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Department of Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Land write-down in redevelopment area 2. Partial payment of infrastructure improvements 3. Tax increment reimbursements available 4. Relocation assistance
Notable Public/Private Transactions	None
Business Advantages	<ol style="list-style-type: none"> 1. Low land and building costs 2. Available low cost labor 3. Excellent transportation and distribution systems

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
<div style="border: 1px solid black; padding: 5px;"> Note 1: For Lenwood area only </div>	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Project I - (including sub-area A & B) mixed-use 8,000 acres</i> <i>Project II - (including amendments) 1,000 acres</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>31.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Mayflower-Laidlaw, Barstow Dial-A-Ride</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern, Santa Fe, Union Pacific</i>

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Cost Rating \$	13220 Central Avenue Chino, CA 91708 <i>www.cityofchino.org</i>	
	Administrative Office	(909) 464-8327
	Business Licenses	(909) 464-8346
	Economic Development	(909) 590-5500
	Planning Department	(909) 591-9812
	Redevelopment Agency	(909) 590-5500
	Population (2002)	68,800
Crime Index Total (2001)	2,478	
Taxable Retail Store Sales (2000)	\$883,730	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000					
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (Class 1C)	\$1,250	0.013%	\$0.13
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Professional (Class 2)	\$2,510	0.025%	\$0.25
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale (Class 1B)	\$1,250	0.013%	\$0.13
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale (Class 1B)	\$1,250	0.013%	\$0.13
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Manufacturing (Class 3)	\$250	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (Class 1C)	\$1,250	0.013%	\$0.13
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial/Residential Property (Class 1B)	\$1,250	0.013%	\$0.13
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial/Residential Property (Class 1B)	\$1,250	0.013%	\$0.13

Calculation Formulas

<p>SERVICES: \$0 - \$25,000 = \$40.00 Over \$25,000 = \$40.00, plus \$.40 per \$1,000 of gross receipts in excess of \$25,000. Maximum fee = \$1,250.00</p> <p>PROFESSIONAL: \$50.00 per first professional, plus \$40.00 per additional professional, plus \$10.00 per employee</p> <p>RETAIL/WHOLESALE/COMMERCIAL & RESIDENTIAL PROPERTY: \$0 - \$25,000 = \$40.00 Over \$25,000 = \$40.00, plus \$.30 per \$1,000 of gross receipts in excess of \$25,000. Maximum fee = \$1,250.00</p>	<p>MANUFACTURING: 0 - 5 employees = \$40.00 6 - 15 employees = \$60.00 16 - 30 employees = \$110.00 31 - 50 employees = \$185.00 51 - 100 employees = \$250.00 101 - 200 employees = \$350.00 Over 200 employees = \$350.00, plus \$1.50 per employee Maximum fee = \$700.00</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.008800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Redevelopment Area</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. City willing to negotiate financial incentives for qualified projects 2. Special emphasis on retail development along 71 freeway and the North Central Marketplace Shopping District
Notable Public/Private Transactions	800,000 sq. ft. retail center just opened by Vestar Dev. Co. in cooperation with international pharmaceutical company and bus distribution company locations
Business Advantages	<ol style="list-style-type: none"> 1. High quality of life 2. Superb location for access to entire Southern California area 3. Pro-Business city council

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 2
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3
<p>Note 1: General City (per acre): Police: Non-Residential: \$863; Residential: \$1,572; Fire: Non-Residential: \$1,568; Residential: \$627; Public Facilities (per acre): Non-Residential: \$1,838; Residential: \$1,836 East Chino area (Residential): Varying per acre rates for police, fire, and public facilities</p> <p>Note 2: Residential: \$5,261 per acre; Commercial: \$38,674 per acre; Industrial: \$15,982 per acre</p> <p>Note 3: Parks Fee: SF: \$3,500 per unit; MF: \$2,719 per unit</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Industrial Area</i>
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Central Avenue Corridor 71 Freeway Corridor and Industrial Area</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>8.7 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Omnitrans</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Union Pacific</i>

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Cost Rating \$	650 North La Cadena Colton, CA 92324 <i>www.ci.colton.ca.us</i>			
	Administrative Office	(909) 370-5051	Population (2002)	49,100
	Business Licenses	(909) 370-5522	Crime Index Total (2001)	2,241
	Economic Development	(909) 370-5167	Taxable Retail Store Sales (2000)	\$466,369
	Planning Department	(909) 370-5079		
	Redevelopment Agency	(909) 370-5167		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Service Oriented (Classification B)	\$4,325	0.043%	\$0.43
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services (Classification C)	\$5,350	0.054%	\$0.54
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Mfg. (Classification A)	\$3,300	0.033%	\$0.33
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Mfg. (Classification A)	\$3,300	0.033%	\$0.33
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Mfg. (Classification A)	\$3,300	0.033%	\$0.33
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Service-Oriented (Classification B)	\$4,325	0.043%	\$0.43
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Management/Rentals (Classification C)	\$5,350	0.054%	\$0.54
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Management/Rentals (Classification C)	\$5,350	0.054%	\$0.54

Calculation Formulas

MANUFACTURING/RETAIL/WHOLESALE (CLASSIFICATION A): \$0 - \$25,000 = \$65.00 \$25,001 - \$50,000 = \$95.00, plus \$.90 per \$1,000 of gross receipts or fraction thereof over \$25,000 \$50,001 - \$100,000 = \$185.00, plus \$.70 per \$1,000 of gross receipts or fraction thereof over \$50,000 \$100,001 - \$1,000,000 = \$250.00, plus \$.45 per \$1,000 of gross receipts or fraction thereof over \$100,000 \$1,000,000 and over = \$600.00, plus \$.30 per \$1,000 of gross receipts or fraction thereof over \$1,000,000	\$.55 per \$1,000 of gross receipts or fraction thereof over \$100,000 \$1,000,000 and over = \$725.00, plus \$.40 per \$1,000 of gross receipts or fraction thereof over \$1,000,000
SERVICE BUSINESSES/ENTERTAINERS (CLASSIFICATION B): \$0 - \$25,000 = \$65.00 \$25,001 - \$50,000 = \$105.00, plus \$.95 per \$1,000 of gross receipts or fraction thereof over \$25,000 \$50,001 - \$100,000 = \$190.00, plus \$.80 per \$1,000 of gross receipts or fraction thereof over \$50,000 \$100,001 - \$1,000,000 = \$275.00, plus	PROFESSIONAL SERVICES/CONTRACTORS/PROPERTY MANAGEMENT/RENTALS (CLASSIFICATION C): \$0 - \$25,000 = \$65.00; \$25,001- \$50,000 = \$115.00, plus \$1.00 per \$1,000 of gross receipts or fraction thereof over \$25,000; \$50,001 - \$100,000 = \$195.00, plus \$.90 per \$1,000 of gross receipts or fraction thereof over \$50,000; \$100,001 - \$1,000,000 = \$300.00, plus \$.75 per \$1,000 of gross receipts or fraction thereof over \$100,000; \$1,000,000 and over = \$850.00, plus \$.50 per \$1,000 of gross receipts or fraction thereof over \$1,000,000

BUSINESS TAX NOTES

Business Occupancy Permit of \$245.00 required at start of business. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Colton Electric Utility
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.107000%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Citywide</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. State Enterprise Zone 2. Recycling Market Development Zone 3. Redevelopment Project Areas
Notable Public/Private Transactions	OPA approved for 1 million sq. ft industrial park, new car dealership, RV dealership, Hotel/Motel and Con Agra Milling.
Business Advantages	<ol style="list-style-type: none"> 1. Location and access to Southern California Markets 2. Lower cost for land and labor 3. Affordable housing and Colton operates its own utilities

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 2
<p>Note 1: Traffic Impact Fee: based on ITE Generation trip rates. Office \$2.83 - \$5.56 per sq. ft. Retail \$6.58 - \$27.18 per sq. ft. Industrial Lt. - Heavy - \$.89 - \$.19 per sq. ft. Business Park \$.89 per sq. ft. Single Family \$1,282.75 per unit Multifamily \$781.87 per unit</p> <p>Note 2: Park Dedication In-Lieu Fee: Determined on a case-by-case basis See City for detailed calculation methodology</p>	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input checked="" type="checkbox"/>	State Enterprise Zone(s) <i>Agua Mansa Enterprise Zone</i>
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Agua Mansa RMDZ</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>West Valley Downtown Project 1 and 2 Mount Vernon Corridor Cooley Ranch Santa Ana River Rancho Mill</i>
TRANSPORTATION AMENITIES	
Freeway Interchange Ratio <i>12.:interchanges for each 100,000 residents</i>	
Nearest Commercial Airport <i>Ontario International Airport</i>	
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>	
Bus Transit Service <i>Omnitrans</i>	
Rail Transit Service <i>Metrolink</i>	
Rail Freight Service <i>Burlington Northern, Union Pacific</i>	

Cost Rating \$\$	8353 Sierra Avenue Fontana, CA 92335 <i>www.fontana.org</i>			
	Administrative Office	(909) 350-7653	Population (2002)	139,100
	Business Licenses	(909) 350-7675	Crime Index Total (2001)	4,008
	Economic Development	(909) 350-6739	Taxable Retail Store Sales (2000)	\$781,177
	Planning Department	(909) 350-6718		
	Redevelopment Agency	(909) 350-7697		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule F	\$10,000	0.100%	\$1.00
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule F	\$10,000	0.100%	\$1.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A	\$2,538	0.025%	\$0.25
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule B	\$3,018	0.030%	\$0.30
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule B	\$3,018	0.030%	\$0.30
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule F	\$10,000	0.100%	\$1.00
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule R	\$34,978	0.350%	\$3.50
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule R	\$34,978	0.350%	\$3.50

Calculation Formulas

<p>SCHEDULE A: \$0 - \$50,000 = \$50.00 base fee Over \$50,000 = \$50.00 base fee, plus \$.25 per \$1,000 of gross receipts in excess of \$50,000</p>	<p>SCHEDULE F: \$0 - \$25,000 = \$25.00 base fee Over \$25,000 = \$25.00 base fee plus \$1.00 per \$1,000 of gross receipts in excess of \$25,000</p>
<p>SCHEDULE B: \$0 - \$25,000 = \$25.00 base fee Over \$25,000 = \$25.00 base fee, plus \$.30 per \$1,000 of gross receipts in excess of \$25,000</p>	<p>SCHEDULE R: \$0 - \$3,000 = \$12.00 base fee \$3,000 - \$10,000 = \$12.00 plus \$1.50 per \$1,000 of gross receipts in excess of \$3,000 \$10,000 - \$20,000 = \$22.50 plus \$2.50 per \$1,000 of gross receipts in excess of \$10,000 Over \$20,000 = \$47.50 plus \$3.50 per \$1,000 of gross receipts in excess of \$20,000</p>

Warehouse/Distribution: have the option of computing business tax based on either 1) gross receipts or 2) sq. ft. at \$0.075 per gross sq. ft. of the facility

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	4.0%	Electric Distributor Southern California Edison
Telephone	5.0%	
Cellular	5.0%	Special Note
Gas	5.0%	
Water	5.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.111800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Housing and Business Development Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Site selection assistance 2. Employee training 3. First time home buyer assistance 4. Tax exempt financing on land/equipment
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Small business task force SCORE 2. EDD 3. JTPA 4. SBA 5. Local lenders
Business Advantages	<ol style="list-style-type: none"> 1. Affordable land 2. Multi-modal transportation 3. Available work force

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2
<p>Note 1: Circulation Improvement, Fire Fee, Landscape Improvement, Library Facility, Municipal Service Impact, Police Facility, Public Facility Improvement, Park Fees: Total \$9,046 (Single Family, per DU), \$5,920+ (Multi-Family, per DU), \$3,215 (Comm. Dev., per sq. ft.), \$1,316 (Ind. Dev., per sq. ft.)</p> <p>Note 2: Storm Drain (\$3,851 - 21,351); Flood Control (\$4,405 per acre); City Sewer Fee (\$770 per EDU); Inland Empire Utility Agency (\$3,740 per EDU)</p> <p>**50% reduction of fees for In-fill projects</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>5 Redevelopment Project Areas exist in the City with tremendous existing growth and development potential in the North Fontana Redevelopment Project Area. There is an active Downtown Revitalization Program as well.</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Omnitrans</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	15776 Main Street Hesperia, CA 92345 <i>www.hesperia.net</i>			
	Administrative Office	(760) 947-1000	Population (2002)	65,150
	Business Licenses	(760) 947-1254	Crime Index Total (2001)	1,957
	Economic Development	(760) 947-1909	Taxable Retail Store Sales (2000)	\$250,059
	Planning Department	(760) 947-1200		
	Redevelopment Agency	(760) 947-1909		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <small>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</small>		
				<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$64	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$64	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$64	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$64	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$64	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$64	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$64	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$64	0.001%	\$0.01

Calculation Formulas

ALL CATEGORIES:
 Flat Fee = \$64.00 (Renewal)
 \$77.00 (new)
 \$85.00 (businesses working from home)

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.186300%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	7.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction</i>
Permit or Fee Waivers or Reductions	<i>Have Completed Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2
Note 1: Development Fee: Residential: \$3,507 per unit; Commercial: \$0.76 per sq. ft.	
Note 2: Parks Fee: \$816 per lot	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting, Public Improvement Bonds</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project Area I</i> <i>Project Area II</i> <i>Victor Valley Economic Development Redevelopment Area</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Site selection; One-stop plan and permit processing; Job training; Employee assistance available; Dedicated project coordination; Tailored financial assistance; Tax increment financing; Bonds; Loans.
Notable Public/Private Transactions	Holiday Inn Ex. - 54,000 sq.ft. 100-room hotel; United Performance Products - 40,000 sq.ft.; Little Sister's Truck Wash - 27,000 sq. ft; Comm. Engine Svcs. - 24,750 sq.ft.; La Quinta Inn & Suites - 24,400 sq. ft.; Smart & Final - 20,725 sq. ft; Walgreens - 15,120 sq. ft.
Business Advantages	1. Strategic I-15 & Hwy 395 location 2. Affordable and motivated skilled and semi-skilled work force 3. Affordable land prices

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>3.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Victor Valley Transit Authority</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating	303 East B Street Ontario, CA 91764 <i>www.ci.ontario.ca.us</i>		
	\$	Administrative Office (909) 395-2000 Business Licenses (909) 395-2076 Economic Development (909) 395-2403 Planning Department (909) 395-2036 Redevelopment Agency (909) 395-2005	Population (2002) 162,300 Crime Index Total (2001) 8,641 Taxable Retail Store Sales (2000) \$2,058,851

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Other		<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<u>Total</u>	<u>% of \$10m</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Administration Headquarters	\$1,050	0.011%	\$0.11
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional	\$5,550	0.056%	\$0.56
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail	\$2,050	0.021%	\$0.21
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale	\$2,050	0.021%	\$0.21
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$2,050	0.021%	\$0.21
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services	\$4,050	0.041%	\$0.41
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Non-Residential Property	\$4,050	0.041%	\$0.41
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Residential Property	\$4,050	0.041%	\$0.41

Calculation Formulas

\$50.00 base fee, plus

ADMINISTRATION HEADQUARTERS:
\$.20 per \$1,000 on cost of total operation

PROFESSIONAL:
\$.55 per \$1,000 of gross receipts

RETAIL/WHOLESALE/MANUFACTURING:
\$.20 per \$1,000 of gross receipts

SERVICES:
\$.40 per \$1,000 of gross receipts

RENTAL OF NON-RESIDENTIAL & RESIDENTIAL PROPERTY:
\$.40 per \$1,000 of gross receipts

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.037300%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	11.75%
Parking Tax Rate	\$1.75 per day
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide (deferment only)</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Each company is individually reviewed to see if any incentives apply.
Notable Public/Private Transactions	The Ontario Mills Mall is now California's #1 tourist attraction hosting more than 20 million visitors during the first year of operation.
Business Advantages	<ol style="list-style-type: none"> 1. UPS West Coast Hub, Fed Ex facility 2. Strategic location provides easy access to freeways, rail, motor carrier, and air freight service 3. Easy Airport access

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input checked="" type="checkbox"/> Signalization Fees	Note 1
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Notes 2 & 3
<p>Note 1: Based on the percentage of impact to the intersection</p> <p>Note 2: Fire Facility Fee (Southeast area): Residential: \$475 per unit; Non-Residential: \$0.15 per sq. ft.</p> <p>Note 3: Parks Fee: SF: \$ 810 per unit; MF: \$702 per unit</p>	

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting, 1913 & 1915 Act Bonds</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	<i>Ontario International Airport FTZ No. 50-1</i>
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Area I - commercial/industrial</i> <i>Area II - including Mountain Ave./West Holt Blvd. area</i> <i>Center City - mixed uses, 660 acres</i> <i>Cimarron - housing</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>8.6 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Omnitrans, Riverside Transit Agency</i>
Rail Transit Service	<i>Riverside Line (East Ontario), also planned in CBD</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific, Southern Pacific</i>

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Cost Rating \$	10500 Civic Center Drive Rancho Cucamonga, CA 91729 www.ci.rancho-cucamonga.ca.us			
	Administrative Office	(909) 477-2700	Population (2002)	137,100
	Business Licenses	(909) 477-2700 Ext. 2071	Crime Index Total (2001)	3,841
	Economic Development	(909) 477-2700	Taxable Retail Store Sales (2000)	\$820,607
	Planning Department	(909) 477-2750		
	Redevelopment Agency	(909) 477-2700		

BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Mfg./Administration Headquarters (D)	\$1,000	0.010%	\$0.10
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Semi-Professional (C)	\$2,213	0.022%	\$0.22
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Miscellaneous (A)	\$1,613	0.016%	\$0.16
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Miscellaneous (A)	\$1,613	0.016%	\$0.16
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Mfg./Administration Headquarters (D)	\$1,000	0.010%	\$0.10
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services/Rentals (B)	\$2,683	0.027%	\$0.27
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services/Rentals (B)	\$2,683	0.027%	\$0.27
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services/Rentals (B)	\$2,683	0.027%	\$0.27

Calculation Formulas

<p>RETAIL/WHOLESALE/MISCELLANEOUS (A): \$0 - \$25,000 = \$23, plus \$25,001 - \$100,000 = \$.60 per \$1,000 of gross receipts in excess of \$25,000, plus \$100,001 - \$500,000 = \$.30 per \$1,000 of gross receipts in excess of \$100,000, plus Over \$500,000 = \$.15 per \$1,000 of gross receipts in excess of \$500,000</p> <p>PROFESSIONAL/SEMI-PROFESSIONAL (C): \$0 - \$25,000 = \$23, plus \$25,001 - \$100,000 = \$1.20 per \$1,000 of gross receipts in excess of \$25,000, plus \$100,001 - \$500,000 = \$.50 per \$1,000 of gross receipts in excess of \$100,000, plus Over \$500,000 = \$.20 per \$1,000 of gross receipts in excess of \$500,000</p>	<p>MANUFACTURING/ADMINISTRATION HEADQUARTERS (D): \$0 - \$100,000 = \$20, plus \$.60 per \$1,000 of gross payroll, plus \$100,001 - \$1,000,000 = \$.25 per \$1,000 of gross payroll in excess of \$100,000, plus Over \$1,000,000 = \$.10 per \$1,000 of gross payroll in excess of \$1,000,000 Maximum of \$1,000</p> <p>SERVICES / RENTALS(B): \$20.00 base fee, plus \$0 - \$100,000 = \$.90 per \$1,000 of gross receipts up to \$100,000, plus \$100,001 - \$750,000 = \$.40 per \$1,000 of gross receipts in excess of \$100,000, plus \$750,001 - \$1,500,000 = \$.25 per \$1,000 of gross receipts in excess of \$750,000</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Southern California Edison
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.093900%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Third party electrical certification program 2. Site location assistance 3. Fast track permitting assistance 4. Employment screening and training assistance 5. Land write down
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Mercury insurance company - new facility w/ 700 new jobs 2. Costco expansion 3. Ford Distribution - 90 jobs created 4. General Motors - new facility w/ 200 jobs
Business Advantages	<ol style="list-style-type: none"> 1. Affordable land & lease prices 2. Large skilled & professional workforce 3. Excellent quality of life 4. Low Crime Rate 5. Quality Housing (Moderate t-o Executive)

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 2
<p>Note 1: Transportation Development Fee: Commercial \$2.57 per sq. ft.; Office Business Park \$2.05 per sq. ft.; Industrial \$1.03 per sq. ft.; SF \$1,710 per unit; MF \$1,026 per unit</p> <p>Note 2: Parks Fee: SF: \$2,500.47 - \$4,043.97 per unit; MF: \$1,358.88 - \$3,861 per unit City Drainage Fee: \$8,500 per net acre (9/1/02-12/31/02); \$15,300 per net acre (1/1/03 forward)</p> <p>*Please check with Engineering Dept. for additional fee information.</p>	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos, Landscape, Lighting, Water Assessments</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Rancho Project Area - 8,500 acres</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Omnitrans</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Atchison Topeka & Santa Fe</i>

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Cost Rating \$\$	30 Cajon Street			
	Redlands, CA 92373			
	Administrative Office	(909) 798-7500	Population (2002)	66,000
	Business Licenses	(909) 798-7544	Crime Index Total (2001)	2,581
	Economic Development	(909) 798-7500	Taxable Retail Store Sales (2000)	\$550,618
	Planning Department	(909) 798-7555		
Redevelopment Agency	(909) 798-7555			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>		<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Rate (5.08.020)	\$6,009	0.060%	\$0.60
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions (5.08.100)	\$30,009	0.300%	\$3.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Rate (5.08.020)	\$6,009	0.060%	\$0.60
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesalers (5.08.480)	\$3,809	0.038%	\$0.38
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufactures (5.08.245)	\$2,505	0.025%	\$0.25
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Rate (5.08.020)	\$6,009	0.060%	\$0.60
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Management (same as Professions)	\$30,009	0.300%	\$3.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rentals (5.08.055) (same as General rate)	\$6,009	0.060%	\$0.60

Calculation Formulas

GENERAL RATE:
 \$0 - \$5,000 = \$12.00, plus
 \$3.00 per \$5,000 of gross receipts in excess of \$5,000

PROFESSIONS/PROPERTY MANAGEMENT:
 \$0 - \$5,000 = \$24.00, plus
 \$7.50 per \$2,500 of gross receipts in excess of \$5,000

WHOLESALERS:
 \$0 - \$50,000 = \$28.00, plus
 \$3.80 per \$10,000 of gross receipts in excess of \$50,000

MANUFACTURERS:
 \$0 - \$100,000 = \$30.00, plus
 \$2.50 per \$10,000 of gross receipts in excess of \$100,000

BUSINESS TAX NOTES

A number of designated office based and service business have different rates per City code. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.174200%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Administrative Services</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 3
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 4
Note 1: Public Facility Fees for Fire Station, Fire Station #3, Police, Library, City Hall, City Yard vary by zone and use; applies to residential and non-residential Note 2: Traffic Signal Fee \$3 - \$26 per ADT Note 3: Street Construction Fee \$9.55 - \$268 per ADT Note 4: Parks Fee: Residential and Non-Residential Development: 1% of building valuation	

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Downtown BID</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Redlands Project - mixed-use, 900 acres</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Restaurant Incentive Program
Notable Public/Private Transactions	1. Home Depot 2. Approved several commercial developments 3. University of Redlands expansion
Business Advantages	1. High-quality, cultural living environment 2. Business-friendly environment 3. University presence

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>12: interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Omnitrans</i>
Rail Transit Service	<i>Planned</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$\$	131 S Riverside Ave			
	Rialto, CA 92376			
	Administrative Office	(909) 820-2689	Population (2002)	94,800
	Business Licenses	(909) 820-2517	Crime Index Total (2001)	3,666
	Economic Development	(909) 879-1140	Taxable Retail Store Sales (2000)	\$397,554
	Planning Department	(909) 421-7240		
	Redevelopment Agency	(909) 879-1140		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<u>Total</u>		<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (28)	\$7,560	0.076%	\$0.76
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional (25)	\$10,054	0.101%	\$1.01
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (35)	\$4,073	0.041%	\$0.41
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale and Manufactures (45 & 48)	\$2,500	0.025%	\$0.25
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale and Manufactures (45 & 48)	\$2,500	0.025%	\$0.25
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services (28)	\$7,560	0.076%	\$0.76
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Multi-Rental (55)	\$5,239	0.052%	\$0.52
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Multi-Rental (55)	\$5,239	0.052%	\$0.52

Calculation Formulas

The following are estimated rates based on information provided by the City:

SERVICES (28):
 0 - \$25,000 = \$79.00 base fee, plus
 .00075 x gross receipts in excess of \$25,000

PROFESSIONAL (25):
 0 - \$25,000 = \$79.00 base fee, plus
 .001 x gross receipts in excess of \$25,000

RETAIL (35):
 0 - \$15,000 = \$79.00 base fee
 \$15,001 - \$25,000 = \$83.00 base fee, plus
 .0004 x gross receipts in excess of \$25,000

WHOLESALE/MANUFACTURERS (45 & 48):
 0 - \$300,000 = \$79.00; \$300,001 - \$400,000 = \$100.00;
 \$400,001 - \$500,000 = \$125.00;
 \$500,001 - \$750,000 = \$188.00;
 \$750,001 - \$1,000,000 = \$250.00, plus .00025 x gross receipts in excess of \$1,000,000

MULTI-UNIT RENTALS (55):
 \$0 - \$30,000 = \$79.00 base fee;
 \$30,001 - \$35,000 = \$80.00, then .002 x gross receipts in excess of \$35,000,
 then .0005 x gross receipts in excess of \$100,000

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.250000%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Case by Case Basis</i>
Land, Acquisition or Construction Subsidies	<i>Case by Case Basis</i>
Lease or Tenant Improvement Subsidies	<i>Case by Case Basis</i>
Offsite Infrastructure Subsidies	<i>Case by Case Basis</i>
Business License Tax Waivers or Reductions	<i>Case by Case Basis</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>N/A</i>
Financial Relocation Assistance	<i>Case by Case Basis</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Agua Mansa Enterprise Zone Recycling Zone
Notable Public/Private Transactions	Home Depot Staples Unilever
Business Advantages	One of the least expensive cities in which to do business

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3
Note 1: General Municipal Facilities \$1,381 per acre Note 2: Per acre: Commercial \$4,480; Industrial \$1,280; Single Family \$1,035; Multifamily \$1,953 Note 3: Per acre: Open Space \$2,414; Law Enforcement \$2,195; Fire Protection \$1.619 Non-residential, \$1,388 Residential	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Downtown Rialto</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>Agua Mansa Enterprise Zone</i>
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Industrial Park Gateway Commercial Agua Mansa Central Business District</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>2.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Omnitrans</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>BN and SF</i>

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Cost Rating \$\$ \$	300 North D Street San Bernardino, CA 92418 <i>www.ci.san-bernardino.ca.us</i>	
	Administrative Office (909) 384-5122	Population (2002) 189,800
	Business Licenses (909) 384-5302	Crime Index Total (2001) 12,942
	Economic Development (909) 663-1044	Taxable Retail Store Sales (2000) \$1,895,609
	Planning Department (909) 384-5071	
	Redevelopment Agency (909) 663-1044	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Business	\$25,038	0.250%	\$2.50
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Business	\$25,038	0.250%	\$2.50
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Merchant	\$7,549	0.075%	\$0.75
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufactures	\$2,500	0.025%	\$0.25
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufactures	\$2,500	0.025%	\$0.25
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Merchant	\$7,549	0.075%	\$0.75
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Management	\$5,160	0.052%	\$0.52
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Management	\$5,160	0.052%	\$0.52

Calculation Formulas

PROFESSIONAL BUSINESS: \$0 - \$14,999 = \$60.00 \$15,000 - \$19,999 = \$80.00 \$20,000 - \$25,000 = \$100.00 Over \$25,000 = \$100.00 plus \$2.50 per \$1,000 of gross receipts in excess of \$25,000	PROPERTY MANAGEMENT: \$0 - \$25,000 = \$60.00 base fee \$25,001 - \$100,000 = \$60.00, plus 0.002 x gross receipts in excess of \$25,000 Over \$100,000 = \$210.00, plus \$0.50 x \$1,000 gross receipts in excess of \$100,000
RETAIL MERCHANT: \$0 - \$15,000 = \$60.00 base fee, plus 0.00075 x gross receipts in excess of \$15,000	
WHOLESALE/MANUFACTURES: 0.00025 x gross receipts Minimum fee = \$60.00	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	8.0%	Electric Distributor Southern California Edison
Telephone	8.0%	
Cellular	0.0%	Special Note
Gas	8.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.140600%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Will Consider Transaction - Citywide</i>
Financial Relocation Assistance	<i>Will Consider Transaction - Citywide</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. The redevelopment agency can provide land writedown, land assembly, and off-site improvements 2. Also provides employment linkage programs, small business loans, and housing assistance for employees
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. The EDA is assembling a number of parcels to enable Sam's Club to relocate to Tippecanoe Harriman, & expand their facility to 130,000 sq. ft. 2. Ancillary accompanying commercial ventures will be locating there, as well
Business Advantages	<ol style="list-style-type: none"> 1. Aggressive incentive programs and newly-improved development processes mean cost effective and speedy relocation 2. Affordable property and available space 3. Transportation hub for freeways, rail, and air service

DEVELOPMENT IMPACT/EXACTION FEES													
<input type="checkbox"/>	Development Impact Fees												
<input type="checkbox"/>	Public Facilities Fees												
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1												
<input type="checkbox"/>	Signalization Fees												
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees												
<input type="checkbox"/>	Art in Public Places Fees												
<input checked="" type="checkbox"/>	Other Special Fees Note 2												
<p>Note 1: Traffic System Fee: Commercial/Industrial/ \$18.148 per trip Single Family \$181.48 per unit. Multifamily \$119.78 per unit</p> <p>Note 2: Parks Fee (Residential): 1% of permit valuation</p>													
SPECIAL ZONES													
<input type="checkbox"/>	Business Improvement District(s) (BIDs)												
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts												
<input type="checkbox"/>	State Enterprise Zone(s)												
<input type="checkbox"/>	Recycling Market Development Zone(s) <i>Applying for expansion of Agua Mansa RMDZ to include City</i>												
<input type="checkbox"/>	Foreign Trade Zone(s) <i>In process: S.B. Int. Airport (former Norton Air Force Base)</i>												
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s) <i>Local Agency Military Base Reuse Area (LAMBRA)</i>												
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <table border="0"> <tr> <td><i>Central City</i></td> <td><i>Uptown</i></td> </tr> <tr> <td><i>Central City North</i></td> <td><i>South Valle</i></td> </tr> <tr> <td><i>Central City West</i></td> <td><i>Mt. Vernon Corridor</i></td> </tr> <tr> <td><i>Southeast Industrial Park</i></td> <td><i>Tri City</i></td> </tr> <tr> <td><i>State College</i></td> <td></td> </tr> <tr> <td><i>Northwest</i></td> <td></td> </tr> </table>	<i>Central City</i>	<i>Uptown</i>	<i>Central City North</i>	<i>South Valle</i>	<i>Central City West</i>	<i>Mt. Vernon Corridor</i>	<i>Southeast Industrial Park</i>	<i>Tri City</i>	<i>State College</i>		<i>Northwest</i>	
<i>Central City</i>	<i>Uptown</i>												
<i>Central City North</i>	<i>South Valle</i>												
<i>Central City West</i>	<i>Mt. Vernon Corridor</i>												
<i>Southeast Industrial Park</i>	<i>Tri City</i>												
<i>State College</i>													
<i>Northwest</i>													
TRANSPORTATION AMENITIES													
Freeway Interchange Ratio <i>7.4 interchanges for each 100,000 residents</i>													
Nearest Commercial Airport <i>San Bernardino International Airport; Ontario International Airport</i>													
Nearest Port Facilities <i>Los Angeles Worldport and Long Beach Port</i>													
Bus Transit Service <i>Omnitrans</i>													
Rail Transit Service <i>Station at old Santa Fe depot, two others planned</i>													
Rail Freight Service <i>Burlington Northern, Union Pacific</i>													

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Cost Rating	460 North Euclid Avenue Upland, CA 91786		
	\$	Administrative Office (909) 931-4100 Business Licenses (909) 931-4159 Economic Development (909) 931-4300 Planning Department (909) 931-4130 Redevelopment Agency (909) 931-4300	Population (2002) 70,500 Crime Index Total (2001) 2,995 Taxable Retail Store Sales (2000) \$475,978

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Total</i>	<i>% of \$10m</i>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Administration Offices	\$504	0.005%	\$0.05
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Semi-Professional	\$2,925	0.029%	\$0.29
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Service	\$864	0.009%	\$0.09
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Service	\$864	0.009%	\$0.09
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$324	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Service	\$864	0.009%	\$0.09
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Service	\$864	0.009%	\$0.09
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Property Rentals	\$4,203	0.042%	\$0.42

Calculation Formulas

\$15.00 application fee, plus ADMINISTRATIVE OFFICES \$54.00 base fee, plus \$4.50 per employee PROFESSIONAL/SEMI-PROFESSIONAL \$54.00 per professional, plus \$4.50 per non-professional/semi-professional RETAIL/WHOLESALE/SERVICES \$0-\$40,000 = \$75.60 \$40,001-\$60,000 = \$97.20 \$60,001-\$100,000 = \$140.40 Maximum Fee = \$864.00 (\$1,400,001-\$1,500,000)	MANUFACTURING 1-5 employees = \$54.00 6-15 employees = \$108.00 16-30 employees = \$216.00 30 and over = \$324.00 RESIDENTIAL PROPERTY RENTALS \$54.00 for the first 3 units, plus \$4.50 per additional unit
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

Electric Distributor	Southern California Edison
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.053600%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency and Planning Dept.</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Establishment of business and retail expansion programs and a commercial attraction program to help with business retention, expansion, and attraction.
Notable Public/Private Transactions	City attracted a 46,000 sq. ft. Wayne Gretzky roller hockey facility. This facility will be located on city land leased to the Gretzky group and will create 40 to 60 jobs.
Business Advantages	<ol style="list-style-type: none"> 1. Competitive lease rates and land prices 2. Extraordinary transportation resources 3. Diverse, educated, and readily available work force

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2
Note 1: Street and Traffic Facility Fee: Commercial/Industrial \$1.11 per sq. ft. Single Family \$1,252 per unit Multifamily \$879 per unit	
Note 2: Park Development Fees: SF/MF: \$2,052 per unit	

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Parking</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project I - Canyon Ridge, residential</i> <i>Project II - Cable Airport</i> <i>Project III - Arrow-Benson, commercial</i> <i>Project IV - 7th/Mountain, commercial</i> <i>Project V - Foothill Blvd Corridors, mixed</i> <i>Project VI - Town Center, commercial</i> <i>Project VII - Project Area No. 7, mixed</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>2.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Omnitrans, Foothill Transit</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern, Union Pacific</i>

Cost Rating \$	14343 Civic Drive Victorville, CA 92392 <i>www.victorvillecity.com</i>			
	Administrative Office	(760) 955-5000	Population (2002)	69,300
	Business Licenses	(760) 955-5072	Crime Index Total (2001)	3,227
	Economic Development	(760) 955-5032	Taxable Retail Store Sales (2000)	\$924,371
	Planning Department	(760) 955-5135		
	Redevelopment Agency	(760) 955-5032		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Other		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Occupation	\$150	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional	\$2,550	0.026%	\$0.26
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Occupation	\$150	0.002%	\$0.02
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Occupation	\$150	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Occupation	\$150	0.002%	\$0.02
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale/Occupation	\$150	0.002%	\$0.02
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Hotels, motels and other rental units	\$205	0.002%	\$0.02
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Hotels, motels and other rental units	\$1,855	0.019%	\$0.19

Calculation Formulas

RETAIL/WHOLESALE/OCCUPATION:
 0 - 4 employees = \$25.00
 5 - 10 employees = \$50.00
 11 - 15 employees = \$75.00
 16 - 20 employees = \$100.00
 21 - 25 employees = \$125.00
 26 or more employees = \$150.00

PROFESSIONAL:
 \$100.00 for first professional, plus \$50.00 per additional professional

HOTELS, MOTELS AND OTHER RENTAL UNITS:
 \$25.00 plus \$2.00 for each rental over 10

BUSINESS TAX NOTES

Business License Application Fee: \$25.00-\$150.00. Tax rates not scheduled to change.

UTILITY USER TAX RATES		PROPERTY AND OTHER TAX RATES	
Electric	0.0%	Electric Distributor	
Telephone	0.0%	Southern California Edison	
Cellular	0.0%	Special Note	
Gas	0.0%		
Water	0.0%		
		Ad Valorem Property Tax Rate	1.204400%
		Sales Tax Rate	7.750%
		Transient Occupancy Tax Rate	7.0%
		Parking Tax Rate	0.0%
		Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Redevelopment Agency</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - RDA</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Lambra Enterprise Zone, Foreign Trade Zone, U.S. Customs, Redevelopment and Municipal utility.
Notable Public/Private Transactions	1. Goodyear Tire & Rubber Company 2. M&M Mars Inc.
Business Advantages	1. Available, qualified and affordable labor 2. Accessibility for logistics 3. Affordable land prices

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input type="checkbox"/> Other Special Fees	
Note 1: Development Impact Fees (includes roads, parks, fire, police, and public buildings): SF: \$2,878 per unit; MF: \$2,176 per unit; Commercial: \$0.71 per sq. ft.; Industrial: \$0.45 per sq. ft.	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>Southern California International Airport, LAMBRA Zone</i>
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Mojave RMDZ</i>
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	<i>Southern California Logistics Airport</i>
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Bear Valley Road area (mixed) Hook Road (commercial)</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project I - mixed-use, 100 acres (active)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>7.2 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Southern California Int. Airport; Ontario Int. Airport</i>
Nearest Port Facilities	<i>Los Angeles Worldport and Long Beach Port</i>
Bus Transit Service	<i>Victor Valley Transit Authority</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern and Santa Fe</i>

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Unincorporated SAN BERNARDINO CO.

San Bernardino County, California

Cost Rating \$	290 North 'D' Street 6th Floor San Bernardino, CA 92415-0040 www.sbcounty.gov			
	Administrative Office	(909) 387-4811	Population (2002)	292,600
	Business Licenses	(909) 387-3841		
	Economic Development	(909) 388-0800		
	Planning Department	(909) 387-4131		
	Redevelopment Agency	(909) 388-7977		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor	
Telephone	0.0%	Southern California Edison	
Cellular	0.0%	Special Note	
Gas	0.0%	Electric - so cal edison, telephone - verizon, cellular - various providers, gas - the gas company, water- various providers	
Water	0.0%		

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0%

Unincorporated SAN BERNARDINO CO.

San Bernardino County, California

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic and Community Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Employee tax credits, financing, site location assistance, job training, training assistance, site selection, job placement
Notable Public/Private Transactions	No Response
Business Advantages	<ol style="list-style-type: none"> Affordable land, housing. Educated and skilled workforce. Recreation and quality of life. Pro-business government

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fees	Note 2
<input checked="" type="checkbox"/> Signalization Fees	Note 3
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input type="checkbox"/> Other Special Fees	
<p>Note 1: In certain areas</p> <p>Note 2: On project basis</p> <p>Note 3: See city for fee schedule</p> <p>See website for details.</p>	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos; Landscape; Lighting; Vector Control; Street Imp.</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>Agua Mansa and LAMBRA Area at George AFB</i>
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Agua Mansa; Kaiser Recycle Zone; High Desert; Chino</i>
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>California Speedway</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>9.2 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ontario International Airport</i>
Nearest Port Facilities	<i>Los Angeles World Port and Long Beach Port</i>
Bus Transit Service	<i>Omnitrans, Riverside Transit Agency</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Burlington Northern and Union Pacific</i>

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Index of Communities by County/Region

San Diego/Imperial County

Carlsbad
Chula Vista
El Cajon
El Centro
Escondido
National City
Oceanside
Poway
San Diego
San Marcos
Vista
Unincor. San Diego Co.

Cost Rating \$	1200 Carlsbad Village Drive Carlsbad, CA 92008 <i>www.carlsbad.ca.us</i>			
	Administrative Office	(760) 434-2821	Population (2002)	88,000
	Business Licenses	(760) 602-2491	Crime Index Total (2001)	2,072
	Economic Development	(760) 602-2732	Taxable Retail Store Sales (2000)	\$1,381,409
	Planning Department	(760) 438-1161		
	Redevelopment Agency	(760) 434-2811		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$4,025	0.040%	\$0.40
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional (5.08.160)	\$2,500	0.025%	\$0.25
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B or C	\$3,525	0.035%	\$0.35
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification D	\$2,025	0.020%	\$0.20
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification D	\$2,025	0.020%	\$0.20
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$4,025	0.040%	\$0.40
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification C	\$3,025	0.030%	\$0.30
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification C	\$3,025	0.030%	\$0.30

Calculation Formulas

CLASSIFICATION A:
 \$25.00 base fee, plus \$.40 per \$1,000 of gross receipts
 Minimum fee = \$30.00

PROFESSIONAL:
 \$50.00 per each professional or semi-professional

CLASSIFICATION B:
 \$25.00 base fee, plus \$.35 per \$1,000 of gross receipts

CLASSIFICATION C:
 \$25.00 base fee, plus \$.30 per \$1,000 of gross receipts

CLASSIFICATION D:
 \$25.00 base fee, plus \$.20 per \$1,000 of gross receipts

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	San Diego Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.027800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Division</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Selected Areas</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Selected Areas</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Industrial development revenue bonds for manufacturing; Priority processing for selected firms
Notable Public/Private Transactions	No Response
Business Advantages	<ol style="list-style-type: none"> 1. High image and high quality industrial parks 2. Significant population of manufacturing and high-tech firms 3. Progressive community

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 2
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 3
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 4
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 5
<p>Note 1: Special Development Tax - One-time based on area, annexation, and use Note 2: Public Facilities Tax 1.82% - 3.5% of valuation Note 3: Commercial/Industrial \$22.00 - \$34.00 per ADT sq. ft. SF \$540 - 840 per unit; MF \$324 - \$504 per unit Note 4: Non-residential \$22.00 per ADT; Single Family \$530 per unit; Multifamily \$318 per unit Note 5: Parkland Dedication In-Lieu Fee: SF: \$1,313 - \$1,755 per unit; MF: \$1,050 - \$1,170 per unit</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Parking, Landscape, Lighting, 1911 & 1915 Act Bonds</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Carlsbad Village - mixed-use (active)</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>8.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport</i>
Nearest Port Facilities	<i>Port of San Diego</i>
Bus Transit Service	<i>North County Transit District (NCTD)</i>
Rail Transit Service	<i>NCTD Coaster</i>
Rail Freight Service	<i>Burlington Northern</i>

Cost Rating \$	276 Fourth Avenue Chula Vista, CA 91910 <i>www.ci.chula-vista.ca.us</i>			
	Administrative Office	(619) 691-5041	Population (2002)	190,950
	Business Licenses	(619) 691-5272	Crime Index Total (2001)	7,702
	Economic Development	(619) 691-5047	Taxable Retail Store Sales (2000)	\$1,401,401
	Planning Department	(619) 691-5101		
	Redevelopment Agency	(619) 691-5047		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Other		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General/Business (5.04.150)	\$696	0.007%	\$0.07
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional (5.42.010)	\$5,250	0.053%	\$0.53
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General/Business (5.04.150)	\$696	0.007%	\$0.07
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General/Business (5.04.150)	\$696	0.007%	\$0.07
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturer (5.34.020)	\$374	0.004%	\$0.04
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General/Business (5.04.150)	\$696	0.007%	\$0.07
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General/Business (5.04.140)	\$696	0.007%	\$0.07
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Business (5.13.010)	\$1,118	0.011%	\$0.11

Calculation Formulas

GENERAL/BUSINESS (5.04.150):
 \$52.50 base fee for first employee, plus \$6.50 per additional employee

PROFESSIONAL (5.42.010):
 \$105 flat fee per professional

MANUFACTURER (5.34.020):
 \$52.50 base fee for first employee, plus \$3.25 per additional employee

RENTAL BUSINESS (5.13.010):
 \$0 for first three units then
 \$12.00 base plus \$1.20 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor San Diego Gas & Electric
Telephone	5.0%	
Cellular	0.0%	Special Note Electric tax is \$.0025 per KW, Gas tax is \$.00919 per therm.
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.034860%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Division of Community Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Citywide</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 3
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 4
Note 1: Public Facilities: DIF = \$13,090 per acre Note 2: Traffic Signal Fee: \$13.00 per trip generated Note 3: Eastern Area: Commercial: \$151,625 per acre; Industrial: \$90,975 per acre Note 4: Parkland Acquisition & Development Fee: SF: \$750-\$1,510 per unit; MF: \$520 - \$1,030 per unit. Where adequate parklands do not exist the following acquisition fees apply: SF: \$2,115 per unit; MF: \$1,440 per unit	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Parking</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Pending State approval</i>
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>High-tech/biotech zone</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Town Center I</i> <i>Town Center II</i> <i>Otay Valley</i> <i>Southwest</i> <i>Bayfront</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	1. Industrial Development Bonds 2. Workforce Development Assistance 3. Direct Loan/Loan Guarantee Program 4. Enterprise Zone 5. Business Retention Program
Notable Public/Private Transactions	1. Leviton-\$6M, 90,000 sq. ft. manufacturing facility 2. Gateway Chula Vista-\$58M, 300,000 sq. ft. office 3. Sharp Reese Stealy-\$12M, 67,000 sq. ft. med. off. 4. Sunbow Plaza-\$5M, 108,000 sq. ft. commercial center 5. Naples Plaza -\$15M, 84,000 sq. ft.
Business Advantages	1. Vibrant growth economy/pro-business attitude 2. Prime location minutes from international airport and US/Mexico border 3. Excellent infrastructure and economic development resource network

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport and Brown Field</i>
Nearest Port Facilities	<i>Port of San Diego</i>
Bus Transit Service	<i>Chula Vista Transit, San Diego Transit</i>
Rail Transit Service	<i>San Diego Trolley, Inc. (SDTI)</i>
Rail Freight Service	<i>Burlington Northern/San Diego & Arizona Eastern Railroad</i>

Cost Rating \$	200 East Main Street El Cajon, CA 92020 <i>www.ci.el-cajon.ca.us</i>			
	Administrative Office	(619) 441-1718	Population (2002)	96,500
	Business Licenses	(619) 441-1669	Crime Index Total (2001)	4,198
	Economic Development	(619) 441-1741	Taxable Retail Store Sales (2000)	\$1,314,898
	Planning Department	(619) 441-1741		
	Redevelopment Agency	(619) 441-1716		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
				<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$340	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$340	0.003%	\$0.03
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$340	0.003%	\$0.03
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$340	0.003%	\$0.03
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$340	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$340	0.003%	\$0.03
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$340	0.003%	\$0.03
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$340	0.003%	\$0.03

Calculation Formulas

ALL CATEGORIES:
 \$40.00 base fee, plus \$3.00 per employee

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	San Diego Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.009710%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager Office</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1
Note 1: Parks Fee (Residential) SF: \$300 per unit; MF: \$188 per unit	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>El Cajon Community Development Corp.</i>
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>El Cajon Project Area - mixed-use, 1,550 acres Downtown Area</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>8.3 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport</i>
Nearest Port Facilities	<i>Port of San Diego</i>
Bus Transit Service	<i>Metropolitan Transit Development Board (MTDB)</i>
Rail Transit Service	<i>San Diego Trolley, Inc. (SDTI)</i>
Rail Freight Service	<i>Burlington Northern</i>

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Cost Rating \$	1275 Main Street El Centro, CA 92243 www.satcom.net/ecn/	
	Administrative Office	(760) 337-4510
	Business Licenses	(760) 337-4510
	Economic Development	(760) 337-4543
	Planning Department	(760) 337-4545
	Redevelopment Agency	(760) 337-4543
	Population (2002)	39,350
	Crime Index Total (2001)	2,129
	Taxable Retail Store Sales (2000)	\$420,660

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Miscellaneous Business (16-60)	\$1,643	0.016%	\$0.16
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Professional and Semi Prof. (16-40)	\$458	0.005%	\$0.05
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Establishments (16-47) Class D	\$1,643	0.016%	\$0.16
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Wholesalers (16-45)	\$92	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturers (16-46)	\$545	0.005%	\$0.05
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Establishments (16-47) Class F	\$3,139	0.031%	\$0.31
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments (16-42)	\$2,809	0.028%	\$0.28

Calculation Formulas

MISCELLANEOUS BUSINESS: \$0 - \$20,000 = \$46.00, then \$.16 per \$1,000 of gross receipts	Class B - Building Supplies, Hardware, etc: \$0 - \$20,000 = \$46.00, then \$.09 per \$1,000 of gross receipts
PROFESSIONAL AND SEMI-PROFESSIONAL: \$46.00 for first person, then \$8.00 for next 4 persons, then \$4.00 each person thereafter	Class C - Restaurants, Night Clubs, etc: \$0 - \$20,000 = \$46.00, then \$.12 per \$1,000 of gross receipts
WHOLESALE: \$92.00 annual fee only	Class D - Drug Stores, Dry Good, Laundry, etc: \$0 - \$20,000 = \$46.00, then \$.16 per \$1,000 of gross receipts
MANUFACTURERS: \$0 - \$20,000 = \$46.00, then \$.05 per \$1,000 of gross receipts	Class E - Auto Repairs, Printing Shops, etc: \$0 - \$20,000 = \$46.00, then \$.18 per \$1,000 of gross receipts
RETAIL ESTABLISHMENTS: Class A - Grocery Stores, Auto Dealers: \$0 - \$20,000 = \$46.00, then \$.05 per \$1,000 of gross receipts	Class F - Barber Shops, Beauty Shops, etc : \$0 - \$20,000 = \$46.00, then \$.31 per \$1,000 of gross receipts * used for typical rates
	APARTMENTS: No charge if less than 4 units \$46.00 = 4 units, then \$3.00 each additional unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	San Diego Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.130000%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development & Community Service Dept.</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Childcare Tax Credits 2. Rideshare Tax Credits 3. El Centro Business Assistance Revolving Loan Fund 4. Façade Improvement Program
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. River Ranch Fresh Food Project 2. 80-acre Eastside Industrial Park 3. Development of Northgate Plaza Shopping Center
Business Advantages	<ol style="list-style-type: none"> 1. Pro-active business climate 2. Availability of work force 3. RDA incentives

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input type="checkbox"/> Other Special Fees	
<p>Note 1: Impact fee for Library, Police, Fire, Street, Recreation, Public Facilities, Administration: Retail: \$1.79 - \$2.09 per sq. ft. Office: \$1.48 per sq. ft. Industrial: Manufacturing \$.51 per sq. ft. Non-Manufacturing \$.88 per sq. ft. Single Family: \$2,154 - \$2,917 per unit (1 - 5 bd.) Multifamily: \$1,416 - \$2,128 per unit (1 - 3 bd.)</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>El Centro Downtown Business Improvement District</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>El Centro Project Area</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>7.6 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport</i>
Nearest Port Facilities	<i>Port of San Diego</i>
Bus Transit Service	<i>None</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>Union Pacific</i>

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Cost Rating \$	201 North Broadway Escondido, CA 92025 <i>www.ci.escondido.ca.us</i>			
	Administrative Office	(760) 839-4880	Population (2002)	136,950
	Business Licenses	(760) 839-4659	Crime Index Total (2001)	5,217
	Economic Development	(760) 839-4563	Taxable Retail Store Sales (2000)	\$1,782,951
	Planning Department	(760) 839-4671		
	Redevelopment Agency	(760) 839-4563		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (01)	\$1,595	0.016%	\$0.16
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (01)	\$1,595	0.016%	\$0.16
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (01)	\$1,595	0.016%	\$0.16
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesaler/Manufacturing (02)	\$1,055	0.011%	\$0.11
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesaler/Manufacturers (02)	\$1,055	0.011%	\$0.11
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (01)	\$1,595	0.016%	\$0.16
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (01)	\$1,595	0.016%	\$0.16

Calculation Formulas

<p>RETAIL (01): \$0 - \$35,000 = \$35.00 minimum fee \$35,001 - \$50,000 = \$35.00, plus .001 of gross receipts in excess of \$35,000 \$50,001 - \$100,000 = \$50.00, plus .00075 of gross receipts in excess of \$50,000 \$100,001 - \$150,000 = \$87.50, plus .0005 of gross receipts in excess of \$100,000 \$150,001 - \$200,000 = \$112.50, plus .00025 of gross receipts in excess of \$150,000 \$200,001 and over = \$125.00, plus .00015 of gross receipts in excess of \$200,000</p>	<p>WHOLESALER/MANUFACTURING (02): \$0 - \$35,000 = \$35.00 minimum fee \$35,001 - \$100,000 = \$35.00, plus .0005 of gross receipts in excess of \$35,000 \$100,001 - \$200,000 = \$50.00, plus .00025 of gross receipts in excess of \$100,000 \$200,001 and over = \$75.00, plus .0001 of gross receipts in excess of \$200,000</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor San Diego Gas & Electric
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.051980%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Office of Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Not Applicable</i>
Lease or Tenant Improvement Subsidies	<i>Not Applicable</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Selected Areas</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Targeted commercial/retail areas - fee waivers. Fee credits for utilities. Historic preservation incentives. Façade and property improvement grants (commercial and industrial).
Notable Public/Private Transactions	None
Business Advantages	1. Close proximity to I-15 and 78 freeways 2. Special business incentives programs 3. Affordable housing for business employees 4. Strong retail market 5. Near a university, have a community college 6. Light rail planned from Coast to Escondido by 2005

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input checked="" type="checkbox"/>	Public Facilities Fees Note 1
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 2
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 3
<input type="checkbox"/>	Other Special Fees
<p>Note 1: Public Facilities Fee: Comm.: \$0.74 per sq. ft.; Indus.: \$0.56 per sq. ft.; SF: \$1,582 per unit</p> <p>Note 2: Traffic Fee & Surcharge: Comm.: \$0.25 - \$35.70 per sq. ft., plus \$0.80 - \$10.63 per sq. ft. (surcharge); Res.: \$338 - \$1,693 per unit, plus \$100 - \$500 per unit (surcharge); Office: \$0.29 - \$2.10 per sq. ft. (surcharge); Indus.: \$0.08 - \$0.67 per sq. ft., plus \$0.03 - \$0.20 per sq. ft. (surcharge)</p> <p>Note 3: \$0.15 per sq. ft. of building area (first 2,000 sq. ft. exempt)</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs) <i>Downtown Escondido</i>
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input checked="" type="checkbox"/>	Other Special Business or Incentive Zone(s) <i>Historic Preservation Incentives; Downtown Incentives, East Valley Business District, Mercado project area</i>
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Escondido Redevelopment Plan Area - mixed-use</i>
TRANSPORTATION AMENITIES	
Freeway Interchange Ratio <i>5.8 interchanges for each 100,000 residents</i>	
Nearest Commercial Airport <i>San Diego International Airport & Palomar Commuter Airport</i>	
Nearest Port Facilities <i>Port of San Diego</i>	
Bus Transit Service <i>North County Transit District (NCTD)</i>	
Rail Transit Service <i>Commuter Rail (completion in 2005)</i>	
Rail Freight Service <i>Burlington Northern, Santa Fe Railway</i>	

Cost Rating \$	1243 National City Boulevard National City, CA 91950 <i>www.ci.national-city.ca.us</i>			
	Administrative Office	(619) 336-4200	Population (2002)	58,100
	Business Licenses	(619) 336-4264	Crime Index Total (2001)	2,643
	Economic Development	(619) 336-4250	Taxable Retail Store Sales (2000)	\$1,026,565
	Planning Department	(619) 336-4310		
	Redevelopment Agency	(619) 336-4250		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification 2	\$1,192	0.012%	\$0.12
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification 6	\$2,384	0.024%	\$0.24
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification 2	\$1,192	0.012%	\$0.12
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification 1	\$894	0.009%	\$0.09
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification 1	\$894	0.009%	\$0.09
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification 5	\$2,086	0.021%	\$0.21
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification 2	\$1,192	0.012%	\$0.12
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Residential Rental Property	\$10,150	0.102%	\$1.02

Calculation Formulas

<p>Classification 1: \$0 - \$299,999 = \$50; \$300,000 - \$399,999 = \$60; \$400,000 - \$499,999 = \$73; \$500,000 - \$599,999 = \$84; \$600,000 - \$699,999 = \$96; \$700,000 - \$799,999 = \$107; \$800,000 - \$899,999 = \$118; \$900,000 - \$999,999 = \$129; \$1,000,000 - \$1,099,999 = \$139; \$1,100,000 - \$1,199,999 = \$149; \$1,200,000 - \$1,299,999 = \$159; \$1,300,000 - \$1,399,999 = \$168; \$1,400,000 - \$1,499,999 = \$177; \$1,500,000 - \$1,999,999 = \$222; \$2,000,000 - \$2,499,999 = \$266; \$2,500,000 - \$2,999,999 = \$310; \$3,000,000 - \$3,499,999 = \$352; \$3,500,000 - \$3,999,999 = \$392; \$4,000,000 - \$4,999,999 = \$470; \$5,000,000 - \$5,999,999 = \$545; \$6,000,000 - \$7,999,999 = \$688; \$8,000,000 - \$10,999,999 = \$894; \$11,000,000 - \$13,999,999 = \$1,091; \$14,000,000 - \$15,999,999 = \$1,217; \$16,000,000 - \$17,999,999 = \$1,343; \$18,000,000 - \$19,999,999 = \$1,469; \$20,000,000 - \$21,999,999 = \$1,594; \$22,000,000 and above = \$1,720</p> <p>Classification 2: \$0 - \$199,999 = \$50; \$200,000 - \$299,999 = \$64; \$300,000 - \$399,999 = \$81; \$400,000 - \$499,999 = \$97; \$500,000 - \$599,999 = \$113; \$600,000 - \$699,999 = \$128;</p>	<p>\$700,000 - \$799,999 = \$143; \$800,000 - \$899,999 = \$157; \$900,000 - \$999,999 = \$172; \$1,000,000 - \$1,099,999 = \$185; \$1,100,000 - \$1,199,999 = \$199; \$1,200,000 - \$1,299,999 = \$212; \$1,300,000 - \$1,399,999 = \$224; \$1,400,000 - \$1,499,999 = \$236; \$1,500,000 - \$1,999,999 = \$296; \$2,000,000 - \$2,499,999 = \$355; \$2,500,000 - \$2,999,999 = \$413; \$3,000,000 - \$3,499,999 = \$469; \$3,500,000 - \$3,999,999 = \$523; \$4,000,000 - \$4,999,999 = \$627; \$5,000,000 - \$5,999,999 = \$727; \$6,000,000 - \$7,999,999 = \$918; \$8,000,000 - \$10,999,999 = \$1,192; \$11,000,000 - \$13,999,999 = \$1,455; \$14,000,000 - \$15,999,999 = \$1,623; \$16,000,000 - \$17,999,999 = \$1,791; \$18,000,000 - \$19,999,999 = \$1,958; \$20,000,000 - \$21,999,999 = \$2,126; \$22,000,000 and above = \$2,294</p> <p>Residential Property: Assume one location: 1-4 units: \$50 for the first unit and \$15 per each additional unit 5-30 units: \$50 for the first unit and \$15 per each additional unit, OR base tax of \$75 plus the sum of the gross receipts tax (gross rents, .01%) 31-60 units: \$100 plus the sum of the gross receipts tax (gross rents, .01%) 61 or more units: \$150 plus the sum of the gross receipts tax (gross rents, .01%)</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change. See code for details on additional classifications including. Additional fees may apply for rental properties distributed among more than one location.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor San Diego Gas & Electric
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.009710%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Development Commission</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Fast permit processing 2. Technical and financial assistance on a case-by-case basis 3. Polanco Redevelopment Act for brownfield development
Notable Public/Private Transactions	Saturn dealership (2-acre site): City offered \$500,000 interest-free loan with \$400,000 payable over 10 years and \$100,000 over 20 years; project provides 60-70 jobs
Business Advantages	<ol style="list-style-type: none"> 1. Proximity to Downtown San Diego, Airport, 54 and 805 Freeways 2. San Diego Bay Deepwater Berthing 3. Labor pool

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 1
Note 1: Parks Fee: Residential/Non-Residential: \$125 flat fee	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Mile of Cars</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mile of Cars Special Landscape Maintenance District (Auto Mall)</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>Harbor District</i>
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>National City Project Area (2/3 of City), including the Downtown and Harbor Districts</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport</i>
Nearest Port Facilities	<i>Port of San Diego; National City Marine Terminal</i>
Bus Transit Service	<i>National City Transit; San Diego Transit</i>
Rail Transit Service	<i>San Diego Trolley (MTDB)</i>
Rail Freight Service	<i>Burlington Northern, Santa Fe</i>

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Cost Rating	300 North Coast Highway Oceanside, CA 92054-2885 <i>www.ci.oceanside.ca.us</i>		
	\$	Administrative Office (760) 435-3065 Business Licenses (760) 435-3878 Economic Development (760) 435-3352 Planning Department (760) 435-3520 Redevelopment Agency (760) 435-3352	Population (2002) 167,200 Crime Index Total (2001) 5,931 Taxable Retail Store Sales (2000) \$901,272

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category III	\$4,060	0.041%	\$0.41
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category III	\$4,060	0.041%	\$0.41
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category III	\$4,060	0.041%	\$0.41
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category III	\$4,060	0.041%	\$0.41
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category III	\$4,060	0.041%	\$0.41
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category III	\$4,060	0.041%	\$0.41
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Owners of Commercial Property (Category I)	\$4,025	0.040%	\$0.40
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Apartments (Category II)	\$4,100	0.041%	\$0.41

Calculation Formulas

CATEGORY I:
 \$25.00 base fee (first time) minimum
 Renewals based on \$.40 per \$1,000 of gross receipts,
 plus \$25.00 administrative fee

CATEGORY II:
 \$100.00 base fee (first time) minimum
 Renewals based on \$.40 per \$1,000 of gross receipts,
 plus \$100.00 administrative fee

CATEGORY III:
 \$60.00 base fee (first time) minimum
 Renewals based on \$.40 per \$1,000 of gross receipts,
 plus \$60.00 administrative fee

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

Electric Distributor	San Diego Gas & Electric
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.023700%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development & Redevelopment Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Citywide</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input checked="" type="checkbox"/> Signalization Fees	Note 2
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 3
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 4
Note 1: Public Facilities \$.44 per sq. ft. Note 2: Traffic Signal Fee \$7.80 per trip Note 3: Thoroughfare Fee \$177 per trip Reduced for commercial/industrial to \$44.25 per trip Note 4: Parks Fee: SF/MF: \$2,200 per unit	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project Area (375 acres) - mixed-use</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	IDEC Pharmaceutical Ashworth One Source
Business Advantages	1. Availability of large parcels 2. Attractive pricing 3. Rapid processing

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.4 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport, Palomar Airport</i>
Nearest Port Facilities	<i>Port of San Diego</i>
Bus Transit Service	<i>North County Transit District (NCTD)</i>
Rail Transit Service	<i>NCTD Coaster/Metrolink</i>
Rail Freight Service	<i>Burlington Northern</i>

Cost Rating \$	13325 Civic Center Drive Poway, CA 92064 <i>www.ci.poway.ca.us</i>			
	Administrative Office	(858) 748-6600	Population (2002)	49,650
	Business Licenses	(858) 679-4217	Crime Index Total (2001)	1,038
	Economic Development	(858) 679-4370	Taxable Retail Store Sales (2000)	\$475,197
	Planning Department	(858) 679-4290		
	Redevelopment Agency	(858) 679-4361		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <small>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</small>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$3	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$3	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$3	0.000%	\$0.00
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$3	0.000%	\$0.00
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$3	0.000%	\$0.00
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$3	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$3	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$3	0.000%	\$0.00

Calculation Formulas

ALL CATEGORIES:
 Business Registration Fee:
 Initial fee = \$8.00
 Renewal fee = \$6.00 every two years

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	San Diego Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.022710%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	6.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Dept.</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Will Consider Transaction</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	\$1 million in commercial stability loans
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 1
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2
Note 1: Based on combination of square footage and traffic generation, industrial/business park fees per developer agreement Note 2: Park Fee: \$2,650 per unit	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Paguay Project (includes Poway Road) - commercial/industrial</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport</i>
Nearest Port Facilities	<i>Port of San Diego</i>
Bus Transit Service	<i>North County Transit District (NCTD)</i>
Rail Transit Service	
Rail Freight Service	<i>Amtrak</i>

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Cost Rating \$	202 C Street San Diego, CA 92101 <i>www.sannet.gov</i>			
	Administrative Office	(619) 236-5555	Population (2002)	1,255,750
	Business Licenses	(619) 236-6173	Crime Index Total (2001)	50,645
	Economic Development	(619) 236-6039	Taxable Retail Store Sales (2000)	\$11,277,061
	Planning Department	(619) 236-6460		
	Redevelopment Agency	(619) 236-6039		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$625	0.006%	\$0.06
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$625	0.006%	\$0.06
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$625	0.006%	\$0.06
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$625	0.006%	\$0.06
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$625	0.006%	\$0.06
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$625	0.006%	\$0.06
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Rental (Same as all categories)	\$625	0.006%	\$0.06
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rental	\$7,550	0.076%	\$0.76

Calculation Formulas

ALL CATEGORIES:
 0 - 12 employees = \$34.00
 13 or more employees = \$125.00, plus \$5.00 per employee
 plus one-time \$12.00 Zoning Use Clearance fee

RESIDENTIAL RENTAL:
 0 - 10 units = \$50.00 plus \$5.00 per unit
 11 - 100 units = \$57.00 plus \$9.00 per unit
 101 units or over = \$150.00 plus \$8.00 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor San Diego Gas & Electric
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.112890%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.5%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Division</i>
Industrial Development Bonds (IDBs)	<i>Always Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Negotiable</i>
Business License Tax Waivers or Reductions	<i>Negotiable</i>
Permit or Fee Waivers or Reductions	<i>Negotiable</i>
Property Tax Reimbursements	<i>Negotiable</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Business & Industry Incentive Program 2. Business Cooperation Program 3. Guaranteed Water for Industry Program
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Novartis AG 2. ST Microelectronics, Inc. 3. LG InfoComm, Inc.
Business Advantages	<ol style="list-style-type: none"> 1. Highly skilled and educated workforce. 2. Well trained scientific community 3. Business center for Telecommunications, Biotechnology, Electronics, Software, Defense and Business Services industries 4. Access to Pacific Rim Markets

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 2
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3 & 4
<p>Note 1: Fee structure based on 42 areas, ADT, acres. Also an Interim fee for North City Future Urbanizing Area.</p> <p>Note 2: Collected in selected areas</p> <p>Note 3: Citywide Housing Trust Fund Fees (per sq. ft.): Retail \$0.64; Office \$1.06; R&D \$0.80; Mfg. \$0.64; Warehouse: \$0.27</p> <p>Note 4: Parks Fee: SF: \$100 per unit; MF: \$75 per unit. Special Parks Fee: SF: \$1,300-\$2,700 per unit; MF: \$641-\$2,020 per unit</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>16 active districts</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting, Parking, 1913, 1915 Act Bonds</i>
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>San Ysidro/Otay Mesa; Metro Area</i>
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Otay Mesa; Rancho Bernardo and Mira Mesa communities</i>
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	<i>Otay Mesa FTZ No. 153</i>
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Federal Renewal Community: Central Area/City Heights</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Barrio Logan; Central Imperial; Center City; City Heights; College Community; College Grove; Gateway Center West; Horton Plaza; Linda Vista; Market Street; Mount Hope; San Ysidro; South Crest; North Park; Dells Imperial; Naval Training Center; North Bay</i>
TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>7.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport (Lindbergh Field)</i>
Nearest Port Facilities	<i>Port of San Diego</i>
Bus Transit Service	<i>Metropolitan Transit Development Board</i>
Rail Transit Service	<i>NCTD Coaster; San Diego Trolley</i>
Rail Freight Service	<i>Burlington Northern</i>

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Cost Rating \$	1 Civic Center Drive San Marcos, CA 92069 <i>www.ci.sanmarcos.ca.us</i>			
	Administrative Office	(760) 744-1050	Population (2002)	60,800
	Business Licenses	(760) 744-1050 Ext. 3101	Crime Index Total (2001)	1,534
	Economic Development	(760) 744-1050 Ext. 3238	Taxable Retail Store Sales (2000)	\$610,826
	Planning Department	(760) 744-1050 Ext. 3233		
	Redevelopment Agency	(760) 744-1050 Ext. 3115		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$100	0.001%	\$0.01

Calculation Formulas

ALL CATEGORIES: 0 - 5 employees = \$20.00 6 - 10 employees = \$30.00 11 - 20 employees = \$50.00 21 - 30 employees = \$70.00 31 - 50 employees = \$80.00 51 - 100 employees = \$100.00 101 - 200 employees = \$150.00 201 - 300 employees = \$200.00 301 - 400 employees = \$250.00 401 - 500 employees = \$300.00 501 - 600 employees = \$350.00 601 - 700 employees = \$400.00 701 - 800 employees = \$450.00 801 - 900 employees = \$500.00 901 - 1000 employees = \$550.00	1001 - 2000 employees = \$650.00 2001 - 3000 employees = \$750.00 3001 - 5000 employees = \$1000.00
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	San Diego Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.031910%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Coordinator</i>
Industrial Development Bonds (IDBs)	<i>Have Completed Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Deferrals</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fee	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 2
<input checked="" type="checkbox"/> Other Special Fees	Note 3
Note 1: Public Facility Fees: Assigned per acre, per use (commercial, office, industrial, etc.) for street widening, circulation street, etc. Single Family and Multifamily based per unit	
Note 2: Based on Building valuation	
Note 3: Parks Fee: SF/MF: \$3,675 per unit	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting, Special Street Assessments; Police and Fire Facilities Services</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Project Area I Project Area II Project Area III</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	1. RDA will consider assistance for infrastructure availability industrial bonds 2. City will consider partial deferment impact fees based upon project benefit to city/RDA
Notable Public/Private Transactions	No Response
Business Advantages	1. Location & climate and life style 2. Pro-business attitude/entitlement process 3. Affordable land & reasonable housing prices

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>8.2 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport; Palomar Airport</i>
Nearest Port Facilities	<i>Port of San Diego</i>
Bus Transit Service	<i>North County Transit District (NCTD)</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern</i>

Cost Rating \$	600 Eucalyptus Avenue Vista, CA 92085 www.ci.vista.ca.us			
	Administrative Office	(760) 639-9131	Population (2002)	92,100
	Business Licenses	(760) 639-6174	Crime Index Total (2001)	2,558
	Economic Development	(760) 639-6165	Taxable Retail Store Sales (2000)	\$629,076
	Planning Department	(760) 639-6100		
	Redevelopment Agency	(760) 639-6187		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.					
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$2,471	0.025%	\$0.25
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$2,471	0.025%	\$0.25
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$2,471	0.025%	\$0.25
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesalers/Manufacturers	\$5,008	0.050%	\$0.50
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesalers/Manufacturers	\$5,008	0.050%	\$0.50
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$2,471	0.025%	\$0.25
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rentals	\$2,305	0.023%	\$0.23

Calculation Formulas

GENERAL:
 \$1.00 per \$1,000 of gross receipts up to \$20,000, plus
 \$.90 per \$1,000 of gross receipts up to \$30,000, plus
 \$.80 per \$1,000 of gross receipts up to \$60,000, plus
 \$.70 per \$1,000 of gross receipts up to \$200,000, plus
 \$.60 per \$1,000 of gross receipts up to \$300,000, plus
 \$.50 per \$1,000 of gross receipts up to \$600,000, plus
 \$.40 per \$1,000 of gross receipts up to \$1,500,000, plus
 \$.30 per \$1,000 of gross receipts up to \$2,000,000, plus
 \$.20 per \$1,000 of gross receipts in excess of \$2,000,000

RENTALS:
 \$2.50 per unit for 3 or more units

WHOLESALES/MANUFACTURES:
 \$1.00 per \$1,000 of gross receipts up to \$15,000, plus
 \$.50 per \$1,000 of gross receipts in excess of \$15,000

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	San Diego Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.009710%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Dept.</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Will Consider Transaction - Citywide</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Redevelopment Agency pursuing revitalization of Downtown area through master developer 2. Assistance considered according to benefits provided
Notable Public/Private Transactions	Wal-Mart (128,000 sq. ft.) received land writedown subsidy; Price Club (158,000 sq. ft.) received sales tax rebates, off-site assistance and drainage infrastructure; both based on performance program
Business Advantages	<ol style="list-style-type: none"> 1. County building \$49.5 million Judicial Center expansion 2. Highest employment growth in County between 1990-1995 3. Business Park development of over 1 million sq. ft. in 1997 due to fast processing

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input checked="" type="checkbox"/> Major Thoroughfare/Bridge Fees	Note 3
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 4
<p>Note 1: Public Facilities Fee: Commercial \$7,776 per acre Industrial \$7,794 per acre Fire Protection Fee: Commercial \$2,419 per acre Industrial \$2,424 per acre</p> <p>Note 2: Traffic Signalization Fee: \$12.40 per trip</p> <p>Note 3: Traffic Thoroughfare Fee: Commercial \$37.25 per trip, Industrial \$117.32 per trip</p> <p>Note 4: Parks Fee (Residential): \$1,391 per unit</p>	
SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Downtown BID</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Downtown Commercial Program; Townsite Area</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Vista Area - 4 sub-areas, non-contiguous, 2,106 acres commercial and industrial (active)</i>
TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.4 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>San Diego International Airport</i>
Nearest Port Facilities	<i>Port of San Diego</i>
Bus Transit Service	<i>North County Transit District (NCTD)</i>
Rail Transit Service	
Rail Freight Service	<i>Burlington Northern</i>

Unincorporated SAN DIEGO CO.

San Diego County, California

Cost Rating \$	1600 Pacific Highway San Diego, CA 92101 www.co.san-diego.ca.us			
	Administrative Office	(619) 531-5250	Population (2002)	456,400
	Business Licenses	None		
	Economic Development	(858) 495-5494		
	Planning Department	(858) 565-5981		
	Redevelopment Agency	(858) 565-5981		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

Business license tax repealed by Board of Supervisors in all unincorporated areas.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	San Diego Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%

Unincorporated SAN DIEGO CO.

San Diego County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

CAO Office of Trade & Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Countywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Not Applicable

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - Countywide

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees Note 1
- Major Thoroughfare/Bridge Fees Note 2
- Art in Public Places Fees
- Other Special Fees Note 3

Note 1: Traffic Signal Fee: Based on trip generation and intersection location volumes; calculated on a case-by-case basis

Note 2: Certain areas only

Note 3: Residential Parks Fee: \$0 - \$800 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
In cities throughout region
- Other Non-Residential Assessment/Tax Districts
Mello-Roos; Parking; Landscape; Lighting
- State Enterprise Zone(s)
In city limits
- Recycling Market Development Zone(s)
Located in North and South County
- Foreign Trade Zone(s)
San Diego FTZ No. 153
- Other Special Business or Incentive Zone(s)
Several Revitalization Zones
- Redevelopment Project Area(s)
Gillespie Field - industrial

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Early Assistance program; permit expedite; personal property tax exemptions; industrial development bonds; job training; ombuds service; Liaison; advocacy; site search

Notable Public/Private Transactions

County Trade and Business Development Office worked with a variety of agencies as the business advocate for the Northrop Grumman unmanned space vehicle R&D facility, which was permitted and constructed in less than 6 months and currently employs over 400 people.

Business Advantages

1. Business friendly; perfect climate
2. Located in the Pacific Rim and international border
3. Collaborative relationship with business including incentives to create successful projects
4. Well educated work force
5. Technology perfect climate

TRANSPORTATION AMENITIES

- Freeway Interchange Ratio**
3.3 interchanges for each 100,000 residents
- Nearest Commercial Airport**
San Diego International Airport and Palomar Airport
- Nearest Port Facilities**
Port of San Diego
- Bus Transit Service**
San Diego County Transit System (SDCTS)
- Rail Transit Service**
Trolley (MTDB); Coaster
- Rail Freight Service**
Burlington Northern

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Index of Communities by County/Region

Ventura/Santa Barbara Counties

Camarillo
Moorpark
Oxnard
Santa Barbara
Santa Maria
Simi Valley
Thousand Oaks
Ventura (San Buenaventura)
Unincor. Santa Barbara Co.
Unincor. Ventura Co.

Cost Rating \$	601 Carmen Drive Camarillo, CA 93010 <i>www.ci.camarillo.ca.us</i>			
	Administrative Office	(805) 388-5309	Population (2002)	59,500
	Business Licenses	(805) 388-5330	Crime Index Total (2001)	1,225
	Economic Development	(805) 388-5307	Taxable Retail Store Sales (2000)	\$523,417
	Planning Department	(805) 388-5360		
	Redevelopment Agency	(805) 388-5360		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,750	0.018%	\$0.18
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Medical/Other Professionals	\$1,900	0.019%	\$0.19
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,750	0.018%	\$0.18
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,750	0.018%	\$0.18
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,750	0.018%	\$0.18
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,750	0.018%	\$0.18
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,750	0.018%	\$0.18
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments	\$4,635	0.046%	\$0.46

Calculation Formulas

GENERAL:			
\$0 - \$15,000 = \$25.00	\$185,001 - \$205,000 = \$120.00	\$975,001 - \$2,000,000 = \$320.00, plus	
\$15,001 - \$25,000 = \$30.00	\$205,001 - \$250,000 = \$135.00	\$.30 per \$1,000 over \$975,001	
\$25,001 - \$35,000 = \$35.00	\$250,001 - \$295,000 = \$155.00	\$2,000,001 - \$4,000,000 = \$627.00, plus	
\$35,001 - \$45,000 = \$40.00	\$295,001 - \$385,000 = \$175.00	\$.25 per \$1,000 over \$2,000,001	
\$45,001 - \$55,000 = \$45.00	\$385,001 - \$475,000 = \$195.00	\$4,000,001 - \$5,000,000 = \$1,100, plus	
\$55,001 - \$65,000 = \$50.00	\$475,001 - \$575,000 = \$220.00	\$.15 per \$1,000 over \$4,000,001	
\$65,001 - \$75,000 = \$55.00	\$575,001 - \$675,000 = \$245.00	\$5,000,001 and over = \$1,250.00, plus	
\$75,001 - \$85,000 = \$60.00	\$675,001 - \$775,000 = \$270.00	\$.10 per \$1,000 over \$5,000,001	
\$85,001 - \$95,000 = \$65.00	\$775,001 - \$875,000 = \$295.00		
\$95,001 - \$105,000 = \$70.00	\$875,001 - \$975,000 = \$320.00	MEDICAL/OTHER PROFESSIONALS:	
\$105,001 - \$125,000 = \$80.00		\$35.00 per professional, plus \$3.00 per additional employee (Other)	
\$125,001 - \$145,000 = \$90.00		\$50.00 per professional, plus \$3.00 per additional employee (Medical)	
\$145,001 - \$165,000 = \$100.00		APARTMENTS:	
\$165,001 - \$185,000 = \$110.00		\$35.00 for first 5 units, then \$5.00 per additional unit	

BUSINESS TAX NOTES

Medical Professional - Physicians - Dentists: \$50.00 per professional plus \$3.00 per additional employee. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Southern California Edison
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.087518%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Planning and Community Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES																						
<input type="checkbox"/>	Development Impact Fees																					
<input checked="" type="checkbox"/>	Public Facilities Fees	Note 1																				
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee	Note 2																				
<input type="checkbox"/>	Signalization Fees																					
<input checked="" type="checkbox"/>	Major Thoroughfare/Bridge Fees	Note 3																				
<input type="checkbox"/>	Art in Public Places Fees																					
<input checked="" type="checkbox"/>	Other Special Fees	Note 4																				
<p>Note 1: Police Facility Fee: \$933 per acre for non-residential, \$153 per unit for residential</p> <p>Note 2: Traffic Mitigation Fee per District: (per sq. ft or unit)</p> <table border="1"> <thead> <tr> <th></th> <th>Comm</th> <th>Office</th> <th>SF</th> <th>Apartment</th> </tr> </thead> <tbody> <tr> <td>District 1:</td> <td>\$3.62</td> <td>\$5.33</td> <td>\$4.10</td> <td>\$2.26</td> </tr> <tr> <td>District 2:</td> <td>\$4.86</td> <td>\$5.87</td> <td>\$4.60</td> <td>\$2.53</td> </tr> <tr> <td>District 3:</td> <td>\$3.05</td> <td>\$4.45</td> <td>\$3.50</td> <td>\$1.95</td> </tr> </tbody> </table> <p>Note 3: Bridge Policy Fee: \$2,450 per acre Note 4: Parks Fee: See City for detailed calculation methodology</p>				Comm	Office	SF	Apartment	District 1:	\$3.62	\$5.33	\$4.10	\$2.26	District 2:	\$4.86	\$5.87	\$4.60	\$2.53	District 3:	\$3.05	\$4.45	\$3.50	\$1.95
	Comm	Office	SF	Apartment																		
District 1:	\$3.62	\$5.33	\$4.10	\$2.26																		
District 2:	\$4.86	\$5.87	\$4.60	\$2.53																		
District 3:	\$3.05	\$4.45	\$3.50	\$1.95																		
SPECIAL ZONES																						
<input type="checkbox"/>	Business Improvement District(s) (BIDs)																					
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting, 1915 Act Bonds</i>																				
<input type="checkbox"/>	State Enterprise Zone(s)																					
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s)	<i>Entire City</i>																				
<input type="checkbox"/>	Foreign Trade Zone(s)																					
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)																					
<input checked="" type="checkbox"/>	Redevelopment Project Area(s)	<i>Phase II: Ventura Blvd. of Redevelopment Project includes Ventura Blvd. from Lewis Road to Carmen Drive.</i>																				

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Streamlined development processing review
Notable Public/Private Transactions	New redevelopment area currently has a 50/50 façade program
Business Advantages	<ol style="list-style-type: none"> 1. Proximity to world trade zone 2. Weather 3. Environment

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>8.4 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Oxnard Airport</i>
Nearest Port Facilities <i>Port of Oxnard</i>
Bus Transit Service <i>Camarillo Area Transit, Ventura County VISTA</i>
Rail Transit Service <i>Ventura Blvd./Lewis Road</i>
Rail Freight Service <i>Union Pacific</i>

Cost Rating	799 Moorpark Avenue			
	Moorpark, CA 93021			
\$	<i>www.ci.moorpark.ca.us</i>			
	Administrative Office	(805) 517-6200	Population (2002)	33,000
	Business Licenses	(805) 517-6225	Crime Index Total (2001)	313
	Economic Development	(805) 517-6217	Taxable Retail Store Sales (2000)	\$87,767
	Planning Department	(805) 517-6228		
	Redevelopment Agency	(805) 517-6215		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$30	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$30	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$30	0.000%	\$0.00
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$30	0.000%	\$0.00
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$30	0.000%	\$0.00
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$30	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$30	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	All Categories	\$30	0.000%	\$0.00

Calculation Formulas

ALL CATEGORIES:
Flat fee = \$30.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor	Southern California Edison
Telephone	0.0%	Special Note	
Cellular	0.0%		
Gas	0.0%		
Water	0.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.010418%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Office</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Citywide</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Will Consider Trans; Reduced Parking Req. in Redevel Area</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Business Enhancement Program 2. Free business consultant hrs. for all aspects of bus. dev., financing, marketing, & int'l trade 3. Job & Career Center offers free employee recruiting & training services
Notable Public/Private Transactions	No response
Business Advantages	<ol style="list-style-type: none"> 1. Location, accessibility, transportation 2. Proximity to markets 3. High quality facilities 4. Low Tax Rates 5. High Quality of Life (low crime rate, top rated schools) 6. Highest per capita income in Ventura County

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input checked="" type="checkbox"/>	Public Facilities Fees Note 1
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 2
<input type="checkbox"/>	Signalization Fees
<input checked="" type="checkbox"/>	Major Thoroughfare/Bridge Fees Note 2
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 3
<input checked="" type="checkbox"/>	Other Special Fees Note 4
<p>Note 1: Library \$0.10 per sq. ft.; Police \$0.19 per sq. ft.; Fire \$0.11 per sq. ft.</p> <p>Note 2: Base on Location: Comm./Indus.:\$4,940 - \$19,892 per acre; SF/MF; \$1,560 - \$3,553 per unit</p> <p>Note 3: Arts Fee: \$0.10 per sq. ft.</p> <p>Note 4: Parks Fee: \$0.25 per sq. ft.</p> <p>A Parking in Lieu Fee for Old Town Commercial Zone \$3,000 for each parking space that is reduced from required</p>	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos, Landscape, Lighting</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Moorpark Project Area - mixed-use</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Oxnard Airport; LAX; Burbank; Santa Barbara</i>
Nearest Port Facilities	<i>Port of Hueneme</i>
Bus Transit Service	<i>Moorpark City Bus, Ventura Inter-city Service (VISTA)</i>
Rail Transit Service	<i>Metrolink High Street Station (Amtrak)</i>
Rail Freight Service	<i>Union Pacific</i>

Cost Rating \$	305 West Third Street Oxnard, CA 93030 <i>www.ci.oxnard.ca.us</i>			
	Administrative Office	(805) 385-7430	Population (2002)	182,000
	Business Licenses	(805) 385-7817	Crime Index Total (2001)	5,298
	Economic Development	(805) 385-7444	Taxable Retail Store Sales (2000)	\$1,344,824
	Planning Department	(805) 385-7858		
	Redevelopment Agency	(805) 385-7402		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail & General Businesses (31)	\$6,168	0.062%	\$0.62
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Professions/Occupations/Services (01)	\$8,550	0.086%	\$0.86
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail & General Businesses (31)	\$6,168	0.062%	\$0.62
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Businesses (29)	\$2,937	0.029%	\$0.29
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Manufacturers (27)	\$943	0.009%	\$0.09
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail & General Businesses (31)	\$6,168	0.062%	\$0.62
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Motels, Hotels, Apartment (03)	\$1,419	0.014%	\$0.14
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Motels, Hotels, Apartment (03)	\$12,144	0.121%	\$1.21

Calculation Formulas

<p>RETAIL & GENERAL BUSINESS (31): \$10.00 (renewal) or \$25.00 (new) processing fee, plus \$0 - \$43,000 = \$69.00 \$43,001 - \$113,000 = \$69.00, plus .00140 x excess of \$42,001 \$113,001 - \$226,000 = \$168.00, plus .00084 x excess of \$110,001 \$226,001 - \$453,000 = \$263.00, plus .00070 x excess of \$220,001 \$453,001 & over = \$422.00, plus .00060 x excess of \$440,001</p> <p>WHOLESALE BUSINESSES (29): \$10.00 (renewal) or \$25.00 for (new) processing fee plus \$0 - \$43,000 = \$86.00 \$43,001 - \$113,000 = \$86.00, plus .00140 x excess of \$42,001 \$113,001 - \$453,000 = \$185.00, plus .00056 x excess of \$110,001 \$453,001 - \$1,131,000 = \$375.00, plus .00042 x excess of \$440,001 \$1,131,001 - \$2,263,000 = \$660.00, plus .0003 x excess of \$1,101,001 \$2,263,001 & over = \$977.00, plus .00025 x excess of \$2,201,001</p>	<p>MANUFACTURERS (27): 0 - 5 employees = \$158.00 next 6 - 10 employees = \$13.00 each next 11 - 90 employees = \$8.00 each in excess of 100 = \$5.00 each</p> <p>PROF./OCCUPATIONS/SERVICES (01): \$158.00 per professional, plus \$13.00 per non-professional</p> <p>MOTELS/HOTELS/APARTMENTS (03): \$158.00 for up to 3 units, plus \$13.00 each additional unit</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.172771%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Greater Oxnard Economic Development Corporation (Private)</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Guaranteed time certain plan review and permitting, complimentary processing of C of O zoning clearance, and business license on behalf of company
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Raypak moves manufacturing headquarters to Oxnard (400 jobs) 2. Seminis opens 415,000 sq.ft. World Headquarters 3. PTI World Headquarters.
Business Advantages	<ol style="list-style-type: none"> 1. Plentiful/affordable land and building 2. Business-supportive community 3. Affordable housing, low crime, coastal climate

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input checked="" type="checkbox"/> Art in Public Places Fees	Note 3
<input checked="" type="checkbox"/> Other Special Fees	Note 4
<p>Note 1: Office - \$0.39 per sq. ft.; Manufacturing - \$0.20 per sq. ft. Warehouse - \$0.10 per sq. ft.; Uncovered Storage - \$0.03 per sq. ft.</p> <p>Note 2: Traffic Circulation System Facility Fee \$174 per ADT. May be subject to additional County Traffic Mitigation Fee</p> <p>Note 3: For new construction in excess of 100,000 sq. ft.</p> <p>Note 4: Quimby Parkland Dedication In-Lieu Fee: Determined on a case-by-case basis. See City for detailed calculation methodology</p>	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Mello-Roos, Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Entire City</i>
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	<i>Oxnard-Port Hueneme Harbor District FTZ No. 205</i>
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>R-108 - 20 acres</i> <i>Southwinds - 131 acres</i> <i>Ormond Beach - 1,334 acres</i> <i>Central City Revitalization Project - 568 acres</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>2.7 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Oxnard Airport</i>
Nearest Port Facilities	<i>Port Hueneme</i>
Bus Transit Service	<i>South Coast Area Transit</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Union Pacific; Ventura County Railroad</i>

Cost Rating \$\$	735 Anacapa Street Santa Barbara, CA 93101 <i>www.ci.santa-barbara.ca.us</i>			
	Administrative Office	(805) 564-5303	Population (2002)	90,700
	Business Licenses	(805) 564-5341	Crime Index Total (2001)	2,957
	Economic Development	(805) 564-5503	Taxable Retail Store Sales (2000)	\$1,236,038
	Planning Department	(805) 564-5470		
	Redevelopment Agency	(805) 564-5461		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services/Administrative offices	\$3,600	0.036%	\$0.36
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services/Administrative offices	\$3,600	0.036%	\$0.36
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail	\$1,650	0.017%	\$0.17
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Wholesaling	\$1,490	0.015%	\$0.15
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing/Wholesaling	\$1,490	0.015%	\$0.15
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail	\$3,600	0.036%	\$0.36
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental Properties	\$10,005	0.100%	\$1.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental Properties	\$10,005	0.100%	\$1.00

Calculation Formulas

Section A-1: Retail
 \$1 - \$20,000 = \$25; \$20,001 - \$25,000 = \$31; \$25,001 - \$30,000 = \$35;
 \$30,001 - \$35,000 = \$37; \$35,001 - \$40,000 = \$39; \$40,001 - \$45,000 = \$41;
 \$45,001 - \$50,000 = \$43; \$50,001 - \$60,000 = \$45; \$60,001 - \$70,000 = \$49;
 \$70,001 - \$80,000 = \$53; \$80,001 - \$90,000 = \$58; \$90,001 - \$100,000 = \$64;
 \$100,001 - \$125,000 = \$75; \$125,001 - \$150,000 = \$91; \$150,001 - \$175,000 = \$106;
 \$175,001 - \$200,000 = \$120; \$200,001 - \$250,000 = \$142; \$250,001 - \$300,000 = \$168;
 \$300,001 - \$350,000 = \$195; \$350,001 - \$400,000 = \$221; \$400,001 - \$450,000 = \$242;
 \$450,001 - \$500,000 = \$266; \$500,001 - \$600,000 = \$292; \$600,001 - \$700,000 = \$325;
 \$700,001 - \$800,000 = \$360; \$800,001 - \$900,000 = \$374; \$900,001 - \$1,000,000 = \$400;
 over \$1,000,000 = \$400 + \$20 per \$100,000 or fraction over 1 million; over \$3,000,000 = \$800 + \$15 per \$100,000 or fraction over \$3,000,000; over \$6,000,000 = \$1,250 + \$10 per \$100,000 or fraction over 6 million

Section A-3: Manufacturing/Wholesaling
 \$1 - \$20,000 = \$25; \$20,001 - \$25,000 = \$25; \$25,001 - \$30,000 = \$25;
 \$30,001 - \$35,000 = \$25; \$35,001 - \$40,000 = \$25; \$40,001 - \$45,000 = \$25;
 \$45,001 - \$50,000 = \$25; \$50,001 - \$60,000 = \$27; \$60,001 - \$70,000 = \$29;
 \$70,001 - \$80,000 = \$32; \$80,001 - \$90,000 = \$35; \$90,001 - \$100,000 = \$38;
 \$100,001 - \$125,000 = \$45; \$125,001 - \$150,000 = \$55; \$150,001 - \$175,000 = \$64;
 \$175,001 - \$200,000 = \$72; \$200,001 - \$250,000 = \$85; \$250,001 - \$300,000 = \$101;
 \$300,001 - \$350,000 = \$117; \$350,001 - \$400,000 = \$133; \$400,001 - \$450,000 = \$145;
 \$450,001 - \$500,000 = \$160; \$500,001 - \$600,000 = \$175; \$600,001 - \$700,000 = \$195;
 \$700,001 - \$800,000 = \$216; \$800,001 - \$900,000 = \$224; \$900,001 - \$1,000,000 = \$240;
 over \$1,000,000 = \$240 + \$20 per \$100,000 or fraction over 1 million; over \$3,000,000 = \$640 + \$15 per \$100,000 or fraction over \$3,000,000; over \$6,000,000 = \$1,090 + \$10 per \$100,000 or fraction over 6 million

Section C: Professionals
 Minimum: \$100
 \$100 for the first person, and each additional professional (partner or paid on commission basis);
 \$40 for each salaried professional or semi-professional;
 \$20 for each non-professional or clerical

Section D: Rental Properties
 \$15 for the first \$10,000 gross rent, and \$1.00 for each additional \$1,000 or fraction thereof

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.0%
Telephone	6.0%
Cellular	6.0%
Gas	6.0%
Water	6.0%

Electric Distributor	Southern California Edison
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.027240%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Community Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Selected Areas</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	1. Quality of life 2. Quality institutions (UC Santa Barbara) 3. Strong local economy

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input type="checkbox"/>	Scheduled Traffic Impact/Trip Fee
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
SPECIAL ZONES	
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs) <i>Downtown; Old Town</i>
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Parking</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>
<input type="checkbox"/>	Foreign Trade Zone(s) <i>In process of forming with Pt. Mugu/Ventura Co.</i>
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Central City</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>8.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Santa Barbara Airport</i>
Nearest Port Facilities	<i>Port of Hueneme; Santa Barbara Harbor</i>
Bus Transit Service	<i>SBMTD</i>
Rail Transit Service	
Rail Freight Service	<i>Union Pacific</i>

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Cost Rating \$	110 East Cook Street Santa Maria, CA 93454 <i>www.ci.santa-maria.ca.us</i>			
	Administrative Office	(805) 925-0951 Ext. 200	Population (2002)	80,500
	Business Licenses	(805) 925-0951 Ext. 422	Crime Index Total (2001)	2,672
	Economic Development	(805) 925-0951 Ext. 368	Taxable Retail Store Sales (2000)	\$945,954
	Planning Department	(805) 925-0951 Ext. 244		
	Redevelopment Agency	(805) 925-0951 Ext. 373		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.	Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional (Sec. 4-3.3103)	\$2,000	0.020%	\$0.20
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional (Sec. 4-3.3103)	\$2,000	0.020%	\$0.20
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (Sec. 4-3.202)	\$500	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Sales (Sec. 4-3.3147)	\$388	0.004%	\$0.04
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Sales (Sec. 4-3.3147)	\$388	0.004%	\$0.04
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	None	\$0	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Office/Commercial Building (Sec. 4 -3.391)	\$140	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment House (Sec. 4- 3.312)	\$140	0.001%	\$0.01

Calculation Formulas

<p>PROFESSIONAL (Sec. 4-3.3103): \$40.00 per professional</p> <p>RETAIL (Sec. 4-3.202): \$0 - \$40,000 = \$80.00; \$40,000 - \$70,000 = \$100.00; \$70,000 - \$100,000 = \$120.00; \$100,000 - \$160,000 = \$140.00; \$160,000 - \$220,000 = \$160.00; \$220,000 - \$280,000 = \$180.00; \$280,000 - \$340,000 = \$200.00; \$340,000 - \$420,000 = \$220.00; \$420,000 - \$500,000 = \$240.00; \$500,000 - \$650,000 = \$320.00; \$650,000 - \$800,000 = \$400.00; \$800,000 - \$1,000,000 = \$480.00; \$1,000,000 and over = \$500</p>	<p>WHOLESALE SALES (Sec. 4-3.3147): 1 - 5 employees = \$80.00; 6 - 20 employees = \$80.00 plus \$10.00 each additional employee above 6 employees; 21 or more employees = \$230.00 plus \$2.00 each additional employee above 21 employees Maximum fee = \$500.00</p> <p>OFFICE/COMMERCIAL BUILDING (Sec. 4-3.391): 4 - 10 units = \$80.00; 11 - 25 units = \$100.00; 26 - 50 units = \$120.00; 51 and more = \$140.00</p> <p>APARTMENT HOUSE (Sec. 4 -3.312) 4 - 6 units = \$60.00; 7 - 10 units = \$80.00; 11 - 25 units = \$100.00; 26 - 50 units = \$120.00 51 and more = \$140.00</p>
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BUSINESS TAX NOTES

All rates are currently 50% of rate schedule. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor	Pacific Gas & Electric
Telephone	0.0%	Special Note	
Cellular	0.0%		
Gas	0.0%		
Water	0.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.017040%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Santa Maria Valley Development Association</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Selected Areas</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - Citywide</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - Citywide (defer only)</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - CDBG Qualified Assistance</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Fast track development and building plans 2. Revolving loan funds 3. Façade rebate program (West Main and North Broadway Corridors)
Notable Public/Private Transactions	No Response
Business Advantages	<ol style="list-style-type: none"> 1. Santa Maria Public Airport District Foreign Trade Zone 2. Fast track processing and reasonable fees 3. Climate - housing, new SFD's from \$130,000 to \$500,000

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fee	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3
<p>Note 1: Growth Mitigation Fees for City Hall, Buildings, Police, etc. Commercial: \$0.20 per sq. ft. Industrial: \$0.20 per sq. ft. Single Family: \$3,040 per unit Multifamily: \$2,500 per unit</p> <p>Note 2: Traffic Mitigation fee: Retail \$1.12 - \$2.79 per sq. ft. Single Family \$1,632 per unit; Multifamily \$982 per unit</p> <p>Note 3: Parks Fee: SF: \$2,660 per unit; MF: \$2,312 per unit</p>	
SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Landscape, Lighting</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Entire City</i>
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	<i>FTZ at Airport</i>
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Town Center</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.3 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Santa Maria Public Airport; Santa Barbara Airport</i>
Nearest Port Facilities	<i>Port Hueneme</i>
Bus Transit Service	<i>SMAT and SCAT</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>Union Pacific</i>

Cost Rating \$	2929 Tapo Canyon Road Simi Valley, CA 93063 <i>www.ci.simi-valley.ca.us</i>	
	Administrative Office (805) 583-6701	Population (2002) 115,500
	Business Licenses (805) 583-6736	Crime Index Total (2001) 1,759
	Economic Development (805) 583-6701	Taxable Retail Store Sales (2000) \$838,169
	Planning Department (805) 583-6769	
	Redevelopment Agency (805) 583-6701	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
				<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,750	0.038%	\$0.38
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,750	0.038%	\$0.38
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,750	0.038%	\$0.38
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,750	0.038%	\$0.38
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,750	0.038%	\$0.38
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,750	0.038%	\$0.38
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,750	0.038%	\$0.38
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$3,750	0.038%	\$0.38

Calculation Formulas

ALL CATEGORIES:

0 - \$20,000 = \$15.00
 \$20,001 - \$300,000 = \$50.00
 \$300,001 - \$400,000 = \$150.00
 \$400,001 - \$500,000 = \$187.50
 \$500,001 - \$600,000 = \$225.00, plus
 \$600,001 & over = \$37.50 per \$100,000 of gross receipts in excess of \$600,000

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.040618%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Manager's Office</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - RDA</i>
Business License Tax Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - RDA</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction - RDA</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Economic incentives available to clean industrial businesses providing high wage scale job opportunities 2. Permit processing assistance.
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Redevelopment façade renovation programs 2. City partnership with development community
Business Advantages	<ol style="list-style-type: none"> 1. Large and diverse labor pool 2. Quality sites in quality community 3. Supportive business environment

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input checked="" type="checkbox"/>	Public Facilities Fees Note 1
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 2
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input type="checkbox"/>	Other Special Fees
<p>Note 1: Fire Department Fees (County): \$0.11 per sq. ft.</p> <p>Note 2: Traffic Impact Fee Non-residential \$11.68 per ADT Residential \$24.89 per ADT</p>	

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Landscape, Lighting, 1915 Act Bonds</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>West End Tapo Canyon Madera Royale</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.9 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Burbank-Glendale-Pasadena Airport</i>
Nearest Port Facilities	<i>Port of Hueneme-Oxnard Harbor District</i>
Bus Transit Service	<i>Simi Valley Transit</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Union Pacific</i>

Cost Rating	2100 East Th. Oaks Blvd.			
	Thousand Oaks, CA 91362			
\$	<i>www.toaks.org</i>			
	Administrative Office	(805) 449-2121	Population (2002)	121,000
	Business Licenses	(805) 449-2201		
	Economic Development	(805) 449-2135	Crime Index Total (2001)	1,908
	Planning Department	(805) 449-2323		
	Redevelopment Agency	(805) 449-2322	Taxable Retail Store Sales (2000)	\$1,774,221

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: small;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,546	0.015%	\$0.15
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,546	0.015%	\$0.15
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,546	0.015%	\$0.15
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,546	0.015%	\$0.15
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,546	0.015%	\$0.15
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,546	0.015%	\$0.15
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,546	0.015%	\$0.15
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$1,546	0.015%	\$0.15

Calculation Formulas

ALL CATEGORIES:	\$405,001 - \$455,000 = \$140.00
	\$455,001 - \$505,000 = \$150.00
	\$505,001 - \$605,000 = \$190.00
	\$605,001 - \$705,000 = \$230.00
	\$705,001 - \$805,000 = \$270.00
	\$805,001 - \$905,000 = \$310.00
	\$905,001 - \$1,000,000 = \$350.00
	\$1,000,000 - \$2,000,000 = \$350 plus \$.24 per \$1,000 in excess of \$1,000,000
	\$2,000,000 - \$3,000,000 = \$590 plus \$.20 per \$1,000 in excess of \$2,000,000
	\$3,000,000 - \$4,000,000 = \$790 plus \$.16 per \$1,000 in excess of \$3,000,000
	\$4,000,000 - \$5,000,000 = \$950 plus \$.12 per \$1,000 in excess of \$4,000,000
	\$5,000,000+ = \$1,070 plus \$.08 per \$1,000 in excess of \$5,000,000
Business Liscence Fee: \$67.50 + \$8.00 renewal fee	
\$0 - \$15,000 = \$20.00	
\$15,001 - \$30,000 = \$25.00	
\$30,001 - \$45,000 = \$30.00	
\$45,001 - \$60,000 = \$35.00	
\$75,001 - \$90,000 = \$45.00	
\$90,001 - \$105,000 = \$50.00	
\$105,001 - \$130,000 = \$60.00	
\$130,001 - \$155,000 = \$70.00	
\$155,001 - \$180,000 = \$80.00	
\$180,001 - \$205,000 = \$90.00	
\$205,001 - \$255,000 = \$100.00	
\$255,001 - \$305,000 = \$110.00	
\$305,001 - \$355,000 = \$120.00	
\$355,001 - \$405,000 = \$130.00	

BUSINESS TAX NOTES

Tax rates not scheduled to change. \$35.00 processing fee for new applicants.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Southern California Edison
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.200000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Econ. Dev. Manager, City Manager's Office</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	1. Expedited construction and permitting process 2. City/County/State and Federal employee training and tax credits/funds for use by small business
Notable Public/Private Transactions	None
Business Advantages	1. Excellent Community in which to live and work 2. Educated work force 3. Very favorable business climate 4. Two universities in the area

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input checked="" type="checkbox"/>	Public Facilities Fees Note 1
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 2
<input checked="" type="checkbox"/>	Signalization Fees Note 3
<input checked="" type="checkbox"/>	Major Thoroughfare/Bridge Fees Note 4
<input checked="" type="checkbox"/>	Art in Public Places Fees Note 5
<input checked="" type="checkbox"/>	Other Special Fees Notes 6, 7, & 8
Note 1: Police and Fire Facilities Fee Note 2: Rancho Conejo Traffic Impact Fee Note 3: Traffic Mitigation Signal Fee: \$18 per ADT Note 4: Newbury Park Road Improvement & Bridge Fee: Non-Res.: \$0.80 per sq. ft.; Res.: \$2,120 per unit. Note 5: Arts in Public Plaza: 1% for public projects only Note 6: Road Pay Back Fee (case by case basis) Note 7: Parks Fee: See City for detailed calculation methodology Note 8: Borchard & Moorpark Overpass Fee: See city for details	
SPECIAL ZONES	
<input checked="" type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos, Landscape, Lighting</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>I - Thousand Oaks Blvd, commercial II - Newbury Road, road project</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>9.9 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Oxnard Airport</i>
Nearest Port Facilities	<i>Port of Hueneme</i>
Bus Transit Service	<i>Thousand Oaks Transit, Ventura County VISTA</i>
Rail Transit Service	<i>Bus to stations for Moorpark/Simi Valley</i>
Rail Freight Service	<i>Union Pacific</i>

Cost Rating \$\$	501 Poli Street, PO Box 99 Ventura, CA 93002 <i>www.ci.ventura.ca.us</i>			
	Administrative Office	(805) 654-7800	Population (2002)	102,350
	Business Licenses	(805) 654-4715	Crime Index Total (2001)	3,370
	Economic Development	(805) 654-7819	Taxable Retail Store Sales (2000)	\$1,340,908
	Planning Department	(805) 654-7725		
	Redevelopment Agency	(805) 654-7819		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Tier 1 (Administrative Headquarters)	\$595	0.006%	\$0.06
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tier 2	\$2,595	0.026%	\$0.26
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tier 1 (Retail, Wholesales)	\$895	0.009%	\$0.09
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tier 1 (Retail, Wholesales)	\$895	0.009%	\$0.09
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tier 2	\$2,595	0.026%	\$0.26
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tier 2	\$2,595	0.026%	\$0.26
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tier 2	\$2,595	0.026%	\$0.26
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Tier 2	\$2,595	0.026%	\$0.26

Calculation Formulas

TIER 1 (ADMINISTRATIVE HEADQUARTERS): \$45.00 base fee, plus \$.11 per \$1,000 of cost of operations up to \$5,000,000 Over \$5,000,000 = \$.06 per \$1,000 of cost of operations in excess of \$5,000,000	TIER 2: \$45.00 base fee, plus \$.34 per \$1,000 of gross receipts up to \$5,000,000 Over \$5,000,000 = \$.17 per \$1,000 of gross receipts in excess of \$5,000,000
TIER 1 (RETAIL, WHOLESALERS): \$45.00 base fee, plus \$.11 per \$1,000 of gross receipts up to \$5,000,000 Over \$5,000,000 = \$.06 per \$1,000 of gross receipts in excess of \$5,000,000	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor Southern California Edison
Telephone	5.0%	
Cellular	5.0%	Special Note
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.039332%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

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ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - available citywide</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - RDA</i>
Lease or Tenant Improvement Subsidies	<i>Will Consider Transaction - RDA</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - available citywide</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Will Consider Transaction - available citywide</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Three loan programs: micro enterprise, code compliance, and commercial rehabilitation
Notable Public/Private Transactions	<ol style="list-style-type: none"> Expansion of Paradise Chevrolet and Ventura Auto Center Commercial reuse of Pacific drive-in theater 200,000 manufacturing industrial park Port district master plan
Business Advantages	<ol style="list-style-type: none"> Incredible location by the Pacific Ocean Small-town atmosphere in a full service city Various incentive programs available

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fee Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Notes 2 & 3
<p>Note 1: Traffic Mitigation Fee: Commercial \$4.13 per sq. ft.; Office \$4.415 per sq. ft.; Industrial (Bus. Park) \$2.21 per sq. ft.; Manufacturing/Warehouse \$1.38 per sq. ft; SF\$5,245 per unit; MF \$3,145 per unit</p> <p>Note 2: Park Facilities Fee: 1 bedroom: \$397; 2 bedrooms: \$543; 3 bedrooms: \$860; 4 or more bedrooms: \$1,231</p> <p>Note 3: Park Mitigation Fee: SF: \$610 per unit; MF: \$371 per unit; Commercial: \$0.13 per sq. ft.</p>	
SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Entire City</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Merged Downtown - mixed use</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>10..interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Oxnard Airport</i>
Nearest Port Facilities	<i>Port Hueneme</i>
Bus Transit Service	<i>South Coast Area Transit, Ventura County VISTA</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>Union Pacific</i>

Unincorporated SANTA BARBARA CO.

Santa Barbara County, California

Cost Rating \$	105 East Anapamu Street Santa Barbara, CA 93103 www.co.santa-barbara.ca.us			
	Administrative Office	(805) 568-3400	Population (2002)	165,000
	Business Licenses	(805) 568-2934		
	Economic Development	(805) 568-3402		
	Planning Department	(805) 568-2000		
	Redevelopment Agency			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.			Total	% of \$10m		Per \$1,000		
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Southern California Edison
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%

Unincorporated SANTA BARBARA CO.

Santa Barbara County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Economic Development Coordinator

Industrial Development Bonds (IDBs)
Will Consider Transaction

Land, Acquisition or Construction Subsidies
Unlikely to be Available

Lease or Tenant Improvement Subsidies
Unlikely to be Available

Offsite Infrastructure Subsidies
Unlikely to be Available

Business License Tax Waivers or Reductions
Not Applicable

Permit or Fee Waivers or Reductions
Will Consider Transaction - Countywide (deferral only)

Property Tax Reimbursements
Unlikely to be Available

Utility Tax Discounts
Not Applicable

Financial Relocation Assistance
Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

Development Impact Fees

Public Facilities Fees Note 1

Scheduled Traffic Impact/Trip Fees Note 2

Signalization Fees

Major Thoroughfare/Bridge Fees

Art in Public Places Fees

Other Special Fees Note 3

Note 1: Fire: \$0.20 per sq. ft. plus Res.: \$358-\$533 per unit; Retail/Comm.: \$0.37 per sq. ft.; Non-Retail: \$0.52 per sq. ft.; Library/Police/Other: Res.: \$132-\$1,280 per unit; Retail/Comm.: \$0.10-\$0.48 per sq. ft.; Non-Retail: \$0.14-\$0.61 per sq. ft.

Note 2: Res.: \$360-\$9,075 per unit; Retail/Comm.: \$0.84-\$2.22 per sq. ft.; Non-Retail: \$0.43-\$3.69 per sq. ft.

Note 3: Parks Fee: Res.: \$280-\$7,004 per unit; Retail/Comm.: \$0.79-\$1.14 per sq. ft.; Non-Retail: \$1.12-\$1.61 per sq. ft.; Quimby Park In-Lieu Fee (Res.): \$799-\$7,186 per unit

SPECIAL ZONES

Business Improvement District(s) (BIDs)

Other Non-Residential Assessment/Tax Districts
Lighting; Flood Control

State Enterprise Zone(s)

Recycling Market Development Zone(s)
Unincorporated County Area

Foreign Trade Zone(s)
Applying for Zone

Other Special Business or Incentive Zone(s)

Redevelopment Project Area(s)
*Isla Vista
Goleta*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	1. Fast-track permit processing 2. No business license tax 3. No utility user tax
Notable Public/Private Transactions	Establishment of Job Creation Task Force, a broad based public/private collaboration to facilitate business expansion and creation of employment opportunities.
Business Advantages	1. Highly skilled workers 2. Quality of life is very high 3. Proximity to renowned University of California, Santa Barbara and Vandenberg Air Force Base

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
10. interchanges for each 100,000 residents

Nearest Commercial Airport
Santa Barbara Airport

Nearest Port Facilities
Port Hueneme

Bus Transit Service
SBMTD and SMAT

Rail Transit Service
None

Rail Freight Service
Union Pacific

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Unincorporated VENTURA CO.

Ventura County, California

Cost Rating \$	800 South Victoria Avenue Ventura, CA 93009 <i>www.countyofventura.org</i>		
	Administrative Office	(805) 654-2860	Population (2002) 93,800
	Business Licenses	(805) 654-2653	
	Economic Development	(805) 654-2229	
	Planning Department	(805) 654-2481	
	Redevelopment Agency	(805) 662-6868	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group 1	\$5,000	0.050%	\$0.50
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group 3	\$15,000	0.150%	\$1.50
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group 1	\$5,000	0.050%	\$0.50
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group 1	\$5,000	0.050%	\$0.50
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group 1	\$5,000	0.050%	\$0.50
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group 2	\$10,000	0.100%	\$1.00
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group 2	\$10,000	0.100%	\$1.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group 2	\$10,000	0.100%	\$1.00

Calculation Formulas

GROUP 1 (including ADMINISTRATIVE HEADQUARTERS):
 \$.50 per each \$1,000 of gross receipts
 Minimum fee = \$35.00

GROUP 2:
 \$1.00 per each \$1,000 of gross receipts
 Minimum fee = \$35.00

GROUP 3:
 \$1.50 per each \$1,000 of gross receipts
 Minimum fee = \$35.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor	
Telephone	0.0%	Southern California Edison	
Cellular	0.0%	Special Note	
Gas	0.0%	Subject to rates of nearby city.	
Water	0.0%		

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%

Unincorporated VENTURA CO.

Ventura County, California

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>CEO Office; Economic Development Collaborative</i>
Industrial Development Bonds (IDBs)	<i>Have Completed Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fees	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3
Note 1: Fire Impact Fees Note 2: Traffic Impact Fees vary: see County website for details Note 3: Quimby Parkland Dedication In-Lieu Fee: See County for detailed calculation methodology	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input checked="" type="checkbox"/> Recycling Market Development Zone(s)	<i>Entire county</i>
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	<i>Oxnard-Port Hueneme Harbor District FTZ No. 205</i>
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Piru area</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>10. interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Oxnard Airport</i>
Nearest Port Facilities	<i>Port of Hueneme and Oxnard Harbor</i>
Bus Transit Service	<i>Ventura County VISTA</i>
Rail Transit Service	<i>Metrolink</i>
Rail Freight Service	<i>Union Pacific</i>

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Index of Communities by County/Region

San Francisco/Peninsula

Burlingame
Daly City
Foster City
Menlo Park
Redwood City
San Bruno
San Francisco
San Mateo
South San Francisco

City of **BURLINGAME**

San Mateo County, California

Cost Rating	501 Primrose Road Burlingame, CA 94010 <i>www.burlingame.org</i>		
	\$	Administrative Office (650) 558-7202 Business Licenses (650) 558-7210 Economic Development None Planning Department (650) 558-7250 Redevelopment Agency None	Population (2002) 28,400 Crime Index Total (2001) 992 Taxable Retail Store Sales (2000) \$677,761

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6.08.020	\$100	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6.08.020	\$100	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6.08.020	\$100	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6.08.020	\$100	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6.08.020	\$100	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6.08.020	\$100	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6.08.020	\$100	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6.08.020	\$100	0.001%	\$0.01

Calculation Formulas

SECTION 6.08.020:
 \$100.00 flat fee, plus one-time \$30.00 application fee

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 0.0%	Electric Distributor Pacific Gas & Electric
Telephone 0.0%	
Cellular 0.0%	Special Note
Gas 0.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.025700%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	5.0% (only airport)
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Planning Department

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

Note 1: Bay Front Fees:
 Office: \$1.50 per sq. ft.
 Restaurant: \$4.74 per sq. ft.
 Hotel: \$339 per room
 Office/Warehouse: \$0.86 per sq. ft.
 Car Rental: \$11,041 per acre
 Commercial Recreation: \$8,279 per acre

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Broadway Tenants
- Other Non-Residential Assessment/Tax Districts**
Bay Front Development fee
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

1. Proximity to airport
2. Proximity to hotels
3. Proximity to San Francisco & San Jose
4. Bart station on northern boundary in Millbrae in Fall 2002

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.0 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

SamTrans

Rail Transit Service

CalTrain

Rail Freight Service

Union Pacific

City of **DALY CITY**

San Mateo County, California

Cost Rating \$\$	333 90th Street Daly City, CA 94015-1895 <i>www.ci.daly-city.ca.us</i>			
	Administrative Office	(650) 991-8127	Population (2002)	104,400
	Business Licenses	(650) 991-8088	Crime Index Total (2001)	2,308
	Economic Development	(650) 991-8034	Taxable Retail Store Sales (2000)	\$640,650
	Planning Department	(650) 991-8033		
	Redevelopment Agency	(650) 991-8034		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
						<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.16.040	\$5,401	0.054%	\$0.54
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.16.040	\$5,401	0.054%	\$0.54
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.16.040	\$5,401	0.054%	\$0.54
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.16.040	\$5,401	0.054%	\$0.54
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.16.040	\$5,401	0.054%	\$0.54
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.16.040	\$5,401	0.054%	\$0.54
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.16.040	\$5,401	0.054%	\$0.54
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.16.040	\$5,401	0.054%	\$0.54

Calculation Formulas

LICENSE TAX SCHEDULE:
 \$0 - \$70,000 = \$50.00
 \$70,001 - \$2,000,000 = \$50.00, plus
 0.07% of gross receipts greater than \$70,000
 \$2,000,000 or over = \$1,401, plus
 0.05% of gross receipts greater than \$2,000,000

 Maximum = \$25,000.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor
Telephone	5.0%	Pacific Gas & Electric
Cellular	5.0%	Special Note
Gas	5.0%	
Water	5.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.022300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Unlikely to be Available - Under Discussion

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Public Facility Fee:
Residential: \$3,674 per unit \$20,027 per unit
Commercial/Industrial: \$2.50 per sq. ft.

Note 2: Quimby Parkland Dedication In-Lieu Fee: Determined on a case-by-case basis. See city for detailed calculation methodology

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Mello-Roos
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
 1. Mission St. & Junipero Serra Business District
 2. Bayshore

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Negotiated on a case-by-case basis.

Notable Public/Private Transactions

DDA being implemented for a \$200M mixed-use com. dev. adjacent to the Bart station; DDA being negotiated for 200 key hotel within Pacific Plaza project; Landmark Plaza in negotiation; Hampton Inn complete; 87th & Edgewoth Plaza under construction

Business Advantages

1. Excellent transportation
2. Location - adjacent to San Francisco and close to airport
3. Significant savings in cost of doing business

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

8.6 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

SamTrans, MUNI

Rail Transit Service

CalTrain, BART

Rail Freight Service

Union Pacific

City of **FOSTER CITY**

San Mateo County, California

Cost Rating \$	610 Foster City Blvd. Foster City, CA 94404-2299 www.ci.foster-city.ca.us			
	Administrative Office	(650) 286-3210	Population (2002)	28,900
	Business Licenses	(650) 286-3262	Crime Index Total (2001)	443
	Economic Development	(650) 286-3232	Taxable Retail Store Sales (2000)	\$227,180
	Planning Department	(650) 286-3232		
	Redevelopment Agency	(650) 286-3232		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
						Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.		
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.24	\$3,750	0.038%	\$0.38
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.24	\$3,750	0.038%	\$0.38
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.24	\$3,750	0.038%	\$0.38
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.24	\$3,750	0.038%	\$0.38
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.24	\$3,750	0.038%	\$0.38
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.24	\$3,750	0.038%	\$0.38
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.24	\$3,750	0.038%	\$0.38
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.24	\$3,750	0.038%	\$0.38

Calculation Formulas

SECTION 5.24:
 \$0.75 per \$1,000 of gross receipts

 Minimum Fee = \$25.00
 Maximum Fee = \$3,750.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.046200%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

City of **FOSTER CITY**

San Mateo County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: \$70 per annual or \$15 per trip

Note 2: Park Fee: Determined on a case-by-case basis and is based on property valuation and the number of units. See city for detailed calculation methodology

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting, Metro Center Bonds for Vintage Parks
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
 1. Foster City
 2. Marlin Cove
 3. Hillsdale/Gull

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

The City has entered into a performance oriented sales tax reimbursement agreement with Costco.

Business Advantages

1. Location
2. Educational level of work pool
3. Can-do attitude of city government

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

3.5 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

SamTrans

Rail Transit Service

CalTrain Commuter Rail

Rail Freight Service

Union Pacific

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Cost Rating \$	701 Laurel Street Menlo Park , CA 94025-3483 <i>www.ci.menlo-park.ca.us</i>	
	Administrative Office (650) 858-3380	Population (2002) 31,050
	Business Licenses (650) 858-3442	Crime Index Total (2001) 888
	Economic Development (650) 858-3400	Taxable Retail Store Sales (2000) \$511,966
	Planning Department (650) 858-3400	
	Redevelopment Agency (650) 858-3414	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<u>Total</u>	<u>% of \$10m</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Administrative offices (5.16)	\$800	0.008%	\$0.08
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General business (5.12)	\$2,750	0.028%	\$0.28
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General business (5.12)	\$2,750	0.028%	\$0.28
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General business (5.12)	\$2,750	0.028%	\$0.28
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General business (5.12)	\$2,750	0.028%	\$0.28
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General business (5.12)	\$2,750	0.028%	\$0.28
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General business (5.12)	\$2,750	0.028%	\$0.28
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General business (5.12)	\$2,750	0.028%	\$0.28

Calculation Formulas	
<p>GENERAL BUSINESS: 0 - \$25,000 = \$50.00 \$25,001 - \$50,000 = \$75.00 \$50,001 - \$75,000 = \$100.00 \$75,001 - \$100,000 = \$125.00 \$100,001 - \$200,000 = \$160.00 \$200,001 - \$300,000 = \$200.00 \$300,001 - \$400,000 = \$240.00 \$400,001 - \$500,000 = \$275.00 \$500,001 - \$600,000 = \$310.00 \$600,001 - \$700,000 = \$350.00 \$700,001 - \$800,000 = \$390.00 \$800,001 - \$900,000 = \$425.00 \$900,001 - \$1,000,000 = \$460.00 \$1,000,001 - \$2,000,000 = \$750.00</p> <p>plus \$250.00 per \$1,000,000 up to \$30,000,000 Maximum Fee = \$8,000</p>	<p>ADMINISTRATIVE OFFICES (also including warehouse activities) 1 - 5 employees = \$50.00 6 - 15 employees = \$200.00 16 - 25 employees = \$350.00 26 - 50 employees = \$500.00 51 - 75 employees = \$650.00 76 - 100 employees = \$800.00 101 - 150 employees = \$950.00 151 - 200 employees = \$1,100.00 201 or more employees = \$1,250.00</p> <p>Note: Applies to Residential Property only for 5 or more units</p>

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES	
Electric 0.0%	Electric Distributor Pacific Gas & Electric
Telephone 0.0%	
Cellular 0.0%	Special Note
Gas 0.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.046600%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Community Development

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Traffic Improvement Fee: Commercial and Industrial \$1.60 per sq. ft. New residential \$708 per unit

Note 2: Residential Subdivision Recreation in Lieu Fees: See the city for detailed calculation methodology.
Below Market Rate Housing Fees: Residential: 3% of the sales price for each market rate unit for developments of ten or more units. Commercial/Industrial: \$0.66 - \$1.66 for developments 10,000 sq. ft. or more. The first 10,000 sq. ft. of a development or addition is exempt from the fee.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
Las Pulgas

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.7 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port, Redwood City Port

Bus Transit Service

SamTrans

Rail Transit Service

CalTrain Commuter Rail

Rail Freight Service

Union Pacific

City of **REDWOOD CITY**

San Mateo County, California

Cost Rating \$\$	1020 Middlefield Road Redwood City, CA 94063 <i>www.redwoodcity.org</i>			
	Administrative Office	(650) 780-7300	Population (2002)	76,300
	Business Licenses	(650) 780-7214	Crime Index Total (2001)	2,222
	Economic Development	(650) 780-7293	Taxable Retail Store Sales (2000)	\$1,205,947
	Planning Department	(650) 780-7234		
	Redevelopment Agency	(650) 780-7234		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 32.152 General Business	\$2,437	0.024%	\$0.24
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 32.152 General Business	\$2,437	0.024%	\$0.24
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 32.152 General Business	\$2,437	0.024%	\$0.24
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 32.152 General Business	\$2,437	0.024%	\$0.24
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 32.152 General Business	\$2,437	0.024%	\$0.24
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 32.152 General Business	\$2,437	0.024%	\$0.24
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 32.153 Specific Businesses	\$3,030	0.030%	\$0.30
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 32.153 Specific Businesses	\$3,030	0.030%	\$0.30

Calculation Formulas

SECTION 32.152 GENERAL BUSINESS:
 \$37.00 base fee, plus \$24.00 per employee

SECTION 32.153 SPECIFIC BUSINESS
 NON-RESIDENTIAL PROPERTY RENTAL:
 \$37.00 base fee, plus \$13.00 per 1,000 sq. ft.

RESIDENTIAL PROPERTY RENTAL:
 \$40.00 base fee, plus \$13.00 per unit in excess of 3 unit's

Maximum Fee = \$3,030

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor Pacific Gas & Electric
Telephone	5.0%	
Cellular	5.0%	Special Note Per City, telephone tax on intrastate calls only
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.032700%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Community Development Department

Industrial Development Bonds (IDBs)

Will Consider Transaction - Industrial Areas

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Note 2
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

Note 1: Project mitigation required on case-by-case basis and applicable to certain areas and/or streets

Note 2: Currently investigating citywide traffic impact fee

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
1915 Act Bonds (Public Infrastructure)
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
General Improvement District - Redwood Shores only
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Proposed sign overlay zone on the highway 101 corridor
2. Streamlined permit process
3. Customer friendly counter services

Notable Public/Private Transactions

Downtown revitalization: entered into an exclusive right to negotiate agreement with private developer for retail/cinema project in redevelopment area

Business Advantages

1. Access to airports, freeways, rail, and major port
2. High-Tech cluster, and internet cluster
3. Business friendly environment

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.2 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport & San Carlos Airport

Nearest Port Facilities

San Francisco Port; Port of Redwood City

Bus Transit Service

SamTrans

Rail Transit Service

CalTrain Commuter Rail

Rail Freight Service

Union Pacific

City of **SAN BRUNO**

San Mateo County, California

Cost Rating \$	567 El Camino Real San Bruno, CA 94066 <i>www.ci.sanbruno.ca.us</i>			
	Administrative Office	(650) 616-7058	Population (2002)	40,300
	Business Licenses	(650) 616-7083	Crime Index Total (2001)	1,050
	Economic Development	(650) 616-8874	Taxable Retail Store Sales (2000)	\$558,407
	Planning Department	(650) 616-8874		
	Redevelopment Agency	(650) 616-7056		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>				
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	In-Town Commercial Business	\$4,780	0.048%	\$0.48
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In-Town Commercial Business	\$4,780	0.048%	\$0.48
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In-Town Commercial Business	\$4,780	0.048%	\$0.48
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In-Town Commercial Business	\$4,780	0.048%	\$0.48
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	In-Town Commercial Business	\$4,780	0.048%	\$0.48
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	In-Town Commercial Business	\$4,780	0.048%	\$0.48
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Property	\$5,050	0.051%	\$0.51
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Apartment Houses	\$2,825	0.028%	\$0.28

Calculation Formulas

IN-TOWN COMMERCIAL BUSINESSES AND HOME OCCUPATIONS:

\$0 - \$75,000 = \$75.00
 \$75,001 - \$100,000 = \$100.00
 over \$100,000 = \$110.00, plus
 \$5.25 for each additional \$5,000 up to \$500,000
 over \$500,000 = \$530.00, plus
 \$4.00 for each additional \$5,000 up to \$1,000,000
 over \$1,000,000 = \$930.00, plus
 \$2.75 for each additional \$5,000 up to \$5,000,000
 over \$5,000,000 = \$3,130.00, plus
 \$1.65 for each additional \$5,000 or fraction thereof

COMMERCIAL PROPERTY:

\$50.00 base fee, plus \$10.00 per \$1,000 sq. ft.

APARTMENT HOUSES:

\$50.00 base fee, plus \$1.00 per room, based on a 3 room minimum per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.035300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	per \$1,000

City of **SAN BRUNO**

San Mateo County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Manager/Assistant Manager

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Downtown

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Downtown

Offsite Infrastructure Subsidies

Will Consider Transaction - Downtown

Business License Tax Waivers or Reductions

Will Consider Transaction - Citywide

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - Downtown

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 1

Note 1: Residential Park Fee: Determined on a case-by-case basis. See city for detailed calculation methodology.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown BID
- Other Non-Residential Assessment/Tax Districts
Parking, Traffic Assessments
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Parking District
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

None

Notable Public/Private Transactions

None

Business Advantages

1. Excellent freeway access
2. Direct access to SFO airport
3. Educated workforce

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.9 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

SamTrans

Rail Transit Service

CalTrain Commuter Rail; BART (in 2001)

Rail Freight Service

Union Pacific

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Cost Rating \$\$ \$\$	875 Stevenson Street San Francisco, CA 94102 www.ci.sf.ca.us			
	Administrative Office (415) 554-6174	Population (2002)	793,600	
	Business Licenses (415) 554-4400	Crime Index Total (2001)	0	
	Economic Development (415) 554-6969	Taxable Retail Store Sales (2000)	\$8,750,456	
	Planning Department (415) 558-6411			
	Redevelopment Agency (415) 749-2400			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Code 07 - Other Businesses	\$60,500	0.605%	\$6.05
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code 07 - Other Businesses	\$105,000	1.050%	\$10.50
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Code 08 - Retail Sales	\$60,500	0.605%	\$6.05
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code 13 - Wholesale Sales	\$30,000	0.300%	\$3.00
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Code 13 - Wholesale Sales	\$60,500	0.605%	\$6.05
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Code 07 - Other Businesses	\$60,500	0.605%	\$6.05
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Code 07 - Other Businesses	\$60,500	0.605%	\$6.05
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Code 03 - Hotels, Apartments, etc.	\$30,000	0.300%	\$3.00

Calculation Formulas

Annual REGISTRATION FEE is due as follows:
 If tax liability would be \$10,000 or less, registration fee = \$150.00
 If tax liability would be \$10,001 - \$50,000, registration fee = \$250.00
 If tax liability would be \$50,001 or more, registration fee = \$500.00

In ADDITION, PAYROLL TAX is due:
 1.5% of net taxable San Francisco payroll, including salary distributions to proprietors of unincorporated businesses
 Note: Payroll assumptions for rate comparison are listed in notes & explanations

Small business tax exemptions:
 If payroll tax liability totals \$2,500 or less, no tax is due. Registration fee for businesses whose actual gross receipts are \$15,000 or less is \$25.00.

BUSINESS TAX NOTES

New jobs tax credit provides declining credit for payroll taxes that result from net new jobs. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	7.5%	Electric Distributor
Telephone	7.5%	
Cellular	7.5%	Special Note
Gas	7.5%	
Water	7.5%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.016500%
Sales Tax Rate	8.500%
Transient Occupancy Tax Rate	14.0%
Parking Tax Rate	25.0%
Documentary Transfer Tax Rate	\$5.00per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Mayor's Office of Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Citywide

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Will Consider Transaction - Citywide

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction - Citywide

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees Note 1
- Other Special Fees Note 2

Note 1: Art Fee (Downtown): 1% of construction cost (over 25,000 sq. ft.)
 Note 2: Downtown Park Fund: \$2.00 per sq. ft. of park space; Office Transit Impact Fee (downtown & certain other areas): \$5.00 per sq. ft.; Office Affordable Housing Fund (citywide): \$7.05 per sq. ft. (over 25,000 sq. ft.); Office/Hotel Affordable Child Care Fee (citywide): \$1.00 per sq. ft. (over 50,000 sq. ft.), or provide on-site facility. Additional non-monetary exactions exist; check with city for fees outside Downtown.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Mello-Roos, Parking, Landscape, Lighting
- State Enterprise Zone(s)
San Francisco Enterprise Zone
- Recycling Market Development Zone(s)
Entire City
- Foreign Trade Zone(s)
Port area (2 sub-areas); FTZ No. 3
- Other Special Business or Incentive Zone(s)
Treasure Island (potential area)
- Redevelopment Project Area(s)
Golden Gateway Mission Bay (North & South)
Western Addition A2
Yerba Buena Center
Hunter's Point
Indian Basin Industrial Park
South of Market Earthquake Recovery
Bayview Industrial Triangle

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

1.9 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

AC Transit, Golden Gate Transit, SamTrans

Rail Transit Service

Bay Area Rapid Transit (BART), CalTrain Commuter Rail

Rail Freight Service

Union Pacific

Cost Rating \$	330 West 20th Street San Mateo, CA 94403-1388 <i>www.ci.sanmateo.ca.us</i>			
	Administrative Office	(650) 522-7000	Population (2002)	94,050
	Business Licenses	(650) 522-7100	Crime Index Total (2001)	2,849
	Economic Development	(650) 522-7240	Taxable Retail Store Sales (2000)	\$1,351,377
	Planning Department	(650) 522-7202		
	Redevelopment Agency	(650) 522-7240		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Businesses (5.24.200)	\$5,758	0.058%	\$0.58
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions (5.24.200)	\$5,758	0.058%	\$0.58
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retailers (5.24.200)	\$5,758	0.058%	\$0.58
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesales (5.24.200)	\$5,758	0.058%	\$0.58
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturers (5.24.200)	\$5,758	0.058%	\$0.58
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Businesses (5.24.200)	\$5,758	0.058%	\$0.58
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00

Calculation Formulas

SECTION 5.24.200:
 0 - \$30,000 = \$25.00
 \$30,001 - \$40,000 = \$30.00
 \$40,001 - \$45,000 = \$38.00
 \$45,001 - \$50,000 = \$46.00
 \$50,001 - \$55,000 = \$54.00
 \$55,001 - \$65,000 = \$62.00
 \$65,001 - \$70,000 = \$70.00
 \$70,001 - \$75,000 = \$78.00
 \$75,001 - \$80,000 = \$86.00
 \$80,001 - \$85,000 = \$94.00
 \$85,001 - \$90,000 = \$102.00
 \$90,001 - \$95,000 = \$110.00
 \$95,001 - \$100,000 = \$115.00
 Over \$100,000 = \$115.00 plus \$2.85 for each \$5,000 or fraction thereof, thereafter

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.050300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$6.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Division

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Transportation Improvement Fee:
 \$2,241 per SFU
 \$1,664 per MFU
 Commercial: \$3.22 per sq. ft.
 Manufacturing/Industrial: \$1.36 per sq. ft.

Note 2: Park Fee: Determined on a case-by-case basis
 See City for detailed calculation methodology

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown Tenant BID; 25th Avenue BID
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Downtown
Shoreline*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Store front improvement program - provide rebate up to 50% of project cost for Downtown area

Notable Public/Private Transactions

Downtown cinema - 12 screens and 1,843 seats; will be equipped with large screens, THX certification for sound and sight lines, and stadium seating - to be operated by century theaters and will show first-run films

Business Advantages

1. Business aggregation - north end of Silicon Valley
2. Transportation hub
3. Supportive government and chamber

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

8.5 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

SamTrans

Rail Transit Service

CalTrain Commuter Rail

Rail Freight Service

Union Pacific

Cost Rating \$	400 Grand Ave. South San Francisco, CA 94083 <i>www.ci.ssf.ca.us</i>			
	Administrative Office	(650) 877-8500	Population (2002)	61,000
	Business Licenses	(650) 877-8505	Crime Index Total (2001)	1,743
	Economic Development	(650) 829-6620	Taxable Retail Store Sales (2000)	\$654,639
	Planning Department	(650) 877-8535		
	Redevelopment Agency	(650) 829-6620		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional & Semiprofessional (6.16.120)	\$1,400	0.014%	\$0.14
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional & Semiprofessional (6.16.120)	\$1,400	0.014%	\$0.14
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales (6.16.160)	\$575	0.006%	\$0.06
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Sales (6.16.230)	\$575	0.006%	\$0.06
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturer (6.16.080)	\$575	0.006%	\$0.06
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business & Personal Services (6.16.030)	\$575	0.006%	\$0.06
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional & Semiprofessional (6.16.120)	\$1,400	0.014%	\$0.14
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental of Residential Property (6.16.150)	\$16,725	0.167%	\$1.67

Calculation Formulas

<p>PROFESSIONAL & SEMI-PROFESSIONAL: \$150.00 base fee, plus \$125.00 per partner</p> <p>RETAIL SALES: \$75.00 base fee, plus \$5.00 per employee (includes owner), \$80 minimum, \$1,000 maximum</p> <p>WHOLESALE SALES: \$75.00 base fee, plus \$5.00 per employee (includes owner), \$80 minimum, \$1,000 maximum</p> <p>MANUFACTURER: \$75.00 base fee, plus \$5.00 per employee (includes owner), \$80 minimum, \$1,000 maximum</p> <p>BUSINESS & PERSONAL SERVICES: \$75.00 base fee, plus \$5.00 per employee (includes owner), \$80 minimum, \$1,000 maximum</p>	<p>RENTAL OF RESIDENTIAL PROPERTY: \$75.00 base fee, plus \$6.00 per room (Assume 3 rooms per unit for Rate Comparison calculation.)</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor City of SSF Energy Services
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.022400%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0% + 2.80/room
Parking Tax Rate	8.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Will Consider Transaction - RDA

Permit or Fee Waivers or Reductions

Will Consider Transaction - RDA

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees Note 1
- Art in Public Places Fees
- Other Special Fees

Note 1: Grade Separation Contribution Fee:
Commercial development: \$.43 - \$.845 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
CDBG Target Areas
- Redevelopment Project Area(s)
*Downtown/Central
El Camino/Corridor
Gateway
Shearwater*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Business improvement assistance for new and existing businesses in the Downtown area (i.e., tenant improvements)

Notable Public/Private Transactions

1. Oyster Pt. 101 Interchange
2. RDA -- Developer fee construction, flyover, hook ramps, intersection

Business Advantages

1. Growing biotechnology cluster
2. Improved fiber optic infrastructure
3. Flexible land use and zoning for high technology

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

3.3 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

SamTrans

Rail Transit Service

CalTrain Commuter Rail

Rail Freight Service

Union Pacific

Index of Communities by County/Region

Silicon Valley

Campbell
Cupertino
Gilroy
Los Gatos
Milpitas
Morgan Hill
Mountain View
Palo Alto
San Jose
Santa Clara
Santa Cruz
Sunnyvale
Watsonville

City of **CAMPBELL**

Santa Clara County, California

Cost Rating \$	70 North First Street Campbell, CA 95008 <i>www.ci.campbell.ca.us</i>			
	Administrative Office	(408) 866-2125	Population (2002)	38,400
	Business Licenses	(408) 866-2117	Crime Index Total (2001)	1,193
	Economic Development	(408) 866-2110	Taxable Retail Store Sales (2000)	\$615,047
	Planning Department	(408) 866-2140		
	Redevelopment Agency	(408) 866-2110		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Professional	\$87	0.001%	\$0.01	
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Professional	\$87	0.001%	\$0.01	
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Commercial	\$87	0.001%	\$0.01	
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Industrial and Manufacturing	\$87	0.001%	\$0.01	
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Industrial and Manufacturing	\$87	0.001%	\$0.01	
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Professional	\$87	0.001%	\$0.01	
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Commercial	\$87	0.001%	\$0.01	
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Multiple Residences	\$1,866	0.019%	\$0.19	

Calculation Formulas

PROFESSIONAL:
 \$35.00 for 1 employee;
 \$52.00 for 2-3 employees;
 \$70.00 for 4-10 employees;
 \$87.00 for 11+ employees

COMMERCIAL:
 \$35.00 for 1-5 employees;
 \$52.00 for 6-10 employees;
 \$70.00 for 11-15 employees;
 \$87.00 for 16+ employees

INDUSTRIAL AND MANUFACTURING:
 \$35.00 for 1-5 employees;
 \$52.00 for 6-50 employees;
 \$87.00 for 51-100 employees;
 \$128.00 for 101+ employees

MULTIPLE RESIDENCES:
 \$18.00 plus \$2.00 per additional unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.077100%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Redevelopment Manager

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Will Consider Transaction - RDA

Permit or Fee Waivers or Reductions

Will Consider Transaction - RDA

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: County Traffic Fee: \$1.00 per sq. ft.

Note 2: Park Fees:

- 0 - 6 units per acre = \$10,990 per unit
- 6 - 13 units per acre = \$7,035 per unit
- 14 - 20 units per acre = \$6,615 per unit
- 21 - 27 units per acre = \$5,635 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Parking, Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
Central Campbell

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

Built New 301 space public parking garage

Business Advantages

1. Ideally located in the midst of Silicon Valley
2. Small town feeling - big city amenities
3. Campbell - smaller, faster, better

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.2 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

San Francisco and Oakland Ports

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Guadalupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service

Union Pacific

Cost Rating \$	10300 Torre Ave. Cupertino, CA 95014-3255 www.cupertino.org			
	Administrative Office	(408) 777-3200	Population (2002)	52,200
	Business Licenses	(408) 777-3221	Crime Index Total (2001)	1,331
	Economic Development	(408) 777-3220	Taxable Retail Store Sales (2000)	\$601,362
	Planning Department	(408) 777-3308		
	Redevelopment Agency	(408) 777-3220		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Generally (5.04.280)	\$560	0.006%	\$0.06
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Generally (5.04.280)	\$560	0.006%	\$0.06
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Generally (5.04.280)	\$560	0.006%	\$0.06
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Generally (5.04.280)	\$1,758	0.018%	\$0.18
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Generally (5.04.280)	\$560	0.006%	\$0.06
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Generally (5.04.280)	\$560	0.006%	\$0.06
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Generally (5.04.280)	\$1,784	0.018%	\$0.18
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apt. House and Apt. Complexes (5.04.320)	\$8,419	0.084%	\$0.84

Calculation Formulas

BUSINESS GENERALLY: \$98.00 plus
 Square Feet Rate per Square Foot

0 - 5,000	\$0.0267
5,001 - 25,000	\$0.0231
25,001 - 75,000	\$0.0200
75,001 - 100,000	\$0.0166
100,001 - 150,000	\$0.0133
150,001 and above	\$0.0034

APARTMENT HOUSE AND APARTMENT COMPLEXES:
 \$130.00 per year for the for first 4 units, \$9.00 for each additional unit

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES	
Electric	2.4%
Telephone	2.4%
Cellular	2.4%
Gas	2.4%
Water	0.0%

Electric Distributor	Pacific Gas & Electric
Special Note	

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.102300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Director of Administrative Services

Industrial Development Bonds (IDBs)

Will Consider Transaction - Industrial Areas

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 2 & 3

Note 1: County Traffic Fee: \$1.00 per sq. ft.

Note 2: Construction Tax:
Residential \$456.06 per unit
Industrial/Retail/Office \$1.91 per sq. ft.
Hotel \$152.64 per room

Note 3: Residential Park Fee: Determined on a case-by-case basis. See City for detailed calculation methodology.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Vallco Assignment Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

1. Location
2. Technology
3. Upscale community
4. Outstanding Schools
5. De Anza Community College

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.7 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

San Francisco and Oakland Ports

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Guadalupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service

Union Pacific

City of **GILROY**

Santa Clara County, California

Cost Rating \$\$	7351 Rosanna Street			
	Gilroy, CA 95020			
	Administrative Office	(408) 846-0400	Population (2002)	43,900
	Business Licenses	(408) 846-0420	Crime Index Total (2001)	1,716
	Economic Development	(408) 847-7611	Taxable Retail Store Sales (2000)	\$733,088
	Planning Department	(408) 846-0440		
Redevelopment Agency	None			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Non-Professional (Section 13.40)	\$50	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional (Section 13.40)	\$100	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 13.39	\$1,206	0.012%	\$0.12
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 13.39	\$1,206	0.012%	\$0.12
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 13.39	\$1,206	0.012%	\$0.12
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Non-Professional (Section 13.40)	\$50	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 13.39	\$1,206	0.012%	\$0.12
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments (Section 13.39)	\$280	0.003%	\$0.03

Calculation Formulas

<p>NON-PROFESSIONAL: \$50.00 flat rate</p> <p>PROFESSIONAL: \$100.00 flat rate</p> <p>SECTION 13.39: \$0 - \$ 40,000 = \$40.00; \$40,001 - \$140,000 = \$80.00; \$140,001 - \$240,000 = \$120.00; \$240,001 - \$340,000 = \$160.00; \$340,001 - \$540,000 = \$200.00; \$540,001 - \$740,000 = \$240.00; \$740,001 - \$940,000 = \$280.00; \$940,001 - \$1,140,000 = \$320.00; plus \$20.00 for each \$200,000 of gross receipts or any portion thereof over \$1,140,000 \$17,740,001 or more = \$2,000.00</p>	<p>APARTMENTS 0 - 2 = \$0 3 - 5 = \$40.00 6 - 20 = \$80.00 21 - 40 = \$120.00 41 - 60 = \$160.00 61 - 80 = \$200.00 81 - 100 = \$240.00 101 + = \$280.00</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor Pacific Gas & Electric
Telephone	5.0%	
Cellular	5.0%	Special Note
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.109300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Corporation

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Likely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Notes 2 & 3
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 4

Note 1: Police/Fire Fee: Res.: \$91 - \$588 per unit; Comm./Indus: \$.008 - \$.58 per sq. ft.
 Note 2: County Traffic Fee: \$1.00 per sq. ft.
 Note 3: Traffic Development Impact Fee:
 Single Family \$3,071 per unit
 Multifamily \$2,490 per unit
 Commercial \$4.84 - \$9.79 per sq. ft.
 Industrial \$1.39 - \$1.89 per sq. ft.
 Note 4: Park Fee: SF: \$6,949 per unit; MF: \$4,964 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Parking, Infrastructure Bonds
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Economic incentive program allows development impact fee credits for job creation and sales and tax generation, occupancy tax generation

Notable Public/Private Transactions

Credits granting in the past 12 months to four businesses exceeded \$1.6 million

Business Advantages

1. Highly streamlining permitting process
2. Economic incentive program
3. Suitable property available

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.1 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

San Francisco and Oakland Ports

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Guadalupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service

Union Pacific

Cost Rating \$	110 E. Main Street Los Gatos, CA 95031	
	Administrative Office (408) 354-6832	Population (2002) 28,900
	Business Licenses (408) 354-5704	Crime Index Total (2001) 616
	Economic Development (408) 354-6812	Taxable Retail Store Sales (2000) \$564,586
	Planning Department (408) 354-6874	
	Redevelopment Agency (408) 354-6812	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Office	\$10,750	0.108%	\$1.08
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional	\$10,750	0.108%	\$1.08
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail	\$975	0.010%	\$0.10
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufacturing	\$3,038	0.030%	\$0.30
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale/Manufacturing	\$3,038	0.030%	\$0.30
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Personal Service	\$100	0.001%	\$0.01
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00

Calculation Formulas

General Office/Professional: \$200 per professional plus \$15 per non-professional Personal Service: \$100 annually Retail: \$0 - \$50,000 = \$75.00; \$50,000 - \$100,000 = \$112.50; \$100,000 - \$150,000 = \$150.00; \$150,000 - \$200,000 = \$187.50; \$200,000 - \$250,000 = \$225.00; \$250,000 - \$300,000 = \$262.50; \$300,000 - \$350,000 = \$300.00; \$350,000 - \$400,000 = \$337.50; \$400,000 - \$450,000 = \$375.00; \$450,000 - \$500,000 = \$412.50; \$500,000 - \$600,000 = \$450.00; \$600,000 - \$700,000 = \$487.00; \$700,000 - \$800,000 = \$525.00; \$800,000 - \$900,000 = \$562.50; \$900,000 - \$1,000,000 = \$600.00; \$1,000,000 - \$1,100,000 = \$637.50; \$1,100,000 - \$1,200,000 = \$675.00; \$1,200,000 - \$1,300,000 = \$712.50; \$1,300,000 - \$1,400,000 = \$750.00; \$1,400,000 - \$1,500,000 = \$787.50; \$1,500,000 - \$1,600,000 = \$825.00; \$1,600,000 - \$1,700,000 = \$862.50; \$1,700,000 - \$1,800,000 = \$900.00; \$1,800,000 - \$1,900,000 = \$937.50; over \$1,900,000 = \$975.00	Wholesale/Manufacturing: \$0 - \$200,000 = \$150.00; \$200,000 - \$300,000 = \$187.50; \$300,000 - \$400,000 = \$262.50; \$400,000 - \$500,000 = \$337.50; \$500,000 - \$600,000 = \$450.00; \$600,000 - \$800,000 = \$562.50; \$800,000 - \$1,000,000 = \$675.00; \$1,000,000 - \$1,200,000 = \$787.50; \$1,200,000 - \$1,400,000 = \$900.00; \$1,400,000 - \$1,600,000 = \$1,012.50; \$1,600,000 - \$1,800,000 = \$1,125.00; \$1,800,000 - \$2,000,000 = \$1,237.50; \$2,000,000 - \$2,500,000 = \$1,350.00; \$2,500,000 - \$3,000,000 = \$1,462.50; \$3,000,000 - \$3,500,000 = \$1,575.00; \$3,500,000 - \$4,000,000 = \$1,687.50; \$4,000,000 - \$4,500,000 = \$1,800.00; \$4,500,000 - \$5,000,000 = \$1,912.50; \$5,000,000 - \$5,500,000 = \$2,025.00; \$5,500,000 - \$6,000,000 = \$2,137.50; \$6,000,000 - \$6,500,000 = \$2,250.00; \$6,500,000 - \$7,000,000 = \$2,362.00; \$7,000,000 - \$7,500,000 = \$2,475.00; \$7,500,000 - \$8,000,000 = \$2,587.50; \$8,000,000 - \$8,500,000 = \$2,700.00; \$8,500,000 - \$9,000,000 = \$2,812.50; \$9,000,000 - \$9,500,000 = \$2,925.00; \$9,500,000 - \$10,000,000 = \$3,037.50; \$10,000,000 - \$10,500,000 = \$4,500.00; \$10,500,000 - \$11,000,000 = \$4,612.50; \$11,000,000 - \$11,500,000 = \$4,725.00; \$11,500,000 - \$12,000,000 = \$4,837.50; over \$12,000,000 = \$4,837.50 plus \$75 per additional \$550,000
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BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.000000%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10%
Parking Tax Rate	0
Documentary Transfer Tax Rate	Oper \$1,000

City of **LOS GATOS**

Santa Clara County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Redevelopment Agency

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees**
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 1

Note 1: Community benefit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Central Los Gatos Redevelopment Project Area

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

New 72 room hotel

Business Advantages

1. Great location - Silicon Valley
2. Successful downtown affluent community
3. Great public schools
4. Excellent freeway access

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

10.4 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

Port of Oakland

Bus Transit Service

Valley Transportation Agency

Rail Transit Service

None

Rail Freight Service

None

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Cost Rating \$	455 East Calaveras Blvd Milpitas, CA 95035 <i>www.ci.milpitas.ca.gov</i>			
	Administrative Office	(408) 586-3051	Population (2002)	63,800
	Business Licenses	(408) 586-3102	Crime Index Total (2001)	2,158
	Economic Development	(408) 586-3051	Taxable Retail Store Sales (2000)	\$917,651
	Planning Department	(408) 586-3276		
	Redevelopment Agency	(408) 586-3051		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 17.01-1	\$175	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 17.01-1	\$175	0.002%	\$0.02
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 17.01-1	\$175	0.002%	\$0.02
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 17.01-1	\$175	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 17.01-1	\$175	0.002%	\$0.02
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 17.01-1	\$175	0.002%	\$0.02
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 17.01-1	\$175	0.002%	\$0.02
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 17.01-3	\$1,872	0.019%	\$0.19

Calculation Formulas

SECTION 17.01-1:
 \$35.00 base fee, plus
 1 - 10 employees = \$5.00 per employee, plus
 11 - 100 employees = \$1.00 per employee, plus
 over 100 employees = \$0.25 per employee

SECTION 17.01-3:
 1 - 4 units = \$30.00 base fee, plus \$2.00 per each additional unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES	
Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

PROPERTY AND OTHER TAX RATES	
Electric Distributor	Pacific Gas & Electric
Special Note	
Ad Valorem Property Tax Rate	1.099500%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Manager's Office

Industrial Development Bonds (IDBs)

Will Consider Transaction - RDA

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Will Consider Transaction - RDA

Permit or Fee Waivers or Reductions

Will Consider Transaction - RDA

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 1
- Scheduled Traffic Impact/Trip Fee** Notes 1 & 2
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 3

Note 1: Determined through CEQA mitigation process
 Note 2: County Traffic Fee: \$1.00 per sq. ft.
 Note 3: Parks Fee: SF/MF: \$172,000 per acre. Quimby Parkland
 Dedication In-lieu Fees calculated on a case-by-case basis

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
Bond Districts
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Project No. 1

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

1. Fast track permitting process (Smart Permit)
2. Subsidies for high tax base companies on an individual basis
3. Location

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.8 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

Oakland Port

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Guadalupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service

Union Pacific

City of **MORGAN HILL**

Santa Clara County, California

Cost Rating	17555 Peak Ave.			
	Morgan Hill, CA 95037			
\$	<i>www.morgan-hill.ca.gov</i>			
	Administrative Office	(408) 779-7271	Population (2002)	34,800
	Business Licenses	(408) 779-7237	Crime Index Total (2001)	891
	Economic Development	(408) 776-7373	Taxable Retail Store Sales (2000)	\$291,435
	Planning Department	(408) 779-7247		
	Redevelopment Agency	(408) 776-7373		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: small;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$608	0.006%	\$0.06
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions (Section 5.04.510)	\$550	0.006%	\$0.06
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$608	0.006%	\$0.06
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$608	0.006%	\$0.06
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$608	0.006%	\$0.06
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$608	0.006%	\$0.06
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$608	0.006%	\$0.06
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Motels, Apartments (Section 5.04.480)	\$2,790	0.028%	\$0.28

Calculation Formulas

SECTION 5.04.370:
 \$20.00 minimum plus \$6.00 per full-time employee in excess of 2, and \$3.00 per part-time employee in excess of 2.

PROFESSIONAL:
 \$60.00 per professional plus \$5.00 per full-time employee in excess of 2, plus \$2.00 per part-time employee in excess of 2.

MOTELS, APARTMENTS:
 \$15.00 base fee, plus \$3.00 per unit

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.074300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - RDA

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - RDA

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Impact Fee including water, sewer, public facilities, library, traffic, police, fire, and local drainage: SF \$12,896; MF \$10,077; Commercial \$19,636.32; Industrial \$16,393.32

Note 2: Park Fee: SF: \$3,506 per unit (subdivision) \$2,999 (no subdivision); MF: \$2,917 (subdivision) \$2,502 (no subdivision)

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Under consideration by Chamber
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
Ojo De Aqua

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Commercial rehabilitation and façade program; sewer fee deferral program; below market rate housing program; RDA ombudsman assistance for new businesses. Façade program in RDA areas only; all others citywide; all considered by transaction

Notable Public/Private Transactions

Gavilan Community College given combination grant/loan to establish a satellite campus in Morgan Hill to serve 400-500 students

Business Advantages

1. Low-cost land with entitlements & infrastructure
2. Beautiful small town atmosphere with immediate access to Silicon Valley/San Francisco economies/ labor pools

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

8.6 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

San Francisco and Oakland Ports

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Guadalupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service

Union Pacific

City of **MOUNTAIN VIEW**

Santa Clara County, California

Cost Rating \$	500 Castro Street Mountain View, CA 94041 <i>www.ci.mtnview.ca.us</i>			
	Administrative Office	(650) 903-6301	Population (2002)	71,600
	Business Licenses	(650) 903-6317	Crime Index Total (2001)	2,449
	Economic Development	(650) 903-6306	Taxable Retail Store Sales (2000)	\$1,006,274
	Planning Department	(650) 903-6306		
	Redevelopment Agency	(650) 903-6306		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 18.24	\$30	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 18.24	\$30	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 18.26	\$30	0.000%	\$0.00
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 18.26	\$30	0.000%	\$0.00
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 18.23	\$75	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 18.67	\$30	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 18.24	\$30	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 18.54	\$1,852	0.019%	\$0.19

Calculation Formulas

SECTION 18.24: \$30.00 flat fee SECTION 18.26: \$30.00 flat fee SECTION 18.23: 1-4 employees = \$30 5-50 employees = \$50 51-100 employees = \$75 101 or more employees = \$100 SECTION 18.67: \$30.00 flat fee	SECTION 18.54: \$12.00 base fee for first 5 units plus \$2.00 per unit over 5 units
---	--

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	3.0%	Electric Distributor	
Telephone	3.0%	Pacific Gas & Electric	
Cellular	3.0%	Special Note	
Gas	3.0%	Per City, telephone tax on intrastate calls only.	
Water	3.0%	Waste-water 8%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.095500%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$2.75 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Manager

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Downtown

Lease or Tenant Improvement Subsidies

Will Consider Transaction - North Bayshore

Offsite Infrastructure Subsidies

Will Consider Transaction - Selected Areas

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 2-5

Note 1: County Traffic Fee: \$1.00 per sq. ft.
 Note 2: Construction Tax: \$1.65 per \$500 of valuation
 Note 3: Transit District effective with rezoning over 5 acres
 Note 4: Park In Lieu Fee: Determined on a case-by-case basis. See city for detailed calculation methodology.
 Note 5: Housing Impact Fee - applies to all non-residential development - Indust/Office/R&D \$3 per sq. ft. first 10,000 sq. ft.; over 10,000 sq. ft.: \$6 per sq. ft. Commercial/Retail/Hotel/Restaurant: \$1 per sq. ft. first 25,000 sq. ft.; over 25,000 sq. ft.: \$2 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown Tenants and Castro Tenants BIDs
- Other Non-Residential Assessment/Tax Districts
Parking
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Transit overlay zone in area of light-rail system - density bonus
- Redevelopment Project Area(s)
Downtown

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

City offers a façade grant program to businesses in the revitalization district.

Notable Public/Private Transactions

1. Currently considering development of a Hotel/Conference Center
2. Developing a Downtown Parking Structure w/ 400+ parking spaces and 20,000 sq. ft. of retail

Business Advantages

1. Educated, skilled, innovative workforce
2. Proximity to leading edge companies
3. Fast, one-stop development services

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.8 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

San Francisco and Oakland Ports

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Guadalupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service

Union Pacific

City of **PALO ALTO**

Santa Clara County, California

Cost Rating \$\$	250 Hamilton Ave. Palo Alto, CA 94301			
	Administrative Office	(650) 329-2171	Population (2002)	60,500
	Business Licenses	(650) 329-2604	Crime Index Total (2001)	1,894
	Economic Development	(650) 329-2604	Taxable Retail Store Sales (2000)	\$1,557,881
	Planning Department	(650) 329-2441		
	Redevelopment Agency	None		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate	Other	Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES	
Electric	5.0%
Telephone	5.0%
Cellular	5.0%
Gas	5.0%
Water	5.0%

Electric Distributor	Palo Alto Electric
Special Note	Per City, telephone tax on intrastate calls only

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.124300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$2.75 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development/Redevelopment Office

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Not Applicable

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Will Consider Transaction

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Notes 2 & 3
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 4

Note 1: Parks: \$3.38 per sq. ft., hotel/motel \$1.53 per sq. ft.;
Community Centers: \$0.19 per sq. ft, hotel/motel \$0.08 per sq. ft.
Libraries: \$0.18 per sq. ft., hotel/motel \$0.08 per sq. ft.
Note 2: Transportation Impact Fee:
San Antonio/West Bayshore Area: \$1.64 per sq. ft.
Stanford Research Park/El Camino Real CS Zone: \$8.20 per sq. ft.
Note 3: County Traffic Fee: \$1.00 per sq. ft.
Note 4: Housing Impact Fee (citywide):
Commercial/Industrial Development \$15.00 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
Parking
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Incentives for seismic retrofit of unsafe buildings are available for identified properties.

Notable Public/Private Transactions

1. Sand Hill Road extension from Stanford Shopping Center to El Camino Real
2. Construction of over 600 housing units for Seniors, others

Business Advantages

1. Highly trained and educated workforce
2. Legacy of business innovation
3. Proximity and number of high tech, retail, professional, research and development companies in Palo Alto
4. Available commercial/research and development and retail space

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

11. interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

San Francisco and Oakland Ports

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Guadalupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service

Union Pacific

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City of **SAN JOSE**

Santa Clara County, California

Cost Rating \$\$ \$\$	801 North First Street San Jose, CA 96118 <i>www.ci.san-jose.ca.us</i>			
	Administrative Office	(408) 277-5849	Population (2002)	918,000
	Business Licenses	(408) 277-4985	Crime Index Total (2001)	25,660
	Economic Development	(408) 277-5880	Taxable Retail Store Sales (2000)	\$8,487,210
	Planning Department	(408) 277-4576		
	Redevelopment Agency	(408) 794-1000		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 4.76.360	\$1,806	0.018%	\$0.18
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 4.76.360	\$1,806	0.018%	\$0.18
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 4.76.360	\$1,806	0.018%	\$0.18
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 4.76.360	\$1,806	0.018%	\$0.18
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 4.76.360	\$1,806	0.018%	\$0.18
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 4.76.360	\$1,806	0.018%	\$0.18
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 4.76.440	\$5,000	0.050%	\$0.50
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 4.76.480	\$4,625	0.046%	\$0.46

Calculation Formulas

SECTION 4.76.360:
 1 - 8 employees = \$150.00, plus \$18.00 per additional employee
 Maximum fee = \$25,000.00

SECTION 4.76.440:
 \$150.00 Base fee for first 15,000 sq. ft., then \$0.0103 per sq. ft.
 Maximum fee = \$5,000.00

SECTION 4.76.480:
 \$150.00 Base fee for first 30 units, then \$5.00 each additional unit.
 Maximum fee = \$5,000.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES	
Electric	5.0%
Telephone	5.0%
Cellular	5.0%
Gas	5.0%
Water	5.0%

PROPERTY AND OTHER TAX RATES	
Electric Distributor	Pacific Gas & Electric
Ad Valorem Property Tax Rate	1.095000%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Office of Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Will Consider Transaction

Permit or Fee Waivers or Reductions

Will Consider Transaction -Selected Areas

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 2
- Scheduled Traffic Impact/Trip Fee** Notes 3
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees** Note 4
- Other Special Fees** Note 5

Note 1: Res. Construction Tax (certain areas): \$90-\$99 per unit; Building & Structures Tax (certain areas): 1.0%-1.54% of valuation
 Note 2: Construction Tax (certain areas): \$0.08/sq. ft. or \$75-\$150.00 per unit based on land use, CRMP tax-3% of valuation (comm., res., & mobile home parks)
 Note 3: N. San Jose Def. Plan Fees: \$362/p.m. peak-hour trip; Arterial Reimbursement Fee: case-by-case. Co. Traffic Fee: \$1.00/sq. ft.
 Note 4: 1% in Redevelopment Project Areas
 Note 5: Parks Fee: Res.: \$2,350-\$9,400 per unit; Strong Motion Prog. \$.10-.21 per \$1,000 valuation

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Willow Glen BID; Japantown BID, Downtown BID
- Other Non-Residential Assessment/Tax Districts**
Mello-Roos, Landscape, Lighting
- State Enterprise Zone(s)**
San Jose Enterprise Zone
- Recycling Market Development Zone(s)**
Includes local tax incentives as well
- Foreign Trade Zone(s)**
FTZ No. 18
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
*Downtown San Jose
North San Jose
Edenvale
Julian/Stockton
Olinder
Monterey Corridor*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Redevelopment tax increment program
2. State enterprise zone tax credit
3. Three small business loan programs
4. City construction tax suspension program

Notable Public/Private Transactions

1. San Jose has assisted a number of projects with financing, research or direct subsidies
2. Recent buildings include two downtown high-rises

Business Advantages

1. Center of Silicon Valley
2. Most productive and educated work force in nation
3. Quality of life: innovative city services, parks, cultural arts community, and major sports teams

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Norman Y. Mineta - San Jose International Airport

Nearest Port Facilities

San Francisco and Oakland Ports

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Santa Clara Valley Transportation Authority

Rail Freight Service

Burlington Northern; Union Pacific

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Cost Rating	1500 Warburton Ave Santa Clara, CA 95050 <i>www.ci.santa-clara.ca.us</i>		
	\$	Administrative Office (408) 615-2210 Business Licenses (408) 615-2310 Economic Development (408) 615-2212 Planning Department (408) 615-2400 Redevelopment Agency (408) 615-2404	Population (2002) 104,300 Crime Index Total (2001) 3,395 Taxable Retail Store Sales (2000) \$2,195,053

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedule C: Commercial	\$500	0.005%	\$0.05
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedule C: Professional	\$500	0.005%	\$0.05
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedule A: Commercial	\$460	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedule B: Manufacturing	\$175	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedule B: Manufacturing	\$175	0.002%	\$0.02
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedule C: Professional	\$500	0.005%	\$0.05
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Units	\$4,472	0.045%	\$0.45

Calculation Formulas

<p>SCHEDULE A - COMMERCIAL</p> <p>1 employee = \$15; 2 - 5 employees = \$30 6 -10 employees = \$70; 11 - 15 employees = \$90 16 - 20 employees = \$115; 21 - 25 employees = \$175 26 - 30 employees = \$225; 31 - 40 employees = \$280 41 - 55 employees = \$330; 56 - 75 employees = \$380 76 - 100 employees = \$460; 101+ employees = \$500</p> <p>SCHEDULE B - MANUFACTURING</p> <p>1 -3 employee = \$15; 4 -20 employees = \$45 21-30 employees = \$65; 31-50 employees = \$100 51-75 employees = \$135; 76 -100 employees = \$175 101-125 employees = \$225; 126-175 employees = \$280 176-225 employees = \$330; 226-300 employees = \$380 301- 400 employees = \$460; 401+ employees = \$500</p>	<p>SCHEDULE C - PROFESSIONAL</p> <p>1 employee = \$15 2 -3 employees = \$30 4 -6 employees = \$70 7 -10 employees = \$90 11-20 employees = \$115 21-25 employees = \$175 26-35 employees = \$225 36-40 employees = \$280 41-45 employees = \$330 46-50 employees = \$380 51-55 employees = \$460 56+ employees = \$500</p> <p>RENTAL UNITS: \$4.85 per unit over 3 units</p>
--	--

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 0.0%	Electric Distributor Santa Clara Electric Utility
Telephone 0.0%	
Cellular 0.0%	Special Note
Gas 0.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.053000%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	9.5%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Assistant City Manager/Planning Director

Industrial Development Bonds (IDBs)

Will Consider Transaction - Industrial Areas

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - Commercial/Industrial Areas

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Commercial/Industrial Areas

Property Tax Reimbursements

Will Consider Transaction - Industrial Areas

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Parking, Traffic, Utility, Public Improvement Assessment
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Bayshore North
University*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

The city participates in State of California incentive programs: the Industrial Development Tax Incentive Bond Program and the Industrial Personal Property Tax Rebate Program.

Notable Public/Private Transactions

1. The State of California sold approximately 300 acres of property for for-profit development, both housing and high tech offices
2. The City is constructing a fire station, branch library, police station, and a park as a part of this dev.

Business Advantages

Lowest combined utility cost compared to the 105 cities in the Greater Bay Area.
The City operates its own electric utility with rates significantly below surrounding jurisdictions.

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

2.9 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

San Francisco and Oakland Ports

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Guadalupe Light Rail Line, CalTrain & Altamont Commuter

Rail Freight Service

Union Pacific

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City of **SANTA CRUZ**

Santa Cruz County, California

Cost Rating \$\$	809 Center Street Santa Cruz, CA 95060 <i>www.ci.santa-cruz.ca.us/ra</i>	
	Administrative Office (831) 420-5010	Population (2002) 55,100
	Business Licenses (831) 420-5050	Crime Index Total (2001) 3,565
	Economic Development (831) 420-5150	Taxable Retail Store Sales (2000) \$655,938
	Planning Department (831) 420-5100	
	Redevelopment Agency (831) 420-5150	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A 5.04.040 (1)	\$400	0.004%	\$0.04
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class C 5.04.040 (3)	\$885	0.009%	\$0.09
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A 5.04.040 (1)	\$400	0.004%	\$0.04
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A 5.04.040 (1)	\$400	0.004%	\$0.04
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A 5.04.040 (1)	\$400	0.004%	\$0.04
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B 5.04.040 (2)	\$640	0.006%	\$0.06
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B 5.04.040 (2)	\$640	0.006%	\$0.06
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class B 5.04.040 (2)	\$640	0.006%	\$0.06

Calculation Formulas

CLASS A:
\$145.15 base fee plus \$2.55 per employee

CLASS B:
\$145.15 base fee plus \$4.95 per employee

CLASS C:
\$145.15 base fee plus \$7.40 per employee

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 7.0%	Electric Distributor Pacific Gas & Electric
Telephone 7.0%	
Cellular 7.0%	Special Note Low income exemptions on first \$34.00 Rebates for gas and electric bills
Gas 7.0%	
Water 7.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.098000%
Sales Tax Rate	8.000%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	10.0% on Parking Lot Fee
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Redevelopment Agency

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees Note 1
- Other Special Fees Note 2

Note 1: Arts ordinance requires that 2% of the capital budgets of eligible publicly funded projects be dedicated to the inclusion of arts as an integral part of the underlying capital development

Note 2: Parks Fee (Residential): \$3.00 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Downtown BID
- Other Non-Residential Assessment/Tax Districts**
Parking, Utility/Public Improvements, Traffic Assessments
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
Application pending
- Other Special Business or Incentive Zone(s)**
Eastside Revitalization Area
- Redevelopment Project Area(s)**
*Merged Project
Eastside*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Post earthquake downtown is now a vibrant economic and cultural center for the city

Notable Public/Private Transactions

No Response

Business Advantages

1. Environment
2. University
3. Proximity to Silicon Valley

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.3 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

Santa Cruz Harbor

Bus Transit Service

Santa Cruz Metropolitan Transit

Rail Transit Service

None

Rail Freight Service

Union Pacific

City of **SUNNYVALE**

Santa Clara County, California

Cost Rating \$	456 West Olive Ave. Sunnyvale, CA 94088-3707 <i>www.ci.sunnyvale.ca.us</i>			
	Administrative Office	(408) 730-7380	Population (2002)	132,800
	Business Licenses	(408) 730-7620	Crime Index Total (2001)	2,715
	Economic Development	(408) 730-7606	Taxable Retail Store Sales (2000)	\$1,586,350
	Planning Department	(408) 730-7435		
	Redevelopment Agency	(408) 730-7444		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04-110	\$200	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04-110	\$200	0.002%	\$0.02
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04-110	\$200	0.002%	\$0.02
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04-110	\$200	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04-110	\$200	0.002%	\$0.02
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04-110	\$200	0.002%	\$0.02
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04-110	\$200	0.002%	\$0.02
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04-110	\$200	0.002%	\$0.02

Calculation Formulas

SECTION 5.04-110
 \$2.00 per employee

 Minimum Fee = \$10.00
 Maximum Fee = \$300.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	2.0%	Electric Distributor Pacific Gas & Electric
Telephone	2.0%	
Cellular	0.0%	Special Note City has a voter approved option to increase tax rates by 1% (to 3%) if revenue declines
Gas	2.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.089100%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.5%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 2, 3, & 4

Note 1: County Traffic Fee: \$1.00 per sq. ft.

Note 2: Construction Tax: 0.0054 of total valuation

Note 3: Housing Mitigation Fee (over 35% FAR): \$7.19 per acre

Note 4: Park In-Lieu Fee: Calculated on a case-by-case basis

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Parking
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
Downtown

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Sunnyvale works in close cooperation with its business community
2. Taxes and fees are among the lowest in CA, while the quality of municipal services ranks among the best

Notable Public/Private Transactions

City land is being used as a catalyst for redevelopment in Downtown; redevelopment plans include a public/private partnership for a first-class hotel and office buildings, and a retail entertainment center.

Business Advantages

1. Streamlined permit process/on-line permits
2. Low fees and taxes
3. Workforce development program

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.0 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

San Francisco and Oakland Ports

Bus Transit Service

Santa Clara Valley Transportation Authority

Rail Transit Service

Guadalupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service

Union Pacific

City of **WATSONVILLE**

Santa Cruz County, California

Cost Rating \$\$	250 Main Street Watsonville, CA 95076	
	Administrative Office (831) 728-6005 Business Licenses (831) 728-6031 Economic Development (831) 728-6014 Planning Department (831) 728-6020 Redevelopment Agency (831) 728-6014	Population (2002) 47,900 Crime Index Total (2001) 2,256 Taxable Retail Store Sales (2000) \$356,021

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<i>Total</i>	<i>% of \$10m</i>		<i>Per \$1,000</i>		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Services (3-4.13)	\$50	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional Persons (3-4.27)	\$5,100	0.051%	\$0.51
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail and General Business (3-4.39)	\$1,450	0.015%	\$0.15
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Wholesale Merchandise (3-4.34)	\$100	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Manufacturing and Electronic Industries (3-4.24)	\$125	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Personal Services (3-4.13)	\$100	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Services (3-4.29)	\$50	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental Services (3-4.29)	\$50	0.001%	\$0.01

Calculation Formulas

BUSINESS SERVICES: \$50.00 flat fee	WHOLESALE MERCHANDISE: \$100.00 flat fee
PROFESSIONAL PERSONS: \$100.00 flat fee, plus \$50.00 for each additional member	MANUFACTURING AND ELECTRONIC INDUSTRIES: \$125.00 flat fee
RETAIL AND GENERAL BUSINESS: \$0-\$100,000 = \$100; \$100,001-\$200,000 = \$150; \$200,001-\$300,000 = \$200; \$300,001-\$400,000 = \$250; \$400,001-\$500,000 = \$300; \$500,001-\$600,000 = \$350; \$600,001-\$700,000 = \$400; \$700,001-\$800,000 = \$450; \$800,001-\$900,000 = \$500; \$900,001-\$1,000,000 = \$550; \$1,000,001-\$1,500,000 = \$600; and \$50.00 for each increment or fraction of \$500,000 above \$1,500,000 Maximum fee = \$1,800 for 1996-97, thereafter no limit	PERSONAL SERVICES: \$50.00 - \$100.00 flat fee
	RENTAL SERVICES: \$50.00 flat fee

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 6.0%	Electric Distributor Pacific Gas & Electric
Telephone 6.0%	
Cellular 6.0%	Special Note
Gas 6.0%	
Water 6.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.122000%
Sales Tax Rate	8.000%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Selected Areas

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Selected Areas

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Selected Areas

Offsite Infrastructure Subsidies

Will Consider Transaction - Selected Areas

Business License Tax Waivers or Reductions

Will Consider Transaction - Selected Areas

Permit or Fee Waivers or Reductions

Will Consider Transaction - Selected Areas

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 3 & 4

Note 1: Public Facilities Fee: \$.40 per sq. ft.; Fire Impact Fee: Residential: \$0.20 per sq. ft.; Non-residential: \$.25 per sq. ft.
 Note 2: Traffic Impact Fees (citywide): SF: \$118.00 per 14 trips; MF: \$118.00 per 10 trips; Non-residential: \$88.50 per trip
 Note 3: Affordable Housing in lieu fees: SF: \$3.25 sq.ft., MF: \$5260.50-\$6576.00 per unit Commercial & Industrial: \$0.30 - \$0.65 per sq. ft.; SF: \$2.90 per sq. ft.; MF: \$4,701 - \$5,876 per unit
 Note 4: Parks Fee: Res.: \$600 - \$750 per bedroom; Non-Res.: \$0.50 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting
- State Enterprise Zone(s)
Enterprise Zone
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Federal Enterprise Community
- Redevelopment Project Area(s)
*Central Downtown
Westside*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. One-Stop Permitting
2. Enterprise Zone status
3. Small business loan guarantee program
4. Zero interest façade and sign loan program

Notable Public/Private Transactions

Manufacturing company relocated from San Jose to 88,000 sq.ft. vacant, light, industrial building

Business Advantages

1. Tax incentives
2. Central coast location
3. Relative ease of development process

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.3 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport

Nearest Port Facilities

Santa Cruz Harbor

Bus Transit Service

Santa Cruz Metropolitan Transit

Rail Transit Service

None

Rail Freight Service

Union Pacific

Index of Communities by County/Region

Central Coast

Monterey

Salinas

San Luis Obispo

Cost Rating \$\$ \$	City Hall Monterey, CA 93940 www.monterey.org/			
	Administrative Office	(831) 646-3760	Population (2002)	29,800
	Business Licenses	(831) 646-3944	Crime Index Total (2001)	1,393
	Economic Development	(831) 646-3885	Taxable Retail Store Sales (2000)	\$486,031
	Planning Department	(831) 646-3885		
	Redevelopment Agency	(831) 646-3885		

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional and General Office	\$23,996	0.240%	\$2.40
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional and General Office	\$23,996	0.240%	\$2.40
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail and Personal Service	\$12,041	0.120%	\$1.20
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing and Wholesale	\$11,996	0.120%	\$1.20
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing and Wholesale	\$5,196	0.052%	\$0.52
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail and Personal Service	\$12,041	0.120%	\$1.20
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Real Estate	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Residential Real Estate (Rental of 10 or more units)	\$23,985	0.240%	\$2.40

Calculation Formulas

<p>RETAIL, SECTION 19-27 Gross receipts \$12,500 or less per annum, the sum of \$26; Gross receipts of 12,500 and less than \$37,500 per annum, the sum of \$86 plus \$3 for each \$2,500 of gross receipts or transaction thereof in excess of 12,500 per annum; Gross receipts in excess of \$37,500 per annum, the sum of \$86 plus \$3 for each \$2,500 of gross receipts or transaction thereof in excess of \$37,600 per annum</p> <p>WHOLESALE, SECTION 19-26 Gross receipts of \$25,000 or less per annum, the sum of \$26; Gross receipts in excess of \$25,000 per annum the sum of \$26 plus \$3 for each \$2,500 of gross receipts or fraction thereof in excess of \$25,000 per annum</p> <p>PROFESSIONAL, SECTION 19-29 Gross receipts of \$12,500 or less per annum, the sum of \$26; Gross receipts in excess of \$12,500 per annum, the sum of \$26 plus 6 for each \$2,500 of gross receipts or fraction thereof in excess of \$12,500 per annum</p>	<p>MANUFACTURING, SECTION 19-48 Gross receipts of \$25,000 or less per annum, the sum of \$26; Gross receipts of \$25,000 to less than \$50,000 per annum, the sum of \$56; Gross receipts of \$50,000 an less than \$250,000 per annum, the sum of \$56 plus \$30 for each \$25,000 of gross receipts or fraction thereof in excess of \$50,000 per annum; Gross receipts of \$250,000 per annum, the sum of \$296 plus \$30 for each \$50,000 of gross receipts or fraction thereof in excess of \$250,000 per annum; Gross receipts of \$500,000 per annum or more, the sum of \$446 plus \$25 for each \$50,000 of gross receipts or fraction thereof in excess of \$500,000 per annum</p> <p>RENTAL OF 10 OR MORE RESIDENTIAL UNITS, SECTION 19-55 Gross receipts of \$12,500 or less per annum, the sum of \$15; Gross receipts in excess of \$12,500 per annum, the sum of \$15 plus \$6 for each \$2,500 of gross receipts or fraction thereof in excess of 12,500 per annum</p>
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BUSINESS TAX NOTES

The schedule of license taxes is in Article 2 of Chapter 19 of the Monterey City Code, Page 169 to 181. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor	
Telephone	5.0%	Pacific Gas & Electric	
Cellular	5.0%	Special Note	
Gas	5.0%	Utility User Taxes are 2.0% for Residential;	
Water	5.0%	5.0% for commercial and industrial	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.000000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Note 1
- Signalization Fees** Note 1
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 2

Note 1: Negotiable and determined on a case-by-case basis

Note 2: Parks Fee: \$650 per bedroom for 5 or more units

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Tenants
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
*Cannery Row
Custom House
Greater Downtown*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.7 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport/Monterey Peninsula Airport

Nearest Port Facilities

Monterey Harbor/Moss Landing Harbor

Bus Transit Service

Monterey-Salinas Transit (MST)

Rail Transit Service

None

Rail Freight Service

Union Pacific

Cost Rating \$\$	200 Lincoln Ave Salinas, CA 93901 <i>www.ci.salinas.ca.us</i>			
	Administrative Office	(831) 758-7201	Population (2002)	148,400
	Business Licenses	(831) 758-7211	Crime Index Total (2001)	7,032
	Economic Development	(831) 758-7201	Taxable Retail Store Sales (2000)	\$1,392,658
	Planning Department	(831) 758-7206		
	Redevelopment Agency	(831) 758-7387		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Multiple Categories	\$1,400	0.014%	\$0.14
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions (19-27)	\$3,000	0.030%	\$0.30
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales and General Business (19-23)	\$7,040	0.070%	\$0.70
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesalers (19-25)	\$575	0.006%	\$0.06
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupations and Services (19-27.1)	\$1,400	0.014%	\$0.14
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential Rental - Four units or more (19-35.1)	\$11,100	0.111%	\$1.11

Calculation Formulas

PROFESSIONS: \$50.00 base fee per professional, plus \$10.00 per employee RETAIL SALES: \$20 for less than \$25,000; \$30 for \$25,001-\$37,500; \$40 for \$37,501-\$50,000; \$60 for \$50,001-\$75,000; \$80 for \$75,001-\$100,000; \$115 for \$100,001-\$150,000; \$150 for \$150,001-\$200,000; \$185 for \$200,001-\$250,000; \$220 for \$250,001-\$300,000; \$255 for \$300,001-\$350,000; \$290 for \$350,001-\$400,000; \$360 for \$400,001-\$500,000; \$430 for \$500,001-\$600,000; \$500 for \$600,001-\$700,000; \$570 for \$700,001-\$800,000; \$640 for \$800,001-\$900,000; \$740 for \$900,001-\$1,000,000; over \$1,000,000 add \$70 for each \$100,000 of gross receipts WHOLESALERS: \$75.00 base fee plus \$5.00 per employee Applies to manufacturers if sales are conducted in City	OCCUPATIONS AND SERVICES: \$50.00 base fee per principal, plus \$10.00 per employee (General Office Rate Comparison based on this rate) RESIDENTIAL RENTAL - Four units or more: \$12.00 per unit
--	---

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.0%	Electric Distributor	
Telephone	6.0%	Pacific Gas & Electric	
Cellular	0.0%	Special Note	
Gas	6.0%	\$2,000 cap per service unit. Per City, telephone tax on intrastate calls only	
Water	6.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.003290%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Manager's Office

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Note 2
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

Note 1: Development Impact Fee:
Parks: \$511 per bedroom
Street Trees: \$179 per 60 feet of street
Contact city for non-residential rates

Note 2: Traffic Impact Fee:
\$128 per new ADT

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Downtown
- Other Non-Residential Assessment/Tax Districts**
Landscape, Lighting
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Downtown Economic Incentive Zone
- Redevelopment Project Area(s)**
*Central City
Sunset*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

- 1. Partnership with Chamber of Commerce
- 2. City works to expedite permit approvals

Notable Public/Private Transactions

No Response

Business Advantages

- 1. On the Coast
- 2. Adjacent to worldclass executive housing and the Pebble Beach Monterey Peninsula Golf Complex

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

4.7 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose Intn'l /Monterey Peninsula /Salinas Municipal Airports

Nearest Port Facilities

Redwood City/San Francisco/Oakland

Bus Transit Service

Monterey-Salinas Transit (MST)/Airporter Bus/Greyhound

Rail Transit Service

Amtrak Coast Starlight

Rail Freight Service

Union Pacific

City of **SAN LUIS OBISPO**

San Luis Obispo County, California

Cost Rating \$\$	990 Palm Street San Luis Obispo, CA 93401 <i>www.slocity.org</i>			
	Administrative Office	(805) 781-7114	Population (2002)	44,400
	Business Licenses	(805) 781-7134	Crime Index Total (2001)	2,115
	Economic Development	(805) 781-7174	Taxable Retail Store Sales (2000)	\$710,019
	Planning Department	(805) 781-7170		
	Redevelopment Agency	None		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01.202	\$5,000	0.050%	\$0.50
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01.202	\$5,000	0.050%	\$0.50
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01.202	\$5,000	0.050%	\$0.50
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01.202	\$5,000	0.050%	\$0.50
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01.202	\$5,000	0.050%	\$0.50
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01.202	\$5,000	0.050%	\$0.50
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01.202	\$5,000	0.050%	\$0.50
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01.202	\$5,000	0.050%	\$0.50

Calculation Formulas

3.01.202:
 \$0.50 per \$1,000 of gross receipts
 Minimum = \$25.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor
Telephone	5.0%	Pacific Gas & Electric
Cellular	5.0%	Special Note
Gas	5.0%	
Water	5.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.109800%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Manager

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction depending on Fiscal Benefits

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Affordable Housing

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Transportation Impact Fees:
 Single Family: \$1,350 per unit
 Multifamily: \$1,198 per unit
 Retail: \$2.13 per sq. ft.
 Office: \$2.71 per sq. ft.
 Industrial: \$.78 per sq. ft.

Note 2: Park In-Lieu Fees: SF: \$4,406 per unit; MF: \$3,208 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Bonds for industry
2. Revolving loan program - "jobs"
3. "Quick Response Team" permit processing

Notable Public/Private Transactions

Partnerships to complete specific plan for major industrial park area

Business Advantages

1. Superior quality of life
2. Highly educated work force
3. Thriving local economy and emerging high-tech industries fueled by 2 major universities

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

17.4 interchanges for each 100,000 residents

Nearest Commercial Airport

Santa Barbara Municipal Airport/San Luis Obispo Co. Airport

Nearest Port Facilities

Port of Hueneme

Bus Transit Service

Regional Transit Authority, SLO Transit, South County Area Transit

Rail Transit Service

None

Rail Freight Service

Union Pacific

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Index of Communities by County/Region

East Bay

Alameda
Antioch
Berkeley
Concord
Dublin
Emeryville
Fremont
Hayward
Livermore
Oakland
Pittsburg
Pleasant Hill
Pleasanton
Richmond
San Leandro
San Ramon
Union City
Walnut Creek
Unincor. Contra Costa Co.

Cost Rating \$\$ \$	2263 Santa Clara Avenue Alameda, CA 94503 www.ci.alameda.ca.us	
	Administrative Office (510) 748-4505	Population (2002) 74,600
	Business Licenses (510) 748-4561	Crime Index Total (2001) 3,081
	Economic Development (510) 749-5800	Taxable Retail Store Sales (2000) \$435,561
	Planning Department (510) 748-4554	
	Redevelopment Agency (510) 749-5800	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Administrative Headquarters	\$4,002	0.040%	\$0.40
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional, Semiprofessional	\$4,002	0.040%	\$0.40
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retailing and Wholesaling	\$4,002	0.040%	\$0.40
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retailing and Wholesaling	\$4,002	0.040%	\$0.40
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Manufacturing	\$4,002	0.040%	\$0.40
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business and Personal Services	\$4,002	0.040%	\$0.40
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Nonresidential Property Rental	\$10,000	0.100%	\$1.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Dwelling Unit Rental	\$18,500	0.185%	\$1.85

Calculation Formulas

ADMINISTRATIVE HEADQUARTERS: \$65 per year minimum \$96 per year for gross receipts between \$64,000 and \$128,999; \$124 per year gross receipts between \$128,999 and \$305,999; and additional \$0.40 per \$1,000 gross receipts over \$306,000.	MANUFACTURING: \$65 per year minimum \$96 per year for gross receipts between \$64,000 and \$128,999; \$124 per year gross receipts between \$128,999 and \$305,999; and additional \$0.40 per \$1,000 gross receipts over \$306,000
PROFESSIONAL AND SEMIPROFESSIONAL: \$65 per year minimum \$96 per year for gross receipts between \$64,000 and \$128,999; \$124 per year gross receipts between \$128,999 and \$305,999; and additional \$0.40 per \$1,000 gross receipts over \$306,000	BUSINESS AND PERSONAL SERVICES: \$65 per year minimum \$96 per year for gross receipts between \$64,000 and \$128,999; \$124 per year gross receipts between \$128,999 and \$305,999; and additional \$0.40 per \$1,000 gross receipts over \$306,000
RETAILING AND WHOLESALING: \$65 per year minimum \$96 per year for gross receipts between \$64,000 and \$128,999; \$124 per year gross receipts between \$128,999 and \$305,999; and additional \$0.40 per \$1,000 gross receipts over \$306,000	NONRESIDENTIAL PROPERTY RENTAL: \$20 per 1,000 sq. ft. of property HOTEL ROOMING HOUSE, DWELLING UNIT RENTAL: \$20 per dwelling unit (not single family)

BUSINESS TAX NOTES

The Business License Tax changes annually, based on the CPI.

UTILITY USER TAX RATES	
Electric 7.5%	Electric Distributor
Telephone 7.5%	Alameda Electric Bureau
Cellular 7.5%	Special Note
Gas 7.5%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.109300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$6.50 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Manager

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Base Closure

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Will Consider Transaction - Base Closure

Permit or Fee Waivers or Reductions

Will Consider Transaction - Base Closure

Property Tax Reimbursements

Will Consider Transaction - Base Closure

Utility Tax Discounts

Will Consider Transaction - Citywide

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Note 2
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 3

Note 1: Improvement Tax: 1% of building permit value
May be reduced by development agreement
(3.62.5) (Ord. No.2281)

Note 2: CDF Traffic Safety Fee

Note 3: Park & Rec. Tax (Ord. No. 1903): \$980 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Park Street Tenants BID; West Alameda Tenants BID
- Other Non-Residential Assessment/Tax Districts**
Mello-Roos, Landscape, Lighting, 1915 Act Assessments
- State Enterprise Zone(s)**
Candidate LAMBRA Zone (Alameda Naval Air Station)
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
*Business and Waterfront
West End Community
Alameda Point (former navy base) proposed*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Redevelopment project area
2. LAMBRA designation
3. Special electric utility rate discount for new or expanding businesses

Notable Public/Private Transactions

1. Redevelopment began on 215 acres of former US naval base land
2. Negotiations for development of another 800 acres of former naval base land have begun

Business Advantages

1. Low, stable electricity rates and reliable energy supply
2. Large entitled and available sites
3. Positioned for redevelopment of military land
4. Outstanding quality of life

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

0.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Oakland - Alameda Ports

Bus Transit Service

AC Transit

Rail Transit Service

BART

Rail Freight Service

Burlington Northern; Union Pacific

City of **ANTIOCH**

Contra Costa County, California

Cost Rating \$	Third and "H" Streets Antioch, CA 94509 www.ci.antioch.ca.us			
	Administrative Office	(925) 779-7011	Population (2002)	96,700
	Business Licenses	(925) 779-7059	Crime Index Total (2001)	3,214
	Economic Development	(925) 779-7011	Taxable Retail Store Sales (2000)	\$635,206
	Planning Department	(925) 779-7030		
	Redevelopment Agency	(925) 779-7030		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.201	\$3,050	0.031%	\$0.31
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 3-1.211	\$313	0.003%	\$0.03
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.201	\$3,050	0.031%	\$0.31
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.201	\$3,050	0.031%	\$0.31
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.201	\$3,050	0.031%	\$0.31
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.201	\$3,050	0.031%	\$0.31
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.201	\$3,050	0.031%	\$0.31
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.201	\$3,050	0.031%	\$0.31

Rate Comparison
 Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.
 Other assumptions may apply.

Calculation Formulas

SECTION 3-1.201
 \$0 - \$20,000 = \$25.00 minimum fee
 \$20,001 - \$1,000,000 = \$1.25 per \$1,000 of gross receipts
 \$1,000,001 and over = \$1,250.00 plus \$.20 per \$1,000 of gross receipts above \$1,000,000

SECTION 3-1.211: PROFESSIONAL:
 Option of gross receipts above or \$312.50 flat fee

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.010500%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Department

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Will Consider Transaction

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees Note 3
- Major Thoroughfare/Bridge Fees Note 4
- Art in Public Places Fees
- Other Special Fees Note 5

Note 1: Fire Facilities Fee: \$0.15 per sq. ft.; \$235 per unit
 Note 2: East C.C. Regional Traffic Impact Fee: \$.30 per sq. ft. Sub-regional Transportation Mitigation Fee: SF: \$1,196 per unit; MF: \$1,562 per unit; Industrial/Office: \$1.96 per sq. ft.
 Note 3: Traffic Signal Fees: Res.: \$306 per unit; Comm/Indus: greater of \$56 per off street parking space, or \$163 per daily peak trip travel
 Note 4: Bridges: \$254 - \$2,800 per unit
 Note 5: Park In-Lieu Fee (Per Unit): SF: \$665 - \$1,050; MF: \$665

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting, South East Antioch Bonds (Infrastructure)
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
Entire City
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
I, II, III, IV

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Increase WAN fund maximum to \$500,000 from \$200,000

Notable Public/Private Transactions

Agency committed to leasing half of SPEC office/light, industrial project until project is over half leased

Business Advantages

1. Affordable housing in Bay Area
2. Quality of life
3. Low cost of living

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.2 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland and Sacramento International Airports

Nearest Port Facilities

Richmond Inner Harbor

Bus Transit Service

AC Transit, Central C. C. Transit Authority, Tri Delta Transit

Rail Transit Service

BART

Rail Freight Service

Burlington Northern; Southern Pacific

City of **BERKELEY**

Alameda County, California

Cost Rating \$\$ \$\$	2180 Milvia Street Berkeley, CA 94704 <i>www.ci.berkeley.ca.us</i>			
	Administrative Office	(510) 981-7000	Population (2002)	104,600
	Business Licenses	(510) 981-7251	Crime Index Total (2001)	9,521
	Economic Development	(510) 981-7530	Taxable Retail Store Sales (2000)	\$1,017,631
	Planning Department	(510) 981-7800		
	Redevelopment Agency	(510) 981-7520		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Administrative Headquarters	\$4,800	0.048%	\$0.48
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional, Semiprofessional	\$36,000	0.360%	\$3.60
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Trade	\$12,000	0.120%	\$1.20
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Trade	\$12,000	0.120%	\$1.20
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Manufacturing	\$10,800	0.108%	\$1.08
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business, Personal and Repair	\$18,000	0.180%	\$1.80
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Real Property	\$108,100	1.081%	\$10.81
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Real Property	\$108,100	1.081%	\$10.81

Calculation Formulas

ADMINISTRATIVE HEADQUARTERS: \$1.20 per \$1,000 of gross payroll	RENTAL OF REAL PROPERTY: \$10.81 per \$1,000 of gross receipts
BUSINESS, PERSONAL AND REPAIR: \$1.80 per \$1,000 of gross receipts	
PROFESSIONAL AND SEMIPROFESSIONAL: \$3.60 per \$1,000 of gross receipts	
RETAIL TRADE/WHOLESALE: \$1.20 per \$1,000 of gross receipts	
MANUFACTURING: \$1.20 per \$1,000 of value added (can deduct costs of raw materials & energy); assumed at 10% for rate comparison	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	7.5%	Electric Distributor	
Telephone	7.5%	Pacific Gas & Electric	
Cellular	7.5%	Special Note	
Gas	7.5%		
Water	0.0%		

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.234400%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$16.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Division

Industrial Development Bonds (IDBs)

Will Consider Transaction - West Berkeley

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - West Berkeley

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Note 1
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Notes 2 & 3

Note 1: Developer impact fees and reimbursements are negotiated on a case-by-case basis per CEQA process

Note 2: Housing In-Lieu Fee: \$2 - \$4 per sq. ft.

Note 3: Child Care Fee: \$0.50 - \$1.00 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Elmwood; Downtown; Telegraph Avenue
- Other Non-Residential Assessment/Tax Districts**
Landscape, Lighting, PQRD Media Assessment
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
West Berkeley area
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
*Savo Island
West Berkeley*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Small business financing available
2. Below market interest business loans
3. Targeted façade improvement grants

Notable Public/Private Transactions

Bayer/Miles pharmaceutical manufacturing development: 30 year agreement for development with \$12 million mitigation package

Business Advantages

1. Skilled labor force
2. Transportation/regional access
3. Strong market setting

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

2.9 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Oakland - Alameda Ports/Richmond Inner Harbor

Bus Transit Service

AC Transit

Rail Transit Service

BART

Rail Freight Service

Burlington Northern; Union Pacific

Cost Rating	1950 Parkside Drive Concord, CA 94519-2578 <i>www.cityofconcord.org</i>		
	\$	Administrative Office (925) 671-3150 Business Licenses (925) 671-3307 Economic Development (925) 671-3082 Planning Department (925) 671-3454 Redevelopment Agency (925) 671-3355	Population (2002) 123,900 Crime Index Total (2001) 5,583 Taxable Retail Store Sales (2000) \$1,889,885

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions and Trades	\$7,775	0.078%	\$0.78
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions and Trades	\$7,775	0.078%	\$0.78
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale	\$5,226	0.052%	\$0.52
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale	\$5,226	0.052%	\$0.52
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$891	0.009%	\$0.09
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions and Trades	\$7,775	0.078%	\$0.78
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail/Wholesale	\$5,226	0.052%	\$0.52
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartments, Hotels, Motels	\$7,742	0.077%	\$0.77

Calculation Formulas

<p>PROFESSIONS AND TRADES: \$168.98, plus \$126.76 for each associate and \$25.37 for each employee</p> <p>RETAIL/WHOLESALE: \$0 - \$25,000 = \$25.00, \$25,001 - \$75,000 = \$25.00 plus .090% over \$25,000, \$75,001 - \$150,000 = \$70.00 plus .085% over \$75,000, \$150,001 - \$250,000 = \$133.75 plus .080% over \$150,000, \$250,001 - \$500,000 = \$213.75 plus .075% over \$250,000, \$500,001 - \$1,000,000 = 401.25 plus .070% over \$500,000, \$1,000,001 - \$2,500,000 = \$751.25 plus .065% over \$1,000,000, \$2,500,001 - \$5,000,000 = \$1,726.25 plus .060% over \$2,500,000, \$5,000,001 - \$7,500,000 = \$3,226.25 plus .050% over \$5,000,000, \$7,500,001 more = \$4,476.25 plus .030% over \$7,500,000</p>	<p>MANUFACTURING: 0 - 10 employees = \$15.17 per employee (min. \$100.63), 11 - 30 employees = \$151.69 plus \$11.82 per employee over 10, 31 - 50 employees = \$388.19 plus \$8.37 per employee over 30, 51 - 100 employees = \$555.50 plus \$6.70 per employee over 50, 101 and over employees = \$890.23 plus \$5.02 per employee over 100</p> <p>APARTMENTS, HOTELS AND MOTELS: A four (4) unit minimum rate of \$33.47, plus five (5) units and above taxable at \$8.37 per unit</p>
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BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES	
Electric 0.0%	Electric Distributor
Telephone 0.0%	Pacific Gas & Electric
Cellular 0.0%	Special Note
Gas 0.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.096100%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Planning/Economic Development Department

Industrial Development Bonds (IDBs)

Are Available

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider-RDA

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 2, 3, & 4

Note 1: Off-Site Improvement Program Fee SF: \$2,055 per unit; MF: \$1,439 per unit; Comm./Office/Ind.: \$3.65 - \$5.60 per sq. ft. Sub-regional Transportation Mitigation Fee: SF: \$1,196 per unit; MF: \$1,562 per unit; Industrial/Office: \$1.96 per sq. ft.
 Note 2: Child Care Fee: Non-residential: 0.5% of cost
 Note 3: Downtown Parking in lieu payment: \$1522 when applicable
 Note 4: Park Land (In-Lieu) Fee: \$1,507 - \$3,336 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Recycling market development zone
- Redevelopment Project Area(s)
Central Concord

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. One-Stop Permitting Center
2. Façade improvement loan/grant program
3. In-lieu parking fee of \$1522 per space in pedestrian core of Concord's Downtown
4. Online Econ Dev website: www.concordfirst.com

Notable Public/Private Transactions

1. 437,000 sq.ft. Class A twin towers with RDA participation
2. 259 unit luxury apartments on 4.59 acres

Business Advantages

1. Central location
2. Lower cost of doing business
3. Family-friendly city
4. Highly educated and skilled workers

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.6 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Richmond Inner Harbor

Bus Transit Service

AC Transit, Central Contra Costa Transit Authority, Tri Delta Transit

Rail Transit Service

BART

Rail Freight Service

Burlington Northern

City of **DUBLIN**

Alameda County, California

Cost Rating \$	100 Civic Plaza, Box 2340 Dublin, CA 94568 <i>www.dublinca.org</i>			
	Administrative Office	(925) 833-6650	Population (2002)	33,500
	Business Licenses	(925) 833-6640	Crime Index Total (2001)	754
	Economic Development	(925) 833-6650	Taxable Retail Store Sales (2000)	\$965,972
	Planning Department	(925) 833-6610		
	Redevelopment Agency	None		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Sec. 4.04.250	\$50	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Sec. 4.04.250	\$50	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Sec. 4.04.250	\$50	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Sec. 4.04.250	\$50	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Sec. 4.04.250	\$50	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Sec. 4.04.250	\$50	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Sec. 4.04.250	\$50	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Sec. 4.04.250	\$50	0.001%	\$0.01

Calculation Formulas

Sec. 4.04.250:
Annual License Flat Fee = \$50.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.074400%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

City of DUBLIN

Alameda County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Office

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees Note 3
- Art in Public Places Fees
- Other Special Fees Note 4

Note 1: Public Facilities (Parks) Fee: SF: \$9,279 - \$13,722 per unit; MF: \$5,800 - \$8,577 per unit; Comm.: \$1.20 - \$1.21 per sq. ft.; Office: \$2.33 - \$2.35 per sq. ft.; Indus.: \$1.03 per sq. ft. Fire fees also
 Note 2: Eastern Dublin Traffic Impact Fee: Residential: \$3,144 - \$5,242 per unit; Tri-Valley (per unit): SF: 1,500; MF: 1,050. Traffic fees outside of Eastern Dublin determined on a case-by-case basis
 Note 3: I-580 Interchange Fee: Res.: \$158 - \$264 per unit
 Note 4: Inclusionary Housing Fee: Eastern Dublin Noise Mitigation and Quimby Act Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

17.1 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International/San Jose International Airports

Nearest Port Facilities

Oakland-Alameda Ports

Bus Transit Service

Wheels Bus Service

Rail Transit Service

BART

Rail Freight Service

None

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City of **EMERYVILLE**

Alameda County, California

Cost Rating \$\$	1333 Park Avenue Emeryville, CA 94608 <i>www.ci.emeryville.ca.us</i>			
	Administrative Office	(510) 596-4300	Population (2002)	7,300
	Business Licenses	(510) 596-4325	Crime Index Total (2001)	0
	Economic Development	(510) 596-4350	Taxable Retail Store Sales (2000)	\$533,724
	Planning Department	(510) 596-4360		
	Redevelopment Agency	(510) 596-4350		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.124 and 1.126	\$8,000	0.080%	\$0.80
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.124 and 1.126	\$8,000	0.080%	\$0.80
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.124	\$8,000	0.080%	\$0.80
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.124	\$8,000	0.080%	\$0.80
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.124	\$8,000	0.080%	\$0.80
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.124	\$8,000	0.080%	\$0.80
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1.128	\$35,000	0.350%	\$3.50
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00

Calculation Formulas

SECTION 3-1.124 and 3-1.126:
 Minimum fee = \$25.00
 0.08% of Gross Receipts
 Maximum Fee = \$99,096

SECTION 3-1.127 (No Gross Receipts within City):
 Minimum fee = \$25.00
 0.08% of Payroll, Utilities, Rent (or Depreciation)
 Maximum Fee = \$99,096

SECTION 3-1.128 (RENTAL OF COMMERCIAL PROPERTY):
 0.35% of Gross Receipts
 Maximum Fee = \$99,096

BUSINESS TAX NOTES

Certain enumerated businesses are charged on other bases; these include contractors, itinerant business and warehouses. Tax caps scheduled to change by CPI.

UTILITY USER TAX RATES	
Electric	5.5%
Telephone	5.5%
Cellular	5.5%
Gas	5.5%
Water	0.0%
Electric Distributor	Pacific Gas & Electric
Special Note	Maximum \$99,096

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.054400%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Redevelopment Agency

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees Note 2
- Other Special Fees

Note 1: Traffic Impact Fee:
 Office: \$.34 - \$.68 per sq. ft.
 Retail: \$.73 - \$9.23 per sq. ft.
 Manufacture: \$.29 per sq. ft.
 Wholesale: \$.73 per sq. ft.
 Multifamily: \$183 per unit
 Single Family: \$430 per unit
 Note 2: Art Fee: 1% of construction value

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Property Based Improvement District
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting
- State Enterprise Zone(s)
Pending
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Emeryville
Shellmound*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

1. Marriot hotel
2. Woodfin Hotel
3. Ikea
4. Pixar
5. Bay Street Center

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

27.4 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Oakland - Alameda Ports/Richmond Inner Harbor

Bus Transit Service

AC Transit; Emery Go Round

Rail Transit Service

BART

Rail Freight Service

Burlington Northern; Union Pacific

City of **FREMONT**

Alameda County, California

Cost Rating \$	39550 Liberty Street Fremont, CA 94537 www.fremont.gov			
	Administrative Office	(510) 284-4000	Population (2002)	208,600
	Business Licenses	(510) 494-4790	Crime Index Total (2001)	6,193
	Economic Development	(510) 284-4020	Taxable Retail Store Sales (2000)	\$1,645,203
	Planning Department	(510) 494-4400		
	Redevelopment Agency	(510) 494-4500		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-1201	\$2,500	0.025%	\$0.25
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-1203	\$13,000	0.130%	\$1.30
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-1201	\$2,500	0.025%	\$0.25
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 5-1205	\$1,200	0.012%	\$0.12
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 5-1205	\$1,200	0.012%	\$0.12
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-1201	\$2,500	0.025%	\$0.25
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-1207	\$13,000	0.130%	\$1.30
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-1207	\$13,000	0.130%	\$1.30

Rate Comparison
 Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

SECTION 5-1201:
\$0.25 per \$1,000 of gross receipts

SECTION 5-1203:
\$1.30 per \$1,000 of gross receipts

SECTION 5-1205:
\$0.30 per \$1,000 of gross payroll

SECTION 5-1207:
\$1.30 per \$1,000 of gross receipts

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.038300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

City of **FREMONT**

Alameda County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Office

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Local Improvement District
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
Entire City
- Foreign Trade Zone(s)
Two sub-zones
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Centerville
Industrial
Irvington
Niles*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

1. Pacific Commons has received all approvals
2. More than 300 acres available for development
3. 8.5 million sq.ft. of R&D/office spac; 20,000 plus jobs

Business Advantages

1. One stop permit center
2. High quality workforce
3. Strategic location in the San Francisco East Bay Region, part of Silicon Valley
4. 4-10 million sq. ft. of office/R&D/commercial space available

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.2 interchanges for each 100,000 residents

Nearest Commercial Airport

San Jose International Airport/Oakland International

Nearest Port Facilities

Oakland - Alameda Ports/Richmond Inner Harbor

Bus Transit Service

AC Transit

Rail Transit Service

BART

Rail Freight Service

Burlington Northern; Union Pacific

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City of **HAYWARD**

Alameda County, California

Cost Rating \$	777 "B" Street Hayward, CA 94541 <i>www.ci.hayward.ca.us</i>			
	Administrative Office	(510) 583-3601	Population (2002)	144,300
	Business Licenses	(510) 583-4600	Crime Index Total (2001)	5,586
	Economic Development	(510) 583-4250	Taxable Retail Store Sales (2000)	\$1,560,425
	Planning Department	(510) 583-4200		
	Redevelopment Agency	(510) 583-3651		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
				Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional - Semi-professional (Sec. 8-1.86)	\$13,267	0.133%	\$1.33
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional - Semi-professional (Sec. 8-1.86)	\$13,267	0.133%	\$1.33
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Mer., Jobbers, Other Bus. (Sec. 8-1.99)	\$2,699	0.027%	\$0.27
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Sales, Retail Merchants (Sec. 8-1.8)	\$1,143	0.011%	\$0.11
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Manufacturing or Processing (Sec. 8-1.80)	\$133	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Mer., Jobbers, Other Bus. (Sec. 8-1.99)	\$2,699	0.027%	\$0.27
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Mer., Jobbers, Other Bus. (Sec. 8-1.99)	\$2,699	0.027%	\$0.27
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Mer., Jobbers, Other Bus. (Sec. 8-1.99)	\$2,699	0.027%	\$0.27

Calculation Formulas

<p>PROFESSIONAL-SEMI-PROFESSIONAL: \$0 - \$10,000 = \$21.35; \$10,001 - \$15,000 = \$32.00; \$15,001 - \$20,000 = \$40.00; \$20,001 - \$25,000 = \$48.00; \$25,001 - \$30,000 = \$58.80; \$30,001 - \$40,000 = \$69.35; \$40,001 - \$100,000 = \$100.00; \$100,001 and over = \$100.00 plus \$1.33 per \$1,000 in excess of \$100,000</p> <p>WHOLESALE SALES, RETAIL MERCHANTS: \$0 - 30,000 = \$16.00; \$30,001 - \$60,000 = \$24.00; \$60,001 - \$100,000 = \$32.00; \$100,001 - \$125,000 = \$37.35; \$125,001 - \$150,000 = \$42.70; \$150,001 - \$175,000 = \$48.00; \$175,001 - \$200,000 = \$53.35; \$200,001 - \$250,000 = \$61.35; \$250,001 - \$300,000 = \$69.35; \$300,001 - \$350,000 = \$77.35; \$350,001 - \$400,000 = \$85.35; \$400,001 - \$450,000 = \$93.35; \$450,001 - \$500,000 = \$101.35; \$500,001 - \$600,000 = \$117.35; \$600,001 - \$700,000 = \$132.00; \$700,001 - \$800,000 = \$146.70; \$800,001 - \$900,000 = \$161.35; \$900,001 - \$1,000,000 = \$176.00; \$1,000,001 - \$1,250,000 = \$196.00; \$1,250,001 - \$1,500,000 = \$238.70; \$1,500,001 - \$1,750,000 = \$266.70; \$1,750,001 - \$2,000,000 = \$288.00;</p>	<p>\$2,000,001 - \$2,250,000 = \$309.35; \$2,250,001 - \$2,500,000 = \$352.00; \$2,500,001 - \$3,000,000 = \$373.35; \$3,000,001 and over = \$373.35 plus \$0.11 for each \$1,000 in excess of \$3,000,000</p> <p>RETAIL MERCHANTS, JOBBERS AND OTHER BUSINESSES \$0 - \$10,000 = \$16.00; \$10,001 - \$20,000 = \$20.00; \$20,001 - \$35,000 = \$26.70; \$35,001 - \$50,000 = \$33.35; \$50,001 - \$70,000 = \$46.70; \$70,001 - \$100,000 = \$53.35; \$100,001 - \$125,000 = \$60.00; \$125,001 - \$150,000 = \$64.00; \$150,001 - \$175,000 = \$66.70; \$175,001 - \$200,000 = \$72.00; \$200,001 - \$250,000 = \$86.70; \$250,001 - \$300,000 = \$96.00; \$300,001 - \$350,000 = \$102.70; \$350,001 - \$400,000 = \$106.70; \$400,001 and over = \$106.70 plus \$0.27 for each \$1,000 in excess of \$400,000</p> <p>MANUFACTURING OR PROCESSING: 1 - 8 employees = \$33.35; 9 - 25 employees = \$66.70; 26 - 100 employees = \$133.35; 101 and over = \$200.00 maximum</p>
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BUSINESS TAX NOTES

Rate calculations include excise tax in addition to business license tax, based on employees: \$15.00 - \$550.00. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.006500%
Sales Tax Rate	8.2500%
Transient Occupancy Tax Rate	8.5%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$5.60 per \$1,000

City of **HAYWARD**

Alameda County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Community & Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - (Deferrals) - Citywide

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Building Construction and Improvement Tax:
 Single Family - \$1,200 per unit
 Multifamily - \$960 per unit
 Commercial - \$3.96 per sq. ft.
 Service/Office - \$3.00 per sq. ft.
 Warehouse - \$1.44 per sq. ft.

Note 2: Park Dedication In-Lieu Fee: SF: \$3,000 per unit; MF: \$2,300 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting, Park Dedication in-lieu fees
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
Downtown

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Downtown Facade Rebate Program

Notable Public/Private Transactions

Land lease between City of Hayward Airport & Home Depot, which opened 2002

Business Advantages

1. Central location, access to Hwy. 92/880/580/680
2. Cost of doing business; lower land cost
3. Available housing and qualified employees

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

4.9 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Oakland - Alameda Ports/Richmond Inner Harbor

Bus Transit Service

AC Transit

Rail Transit Service

BART

Rail Freight Service

Union Pacific

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City of **LIVERMORE**

Alameda County, California

Cost Rating \$\$	1052 South Livermore Ave Livermore, CA 94550 <i>www.ci.livermore.ca.us</i>			
	Administrative Office (925) 373-5100	Population (2002)	76,650	
	Business Licenses (925) 373-5158	Crime Index Total (2001)	2,215	
	Economic Development (925) 373-5095	Taxable Retail Store Sales (2000)	\$858,565	
	Planning Department (925) 373-5200			
	Redevelopment Agency (925) 373-5095			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional, Semiprofessional	\$16,000	0.160%	\$1.60
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional, Semiprofessional	\$16,000	0.160%	\$1.60
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail	\$8,000	0.080%	\$0.80
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale	\$8,000	0.080%	\$0.80
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$8,000	0.080%	\$0.80
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional, Semiprofessional	\$16,000	0.160%	\$1.60
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental Commercial Property	\$12,000	0.120%	\$1.20
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental Residential Property	\$12,000	0.120%	\$1.20

Calculation Formulas

Minimum Fee = \$10.00

PROFESSIONAL, SEMI-PROFESSIONAL:
 \$5,000 - \$25,000 = \$40.00 or 0.0016 x gross receipts, if over \$25,000

RETAIL/WHOLESALE/MANUFACTURING:
 \$5,000 - \$50,000 = \$40.00 or 0.0008 x gross receipts, if over \$50,000

RENTAL COMMERCIAL/RESIDENTIAL PROPERTY:
 \$5,000 - \$33,333 = \$40.00 or 0.0012 x gross receipts, if over \$33,333

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 0.0%	Electric Distributor Pacific Gas & Electric
Telephone 0.0%	
Cellular 0.0%	Special Note
Gas 0.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.100800%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Department

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Notes 1 & 2
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Notes 1 & 2
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Notes 1 & 2

Note 1: Comm. Dev. Impact Fees: City Traffic Fee: Retail/Office: \$10.299-\$10.906 per sq. ft., Ind.: \$4.039 per sq. ft.; Regional Traffic Fee: Retail/Office: 41.100 per sq. ft., Ind.: \$0.830 per sq. ft. Low Income Housing Fee: \$0.072-0.809 per sq. ft.

Note 2: Res. Dev. Impact Fees: City Traffic Fee: SF: \$4,039 per unit, MF: \$2,423 per unit. Regional Traffic Fee: SF: \$1,660 per unit, MF: \$1,162 per unit. In-lieu Low Income Housing Fee: \$11,973 per unit; Park In-Lieu Fee: \$3,405 per unit; Tax on Residential Construction: \$650 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
Landscape, Lighting, Mello-Roos, Assessment District Bonds
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Downtown

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

1. Livermore Valley Center Project - negotiating DDA, beginning acquisition and relocation
2. Valley Care Project - redevelopment for the use of former acute care hospital campus.; medical office and senior housing

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.5 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Oakland - Alameda Ports/Richmond Inner Harbor

Bus Transit Service

Livermore-Amador Valley Transit Authority

Rail Transit Service

BART and ACE Commuter Train

Rail Freight Service

Union Pacific

City of **OAKLAND**

Alameda County, California

Cost Rating \$\$ \$\$	1 Frank H. Ogawa Plaza Oakland, CA 94612 www.oaklandnet.com			
	Administrative Office (510) 238-3301	Population (2002)	408,800	
	Business Licenses (510) 238-3704	Crime Index Total (2001)	27,955	
	Economic Development (510) 238-3627	Taxable Retail Store Sales (2000)	\$2,305,015	
	Planning Department (510) 238-3941			
	Redevelopment Agency (510) 238-3625			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Administrative Headquarters (Code K)	\$4,800	0.048%	\$0.48
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional/Semi-Professional (Code F)	\$36,000	0.360%	\$3.60
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales (Code A)	\$12,000	0.120%	\$1.20
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale (Code D)	\$12,000	0.120%	\$1.20
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (Code I and J)	\$10,800	0.108%	\$1.08
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business/Personal Service (Code E)	\$18,000	0.180%	\$1.80
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental Commercial/Industrial (Code N)	\$139,500	1.395%	\$13.95
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental Residential (Code M)	\$139,500	1.395%	\$13.95

Calculation Formulas

ADMINISTRATIVE HEADQUARTERS (Code K): \$1.20 per \$1,000 of gross payroll	BUSINESS/PERSONAL SERVICE (Code E): \$1.80 per \$1,000 of gross receipts
PROFESSIONAL/SEMI-PROFESSIONAL (Code F): \$3.60 per \$1,000 of gross receipts	RENTAL COMMERCIAL/INDUSTRIAL (Code N): \$13.95 per \$1,000 of gross receipts
RETAIL/WHOLESALE (Codes A and D): \$1.20 per \$1,000 of gross receipts	RENTAL RESIDENTIAL (Code M): 5 or more units: \$13.95 per \$1,000 of gross receipts
MANUFACTURING (Codes I and J): Value-added Method: \$1.20 per \$1,000 of gross receipts, determined as gross receipts less value of raw materials (assumed at 10% of total in Rate Comparison) Manufacturing Expense Method: \$1.20 per \$1,000 of all manufacturing expenses in Oakland	

BUSINESS TAX NOTES

Tax rates not scheduled to change. Business Tax Incentive Program for businesses in five key industry clusters (telecommunications, transportation, food processing, biotechnology, and software/multimedia) provides 10-year abatement of tax liability.

UTILITY USER TAX RATES

Electric 7.5% Telephone 7.5% Cellular 7.5% Gas 7.5% Water 7.5%	Electric Distributor Pacific Gas & Electric Special Note
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PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate Sales Tax Rate Transient Occupancy Tax Rate Parking Tax Rate Documentary Transfer Tax Rate	1.303900% 8.250% 11.0% 10.0% \$16.10 per \$1,000
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ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Division

Industrial Development Bonds (IDBs)

Have Completed Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Have Completed Transaction - Catalyst Projects

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Have Completed Transaction - Targeted Industry Groups

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

Note 1: Affordable Housing Impact Fees commence July 1, 2005

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Lakeshore Business District; Downtown (under consideration)
- Other Non-Residential Assessment/Tax Districts**
Landscape, Lighting
- State Enterprise Zone(s)**
Oakland Enterprise Zone
- Recycling Market Development Zone(s)**
West Oakland, CBD, Coliseum areas
- Foreign Trade Zone(s)**
Port of Oakland FTZ No. 56
- Other Special Business or Incentive Zone(s)**
Federal Enhanced Enterprise Community
- Redevelopment Project Area(s)**
*Acorn
Central Business District
Oak Center
Coliseum Redevelopment Area*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Business Tax Incentives Program
2. Development facilitation
3. Process coordination available

Notable Public/Private Transactions

Available upon request

Business Advantages

1. Affordable real estate
2. Telecommunications infrastructure
3. Workforce availability/Enterprise Zone
4. Tax credits
5. Excellent transportation infrastructure

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.9 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

International Port of Oakland

Bus Transit Service

AC Transit

Rail Transit Service

BART

Rail Freight Service

Burlington Northern; Union Pacific

City of **PITTSBURG**

Contra Costa County, California

Cost Rating \$	65 Civic Ave. Pittsburg, CA 94565 www.ci.pittsburg.ca.us			
	Administrative Office	(925) 252-4878	Population (2002)	59,900
	Business Licenses	(925) 252-4955	Crime Index Total (2001)	2,898
	Economic Development	(925) 252-4049	Taxable Retail Store Sales (2000)	\$448,234
	Planning Department	(925) 252-4933		
	Redevelopment Agency	(925) 252-4034		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$825	0.008%	\$0.08
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts or Professionals	\$825	0.008%	\$0.08
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$825	0.008%	\$0.08
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$825	0.008%	\$0.08
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$825	0.008%	\$0.08
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$825	0.008%	\$0.08
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$825	0.008%	\$0.08
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$825	0.008%	\$0.08

Calculation Formulas

SECTION 5.04.250: GROSS RECEIPTS
 \$0 - \$30,000 = \$30.00 minimum fee
 \$30,001 - \$250,000 = \$1.00 per \$1,000 of gross receipts
 \$250,001 - \$500,000 = \$250.00 plus
 \$0.25 per \$1,000 of gross receipts in excess of \$250,000
 \$500,001 - \$1,000,000 = \$312.50 plus
 \$0.125 per \$1,000 of gross receipts in excess of \$500,000
 \$1,000,001 and over = \$375.00 plus
 \$0.05 per \$1,000 of gross receipts in excess of 1,000,000

SECTION 5.04.250: PROFESSIONALS
 \$100 for each professional

Professionals have the option to pay based on the number of employees

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Pittsburg Power Co./Pacific Gas & Electric
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.093800%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Department

Industrial Development Bonds (IDBs)

Yes- in Enterprise Zone

Land, Acquisition or Construction Subsidies

Yes- in Redevelopment Project Area

Lease or Tenant Improvement Subsidies

Yes- in downtown district

Offsite Infrastructure Subsidies

Yes- in Redevelopment Project Area

Business License Tax Waivers or Reductions

No

Permit or Fee Waivers or Reductions

Yes- in local incentive area

Property Tax Reimbursements

No

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Yes

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Note 2 and Note 3
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 4

Note 1: Development Impact Fee: Varies with the specific project
 Note 2: Local Traffic Mitigation Fee: Low Density Residential: \$3,357 per unit; High Density Residential: \$2,283 per unit; Commercial: \$6.15 per sq. ft.; Office: \$6.15 per sq. ft.
 Note 3: Sub-regional Transportation Mitigation Fee: Single Family: \$1,256 per unit; Multifamily: \$1,640 per unit; Industrial/Office: \$1.96 per sq. ft.
 Note 4: Parkland Dedication Fee: See City for detailed calculation methodology. Geographical Information System Fee: \$25 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
Landscape, Lighting
- State Enterprise Zone(s)**
See city for zone boundaries
- Recycling Market Development Zone(s)**
Citywide
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Historic Preservation Tax Incentives
- Redevelopment Project Area(s)**
Los Medanos Redevelopment Area (encompasses 80% of City, see City for area boundaries)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Pittsburg Properties Online helps business find the right building or site at <http://209.21.13.32./pittsburg/>
2. RDA loans can be forgiven with local hiring & purchasing credits
3. Foreign Trade Zone

Notable Public/Private Transactions

1. Partnered with Enron Capital & Trade to site a 500 MV, \$350 million power plant to provide reliable, low cost energy and steam to local industry
2. Century Plaza Auto Mall

Business Advantages

1. Affordable real estate, skilled labor, land and utilities
2. Access to transportation: deep-water port, rail, access to freeways, airports and California universities
3. Quality of life: new BART station, Marina, and 382 acres of parkland

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Pittsburg Marine Terminal

Bus Transit Service

AC Transit, Central Contra Costa Transit Authority, Tri Delta Transit

Rail Transit Service

Bay Area Rapid Transit (BART)

Rail Freight Service

Burlington Northern; Union Pacific

City of PLEASANT HILL

Contra Costa County, California

Cost Rating	100 Gregory Lane Pleasant Hill, CA 94523-3323		
	\$	Administrative Office (925) 671-5270 Business Licenses (925) 671-5234 Economic Development (925) 671-5209 Planning Department (925) 671-5209 Redevelopment Agency (925) 671-5215	Population (2002) 33,400 Crime Index Total (2001) 1,817 Taxable Retail Store Sales (2000) \$586,980

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 03	\$9,618	0.096%	\$0.96
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 03	\$9,618	0.096%	\$0.96
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 01	\$9,618	0.096%	\$0.96
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 01	\$9,618	0.096%	\$0.96
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 11	\$1,785	0.018%	\$0.18
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 03	\$9,618	0.096%	\$0.96
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 07	\$20,500	0.205%	\$2.05
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Categories 04, 41	\$61,050	0.611%	\$6.11

Calculation Formulas

CATEGORY 01: 0 - \$1,000 = \$21.00 \$1,001 - \$10,000 = \$44.00 \$10,001 - \$20,000 = \$52.00 \$20,001 - \$30,000 = \$63.00 \$30,001 - \$40,000 = \$86.00 \$40,001 - \$50,000 = \$105.00 \$50,001 - \$60,000 = \$127.00 \$60,001 - \$70,000 = \$152.00 \$70,001 - \$80,000 = \$171.00 \$80,001 - \$90,000 = \$191.00 \$90,001 - \$100,000 = \$214.00 \$100,001 - \$130,000 = \$257.00 \$130,001 - \$160,000 = \$284.00 \$160,001 - \$200,000 = \$321.00 \$200,001 - \$250,000 = \$395.00 \$250,001 - \$300,000 = \$451.00 \$300,001 - \$350,000 = \$508.00 \$350,001 - \$500,000 = \$680.00 \$500,001 - \$1,000,000 = \$879.00	\$1,000,001 - \$2,500,000 = \$1,617.00 plus 0.093% over \$1,000,000 \$2,500,001 - \$5,000,000 = \$4,553.00 plus 0.087% over \$2,500,000 \$5,000,001 - \$7,500,000 = \$7,006.00 plus 0.074% over \$5,000,000 \$7,500,001 and over = \$8,518.00 plus 0.044% over \$7,500,000 CATEGORY 03: Option A (Category 01) Option B \$285.00 each professional plus \$118 per associate plus \$32 per employee, whichever is lower CATEGORY 07: \$.041 per sq. ft. CATEGORY 11: \$285.00 base fee plus \$15 per employee CATEGORY 04, 41: \$66.00 per rentable unit
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BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Pacific Gas & Electric
Telephone	1.0%	
Cellular	1.0%	Special Note Per City, telephone tax on intrastate calls only
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.006500%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Community Development Department

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Redevel. Project Areas

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Will Consider Transaction - Redevel. Project Areas

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Transient Occ. Tax may be reimbursed to hotel developers

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: SF \$2,003 per unit; MF \$1,558 per unit; Commercial \$5.00 per sq. ft.; Industrial \$1.70 per sq. ft. Sub-regional Transportation Mitigation Fee: SF: \$1,196 per unit; MF: \$1,562 per unit; Industrial/Office: \$1.96 per sq. ft.

Note 2: Special park district fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Pleasant Hill Commons
School Yard*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

3.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Richmond Inner Harbor

Bus Transit Service

AC Transit, Central Contra Costa Transit Authority

Rail Transit Service

BART

Rail Freight Service

Burlington Northern

City of PLEASANTON

Alameda County, California

Cost Rating \$	123 Main Street Pleasanton, CA 94566-0802 www.ci.pleasanton.ca.us			
	Administrative Office	(925) 931-5002	Population (2002)	66,200
	Business Licenses	(925) 931-5440	Crime Index Total (2001)	1,759
	Economic Development	(925) 931-5040	Taxable Retail Store Sales (2000)	\$1,289,993
	Planning Department	(925) 931-5600		
	Redevelopment Agency	None		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
						Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.		
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08	\$3,000	0.030%	\$0.30
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08	\$3,000	0.030%	\$0.30
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08	\$3,000	0.030%	\$0.30
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08	\$3,000	0.030%	\$0.30
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08	\$3,000	0.030%	\$0.30
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08	\$3,000	0.030%	\$0.30
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08	\$3,000	0.030%	\$0.30
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08	\$3,000	0.030%	\$0.30

Calculation Formulas

SECTION 5.08:
 \$0 - \$24,999 = \$25.00
 \$25,000 - \$99,999 = \$50.00
 \$100,000 - \$249,999 = \$75.00
 \$250,000 and over = \$0.30 per \$1,000 of gross receipts

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.115200%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 2 & 3

Note 1: Public Facilities Fees: SF: \$2,215 - \$2,966; MF: \$1,809 per unit; Office: \$0.56 per sq. ft.; R&D: \$0.45 per sq. ft.; Light Manufacturing: \$0.34 per sq. ft.; Service Commercial: \$0.38 per sq. ft.; Warehouse: \$0.34 per sq. ft.; Retail: \$0.37 per sq. ft.
 Note 2: Tri-Valley Fee: Res.: \$1,068 - \$1,526 per unit; Non-Res.: \$0.76 - \$1.02 per sq. ft.
 Note 3: Housing Fee: SF: \$2,756 per unit; MF: \$919 per unit; Commercial and Industrial: \$0.48 per sq. ft.
 Note 4: Parks In-Lieu Fee: SF: \$4,911 per unit; MF: \$3,524 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown (Tenant Association)
- Other Non-Residential Assessment/Tax Districts
1915 Act Bonds (Public Infrastructure)
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

None

Notable Public/Private Transactions

None

Business Advantages

1. Transportation Access
2. Highly educated and skilled work force
3. Quality of life

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.1 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Oakland - Alameda Ports/Richmond Inner Harbor

Bus Transit Service

AC Transit, Livermore-Amador Valley Transit Authority

Rail Transit Service

BART

Rail Freight Service

Union Pacific

City of **RICHMOND**

Contra Costa County, California

Cost Rating \$\$ \$	City Hall 1401 Marina Way So. Richmond, CA 94804 www.ci.richmond.ca.us			
	Administrative Office (510) 620-6512	Population (2002)	101,100	
	Business Licenses (510) 620-6742	Crime Index Total (2001)	7,285	
	Economic Development (510) 307-8138	Taxable Retail Store Sales (2000)	\$945,561	
	Planning Department (510) 620-6706			
	Redevelopment Agency (510) 307-8140			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 7.04	\$2,640	0.026%	\$0.26
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 7.04	\$2,640	0.026%	\$0.26
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 7.04	\$2,640	0.026%	\$0.26
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 7.04	\$2,640	0.026%	\$0.26
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 7.04	\$2,640	0.026%	\$0.26
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 7.04	\$2,640	0.026%	\$0.26
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 7.04	\$2,640	0.026%	\$0.26
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 7.04	\$2,640	0.026%	\$0.26

Calculation Formulas

SECTION 7.04:
 \$140.00 base fee, plus \$28.00 per employee from 1 - 25 employees,
 and \$24.00 per employee over 25 employees

BUSINESS TAX NOTES

Employee exemptions exist for owner, spouse and children. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	10.0	Electric Distributor
Telephone	10.0	Pacific Gas & Electric
Cellular	10.0	Special Note
Gas	10.0	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.166900%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$8.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Office of Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Selected Areas

Lease or Tenant Improvement Subsidies

Would Consider Transaction - Citywide

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Would Consider Transaction - Citywide

Permit or Fee Waivers or Reductions

Will Consider Transaction - Enterprise Zone

Property Tax Reimbursements

Assessed value consideration requests

Utility Tax Discounts

Will Consider Transaction - Chevron

Financial Relocation Assistance

Will Consider Transaction - State Labs

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1 & 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 3

Note 1: Roads, Fire, Police, Park Fees for Brickyard Cove, El Sobrante, and Pinole Point/Hilltop Areas: Single Family: \$2,030 - \$4,174 per unit; Multifamily: \$1,380 - \$3,150 per unit; Retail: \$2.03 - \$8.49 per sq. ft.; Office: \$3.05 - \$5.27 per sq. ft.; Industrial: \$2.10 - \$2.83 per sq. ft.

Note 2: Sub-regional Transportation Fee: Single Family: \$700 per unit; Multifamily: \$560 per unit; Commercial Office, Industrial, Retail: \$150 per vehicle trip generated

Note 3: Park In-Lieu Fee: SF: \$432 per unit; MF: \$300 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Hilltop Property Owners
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting
- State Enterprise Zone(s)
Richmond Enterprise Zone
- Recycling Market Development Zone(s)
Entire City
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Facade Improvement Zone
- Redevelopment Project Area(s)
Downtown Eastshore Galvin Harbor Hensley Knox Freeway (Harbor Gate) Nevin Center/North Richmond Pilot Potrero Terrace

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. State Enterprise Zone Tax Credits
2. Small Business Incubator
3. Recycling Market Development Zones
4. California Main Street Program

Notable Public/Private Transactions

1. Alliance Agreements between businesses and City (e.g., Chevron USA, UPS) in public/private partnerships
2. Richmond Works - a highly successful collaboration of local education, regional employment and training

Business Advantages

1. Available space (room to grow)
2. Central Bay Area location
3. Superb transportation system
4. 32 mile Bay Shoreline

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

8.9 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Richmond Inner Harbor

Bus Transit Service

AC Transit; WestCAT

Rail Transit Service

BART; AMTRAK

Rail Freight Service

Burlington Northern; Union Pacific

City of **SAN LEANDRO**

Alameda County, California

Cost Rating



835 East 14th Street
San Leandro, CA 94577
www.ci.san-leandro.ca.us

Administrative Office (510) 577-3351
Business Licenses (510) 577-3392
Economic Development (510) 577-3311
Planning Department (510) 577-3371
Redevelopment Agency (510) 577-3311

Population (2002) 81,300
Crime Index Total (2001) 4,509
Taxable Retail Store Sales (2000) \$1,218,470

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BUSINESS TAXES

	Taxation Method					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.	Total	% of \$10m
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rate Class 05 - Services (2-2-500)	\$1,950	0.020%	\$0.20
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rate Class 06 - Professional (2-2-500)	\$2,925	0.029%	\$0.29
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rate Class 01 - Retail (2-2-500)	\$975	0.010%	\$0.10
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rate Class 02 - Wholesale (2-2-500)	\$975	0.010%	\$0.10
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rate Class 03 - Manufacturing (2-2-500)	\$975	0.010%	\$0.10
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rate Class 05 - Services (2-2-500)	\$1,950	0.020%	\$0.20
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rate Class 10 - Non-residential Property (2-2-5)	\$3,037	0.030%	\$0.30
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rate Class 09 - Residential Property	\$5,587	0.056%	\$0.56

Calculation Formulas

All businesses pay a base fee of \$36.50 in addition to the following fees, as applicable:	Rate Class 06: PROFESSIONAL \$29.25 per employee
Rate Class 03: MANUFACTURING \$9.75 per employee	Rate Class 10: NON RESIDENTIAL PROPERTY \$36.50 base fee plus \$6.00 per \$1,000 sq. ft.
Rate Class 01: RETAIL \$9.75 per employee	Rate Class 09: RESIDENTIAL PROPERTY \$36.50 base fee plus \$6.00 per unit
Rate Class 02: WHOLESale \$9.75 per employee	
Rate Class 05: SERVICES \$19.50 per employee	

BUSINESS TAX NOTES

One-half of scheduled fee applies if gross receipts are less than \$3,000 (2-2-705). Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 6.0%	Electric Distributor Pacific Gas & Electric
Telephone 6.0%	
Cellular 6.0%	Special Note
Gas 6.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.035700%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$7.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Business Development Manager

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide (Manufacturing)

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Not Applicable

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Will Consider Transaction - RDA

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Street Improvement Impact Fee
 Residential: \$900 per unit (gen.), \$450per unit (senior)
 Office: \$2.50 per sq. ft. (gen.), \$3.50 per sq. ft (medical)
 Financial Services: \$7.50 per sq. ft.
 Retail: \$1.50 per sq. ft. (gen.), \$2.80 per sq. ft. (personal services)
 Hotel/Motel: \$610/room

Note 2: Park Development Impact Fee:
 Total Park Land Acquisition and Improvement Fee:
 \$4,259 per unit (SF), \$3,400 per unit (MF)

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
San Leandro Downtown Business Improvement District
- Other Non-Residential Assessment/Tax Districts
Paramedic Assessment
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Merged Phase I & II
Alameda County Joint Project Area
West San Leandro/MacArthur*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Available properties database
2. Responsive one-stop permit center
3. RDA land acquisition assistance
4. Utility and wastewater fee incentives

Notable Public/Private Transactions

1. Phase II Class A Office Complex
2. Bayfair MallExpansion/Renovation
3. Hilton Hotel
4. Marina Development

Business Advantages

1. Central but affordable location with freeways and BART
2. Low cost local tax structure
3. Regional access to Oakland Airport/Port of Oakland

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.2 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Oakland - Alameda Ports

Bus Transit Service

AC Transit; San Leandro BART Shuttle

Rail Transit Service

BART

Rail Freight Service

Union Pacific

City of **SAN RAMON**

Contra Costa County, California

Cost Rating \$	2222 Camino Ramon San Ramon, CA 94583 <i>www.sanramon.ca.gov</i>			
	Administrative Office	(925) 973-2530	Population (2002)	46,200
	Business Licenses	(973) 973-2513	Crime Index Total (2001)	1,128
	Economic Development	(925) 973-2550	Taxable Retail Store Sales (2000)	\$476,167
	Planning Department	(925) 973-2560		
	Redevelopment Agency	(925) 973-2550		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$300	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$300	0.003%	\$0.03
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$300	0.003%	\$0.03
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$300	0.003%	\$0.03
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$300	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business	\$300	0.003%	\$0.03
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Lessors of Commercial Property	\$300	0.003%	\$0.03
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Lessors of Dwelling Units	\$300	0.003%	\$0.03

Calculation Formulas

<p>GENERAL BUSINESS: 0 - 5 employees = \$30.00 6 - 50 employees = \$60.00 More than 50 employees = \$300.00</p> <p>LESSORS OF COMMERCIAL PROPERTY 0 - 5,000 sq. ft. = \$30.00 5,001 - 10,000 sq. ft. = \$60.00 More than 10,000 sq. ft. = \$300.00</p> <p>LESSORS OF DWELLING UNITS 1 unit = \$30.00 2-5 units = \$60.00 More than 5 units = \$300.00</p>

BUSINESS TAX NOTES

The business license provisions do not constitute a tax for revenue purposes, but are regulatory permit fees. Tax rates not scheduled to change.

UTILITY USER TAX RATES	
Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%
Electric Distributor	
Pacific Gas & Electric	
Special Note	

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.010600%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	7.25%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Industrial Areas

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2 & 3

Note 1: Traffic Impact - Citywide & Regional; SF: \$5,759 per unit; MF: \$4,021 per unit; Retail: \$6.25 per sq. ft., Office: \$7.37 per sq. ft.

Note 2: Child Care Fee per City formula; Cultural/Beautification Fee: 0.001% of valuation

Note 3: Parks Fee: See City for detailed calculation formula

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting, Geological Hazard Assessment
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Alcosta
Crow Canyon*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

None

Notable Public/Private Transactions

The city established and sponsors a telecommunications business incubator

Business Advantages

1. Business - friendly environment
2. Beautiful city, close to transportation
3. Low taxes, educated workforce

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.5 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Richmond Inner Harbor; Port of Oakland

Bus Transit Service

County Connection

Rail Transit Service

BART

Rail Freight Service

Burlington Northern; Union Pacific

City of **UNION CITY**

Alameda County, California

Cost Rating \$	34009 Alvarado-Niles Road Union City, CA 94587 www.ci.union-city.ca.us			
	Administrative Office	(510) 471-3232	Population (2002)	70,200
	Business Licenses	(510) 675-5334	Crime Index Total (2001)	2,649
	Economic Development	(510) 675-5396	Taxable Retail Store Sales (2000)	\$341,548
	Planning Department	(510) 675-5319		
	Redevelopment Agency	(510) 675-5345		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Adm. & General Offices (Sec. 5.20.058)	\$4,000	0.040%	\$0.40
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services (Sec. 5.20.040)	\$139	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales, etc.	\$3,700	0.037%	\$0.37
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Whole./Manu./Warehouses (Sec. 5.20.030)	\$3,700	0.037%	\$0.37
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Whole./Manu./Warehouses (Sec. 5.20.030)	\$3,700	0.037%	\$0.37
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professional Services (Sec. 5.20.040)	\$139	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Lease for Commercial Use (Sec. 5.20.070 B)	\$7,400	0.074%	\$0.74
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment/Rental Units (Sec. 5.20.070 A)	\$6,899	0.069%	\$0.69

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

ADMINISTRATION & GENERAL OFFICES: \$0.40 per \$1,000 of gross receipts	APARTMENT/RENTAL UNITS: \$84.00 (1-4 units) plus \$7.40 per additional unit
PROFESSIONAL SERVICES: \$139.00 flat fee	
RETAIL SALES: \$0.37 per \$1,000 of gross receipts, \$86 minimum	
WHOLESALERS/MANUFACTURING/WAREHOUSES: \$0.37 per \$1,000 of gross receipts, \$86 minimum	
LEASE FOR COMMERCIAL USE: \$0.74 per \$1,000 of gross receipts, \$86 minimum	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.146600%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	9.5%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Not Applicable

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee**
- Signalization Fees** Note 1
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 2

Note 1: Fees are determined on a case-by-case basis.

Note 2: Parkland Dedication In-Lieu Fee: Determined on a case-by-case basis. See City for detailed calculation methodology.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
Landscape, Lighting
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
Entire City
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Interregional Partnership Zone - area surrounding BART Station
- Redevelopment Project Area(s)**
Community Development

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Site location assistance and development write downs for select projects which generate sales tax revenues and employment

Notable Public/Private Transactions

1. Union Landing Retail Center: the Redevelopment Agency and a CFD provided infrastructure
2. The RDA is also providing infrastructure for the dev. of a 30 acre mixed-use Station District near BART, creating housing, employment, and a new town center

Business Advantages

1. Ideal location, good freeways and rapid transit options
2. Reasonably priced real estate and experienced labor force
3. Healthy, well planned and maintained community

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

2.8 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport and San Jose International Airport

Nearest Port Facilities

Oakland - Alameda Ports/Richmond Inner Harbor

Bus Transit Service

AC Transit; Union City Transit

Rail Transit Service

BART

Rail Freight Service

Burlington Northern; Union Pacific

Cost Rating \$	1666 North Main Street Walnut Creek, CA 94596 <i>www.ci.walnut-creek.ca.us</i>	
	Administrative Office (925) 943-5820	Population (2002) 65,900
	Business Licenses (925) 943-5821	
	Economic Development (925) 943-5834	Crime Index Total (2001) 2,575
	Planning Department (925) 943-5834	
	Redevelopment Agency (925) 943-5834	Taxable Retail Store Sales (2000) \$1,426,297

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>				City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.							
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 8-6.16	\$2,019	0.020%	\$0.20
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 8-6.16	\$2,019	0.020%	\$0.20
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 8-6.16	\$2,019	0.020%	\$0.20
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 8-6.16	\$2,019	0.020%	\$0.20
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 8-6.16	\$2,019	0.020%	\$0.20
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 8-6.16	\$2,019	0.020%	\$0.20
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 8-6.16	\$2,019	0.020%	\$0.20
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 8-6.16	\$2,019	0.020%	\$0.20

Calculation Formulas

<p>SECTION 8-6.16 - GROSS RECEIPTS - OPTION A:</p> <p>\$1 - \$10,000 = \$23.00; \$10,001 - \$20,000 = \$28.75; \$20,001 - \$30,000 = \$34.50; \$30,001 - \$40,000 = \$46.00; \$40,001 - \$50,000 = \$57.50; \$50,001 - \$60,000 = \$69.00; \$60,001 - \$70,000 = \$80.50; \$70,001 - \$80,000 = \$92.00; \$80,001 - \$90,000 = \$103.50 \$90,001 - \$100,000 = \$115.00; \$100,001 - \$130,000 = \$138.00; \$130,001 - \$160,000 = \$155.25 \$160,001 - \$200,000 = \$172.50; \$200,001 - \$350,000 = \$254.15; \$350,001 - \$500,000 = \$293.25</p>	<p>\$500,001 - \$650,000 = \$333.50; \$650,001 - \$800,000 = \$372.60; \$800,001 - \$1,000,000 = \$414.00 \$1,000,001 - \$2,000,000 = \$414.00, plus \$.26 per \$1,000 of gross receipts in excess of \$1,000,000 \$2,000,001 - \$4,000,000 = \$674.00, plus \$.245 per \$1,000 of gross receipts in excess of \$2,000,000 \$4,000,001 - \$7,000,000 = \$1,164.00, plus \$.17 per \$1,000 of gross receipts in excess of \$4,000,000 \$7,000,001 - \$10,000,000 = \$1,674.00, plus \$.115 per \$1,000 of gross receipts in excess of \$7,000,000 \$10,000,001 and over = \$2,019.00, plus \$.02 per \$1,000 of gross receipts in excess of \$10,000,000</p> <p>FLAT RATE - OPTION B: Flat fee = \$266.00, plus \$89.00 per partner and \$17.00 per employee or agent</p>
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BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	0.000000%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	8.5%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Manager & Community Development

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Downtown

Offsite Infrastructure Subsidies

Will Consider Transaction - Downtown

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees Note 2
- Other Special Fees Note 3 & 4

Note 1: Traffic Impact Program: SF: \$1,528 per unit; MF: \$764 per unit; Retail: \$3.42 per sq. ft.; Off./Ind.I: \$4.55 per sq. ft.; Sub-reg. Trans. Mitigation Fee: SF: \$1,196 per unit; MF: \$1,562 per unit; Industrial/Office: \$1.96 per sq. ft.
 Note 2: Const./alt. 25,000 sq. ft. or more not less than 1% of cost; if in Ped. Retail/Core Zone 15,000-25000 sq. ft. not less than 0.5% of cost
 Note 3: Prop. Dev. Tax: New DU with 1 bdrm.: \$112.50 plus each add. bdrm. above one: \$22.50; New non-res. dev.: \$0.06 per sq. ft.
 Note 4: Parkland Dedication In-Lieu Fee: \$2,500 - \$3,500 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Shadelands Business Park - exempt from traffic criteria
- Redevelopment Project Area(s)
*Mount Diablo
South Broadway*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Two downtown areas are in redevelopment district
 2. City open to financial participation to increase parking for private development

Notable Public/Private Transactions

City completed development process, including EIR for three key downtown sites, one site already completed, one site under construction

Business Advantages

1. Location to Greater Bay Area
 2. Excellent quality of life
 3. Service-oriented City

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.1 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Richmond Inner Harbor; Oakland Port

Bus Transit Service

AC Transit, Central Contra Costa Transit Authority

Rail Transit Service

BART

Rail Freight Service

Burlington Northern; Union Pacific

Unincorporated CONTRA COSTA CO.

Contra Costa County, California

Cost Rating \$	651 Pine Street Martinez, CA 94553 www.co.contra-costa.ca.us		
	Administrative Office	(925) 335-1080	Population (2002) 155,200
	Business Licenses	(925) 646-4230	
	Economic Development	(925) 335-1275	
	Planning Department	(925) 335-1276	
	Redevelopment Agency	(925) 335-1275	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A (Section 64-12.802)	\$1,090	0.011%	\$0.11
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A (Section 64-12.802)	\$1,090	0.011%	\$0.11
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A (Section 64-12.802)	\$1,090	0.011%	\$0.11
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A (Section 64-12.802)	\$1,090	0.011%	\$0.11
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A (Section 64-12.802)	\$1,090	0.011%	\$0.11
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A (Section 64-12.802)	\$1,090	0.011%	\$0.11
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A (Section 64-12.802)	\$1,090	0.011%	\$0.11
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Class A (Section 64-12.802)	\$1,090	0.011%	\$0.11

Calculation Formulas

CLASS A:
\$100 base fee, plus \$10 per employee over one

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%

Unincorporated CONTRA COSTA CO.

Contra Costa County, California

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - RDA</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	None Available
Notable Public/Private Transactions	Master-planned development of Pleasant Hill at BART Station
Business Advantages	<ol style="list-style-type: none"> 1. Central Bay Area location and proximity to Bay Area, Sacramento, San Joaquin, & Silicon Valley markets 2. Relatively lower rents & affordable housing 3. Land availability and labor pool

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fees Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 2
<p>Note 1: Traffic Fees: By land use for Bethel Island; Discovery Bay; East County; Pittsburgh/Antioch; Marsh Creek; Bay Point; Oakley/No. Brentwood, varies from \$1,003 - \$6,881 per unit and \$1.30 - \$5.36 per sq. ft.; Others include Western, Central, Southern, Dougherty Valley and special areas</p> <p>Note 2: Park Fee (per unit): Residential: \$1,350 - \$2,000</p>	

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Mello-Roos; Landscape; Lighting; Weed Abatement</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Industrial shoreline area</i>
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>North Richmond Pleasant Hill - BART Rodeo Bay Point</i>

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Oakland International Airport</i>
Nearest Port Facilities	<i>Richmond Inner-Harbor</i>
Bus Transit Service	<i>AC Transit; Ctr. C. C. Transit Auth.; Tri Delta Transit; WestCA</i>
Rail Transit Service	<i>BART</i>
Rail Freight Service	<i>Burlington Northern and Union Pacific</i>

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Index of Communities by County/Region

Northern Bay Area

Benicia
Fairfield
Napa
Novato
Petaluma
San Rafael
Santa Rosa
Vacaville
Vallejo

Cost Rating \$\$	250 East L Street Benicia, CA 94510 <i>www.ci.benicia.ca.us</i>	
	Administrative Office (707) 746-4200	Population (2002) 27,000
	Business Licenses (707) 746-4325	Crime Index Total (2001) 554
	Economic Development (707) 746-4215	Taxable Retail Store Sales (2000) \$165,185
	Planning Department (707) 746-4280	
	Redevelopment Agency None	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<u>Total</u>		<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification E	\$150	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification G	\$150	0.002%	\$0.02
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification C (also A, B, D & E)	\$150	0.002%	\$0.02
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A (also C, D & E)	\$150	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing, Fabricating, Pressing	\$73	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification C (also D & E)	\$150	0.002%	\$0.02
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification E (also C & D)	\$150	0.002%	\$0.02
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification E (also B, C, D & F)	\$150	0.002%	\$0.02

Calculation Formulas

<p>CLASSIFICATION A: \$0.15 per \$1,000 of gross receipts, Minimum fee = \$30.00, Maximum fee = \$150.00</p> <p>CLASSIFICATION B: \$0.20 per \$1,000 of gross receipts, Minimum fee = \$30.00, Maximum fee = \$150.00</p> <p>CLASSIFICATION C: \$0.25 per \$1,000 of gross receipts, Minimum fee = \$30.00, Maximum fee = \$150.00</p> <p>CLASSIFICATION D: \$0.35 per \$1,000 of gross receipts, Minimum fee = \$30.00, Maximum fee = \$150.00</p>	<p>CLASSIFICATION E: \$0.40 per \$1,000 of gross receipts, Minimum fee = \$30.00, Maximum fee = \$150.00</p> <p>CLASSIFICATION F: \$0.25 per \$1,000 of gross receipts, Minimum fee = \$40.00, Maximum fee = \$150.00</p> <p>CLASSIFICATION G: \$0.50 per \$1,000 of gross receipts, Minimum fee = \$75.00, Maximum fee = \$150.00</p> <p>MANUFACTURING: \$10.00 plus \$2.00 for 2 to 5 employees, plus \$1.00 per employee 6 to 20 employees, plus \$0.50 per employee over 21; Minimum fee = \$20.00, Maximum fee = \$150.00</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES	
Electric 4.0%	Electric Distributor
Telephone 4.0%	Pacific Gas & Electric
Cellular 0.0%	Special Note
Gas 4.0%	Exemption from utility user taxes allowed if taxpayer pays at least \$1 million annually
Water 0.0%	

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.117883%
Sales Tax Rate	7.375%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Manager's Office

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 3 & 4

Note 1: County Public Facilities: SF: \$1,744 per unit; MF: \$1,511 per unit; Office: \$.431 per sq. ft.; Retail: \$.258 per sq. ft.; Ind.: \$.180 per sq. ft.; Warehouse: \$.054 per sq. ft.
 Note 2: SF: \$944 per unit; MF: \$512 - \$542 per unit; Com.: \$.11 - \$12.29 per sq. ft.; Office: \$1.87 - \$3.87 per sq. ft.; Ind.: \$.69-\$92 per sq. ft.
 Note 3: Capital License: SF: \$767 per unit; MF: \$384 per unit; Com.: \$0.40 - \$0.94 per sq. ft.; Ind.: \$0.21 - \$0.47 per sq. ft.
 Note 4: Parks Fee (Residential): \$3,000 - \$4,500 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Benicia Industrial Park
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Deferred fee programs
2. Hiring Assistance programs, manufacturing unsecured property tax rebate, tax-exempt industrial revenue bond financing

Notable Public/Private Transactions

1. Industrial project deferred fee agreement
2. Industrial project development agreement
3. Industrial project tax-exempt bond issuance

Business Advantages

1. Excellent freeway access via I-680 & I-780
2. Low cost business location
3. Quality of life factors: low crime rate, award winning school district and reasonable Bay Area housing costs

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

25.4 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Port of Benicia

Bus Transit Service

Benicia Transit

Rail Transit Service

None

Rail Freight Service

Union Pacific

Cost Rating \$	1000 Webster Street Fairfield, CA 94533 <i>www.ci.fairfield.ca.us</i>			
	Administrative Office	(707) 428-7400	Population (2002)	100,200
	Business Licenses	(707) 428-7509	Crime Index Total (2001)	4,649
	Economic Development	(707) 428-7462	Taxable Retail Store Sales (2000)	\$1,090,784
	Planning Department	(707) 428-7461		
	Redevelopment Agency	(707) 428-7462		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000						
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$2,236	0.022%	\$0.22
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$2,236	0.022%	\$0.22
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$1,740	0.017%	\$0.17
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification C	\$1,144	0.011%	\$0.11
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification C	\$1,144	0.011%	\$0.11
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$1,740	0.017%	\$0.17
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$1,740	0.017%	\$0.17
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$1,740	0.017%	\$0.17

Calculation Formulas

<p>Classification A: less than \$20,000 = \$20; \$20,000 - \$39,999 = \$50; \$40,000 - \$59,999 = \$60; \$60,000 - \$79,999 = \$70; \$80,000 - \$99,999 = \$80; \$100,000 - \$119,999 = \$90; \$120,000 - \$139,999 = \$100; \$140,000 - \$159,999 = \$110; \$160,000 - \$179,999 = \$120; \$180,000 - \$199,999 = \$130; \$200,000 - \$239,999 = \$146; \$240,000 - \$279,999 = \$170; \$280,000 - \$319,999 = \$190; \$320,000 - \$359,999 = \$210; \$360,000 - \$399,999 = \$230; \$400,000 - \$449,999 = \$250; \$450,000 - \$499,999 = \$270; \$500,000 - \$549,999 = \$290; \$550,000 - \$599,999 = \$310; \$600,000 - \$699,999 = \$330; \$700,000 - \$799,999 = \$350; \$800,000 - \$899,999 = \$370; \$900,000 - \$999,999 = \$390; \$1,000,000 and over = \$390 + \$15 per each additional \$100,000 (or fraction thereof)</p> <p>Classification B: less than \$20,000 = \$76; \$20,000 - \$39,999 = \$76; \$40,000 - \$59,999 = \$90; \$60,000 - \$79,999 = \$96; \$80,000 - \$99,999 = \$120; \$100,000 - \$119,999 = \$136; \$120,000 - \$139,999 = \$150; \$140,000 - \$159,999 = \$166; \$160,000 - \$179,999 = \$180; \$180,000 - \$199,999 = \$196; \$200,000 - \$239,999 = \$220; \$240,000 - \$279,999 = \$256; \$280,000 - \$319,999 = \$286; \$320,000 - \$359,999 = \$316; \$360,000 - \$399,999 = \$346; \$400,000 - \$449,999 = \$376; \$450,000 - \$499,999 = \$406; \$500,000 - \$549,999 = \$436; \$550,000 - \$599,999 = \$466; \$600,000 - \$699,999 = \$466; \$700,000 - \$799,999 = \$766;</p>	<p>Classification C: less than \$20,000 = \$20; \$20,000 - \$39,999 = \$20; \$40,000 - \$59,999 = \$24; \$60,000 - \$79,999 = \$28; \$80,000 - \$99,999 = \$32; \$100,000 - \$119,999 = \$36; \$120,000 - \$139,999 = \$40; \$140,000 - \$159,999 = \$44; \$160,000 - \$179,999 = \$48; \$180,000 - \$199,999 = \$52; \$200,000 - \$239,999 = \$58; \$240,000 - \$279,999 = \$70; \$280,000 - \$319,999 = \$82; \$320,000 - \$359,999 = \$94; \$360,000 - \$399,999 = \$106; \$400,000 - \$449,999 = \$118; \$450,000 - \$499,999 = \$130; \$500,000 - \$549,999 = \$142; \$550,000 - \$599,999 = \$154; \$600,000 - \$699,999 = \$172; \$700,000 - \$799,999 = \$196; \$800,000 - \$899,999 = \$220; \$900,000 - \$999,999 = \$244; \$1,000,000 and over = \$244 + \$10 per each additional \$100,000 (or fraction thereof)</p>
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BUSINESS TAX NOTES

Downtown improvement district add 135% to category A. All other downtown licenses at 66%. Tax rates not scheduled to change.

UTILITY USER TAX RATES	
Electric	2.0%
Telephone	2.0%
Cellular	2.0%
Gas	2.0%
Water	2.0%
Electric Distributor	Pacific Gas & Electric
Special Note	Maximum \$6,500

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.032100%
Sales Tax Rate	7.375%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Department of Planning & Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Selected Areas

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees Note 3
- Other Special Fees Note 4

Note 1: County Facilities Fee:
Office: \$0.45 per sq. ft.; Retail: \$0.27 per sq. ft.
Industrial: \$0.19 per sq. ft.; Warehouse: \$0.06 per sq. ft.
Note 2: Traffic Impact Fee/Urban Design Public Facts:
Retail: \$11.86 per sq. ft.; Commercial: \$4.49 per sq. ft.;
Office: \$2.89 per sq. ft.; Industrial: \$1.14 per sq. ft.
Note 3: Art in Public Places Fee: \$0.0025 of valuation
Note 4: CBD Parking Fee: \$5,679 per required parking space
General Plan: \$0.033 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown property owners & tenants; North Texas Street
- Other Non-Residential Assessment/Tax Districts
Mello-Roos, Parking, Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*City Center
Cordelia
Highway 12
Regional Center
North Texas*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Fee deferral and financing

Notable Public/Private Transactions

1. Copart, inc.
2. Boeing
3. Recoton, Inc.
4. St. Paul Insurance
5. Home Sausage Co.

Business Advantages

1. In-between San Francisco Bay Area and Sacramento metro regions
2. Low land cost and lease rates
3. Available skilled labor force

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

10. Interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport

Nearest Port Facilities

Richmond Inner Harbor/Benicia

Bus Transit Service

Fairfield-Suisun Transit

Rail Transit Service

None

Rail Freight Service

Union Pacific, California Northern

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City of **NAPA**

Napa County, California

Cost Rating	955 School Street Napa, CA 94559 <i>www.cityofnapa.org</i>		
	\$	Administrative Office (707) 257-9501 Business Licenses (707) 257-9508 Economic Development (707) 257-9502 Planning Department (707) 257-9530 Redevelopment Agency (707) 257-9502	Population (2002) 74,100 Crime Index Total (2001) 2,023 Taxable Retail Store Sales (2000) \$691,865

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>		<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$10,000	0.100%	\$1.00
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$10,000	0.100%	\$1.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$10,000	0.100%	\$1.00
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370: Wholesale	\$5,000	0.050%	\$0.50
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$10,000	0.100%	\$1.00
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$10,000	0.100%	\$1.00
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$10,000	0.100%	\$1.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.04.370	\$10,000	0.100%	\$1.00

Calculation Formulas

SECTION 5.04.370:
\$1.00 per \$1,000 of gross receipts

SECTION 5.04.370: WHOLESALE:
\$ 0.50 per \$1,000 of gross receipts.

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 0.0%	Electric Distributor Pacific Gas & Electric
Telephone 0.0%	
Cellular 0.0%	Special Note
Gas 0.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.026800%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Redevelopment/Economic Development Department

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Facade Rebates

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - RDA Seismic Upgrades

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Notes 1 & 2
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Note 3
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 4

Note 1: Development Fees - \$1,003 per SF; \$720-\$744 per MF
 Fire and Paramedic - \$216 per SF; \$336 per MF;
 Commercial - \$716.82 per 1,000 sq. ft.; Office - \$215.55 per
 1,000 sq. ft.; Industrial - \$164.58 per 1,000 sq. ft.
 Note 2: Housing Impact Fees: Case-by-case-basis
 Note 3: Street Improvement Fees: SF: \$3,694 per unit; MF: \$2,501 per
 unit. Other street improvement fees may apply
 Note 4: Park Development Fees: SF: \$1,003 per unit; MF: \$639 per unit.
 Other park fees may apply in certain areas

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Downtown Merchants Association
- Other Non-Residential Assessment/Tax Districts**
Parking, Landscape, Lighting
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Parkway Plaza (Historic Downtown): Expires 2009

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Facade improvement rebates
2. Funds toward seismic retrofit plans and specifications

Notable Public/Private Transactions

None available

Business Advantages

1. Located at the world-famous Napa Valley
2. Quality of life is a prime asset
3. Land prices are comparatively low, but values are steadily increasing
4. High quality of life

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.4 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Richmond Inner Harbor; Vallejo Ferry Service to San Francisco

Bus Transit Service

Napa Valley Transit

Rail Transit Service

None

Rail Freight Service

Union Pacific

Cost Rating	900 Sherman Ave. Novato, CA 94945 www.ci.novato.ca.us		
	\$	Administrative Office (415) 897-4311 Business Licenses (415) 897-4382 Economic Development (415) 897-4301 Planning Department (415) 897-4341 Redevelopment Agency (415) 897-4301	Population (2002) 48,750 Crime Index Total (2001) 1,349 Taxable Retail Store Sales (2000) \$508,535

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,094	0.011%	\$0.11
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professionals	\$8,375	0.084%	\$0.84
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,094	0.011%	\$0.11
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,094	0.011%	\$0.11
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,094	0.011%	\$0.11
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General	\$1,094	0.011%	\$0.11
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rentals	\$1,811	0.018%	\$0.18
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rentals	\$16,661	0.167%	\$1.67

Calculation Formulas

General:
 1 employee = \$97.00 per employee, plus
 2 - 10 employees = \$15.50 per employee, plus
 11 - 50 employees = \$11.75 per employee, plus
 Over 50 employees = \$7.75 per employee

Rentals:
 \$64.50 for 3 units, plus \$18.00 per additional unit in excess of three

Professionals:
 \$155.00 per professional, plus
 1 - 10 non-professional = \$15.50 each, plus
 10 - 50 non-professional = \$11.75 each, plus
 Over 50 non-professional = \$7.75 per employee

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI. One time \$30.00 business license application fee.

UTILITY USER TAX RATES	
Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

PROPERTY AND OTHER TAX RATES	
Electric Distributor	Pacific Gas & Electric
Special Note	
Ad Valorem Property Tax Rate	1.095000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Commission

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 3 & 4

Note 1: Public Facilities Fee (total): Residential: \$1,511 per unit; Non-residential: \$.15 per sq. ft.

Note 2: Traffic Impact Fee (total): SF: \$2,083 per unit; MF: \$1,299 per unit; Com.: \$3.22 per sq. ft.; Office: \$2.78 per sq. ft.; Indus.: \$0.91 per sq. ft.

Note 3: Residential Development Tax: 1 bedroom: \$350; 2 bedrooms: \$520; 3 bedrooms: \$640; 4 bedrooms: \$760; 5 bedrooms: \$880; each additional: \$120

Note 4: Parks Fee: See City for detailed calculation methodology

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Mello-Roos, Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
No. 1

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

12.:interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

Golden Gate Transit

Rail Transit Service

None

Rail Freight Service

CFNR

City of **PETALUMA**

Sonoma County, California

Cost Rating	11 English Street Petaluma, CA 94953-0061		
	\$	Administrative Office (707) 778-4345 Business Licenses (707) 778-4354 Economic Development (707) 778-4345 Planning Department (707) 778-4301 Redevelopment Agency (707) 778-4345	Population (2002) 56,100 Crime Index Total (2001) 1,821 Taxable Retail Store Sales (2000) \$684,572

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Administrative Headquarters	\$1,600	0.016%	\$0.16
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions	\$4,800	0.048%	\$0.48
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail	\$1,600	0.016%	\$0.16
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale	\$1,600	0.016%	\$0.16
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturers	\$1,600	0.016%	\$0.16
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions	\$1,600	0.016%	\$0.16
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Non-Residential	\$3,200	0.032%	\$0.32
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Residential	\$3,200	0.032%	\$0.32

Calculation Formulas

ADMINISTRATIVE HEADQUARTERS AND MANUFACTURERS: 0.016% of gross receipts	RENTAL OF RESIDENTIAL: 0.032% of gross receipts on 4 or more units
PROFESSIONS: 0.048% of gross receipts	Minimum Fee = \$45.00
RETAIL: 0.016% of gross receipts	
WHOLESALE: 0.016% of gross receipts	
RENTAL OF NON-RESIDENTIAL: 0.032% of gross receipts	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 0.0%	Electric Distributor Pacific Gas & Electric
Telephone 0.0%	
Cellular 0.0%	Special Note
Gas 0.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.069900%
Sales Tax Rate	7.500%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$3.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Assistant City Manager

Industrial Development Bonds (IDBs)

Will Consider Transaction - RDA

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - RDA

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 2
- Scheduled Traffic Impact/Trip Fee** Note 3
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Notes 4 & 5

Note 1: Dwelling Fee: one bedroom \$120, plus \$60 per additional bedroom. \$240 maximum
 Note 2: Community Facilities:
 Residential \$838.50 per unit; other \$23,493.71 per acre
 Note 3: Traffic Fee: Residential \$1,197 - \$3,007 per unit; other \$996 - \$2,619 per 1,000 sq. ft.
 Note 4: Low Income Housing: Residential \$150 - \$2,400 per unit
 Note 5: Parks (subdivisions): \$2,249 - \$3,974 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
Parking, Landscape, Lighting
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Central Community

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Area is recognized as Telecom Valley

Notable Public/Private Transactions

1. Petaluma Auto Plaza
2. Factory outlet village
3. Expanding central business district
4. Redevelopment agency

Business Advantages

1. Quality of life
2. 101 Highway
3. Proximity to Bay Area

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.1 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco Int'l/Oakland/Sonoma County Airports

Nearest Port Facilities

San Francisco Port/Oakland Port

Bus Transit Service

Golden Gate Transit/Petaluma Transit/Sonoma County Transit

Rail Transit Service

None

Rail Freight Service

CFNR

Cost Rating	1400 Fifth Ave. San Rafael, CA 94915-1560		
	\$	Administrative Office (415) 485-3070 Business Licenses (415) 485-3051 Economic Development (415) 485-3383 Planning Department (415) 485-3085 Redevelopment Agency (415) 485-3383	Population (2002) 56,650 Crime Index Total (2001) 2,043 Taxable Retail Store Sales (2000) \$1,276,174

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>		<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule B (10.04.105)	\$3,500	0.035%	\$0.35
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule B (10.04.105)	\$3,500	0.035%	\$0.35
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A (10.04.105)	\$2,410	0.024%	\$0.24
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A (10.04.105)	\$2,410	0.024%	\$0.24
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Flat Rate/Specific (10.04.105)	\$1,638	0.016%	\$0.16
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A (10.04.105)	\$2,410	0.024%	\$0.24
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A (10.04.105)	\$2,410	0.024%	\$0.24
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Apartment House (10.04.105)	\$19,693	0.197%	\$1.97

Calculation Formulas

<p>SCHEDULE A: 0 - \$25,000 = \$40.00 \$25,001 - \$50,000 = \$60.00 \$50,001 - \$100,000 = \$80.00 \$100,001 - \$200,000 = \$80.00 plus \$0.70 per \$1,000 over \$100,000 \$200,001 - \$300,000 = \$150.00 plus \$0.60 per \$1,000 over \$200,000 \$300,001 - \$500,000 = \$210.00 plus \$0.50 per \$1,000 over \$300,000 \$500,001 - \$1,000,000 = \$310.00 plus \$0.40 per \$1,000 over \$500,000 \$1,000,001 - \$2,000,000 = \$510.00 plus \$0.30 per \$1,000 over \$1,000,000 \$2,000,001 - plus = \$810.00 plus \$0.20 per \$1,000 over \$2,000,000</p> <p>SCHEDULE B: 0 - \$50,000 = \$80.00 \$50,001 - \$100,000 = \$120.00 \$100,001 - \$200,000 = \$180.00</p>	<p>\$200,001 - \$300,000 = \$270.00 \$300,001 - \$400,000 = \$352.00 \$400,001 - \$500,000 = \$428.00 \$500,001 - \$750,000 = \$540.00 \$750,001 - \$1,000,000 = \$690.00 \$1,000,001 - \$1,250,000 = \$780.00 \$1,250,001 - \$1,500,000 = \$880.00 \$1,500,001 - \$1,750,000 = \$990.00 \$1,750,001 - \$2,000,000 = \$1,100.00 \$2,000,001 - plus = \$1,100 plus \$0.30 per \$1,000 over \$2,000,000</p> <p>MANUFACTURING: \$121.54 base fee plus \$15.16 per employee</p> <p>APARTMENT HOUSE: \$21.29 per unit or \$1.75 per \$1,000 of gross receipts, whichever is greater</p>
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BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric 0.0%	Electric Distributor Pacific Gas & Electric
Telephone 0.0%	
Cellular 0.0%	Special Note
Gas 0.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.000000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$3.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Redevelopment Agency

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide - Affordable Housing

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 3

Note 1: Public Facilities Fee

Note 2: Traffic Mitigation Fee:
 East San Rafael: \$2,425 per new ADT
 Northgate: \$2,455 per new ADT
 Downtown: \$764 per new ADT

Note 3: Parks Fee (Residential): Determined on a case-by-case basis. See City for detailed calculation methodology

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown BID
- Other Non-Residential Assessment/Tax Districts
Mello-Roos
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
Central San Rafael

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

None Available

Notable Public/Private Transactions

CompUSA; Home Depot; Staples; Land Rover; San Rafael Corporate Center; Walgreen's; Kaiser Clinic; BMW and GM dealerships; Century Theatres multi-screen project in process; Rafael Town Center

Business Advantages

1. Center of Marin County and Bay Area
2. Excellent educational system and school district
3. Attractive physical setting

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

10.1 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

Golden Gate Transit

Rail Transit Service

None

Rail Freight Service

CFNR

Cost Rating



100 Santa Rosa Ave
Santa Rosa, CA 95402-1678
www.ci.santa-rosa.ca.us

Administrative Office (707) 543-3085
Business Licenses (707) 543-3170
Economic Development (707) 543-3059
Planning Department (707) 543-3222
Redevelopment Agency (707) 543-3300

Population (2002) 152,900
Crime Index Total (2001) 5,899
Taxable Retail Store Sales (2000) \$2,290,456

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
	Total	% of \$10m	Per \$1,000					
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-04.220 (A) Group 1	\$3,417	0.034%	\$0.34
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-04.220 (D) Group 4	\$16,783	0.168%	\$1.68
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-04.220 (A) Group 1	\$3,417	0.034%	\$0.34
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-04.220 (A) Group 1	\$3,417	0.034%	\$0.34
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-04.220 (A) Group 1	\$3,417	0.034%	\$0.34
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-04.220 (B) Group 2	\$8,404	0.084%	\$0.84
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-04.220 (B) Group 2	\$8,404	0.084%	\$0.84
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-04.220 (B) Group 2	\$8,404	0.084%	\$0.84

Calculation Formulas

SECTION 6 - 04.220 (A):
\$0 - \$25,000 = \$25.00 plus \$0.34 per \$1,000 or portion thereof over \$25,000

SECTION 6 - 04.220 (B):
\$0 - \$25,000 = \$25.00 plus \$0.84 per \$1,000 or portion thereof over \$25,000

SECTION 6 - 04.220 (D):
\$0 - \$25,000 = \$25.00 plus \$1.68 per \$1,000 or portion thereof over \$25,000

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 5.0%	Electric Distributor Pacific Gas & Electric
Telephone 5.0%	
Cellular 0.0%	Special Note Per City, telephone tax on intrastate calls only
Gas 5.0%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.087100%
Sales Tax Rate	7.500%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$3.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Managers Office

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 2
- Scheduled Traffic Impact/Trip Fee** Note 3
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Notes 4, 5 & 6

Note 1: Infrastructure Fees (Southwest area): Office: \$4.34 per sq. ft.; Retail: \$3.85 per sq. ft.; Industrial: \$3.08 per sq. ft.
 Note 2: Res.: \$1,618-\$2,679 per unit; Retail: \$1.37-\$4.10 per sq. ft.; Other: \$1.37 - \$4.80 per sq. ft.
 Note 3: Per ADT: \$2,755; Traffic Area: \$7.00
 Note 4: Plan Recovery Fees (per acre): Southeast area: \$680; Southwest area: \$190
 Note 5: Parks Fee (per unit): SF: \$1,668.50 - \$2,856; MF: \$2,100
 Note 6: Affordable Housing: \$2,600 per Reserve B unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
Parking
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Grace Brothers
Santa Rosa Center

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Permit streamlining
2. Redevelopment agency - TIF Programs

Notable Public/Private Transactions

1. Food/Wine center - in development
2. Downtown Hotel/Conference Center

Business Advantages

1. Quality of life - location
2. Educated labor force/quality educational institutions
3. Affordable housing/commercial/industrial lands

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.2 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport/Sonoma Co. Airport

Nearest Port Facilities

San Francisco Port

Bus Transit Service

Golden Gate Transit

Rail Transit Service

None

Rail Freight Service

CFNR

Cost Rating	650 Merchant Street			
	Vacaville, CA 95688			
\$	<i>www.cityofvacaville.com</i>			
	Administrative Office	(707) 449-5100	Population (2002)	92,250
	Business Licenses	(707) 449-5117	Crime Index Total (2001)	2,404
	Economic Development	(707) 449-5114	Taxable Retail Store Sales (2000)	\$786,178
	Planning Department	(707) 449-5140		
	Redevelopment Agency	(707) 449-5660		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Total</i>	<i>% of \$10m</i>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions and Services (5.12.010 A)	\$625	0.006%	\$0.06
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions and Services (5.12.010 A)	\$625	0.006%	\$0.06
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (5.12.010 C)	\$575	0.006%	\$0.06
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale (5.12.010 C)	\$575	0.006%	\$0.06
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing (5.12.010 C)	\$575	0.006%	\$0.06
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Service Oriented Firms (5.12.010 C)	\$575	0.006%	\$0.06
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions and Services (5.12.010 A)	\$625	0.006%	\$0.06
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions and Services (5.12.010 A)	\$625	0.006%	\$0.06

Calculation Formulas

PROFESSIONS AND SERVICES: 1 employee = \$90.00; 2 - 5 employees = \$160.00; 6 - 12 employees = \$215.00; 13 - 25 employees = \$320.00; 26 - 50 employees = \$405.00; 51 - 100 employees = \$625.00 101 - 150 employees = \$950.00; 151 - 200 employees = \$975.00; 201 - 250 employees = \$1,000.00; 251 - 300 employees = \$1,025.00; 301 - 350 employees = \$1,050.00; 351 - 400 employees = \$1,075.00 401 and over employees = \$1,100.00	RETAIL, WHOLESALE, MANUFACTURING & SERVICE ORIENTED: 1 employee = \$65.00; 2 - 5 employees = \$135.00; 6 - 12 employees = \$190.00; 13 - 25 employees = \$270.00; 26 - 50 employees = \$355.00; 51 - 100 employees = \$575.00 101 - 150 employees = \$900.00; 151 - 200 employees = \$925.00; 201 - 250 employees = \$950.00; 251 - 300 employees = \$975.00; 301 - 350 employees = \$1,000.00; 351 - 400 employees = \$1,025.00 401 - 450 employees = \$1,050.00; 51 - 500 employees = \$1,075.00; 501 and over employees = \$1,100.00
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BUSINESS TAX NOTES

Residential Property under 3 units is exempt. Fee includes excise tax. Tax rates not scheduled to change.

UTILITY USER TAX RATES	
Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

PROPERTY AND OTHER TAX RATES	
Electric Distributor	Pacific Gas & Electric
Special Note	
Ad Valorem Property Tax Rate	1.060674%
Sales Tax Rate	7.375%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - RDA

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Will Consider Transaction - RDA

Permit or Fee Waivers or Reductions

Will Consider Transaction - RDA

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Development and Traffic Impact Fees (*per sq. ft.)

	SFU	COM*	OFF*	IND*
Greenbelt	\$150 per unit			
General	\$476 per unit	\$0.266	\$0.206	\$0.144
Police	\$482 per unit	0.895	0.473	0.134
Fire	\$216 per unit	0.019	0.019	0.019
Traffic	\$6,167 per unit	3.335	2.532	1.853
County	\$1,744 per unit	0.258	0.431	0.180

Note 2: Parks Fee: SF: \$2,763 per unit; MF: \$1,900 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Mello-Roos, Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Vacaville
Interstate 505/Interstate 80*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Class A office development incentives include payment of traffic impact fees, deferral of development fees until occupancy and, in some cases, development fee credits.

Notable Public/Private Transactions

The Redevelopment Agency is redeveloping a former vegetable dehydrator plant to include a skating center, 16-screen movie theater, hotel, restaurant and Class A office uses.

Business Advantages

1. Proactive local government
2. Available, low-cost land
3. Low-cost housing

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.8 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport

Nearest Port Facilities

Port of Sacramento

Bus Transit Service

None

Rail Transit Service

None

Rail Freight Service

Union Pacific

Cost Rating \$\$ \$	555 Santa Clara Street Vallejo, CA 94590-5934 www.ci.vallejo.ca.us			
	Administrative Office	(707) 648-4575	Population (2002)	118,600
	Business Licenses	(707) 648-4310	Crime Index Total (2001)	7,316
	Economic Development	(707) 648-4444	Taxable Retail Store Sales (2000)	\$822,416
	Planning Department	(707) 648-4326		
	Redevelopment Agency	(707) 648-4444		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$3,758	0.038%	\$0.38
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$3,758	0.038%	\$0.38
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$3,758	0.038%	\$0.38
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$3,758	0.038%	\$0.38
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$3,758	0.038%	\$0.38
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$3,758	0.038%	\$0.38
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$3,758	0.038%	\$0.38
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$3,758	0.038%	\$0.38

Calculation Formulas

Fee category based on net profit: A: greater 20% of gross receipts; B: between 10-20%; C: less than 10%				Gross Receipts	Fee A	Fee B	Fee C
				\$175,001 - \$200,000	\$303	\$255	\$210
				\$200,001 - \$250,000	\$333	\$279	\$231
				\$250,001 - \$300,000	\$369	\$309	\$255
				\$300,001 - \$350,000	\$402	\$336	\$276
				\$350,001 - \$400,000	\$432	\$363	\$297
				\$400,001 - \$450,000	\$450	\$387	\$318
				\$450,001 - \$500,000	\$486	\$408	\$336
				over \$500,000 = A: \$486 + \$.55 rate, B: \$408 + \$.50 rate, C: \$336 + \$.40 rate			
				over \$1,000,000 = A: \$761 + \$.45 rate, B: \$658 + \$.40 rate, C: \$536 + \$.30 rate			
				over \$5,000,000 = A: \$2,561 + \$.35 rate, B: \$2,258 + \$.30 rate, C: \$1,736 + \$.20 rate			
				over \$10,000,000 = A: \$4,311 + \$.25 rate, B: \$3,758 + \$.20 rate, C: \$2,735 + \$.10 rate			
				Rate is per 1,000 over minimum			

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	7.5%
Telephone	7.5%
Cellular	7.5%
Gas	7.5%
Water	0.0%

Electric Distributor	Pacific Gas & Electric
Special Note	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.149483%
Sales Tax Rate	7.375%
Transient Occupancy Tax Rate	11.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$4.40 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Division

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Citywide

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Citywide

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Will Consider Transaction - Citywide

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Will Consider Transaction - Citywide

Utility Tax Discounts

Will Consider Transaction - Citywide

Financial Relocation Assistance

Will Consider Transaction - Citywide

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Notes 1 & 2
- Scheduled Traffic Impact/Trip Fee Note 3
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 4 & 5

Note 1: County Facilities Fee: \$1,543 per SF; \$1,350 per MF; Office: \$0.25 per sq. ft.; Retail: \$0.15 per sq. ft.; Indus: \$0.11 per sq. ft.
 Note 2: Fire Mitigation Fee: (Northgate Area only): \$216 per SF; Commercial: \$0.24 per sq. ft.
 Note 3: Transportation Fee: \$3,043 per SF; \$1,711 per MF; Comm.: \$1.48 per sq. ft.; Industrial: \$0.80 per sq. ft.
 Note 4: Excise Tax: \$3,615 per unit; Non-residential \$.33 per sq. ft.
 Note 5: Parks Fee (Residential): \$1,103.41 - \$3,310.22 per bedroom

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown Property Owners
- Other Non-Residential Assessment/Tax Districts
Mello-Roos, Landscape, Lighting, Public Infrastructure
- State Enterprise Zone(s)
LAMBRA Zone (Mare Island Shipyard)
- Recycling Market Development Zone(s)
All commercial and industrial land
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Downtown Vallejo Management District
- Redevelopment Project Area(s)
*Vallejo Central
Flosden Acres
Marina Vista
Waterfront*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Mare Island leasing program has attracted more than 60 new businesses
2. Economic Development Agreement with local auto dealer
3. Facilitated financing for Tauro University

Notable Public/Private Transactions

1. Tauro University - 420 plus students
2. Current Lincoln Mercury Economic Development Agreement
3. Mare Island leasing program
4. The Desilva Group-415 housing units

Business Advantages

1. Waterfront lifestyle community
2. Transportation connections to Bay Area
3. Affordable to Executive Housing

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.6 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland International Airport

Nearest Port Facilities

Richmond Inner Harbor

Bus Transit Service

Vallejo Transit

Rail Transit Service

None

Rail Freight Service

Union Pacific; California Northern

Index of Communities by County/Region

Sacramento Valley and North

Chico
Davis
Eureka
Folsom
Redding
Roseville
Sacramento
Unincor.
Sacramento Co.

City of **CHICO**

Butte County, California

Cost Rating \$\$	411 Main Street Chico, CA 95927 <i>www.ci.chico.ca.us</i>			
	Administrative Office	(530) 895-4800	Population (2002)	66,800
	Business Licenses	(530) 895-4837	Crime Index Total (2001)	2,428
	Economic Development	(530) 895-4803	Taxable Retail Store Sales (2000)	\$980,917
	Planning Department	(530) 895-4851		
	Redevelopment Agency	(530) 895-4862		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	License Tax 3.32.320	\$155	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	License Tax 3.32.320	\$155	0.002%	\$0.02
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	License Tax 3.32.320	\$155	0.002%	\$0.02
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	License Tax 3.32.320	\$155	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	License Tax 3.32.320	\$155	0.002%	\$0.02
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	License Tax 3.32.320	\$155	0.002%	\$0.02
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	License Tax 3.32.320	\$155	0.002%	\$0.02
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Hotels, Motels, Apartments 3.32.320 (C)	\$294	0.003%	\$0.03

Calculation Formulas

LICENSE TAX:

- 1 employee = \$25.00
- 2 - 5 employees = \$40.00
- 6 - 10 employees = \$50.00
- 11 - 15 employees = \$60.00
- 16 - 20 employees = \$70.00
- 21 - 25 employees = \$80.00
- over 25 employees = \$80.00, plus \$1.00 per employee over 25

HOTELS, MOTELS, APARTMENTS:

- 3 - 5 units = \$18.00
- 6 - 50 units = \$18.00 plus \$1.00 over 5 units
- 51 - 100 units = \$63.00 plus \$0.50 over 50 units
- Over \$100 units = \$88.00 plus \$0.25 over 100 units

BUSINESS TAX NOTES

Additional fees in "Downtown Parking and Business Improvement Area." Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor
Telephone	5.0%	Pacific Gas & Electric
Cellular	5.0%	Special Note
Gas	5.0%	
Water	5.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.050791%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Manager's Office

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 3

Note 1: Building and equipment fees include administrative building fee, fire protection building and equipment fee, police protection building and equipment fee, and vary from \$15.50 to \$97.00 per unit plus 0.01 to \$0.08 per sq. ft.
 Note 2: Transportation facility fees include street facility improvement fee, street maintenance equipment fee, bikeway improvement fee and vary from \$69 to \$1,325 per unit and \$0.01 to \$4.54 per sq. ft.
 Note 3: Parks Fee: SF: \$1,940 per unit; MF: \$1,682 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown Chico Business Association
- Other Non-Residential Assessment/Tax Districts
Parking, Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
Application submitted
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Greater Chico Urban Area Redevelopment Project Area
Chico Merged Redevelopment Project Area*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport/Chico Airport

Nearest Port Facilities

Port of Sacramento

Bus Transit Service

Local and County Bus Service

Rail Transit Service

None

Rail Freight Service

Union Pacific

City of **DAVIS**

Yolo County, California

Cost Rating \$	23 Russell Blvd. Davis, CA 95616 <i>www.cityofdavis.org</i>			
	Administrative Office	(530) 757-5607	Population (2002)	63,300
	Business Licenses	(530) 757-5651	Crime Index Total (2001)	2,326
	Economic Development	(530) 757-5602	Taxable Retail Store Sales (2000)	\$381,730
	Planning Department	(530) 757-5610		
	Redevelopment Agency	(530) 757-5610		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	Total	% of \$10m	Per \$1,000					
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group III (in most cases)	\$8,996	0.090%	\$0.90
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group IV	\$17,991	0.180%	\$1.80
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group II	\$5,997	0.060%	\$0.60
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group II (Food is Group I)	\$5,997	0.060%	\$0.60
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group II (Food is Group I)	\$5,997	0.060%	\$0.60
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group III	\$8,996	0.090%	\$0.90
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group II	\$5,997	0.060%	\$0.60
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Group II	\$5,997	0.060%	\$0.60

Calculation Formulas

GROSS RECEIPTS	GROUP I	GROUP II	GROUP III	GROUP IV
\$0 - \$9,999	\$1.50	\$3.00	\$4.50	\$9.00
\$10,000 - \$19,999	\$4.50	\$9.00	\$13.50	\$27.00
\$20,000 - \$29,999	\$7.50	\$15.00	\$22.50	\$45.00
\$30,000 - \$39,999	\$10.50	\$21.00	\$31.50	\$63.00
\$40,000 - \$49,999	\$13.50	\$27.00	\$40.50	\$81.00
\$50,000 - \$59,999	\$16.50	\$33.00	\$49.50	\$99.00
\$60,000 - \$69,999	\$19.50	\$39.00	\$58.50	\$117.00
\$70,000 - \$79,999	\$22.50	\$45.00	\$67.50	\$135.00
\$80,000 - \$89,999	\$25.50	\$51.00	\$76.50	\$153.00
\$90,000 - \$99,999	\$28.50	\$57.00	\$85.50	\$171.00
\$100,000 - \$109,999	\$31.50	\$63.00	\$94.50	\$189.00
plus				
for each additional \$10,000	\$3.00	\$6.00	\$9.00	\$18.00

BUSINESS TAX NOTES

All business must pay a \$10.00 registration fee. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Pacific Gas & Electric
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.056600%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	11.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Redevelopment Agency

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 2

Note 1: SF - \$13,491 per DU; MF \$9,160 per DU
 Retail: \$11.882 per sq. ft.
 Office: \$4.666 per sq. ft.
 Industrial: \$0.865 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Downtown - Davis BID; Visitor Attraction District for Hoteliers
- Other Non-Residential Assessment/Tax Districts**
Mello-Roos, Parking
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
*Central Davis (downtown)
Olive Drive
South Davis*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Construction tax waived for all non-residential
2. Development Impact Fees reduced for commercial

Notable Public/Private Transactions

No Response

Business Advantages

1. Proximity to UC Davis
2. Location between Bay Area and Sacramento
3. Focus on Biotech, Green Business, and Hi-Tech
4. Vibrant Downtown

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.3 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport

Nearest Port Facilities

Port of Sacramento

Bus Transit Service

Unitrans; Yolobus

Rail Transit Service

Amtrack

Rail Freight Service

Union Pacific

City of **EUREKA**

Humboldt County, California

Cost Rating \$	531 K Street Eureka, CA 95501-1165 <i>www.eurekaweb.com/cityhall</i>			
	Administrative Office	(707) 441-4140	Population (2002)	26,050
	Business Licenses	(707) 441-4117	Crime Index Total (2001)	2,563
	Economic Development	(707) 441-4215	Taxable Retail Store Sales (2000)	\$540,594
	Planning Department	(707) 441-4160		
	Redevelopment Agency	(707) 441-4216		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>				City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.			Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Basic Fee (Section 6-1.201)	\$1,000	0.010%	\$0.10
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Basic Fee (Section 6-1.201)	\$1,000	0.010%	\$0.10
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Basic Fee Section 6-1.201	\$1,000	0.010%	\$0.10
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Basic Fee (Section 6-1.201)	\$1,000	0.010%	\$0.10
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Basic Fee (Section 6-1.201)	\$1,000	0.010%	\$0.10
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Basic Fee (Section 6-1.201)	\$1,000	0.010%	\$0.10
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Basic Fee (Section 6-1.201)	\$1,000	0.010%	\$0.10
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Basic Fee (Section 6-1.201)	\$1,000	0.010%	\$0.10

Calculation Formulas

BASIC FEE:
 \$50.00 base fee plus \$11.50 per employee
 Maximum Fee = \$1,000

BUSINESS TAX NOTES

Business improvement district assessment 50% - 150% of business license fee. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	3.0%	Electric Distributor
Telephone	3.0%	Pacific Gas & Electric
Cellular	3.0%	Special Note
Gas	3.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.023000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

City of **EUREKA**

Humboldt County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Redevelopment Agency

Industrial Development Bonds (IDBs)

Will Consider Transaction - Industrial Area

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Will Consider Transaction - Enterprise Zone

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 1

Note 1: Historic Preservation Demolition or Alteration Fee: \$460 - \$650

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Property-based Eureka BID
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
Eureka Enterprise Zone
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
California Main Street Program
- Redevelopment Project Area(s)
*Century III - Phase I
Century III - Phase II
Eureka Tomorrow*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Enterprise Zone - State tax credits
2. Redev.t Project Area - City financial assistance
3. Recycling Market Development Zone
4. Foreign Trade Zone
5. Utilities Dept. has a public benefits program

Notable Public/Private Transactions

No Response

Business Advantages

1. Low-cost labor
2. Low-cost land and lease rates
3. Pro-business government /service

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

3.8 interchanges for each 100,000 residents

Nearest Commercial Airport

San Francisco International Airport/Arcata Airport

Nearest Port Facilities

Humboldt Bay

Bus Transit Service

Humboldt Transit Authority & Eureka Transit

Rail Transit Service

None

Rail Freight Service

Northwestern Pacific Railroad Company

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City of **FOLSOM**

Sacramento County, California

Cost Rating	50 Natoma Street			
	Folsom, CA 95630			
\$	<i>www.folsom.ca.us</i>			
	Administrative Office	(916) 355-7200	Population (2002)	60,750
	Business Licenses	(916) 355-7312	Crime Index Total (2001)	1,552
	Economic Development	(916) 985-2698	Taxable Retail Store Sales (2000)	\$883,238
	Planning Department	(916) 355-7222		
	Redevelopment Agency	(916) 355-7351		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Commercial	\$250	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Service Professions	\$1,000	0.010%	\$0.10
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$500	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale	\$1,000	0.010%	\$0.10
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$1,000	0.010%	\$0.10
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$500	0.005%	\$0.05
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$500	0.005%	\$0.05
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Gross Receipts	\$500	0.005%	\$0.05

Calculation Formulas

<p>COMMERCIAL, INDUSTRIAL, RESEARCH AND DEVELOPMENT</p> <p>0 - 1,999 sq. ft. = \$40.00 2,000 - 17,999 sq. ft. = \$125.00 18,000 - 101,999 sq. ft. = \$250.00 102,000 - 217,999 sq. ft. = \$500.00 218,000 - 501,999 sq. ft. = \$1,000.00 502,000 square feet & over = \$100.00 plus .0025 x sq. ft.</p> <p>ANNUAL GROSS RECEIPTS:</p> <p>\$0 - \$99,999.00 = \$40.00 \$100,000.00 - \$899,999.00 = \$125.00 \$900,000.00 - \$5,099,999.00 = \$250.00 \$5,100,000.00 - \$10,899,999.00 = \$500.00 \$10,900,000.00 - \$25,099,999.00 = \$1,000.00 \$25,100,000.00 & over = \$100.00 plus .00005 x gross receipts</p>	<p>SERVICE PROFESSIONS, MANUFACTURING, AND WHOLESALE:</p> <p>0 - 1 employee = \$40.00 2 - 4 employees = \$125.00 5 - 8 employees = \$175.00 9 - 12 employees = \$220.00 13 - 25 employees = \$250.00 26 - 55 employees = \$500.00 56 - 124 employees = \$1,000.00 125 or more employees = \$100.00 plus \$10.00 per employee</p>
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BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Sacramento MUD
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.070000%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Manager's Office

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 1
- Scheduled Traffic Impact/Trip Fee** Note 2
- Signalization Fees** Note 2
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 3

Note 1: Capital Facilities Fee: SF: \$1,624 per unit; MF: \$1,709; Commercial/Retail: \$1.13 per sq. ft.; Industrial: \$0.36 per sq. ft.
 Note 2: Traffic Impact Fees (Road and Management Fees): SF: \$2,995 per unit; MF: \$2,097 per unit; Office: \$1.99 per sq. ft.; Commercial/Retail: \$4.11 per sq. ft.; Industrial: \$1.99 per sq. ft.
 Note 3: Park Fee: SF: \$2,023 per unit; MF: \$1,736 per unit; Commercial: \$0.25 per sq. ft. Quimby Act Fee: \$706.12 - \$729.75 per unit. Light Rail Fee: SF: \$377 per unit; MF: \$259 per unit; Comm/Retail: \$0.12 per sq. ft.; Indus/Office: \$0.05 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Central Folsom

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

4.9 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport

Nearest Port Facilities

Port of Sacramento

Bus Transit Service

Folsom Stage Line

Rail Transit Service

None

Rail Freight Service

None

City of **REDDING**

Shasta County, California

Cost Rating \$	777 Cypress Ave Redding, CA 96001 <i>www.ci.redding.ca.us</i>			
	Administrative Office	(530) 225-4060	Population (2002)	84,600
	Business Licenses	(530) 225-4056	Crime Index Total (2001)	3,270
	Economic Development	(530) 225-4060	Taxable Retail Store Sales (2000)	\$1,147,341
	Planning Department	(530) 225-4020		
	Redevelopment Agency	(530) 225-4044		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions and Occupations (6.04.050)	\$506	0.005%	\$0.05
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions and Occupations (6.04.050)	\$506	0.005%	\$0.05
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail and Wholesale Sales Generally (6.04.16)	\$466	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail and Wholesale Sales Generally (6.04.16)	\$466	0.005%	\$0.05
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturers and Processors (6.04.100)	\$298	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Not Specified (6.04.060)	\$466	0.005%	\$0.05
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Real Property (6.04.150.B)	\$2,570	0.026%	\$0.26
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Real Property (6.04.150.B)	\$4,625	0.046%	\$0.46

Calculation Formulas

PROFESSIONS AND OCCUPATIONS: \$90.00 plus \$6.00 per employee (0 - 8) plus \$4.00 per additional employee	Plus 4,001-10,000 sq. ft. = \$10.00 per 1,000 sq. ft. ; 10,000 or more sq. ft. = \$120.00 plus \$5.00 per 1,000 sq. ft.
RETAIL AND WHOLESALE SALE GENERALLY/BUSINESSES NOT SPECIFIED: \$50.00 plus \$8.00 per employee (1 - 4) plus \$4.00 per additional employees	REAL PROPERTY - RESIDENTIAL, APARTMENT, HOTEL/MOTEL: \$5.00 per unit
MANUFACTURERS AND PROCESSORS: \$50.00 plus \$4.00 per employee (0 - 24) plus \$2.00 per additional employee	
REAL PROPERTY-COMMERCIAL: 0-999 sq. ft. = \$0; 1,000-2,000 sq. ft. = \$20.00; 2,001-3,000 sq. ft. = \$40.00; 3,001-4,000 sq. ft. = \$60.00	

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Redding Elec. Utility Dept.
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.107000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Industrial/Manufacturers

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Industrial/Manufacturers

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Will Consider Transaction - Industrial/Manufacturers

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction - Industrial/Manufacturers

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - Industrial/Manufacture

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Traffic Impact Fee:
 Commercial: \$2.59 per sq. ft.
 Office: \$2.83 per sq. ft.
 SF: \$1613.95 per unit
 MF: \$1017.46 per unit

Note 2: Park Development Fee (Residential): SF:\$893.94 per unit plus \$54.46 per bedroom; MF: \$717.72 per unit plus \$54.46 per bedroom

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
Shasta Metro (51 sq. miles)
- Recycling Market Development Zone(s)
Shasta Metro (51 sq. miles)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Jobs credit programs, Property Tax rebate program
- Redevelopment Project Area(s)
*Canby-Hilop-Cypress
Market Street
South Market*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Job creation - up to \$28,000 in tax credits per job
2. Investment - up to 14% of the cost of machinery in tax credits
3. Economic incentive electric rates

Notable Public/Private Transactions

City has allocated substantial funds for public/private partnership transactions.

Business Advantages

1. Low cost land & labor
2. Financial incentives
3. Quality of life
4. Stable power supply

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

4.7 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport/Redding Municipal Airport

Nearest Port Facilities

Port of Sacramento

Bus Transit Service

Redding Area Bus Authority

Rail Transit Service

Rail Freight Service

Union Pacific

City of **ROSEVILLE**

Placer County, California

Cost Rating \$\$	311 Vernon Street Roseville, CA 95678 www.roseville.ca.us			
	Administrative Office	(916) 774-5362	Population (2002)	85,500
	Business Licenses	(916) 774-5311	Crime Index Total (2001)	3,491
	Economic Development	(916) 774-5270	Taxable Retail Store Sales (2000)	\$2,022,864
	Planning Department	(916) 774-5276		
	Redevelopment Agency	(916) 774-5270		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
				<u>Total</u>		<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A (Section 6.04.270)	\$250	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A (Section 6.04.270)	\$250	0.003%	\$0.03
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A (Section 6.04.270)	\$250	0.003%	\$0.03
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedule B (Section 6.04.280)	\$250	0.003%	\$0.03
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Schedule B (Section 6.04.280)	\$250	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A (Section 6.04.270)	\$250	0.003%	\$0.03
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule A (Section 6.04.270)	\$250	0.003%	\$0.03
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Schedule C (Section 6.04.290)	\$1,171	0.012%	\$0.12

Calculation Formulas

<p>SCHEDULE A: 0 - \$15,000 = \$15.00 \$15,001 - \$30,000 = \$30.00 \$30,001 - \$60,000 = \$40.00 \$60,001 - \$100,000 = \$50.00 \$100,001 - \$140,000 = \$60.00 \$140,001 - \$200,000 = \$70.00 \$200,001 - \$250,000 = \$85.00 \$250,001 - \$325,000 = \$100.00 \$325,001 - \$500,000 = \$150.00 \$500,001 - \$1,000,000 = \$200.00 \$1,000,001 and over = \$250.00</p>	<p>SCHEDULE B: 1 - 2 employees = \$30.00 3 - 5 employees = \$50.00 6 - 10 employees = \$80.00 11 - 43 employees = \$80.00, plus \$5.00 per employee over 10 44 employees and over = \$250.00</p> <p>SCHEDULE C: 3 - 6 units = \$15.00 7 - 12 units = \$30.00 over 12 units = \$30.00 plus \$1.25 per room over 12</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES					
Electric	5.0%				
Telephone	5.0%				
Cellular	5.0%				
Gas	5.0%				
Water	5.0%				
<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Electric Distributor</td> <td>City of Roseville Electric</td> </tr> <tr> <td colspan="2">Special Note</td> </tr> </table>		Electric Distributor	City of Roseville Electric	Special Note	
Electric Distributor	City of Roseville Electric				
Special Note					

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.043339%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	6.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic and Community Services Department

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Citywide

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Citywide

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Will Consider Transaction - Citywide

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Will Consider Transaction - Citywide

Utility Tax Discounts

Will Consider Transaction - Citywide

Financial Relocation Assistance

Will Consider Transaction - Citywide

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1 & 2
- Scheduled Traffic Impact/Trip Fee Note 3
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 4

Note 1: Fire Service Construction Tax: 0.005 of value
 Note 2: Public Facilities Fee: Commercial: \$0.32 per sq. ft., Residential: \$0.40 per sq. ft.
 Note 3: Traffic Mitigation Fees: varies depending on use, sq. ft., and project location. See www.roseville.ca.us/index.asp?page=694 for more information about fee calculations
 Note 4: Park Fees: varies depending on use, sq. ft., and project location. Credits may apply. See www.roseville.ca.us/index.asp?page=694 for more information about fee calculations

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Mello-Roos, Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
Entire City
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
Roseville Redevelopment Plan

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Fee Deferral Program; Business Assistance and Retention Programs; Redevelopment Area incentives.

Notable Public/Private Transactions

Public: Regional Wastewater Treatment Plant (\$120 million), new Civic Center (\$10 million), Downtown Streetscape (\$4.5 million)

Business Advantages

1. Full Service Community (fully integrated development process)
2. Center of South Placer County Economy
3. Business friendly City Council
4. High quality of life

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.8 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport

Nearest Port Facilities

Port of Sacramento

Bus Transit Service

Roseville Transit

Rail Transit Service

Amtrak (Capitol Corridor)

Rail Freight Service

Union Pacific

Cost Rating \$\$	730 "I" St. Sacramento, CA 95814-2904 <i>www.cityofsacramento.org</i>	
	Administrative Office (916) 264-5270	Population (2002) 426,000
	Business Licenses (916) 264-8500	Crime Index Total (2001) 31,131
	Economic Development (916) 264-7223	Taxable Retail Store Sales (2000) \$3,262,418
	Planning Department (916) 264-5381	
	Redevelopment Agency (916) 444-9210	

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sales and Services (23.04.401.A, B)	\$4,026	0.040%	\$0.40
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Professionals (23.04.402)	\$4,200	0.042%	\$0.42
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sales and Services (23.04.401.A, B)	\$4,026	0.040%	\$0.40
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sales and Services (23.04.401.A, B)	\$4,026	0.040%	\$0.40
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sales and Services (23.04.401.A, B)	\$4,026	0.040%	\$0.40
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sales and Services (23.04.401.A, B)	\$4,026	0.040%	\$0.40
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental of Non-residential (23.04.404.C)	\$4,026	0.040%	\$0.40
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Rental of Residential (23.04.404.C)	\$10,847	0.108%	\$1.08

Calculation Formulas

SALES AND SERVICES/ RENTAL OF NON-RESIDENTIAL PROPERTY:
 \$0 - \$10,000 = \$30.00, plus \$.0004 per \$1.00 in excess of \$10,000 of gross receipts
 Maximum Tax = \$5,000

PROFESSIONALS:
 Flat fee = \$75.00 (Licensed 1-3 yrs.)
 Flat fee = \$150.00 (Licensed 4-6 yrs.)
 Flat fee = \$300.00 (Licensed 7+ yrs.)
 \$30.00 flat fee per professional who is not shareholder in business

RENTAL OF RESIDENTIAL PROPERTY:
 \$25.00 flat fee, plus \$1.75 per unit in excess of 4,
 plus \$10.00 Neighborhood Conservation Fee per unit in excess of 4

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	7.5%	Electric Distributor
Telephone	7.5%	Sacramento MUD
Cellular	7.5%	Special Note
Gas	7.5%	
Water	7.5%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.038200%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - RDA

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide (deferral only)

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 1
- Scheduled Traffic Impact/Trip Fee**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees** Note 2
- Art in Public Places Fees** Note 3
- Other Special Fees** Note 4 & 5

Note 1: Site specific in certain areas, see City for rate
 Note 2: Street Construction Tax: 0.008% of valuation
 Note 3: 1/2% of construction value, when applicable
 Note 4: Habitat Fee: \$2,656 per acre in Natoma Basin region only
 Housing Trust Fund Fee (per sq. ft.): Commercial: \$0.79;
 Manufacturing /Industrial: \$0.62; Office: \$0.99; R&D: \$0.84;
 Hotel: \$0.94; Warehouse: \$0.36 (with office use) or \$0.27
 (without office use); Construction Tax: 0.8% of valuation
 Note 5: Parks Fee: See City for detailed calculation formula

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Del Paso; Franklin; Stockton; Downtown; Old Sac.; Florin Rd.
- Other Non-Residential Assessment/Tax Districts**
Mello-Roos, Landscape, Lighting
- State Enterprise Zone(s)**
Florin-Perkins; Northgate-Norwood; Army Depot
- Recycling Market Development Zone(s)**
In Florin-Perkins Enterprise Zone
- Foreign Trade Zone(s)**
Port of Sacramento FTZ No. 143
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
*Downtown Stockton Blvd.
Alkali Flat Franklin Blvd.
Oak Park Auburn Blvd.
Del Paso Heights Army Depot
Richards Blvd.
North Sacramento*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. IDB's, TIF financing and DRG assisted - Downtown 2 enterprise zone
2. Recycling Market Development Zone
3. Rebate of personal property tax for manufacturing
4. On-the-job training thru PIC

Notable Public/Private Transactions

1. Fremont building mixed use of 69 rental units, 54 of CA East End project 3.4 M sq. ft. office
2. Sheraton Hotel - Downtown - 500 rooms
3. Waterfront Embassy Suites - 249 rooms
4. CASA Warehouse - 87 condos

Business Advantages

1. Seismic stability
2. Lower Business costs
3. Quality Educational Inst. - UC Davis, CSUS, Hosdros Community College
4. Convenient access to markets

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.7 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport; Sacramento Executive Airport

Nearest Port Facilities

Port of Sacramento

Bus Transit Service

Sacramento Regional Transit District

Rail Transit Service

Sacramento Regional Transit District

Rail Freight Service

Union Pacific

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Unincorporated SACRAMENTO CO.

Sacramento County, California

Cost Rating \$	700 "H" Street Sacramento, CA 95814-1280 <i>www.co.sacramento.ca.us</i>		
	Administrative Office	(916) 874-5411	Population (2002) 602,300
	Business Licenses	(916) 874-6644	
	Economic Development	(916) 874-5220	
	Planning Department	(916) 874-6221	
	Redevelopment Agency	(916) 444-9210	

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business (Section 4.06)	\$42	0.000%	\$0.00
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business (Section 4.06)	\$42	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00

Calculation Formulas

GENERAL BUSINESS: \$125.00 for 3 years

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	2.5%	Electric Distributor	
Telephone	2.5%	Sacramento MUD	
Cellular	0.0%	Special Note	
Gas	2.5%	Per County, telephone tax on local calls only	
Water	2.5%		

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%

Unincorporated SACRAMENTO CO.

Sacramento County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Will Consider Transaction

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Roadway Fee: SF: \$685 - \$2,600 per unit; MF: \$518-\$1,967 per unit; Com.: \$2.00-\$3.79 per sq. ft.; Business/professional: \$1.60-\$3.03 per sq. ft.; Industrial: \$.55-\$1.04 per sq. ft.; Office Park: \$1.16-\$2.08 per sq. ft.

Note 2: Transit Development Fee: SF: \$55 - \$117 per unit; MF: \$112-\$356 per unit; Comm.: \$.240-\$.77 per sq. ft.; Business/professional: \$.22-\$.70 per sq. ft.; Industrial: \$.05-\$.16 per sq. ft.; Office Park: \$.14-\$.45 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Mello-Roos; Landscape; Lighting; 1911 & 1915 Act Bonds
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
FTZ No. 143
- Other Special Business or Incentive Zone(s)
Local Agency Military Base Recovery Area
- Redevelopment Project Area(s)
*Auburn Boulevard Redevelopment Area
Mather Redevelopment Area
McClellan Air Force Base/ Watt Avenue Redevelopment Area
Franklin Boulevard*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Expedited permit process
2. Utility tax rebate
3. Unsecured property tax rebate

Notable Public/Private Transactions

1. International Billing services
2. Campbell Soup
3. Bank of America
4. Blue Diamond Almond Growers

Business Advantages

1. Economical housing costs
2. Excellent interstate transportation routes
3. Educated labor force
4. State College and University

TRANSPORTATION AMENITIES

- Freeway Interchange Ratio**
5.6 interchanges for each 100,000 residents
- Nearest Commercial Airport**
Sacramento International Airport
- Nearest Port Facilities**
Port of Sacramento
- Bus Transit Service**
Sacramento Regional Transit
- Rail Transit Service**
Sacramento Metro Light Rail
- Rail Freight Service**
Burlington Northern and Union Pacific

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Index of Communities by County/Region

San Joaquin Valley

Bakersfield
Clovis
Fresno
Lodi
Merced
Modesto
Porterville
Stockton
Tracy
Tulare
Turlock
Visalia
Unincor. Kern Co.

City of **BAKERSFIELD**

Kern County, California

Cost Rating \$	1501 Truxtun Avenue Bakersfield, CA 93301 <i>www.ci.bakersfield.ca.us</i>			
	Administrative Office	(661) 326-3767	Population (2002)	257,900
	Business Licenses	(661) 326-3763	Crime Index Total (2001)	10,502
	Economic Development	(661) 326-3765	Taxable Retail Store Sales (2000)	\$2,840,206
	Planning Department	(661) 326-3733		
	Redevelopment Agency	(661) 326-3765		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.								
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$1,650	0.017%	\$0.17
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A	\$6,500	0.065%	\$0.65
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$1,650	0.017%	\$0.17
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$1,650	0.017%	\$0.17
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$1,650	0.017%	\$0.17
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$1,650	0.017%	\$0.17
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$1,650	0.017%	\$0.17
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B	\$1,650	0.017%	\$0.17

Calculation Formulas

CLASSIFICATION A:
\$.65 per \$1,000 of gross receipts

CLASSIFICATION B:
\$0.30 per \$1,000 of gross receipts up to \$1,000,000, plus
\$0.15 per \$1,000 of gross receipts up to \$10,000,000, plus
\$0.05 per \$1,000 of gross receipts in excess of \$10,000,000

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.149189%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Department

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Selected Areas

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Selected Areas

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Will Consider- within redevelopment areas

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Retail: \$35 - \$60 per ADT
 Office: \$33 - \$41 per ADT
 Industrial: \$38 - \$87 per ADT
 Multifamily: \$1,471 per unit
 Single Family: \$2,197 per unit

Note 2: Parks Fee (Residential): \$615 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
Metropolitan Bakersfield Enterprise Zone
- Recycling Market Development Zone(s)
Kern County/Lancaster Zone
- Foreign Trade Zone(s)
FTZ 202: International Trade & Transportation Center
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
Downtown area - mixed-use
Southeast Bakersfield area - mixed use
Old Town Kern/Pioneer area - mixed use

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Enterprise Zone - State tax credits
2. Redevelopment Project Area
3. City financial assistance
4. Streamline permitting

Notable Public/Private Transactions

Proposed \$65 million downtown stadium, entertainment and housing complex under development

Business Advantages

1. Good access
2. Affordable housing
3. Simple approval
4. Available labor

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Meadows Field Airport

Nearest Port Facilities

Port of Hueneme; LA Worldport & Long Beach Port

Bus Transit Service

Golden Empire Transit

Rail Transit Service

None

Rail Freight Service

Burlington Northern; Union Pacific

City of **CLOVIS**

Fresno County, California

Cost Rating \$	1033 Fifth Street Clovis, CA 93612 <i>www.ci.clovis.ca.us</i>	
	Administrative Office	(559) 324-2060
	Business Licenses	(559) 324-2112
	Economic Development	(559) 324-2080
	Planning Department	(559) 324-2340
	Redevelopment Agency	(559) 324-2080
	Population (2002)	72,800
	Crime Index Total (2001)	3,111
	Taxable Retail Store Sales (2000)	\$823,539

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Administrative Headquarters	\$5,000	0.050%	\$0.50
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Services	\$5,199	0.052%	\$0.52
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail: General and Durable	\$5,000	0.050%	\$0.50
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale Businesses	\$5,000	0.050%	\$0.50
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing and Processing	\$5,199	0.052%	\$0.52
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business and Personal Services	\$5,199	0.052%	\$0.52
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Rentals and Sales	\$5,199	0.052%	\$0.52
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Property Rentals and Sales	\$5,199	0.052%	\$0.52

Calculation Formulas

ADMINISTRATIVE HEADQUARTERS: \$0.50 per \$1,000 of gross receipts	MANUFACTURING AND PROCESSING: \$0.75 per \$1,000 of gross receipts
PROFESSIONAL SERVICES: \$3.00 per \$1,000 of gross receipts	BUSINESS AND PERSONAL SERVICES: \$2.25 per \$1,000 of gross receipts
RETAIL: GENERAL MERCHANDISE: \$0.50 per \$1,000 of gross receipts	PROPERTY RENTALS AND SALES: \$2.00 per \$1,000 of gross receipts
RETAIL: DURABLE MERCHANDISE: \$1.00 per \$1,000 of gross receipts	Minimum Fee = \$129.00 Maximum Fee = \$5,199.00
WHOLESALE BUSINESSES: \$0.50 per \$1,000 of gross receipts	

BUSINESS TAX NOTES

Minimum and maximum rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.197500%
Sales Tax Rate	8.175%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 2
- Signalization Fees Note 3
- Major Thoroughfare/Bridge Fees Note 4
- Art in Public Places Fees
- Other Special Fees Note 5

Note 1: Fire Facilities Fee: \$265 per unit
 Note 2: Outside Travel Lane Fee: Actual cost
 Center Travel Lane Fee: \$3,200 - \$17,800 per acre
 Note 3: Traffic Signal Fee: \$440 - \$5,000 per acre
 Note 4: Bridge Fee (canal): \$110 - \$1,200 per acre
 Note 5: Parks Fee: Residential: \$575 per unit; Commercial: \$0.30 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown
- Other Non-Residential Assessment/Tax Districts
Parking, Landscape, Lighting
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
Entire City
- Foreign Trade Zone(s)
Clovis Industrial Park
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Project Area #1
Herndon Ave*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Redevelopment tax increment assistance
2. Water and sewer development impact fee loan/grants
3. Foreign Trade Zone
4. Fast track processing

Notable Public/Private Transactions

1. Federal Express facility
2. Old Town station mixed use development
3. Clovis research and technology business park

Business Advantages

1. Affordable land
2. Qualified labor force
3. Quality of life, great schools

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

0.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Oakland Int. Airport/Fresno-Yosemite Int. Airport

Nearest Port Facilities

Port of Stockton

Bus Transit Service

Clovis Transit; Fresno Area Express

Rail Transit Service

None

Rail Freight Service

None

City of **FRESNO**

Fresno County, California

Cost Rating	2600 Fresno Street			
	Fresno, CA 93721			
\$	<i>www.ci.fresno.ca.us</i>			
	Administrative Office	(559) 498-4775	Population (2002)	441,900
	Business Licenses	(559) 621-6880	Crime Index Total (2001)	35,229
	Economic Development	(559) 621-8350	Taxable Retail Store Sales (2000)	\$3,665,810
	Planning Department	(559) 498-1361		
	Redevelopment Agency	(559) 498-1885		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: small;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Personal Service and Retail (5-302)	\$9,282	0.093%	\$0.93
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professionals (5-306)	\$6,230	0.062%	\$0.62
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Personal Service and Retail (5-302)	\$9,282	0.093%	\$0.93
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing and Wholesale (5-302)	\$7,086	0.071%	\$0.71
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing and Wholesale (5-302)	\$7,086	0.071%	\$0.71
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Personal Service and Retail (5-302)	\$9,282	0.093%	\$0.93
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial & Apartment Rental (5-302)	\$9,282	0.093%	\$0.93
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial & Apartment Rental (5-302)	\$9,282	0.093%	\$0.93

Calculation Formulas

<p>PROFESSIONALS: Flat-rate method: \$378.00 per prof. (no max.); or Gross Receipts method: \$76.00 per prof. plus 0.3% of gross receipts. Max. Fee = \$6,230.00</p> <p>PERSONAL SERVICE AND RETAIL: \$10 - \$1,250 = 0; \$1,250.001 - \$3,000 = \$8.50; \$3,001 - \$6,000 = \$12.50; \$6,000.001 - \$9,000 = \$17; \$9,000.01 - \$12,000 = \$22.25; \$12,000.01 - \$15,000 = \$25.25; \$15,000.01 - \$18,000 = \$29.50; \$18,000.01 - \$21,000 = \$33.75; \$21,000.01 - \$24,000 = \$37; \$24,000.01 - \$27,000 = \$40; \$27,000.01 - \$30,000 = \$43; \$30,000.01 - \$35,000 = \$50; \$35,000.01 - \$40,000 = \$56; \$40,000.01 - \$45,000 = \$60; \$45,000.01 - \$50,000 = \$63; \$50,000.01 - \$55,000 = \$70; \$55,000.01 - \$60,000 = \$76; \$60,000.01 - \$70,000 = \$86; \$70,000.01 - \$80,000 = \$95; \$80,000.01 - \$90,000 = \$106; \$90,000.01 - \$100,000 = \$116; \$100,000.01 - \$115,000 = \$132; \$115,000.01 - \$130,000 = \$153; \$130,000.01 - \$150,000 = \$174; \$150,000.01 - \$175,000 = \$200; \$175,000.01 - \$200,000 = \$232; \$200,000.01 - \$225,000 = \$263; \$225,000.01 - \$250,000 = \$295; \$250,000.01 - \$275,000 = \$327; \$275,000.01 - \$300,000 = \$353; \$300,000.01 - \$350,000 = \$400; \$350,000.01 - \$400,000 = \$442; \$400,000.01 - \$450,000 = \$479; \$450,000.01 - \$500,000 = \$516; \$500,000.01 - \$550,000 = \$547; \$550,000.01 - \$600,000 = \$574; \$600,000.01 - \$650,000 = \$600; over \$650,000 = \$600 plus \$0.93 per each additional \$1,000 or portion thereof</p>	<p>MANUFACTURING AND WHOLESALE: \$10 - \$1,250 = 0; \$1,250.001 - \$3,000 = \$7.50; \$3,001 - \$6,000 = \$8.50; \$6,000.001 - \$9,000 = \$9.50; \$9,000.01 - \$12,000 = \$11.50; \$12,000.01 - \$15,000 = \$13.75; \$15,000.01 - \$18,000 = \$17; \$18,000.01 - \$21,000 = \$19; \$21,000.01 - \$24,000 = \$22; \$24,000.01 - \$27,000 = \$24; \$27,000.01 - \$30,000 = \$27; \$30,000.01 - \$35,000 = \$31; \$35,000.01 - \$40,000 = \$36; \$40,000.01 - \$45,000 = \$40; \$45,000.01 - \$50,000 = \$45; \$50,000.01 - \$55,000 = \$50; \$55,000.01 - \$60,000 = \$54; \$60,000.01 - \$70,000 = \$63; \$70,000.01 - \$80,000 = \$72; \$80,000.01 - \$90,000 = \$81; \$90,000.01 - \$100,000 = \$90; \$100,000.01 - \$115,000 = \$103; \$115,000.01 - \$130,000 = \$116; \$130,000.01 - \$150,000 = \$132; \$150,000.01 - \$175,000 = \$158; \$175,000.01 - \$200,000 = \$179; \$200,000.01 - \$225,000 = \$206; \$225,000.01 - \$250,000 = \$232; \$250,000.01 - \$275,000 = \$253; \$275,000.01 - \$300,000 = \$274; \$300,000.01 - \$350,000 = \$311; \$350,000.01 - \$400,000 = \$342; \$400,000.01 - \$450,000 = \$374; \$450,000.01 - \$500,000 = \$400; \$500,000.01 - \$550,000 = \$427; \$550,000.01 - \$600,000 = \$448; \$600,000.01 - \$650,000 = \$458; over \$650,000 = \$600 plus \$0.93 per each additional \$1,000 or portion thereof</p> <p>COMMERCIAL AND APARTMENT RENTAL: For 4 or more units, use Personal Service and Retail category for calculations</p>
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BUSINESS TAX NOTES

Business tax reform is underway to exempt taxes during first year of operation and exempt taxes for businesses with annual revenues of less than \$5,000

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Pacific Gas & Electric
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.143887%
Sales Tax Rate	7.875%
Transient Occupancy Tax Rate	12.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Fresno Economic Development Corp.

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Citywide

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Citywide

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Will Consider Transaction

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Will Consider Transaction - Citywide

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee**
- Signalization Fees** Note 1
- Major Thoroughfare/Bridge Fees** Note 1
- Art in Public Places Fees**
- Other Special Fees**

Note 1: Urban Growth Management Fees based on land use/location/zone

Applies to fire station facilities, major streets/bridges, parks, railroad crossings, and traffic signals

City is considering restructuring its Urban Growth Management Fee system

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
Fresno Enterprise Zone
- Recycling Market Development Zone(s)**
Entire City
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Inner City Fee Reduction Program
- Redevelopment Project Area(s)**

<i>CBD</i>	<i>Jefferson Area</i>
<i>Mariposa</i>	<i>Chinatown Expanded</i>
<i>West Fresno I</i>	<i>Fresno Air Terminal</i>
<i>West Fresno II</i>	<i>(Contact City for complete list)</i>
<i>West Fresno III</i>	
<i>Southwest Fresno GNRA</i>	
<i>Fruit/Church</i>	

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Permit/Process streamlining
2. One-stop permitting
3. Fee deferral program
4. Money back guarantee program
5. Enterprise/foreign trade zones

Notable Public/Private Transactions

GAP Distribution Center (doubled in size); Regional medial center; Butterfield's brewery; Caesar Chavez adult school; Mormon Temple; Team Results Hdqrs.; Panapacific

Business Advantages

1. Low cost of operation
2. Business friendly municipal services
3. Outstanding location
4. Very competitive water and sewer rates

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

4.8 interchanges for each 100,000 residents

Nearest Commercial Airport

Fresno-Yosemite International Airport

Nearest Port Facilities

Port of Stockton

Bus Transit Service

Fresno Area Express

Rail Transit Service

None

Rail Freight Service

Burlington Northern; Union Pacific

Cost Rating \$	221 West Pine Street, Box 3006 Lodi, CA 95241-1910 www.lodi.gov			
	Administrative Office	(209) 333-6700	Population (2002)	59,400
	Business Licenses	(209) 333-6717	Crime Index Total (2001)	3,120
	Economic Development	(209) 333-6700	Taxable Retail Store Sales (2000)	\$530,145
	Planning Department	(209) 333-6711		
	Redevelopment Agency	(209) 333-6711		

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Administrative Headquarters	\$6,000	0.060%	\$0.60
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions	\$6,000	0.060%	\$0.60
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail	\$6,000	0.060%	\$0.60
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesale	\$6,000	0.060%	\$0.60
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturers	\$1,000	0.010%	\$0.10
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services	\$6,000	0.060%	\$0.60
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental Non-Residential Property	\$6,000	0.060%	\$0.60
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rental Residential Property	\$6,000	0.060%	\$0.60

Calculation Formulas

<p>ADMINISTRATIVE HEADQUARTERS/RETAIL/WHOLESALE/SERVICES: Minimum fee = \$50.00 \$0 - \$200,000 = \$50 \$200,001 - \$500,000 = \$98 \$500,001 - \$900,000 = \$210 \$900,001 - \$3,000,000 = \$450 \$3,000,001 - \$10,000,000 = \$0.60 per \$1,000 of gross receipts \$10,000,001 and more = \$1.00 per \$1,000 of gross receipts</p> <p>PROFESSIONS: Minimum fee = \$50.00 \$0 - \$75,000 = \$50 \$75,001 - \$300,000 = \$110 \$300,001 - \$500,000 = \$250 \$500,001 - \$1,500,000 = \$525 \$1,500,001 - \$5,000,000 = \$1,100 \$5,000,001 and more = \$0.60 per \$1,000 of gross receipts</p>	<p>MANUFACTURERS: Minimum fee = \$200.00; Maximum fee = \$4,000.00 \$0.10 per \$1,000 of gross receipts, or \$0.40 per \$1,000 of gross payroll, or \$0.01 per sq. ft. of building space occupied, or 1-10 employees = \$200 per employee; 11-25 employees = \$10 per employee; 26-100 employees = \$7 per employee; 101-200 employees = \$5 per employee; over 200 employees = \$2 per employee</p> <p>RENTAL NON-RESIDENTIAL PROPERTY/RENTAL RESIDENTIAL PROPERTY: Minimum fee = \$50.00 \$0.60 per \$1,000 of gross receipts</p>
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BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor City of Lodi
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.100000%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	6.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Business Development Division

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Will Consider Transaction - Industrial Areas

Permit or Fee Waivers or Reductions

Will Consider Transaction - Industrial Areas

Property Tax Reimbursements

Will Consider Transaction - Industrial Areas

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Notes 1 & 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 1

Note 1: Capital Facilities Fees (including Parks and Street Fee):
 Residential: \$2,356 - \$3,442 per unit
 Retail: \$2.39 - \$3.85 per sq. ft.
 Office: \$3.07 - \$5.21 per sq. ft.
 Industrial: \$0.28 - \$1.17 per sq. ft.
 Warehouse: \$0.28 per sq. ft.

Note 2: County Public Facilities Fee (includes traffic fees): MF:
 \$1,901 per unit; Non-Res.: \$0.10 - \$7.34 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown BID
- Other Non-Residential Assessment/Tax Districts
Mello-Roos
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
Stanislaus County
- Foreign Trade Zone(s)
Under consideration
- Other Special Business or Incentive Zone(s)
Local industrial area enterprise zone (reduced fees)
- Redevelopment Project Area(s)
10th Street Place Government/Retail Center

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Deferral of infrastructure fees over a period of 5 years
2. Rebate of water infrastructure fees and plan check fees based on job creation

Notable Public/Private Transactions

10th Street Place - transaction between three public agencies and a private developer, including Stanislaus County, City of Modesto and the Modesto Redevelopment Agency

Business Advantages

1. Availability of raw materials
2. Proximity to transportation
3. Low water, sewer, electric rates

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

2.5 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport/Modesto City-County Airport

Nearest Port Facilities

Port of Stockton

Bus Transit Service

Modesto Area Express

Rail Transit Service

None

Rail Freight Service

Union Pacific; Burlington Northern; Santa Fe; Modesto

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Manager's Office

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Unwilling to Consider

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Unwilling to Consider

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Unwilling to Consider

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 1
- Scheduled Traffic Impact/Trip Fee** Note 1
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 1

Note 1: Development Impact Mitigation Fee: Includes Water, Sewer, Storm Drainage, Streets, Police, Fire, Parks & Recreation, and General City Fees:
 Residential: \$53,667 - \$139,939 per acre
 Retail: \$58,093 per acre
 Office: \$75,215 per acre
 Light Industrial: \$43,031 per acre
 Heavy Industrial: \$40,742 per acre

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
1915 Act Bonds
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
Entire City
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
(In Progress)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Downtown/Cherokee Lane incentive programs
2. Fast track permit assistance
3. Develop impact fee reductions
4. Favorable payment plans
5. Elective utility rate incentives

Notable Public/Private Transactions

Remodeling and restoration of old FW Woolworth Building located in downtown area

Business Advantages

1. Quality of life
2. Location - easy access to Western U.S. markets
3. Available, reliable and productive workforce
4. Low cost, unlimited and reliable electric power

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

0.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport

Nearest Port Facilities

Port of Stockton

Bus Transit Service

City of Lodi Transit; SMART; S. Joaquin Co. Area Transit; SCT-LINK

Rail Transit Service

Amtrack

Rail Freight Service

Union Pacific; Central California Traction

Cost Rating	678 West 18th Street			
	Merced, CA 95340			
\$	<i>www.ci.merced.ca.us</i>			
	Administrative Office	(209) 385-6834	Population (2002)	66,050
	Business Licenses	(209) 385-6843		
	Economic Development	(209) 385-4788	Crime Index Total (2001)	4,202
	Planning Department	(209) 385-6858		
	Redevelopment Agency	(209) 385-6827	Taxable Retail Store Sales (2000)	\$680,355

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: small;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08.040 (Classification A, B, C, or D)	\$2,408	0.024%	\$0.24
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08.040 (31)	\$17,424	0.174%	\$1.74
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08.040 (Classification A and B)	\$2,408	0.024%	\$0.24
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08.040 (Classification C)	\$2,408	0.024%	\$0.24
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08.040 (Classification D)	\$2,408	0.024%	\$0.24
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08.040 (Classification A)	\$2,408	0.024%	\$0.24
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08.040 (Classification A)	\$2,408	0.024%	\$0.24
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5.08.040 (18)	\$9,216	0.092%	\$0.92

Calculation Formulas

Businesses may be classified by type or by profit level:	\$9,000,001 - \$12,000,000 = \$1.35 per \$1,000; over \$12,000,000 add \$1.65 per \$1,000
SECTION 5.08.040 (CLASSIFICATION A): Listed industries plus businesses with gross profit of 30% or more: less than \$250 = \$5; \$251 - \$500 = \$7.50; \$501 - \$750 = \$10; \$751 - \$1,000 = \$12.50; \$1,001 - \$2,000 = \$15.00; \$2,001 - \$3,000 = \$17.50; \$3,001 - \$4,000 = \$20.00; \$4,001 - \$5,000 = \$22.50; \$5,001 - \$6,000 = \$25; \$6,001 - \$7,000 = \$27.50; \$7,001 - \$8,000 = \$30; \$8,001 - \$9,000 = \$32.50; \$9,001 - \$10,000 = \$35; \$10,001 - \$11,000 = \$37.50; greater than \$11,000 = \$37.50 + \$1 per \$1,000; \$100,001 - \$3,000,000 = \$1.50 per \$1,000; \$3,000,001 - \$6,000,000 = \$1.80 per \$1,000; \$6,000,001 - \$9,000,000 = \$2.20 per \$1,000; \$9,000,001 - \$12,000,000 = \$2.70 per \$1,000; over \$12,000,000 add \$3.30 per \$1,000	SECTION 5.08.040 (CLASSIFICATION C): Listed industries plus businesses with gross profit of 11% - 17%: less than \$250 = \$2.25; \$251 - \$500 = \$4; \$501 - \$750 = \$5.75; \$751 - \$1,000 = \$7.5; \$1,001 - \$2,000 = \$9.25; \$2,001 - \$3,000 = \$11; \$3,001 - \$4,000 = \$12.75; \$4,001 - \$5,000 = \$14.50; \$5,001 - \$6,000 = \$16.25; \$6,001 - \$7,000 = \$18; \$7,001 - \$8,000 = \$19.75; \$8,001 - \$9,000 = \$21.50; \$9,001 - \$10,000 = \$23.50; \$10,001 - \$11,000 = \$25; greater than \$11,000 = \$25 + \$0.50 per \$1,000; \$3,000,001 - \$6,000,000 = \$0.60 per \$1,000; \$6,000,001 - \$9,000,000 = \$0.75 per \$1,000; \$9,000,001 - \$12,000,000 = \$0.90 per \$1,000; over \$12,000,000 add \$1.10 per \$1,000
SECTION 5.08.040 (CLASSIFICATION B): Listed industries plus businesses with gross profit of 18% - 29%: less than \$250 = \$4; \$251 - \$500 = \$6; \$501 - \$750 = \$8; \$751 - \$1,000 = \$10; \$1,001 - \$2,000 = \$12; \$2,001 - \$3,000 = \$14; \$3,001 - \$4,000 = \$16; \$4,001 - \$5,000 = \$18; \$5,001 - \$6,000 = \$20; \$6,001 - \$7,000 = \$22; \$7,001 - \$8,000 = \$24; \$8,001 - \$9,000 = \$26; \$9,001 - \$10,000 = \$28; \$10,001 - \$11,000 = \$30; greater than \$11,000 = \$30 + \$0.75 per \$1,000; \$3,000,001 - \$6,000,000 = \$0.90 per \$1,000; \$6,000,001 - \$9,000,000 = \$1.10 per \$1,000	SECTION 5.08.040 (CLASSIFICATION D): Listed industries plus businesses with gross profit of 10% or under: One-half of the amounts in Classification C
	SECTION 5.08.040 (31): \$300.32 per professional plus gross receipts tax SECTION 5.08.040 (18): Gross receipts Classification A plus \$7.36 per unit

BUSINESS TAX NOTES

Ranges for tax classification is based on monthly averages. Fees are quarterly fees.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.000700%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Office

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Industrial & Commercial Areas

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Industrial & Commercial Areas

Offsite Infrastructure Subsidies

Will Consider Transaction - Industrial & Commercial Areas

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Industrial Areas

Property Tax Reimbursements

Will Consider Transaction - Western Industrial Park

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 2
- Scheduled Traffic Impact/Trip Fee**
- Signalization Fees** Note 3
- Major Thoroughfare/Bridge Fees** Note 4
- Art in Public Places Fees**
- Other Special Fees** Note 5

Note 1: Cost Revenue Impact Tax: Residential: \$0.91 per sq. ft.
 Note 2: Various residential and non-residential public facility fees
 Note 3: SF: \$371 per unit; MF: \$292 per unit; Retail: \$.22 per sq. ft.
 Office: \$.37 per sq. ft.; Industrial: \$.15 per sq. ft.
 Note 4: SF: \$868 per unit; MF: \$524 per unit; Retail: \$3.56-\$38.53 per sq. ft.
 Office: \$1.95 per sq. ft.; Industrial: \$.44-\$68 per sq. ft.
 Note 5: Parks Fee (Residential): SF: \$680 per unit; MF: \$536 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
Merced/Atwater
- Recycling Market Development Zone(s)**
Entire City
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
*Project Area No. 2
Gateways Project Area*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Enterprise Zone; Foreign Trade Zone; Recycling Market development Zone; Redevelopment Project Areas; WorkNet of Merced County; Tri-College Center

Notable Public/Private Transactions

Malibu Boats & City of Merced: City substantially discounted the price of land and paid for development fees

Business Advantages

1. Large labor pool/force
2. Expedited permit processing
3. New University of California Merced campus

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.1 interchanges for each 100,000 residents

Nearest Commercial Airport

Fresno Air Terminal/Merced Municipal Airport

Nearest Port Facilities

Port of Stockton

Bus Transit Service

VIA, The Bus

Rail Transit Service

None

Rail Freight Service

Burlington Northern; Union Pacific

City of **MODESTO**

Stanislaus County, California

Cost Rating \$\$ \$	1010 10th St. Modesto, CA 95353 <i>www.ci.modesto.ca.us</i>			
	Administrative Office (209) 577-5223	Population (2002)	198,600	
	Business Licenses (209) 577-5369	Crime Index Total (2001)	12,096	
	Economic Development (209) 571-5566	Taxable Retail Store Sales (2000)	\$1,820,870	
	Planning Department (209) 577-5267			
	Redevelopment Agency (209) 571-5111			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.202	\$20,050	0.201%	\$2.01
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.202	\$20,050	0.201%	\$2.01
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.201	\$10,050	0.101%	\$1.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6-1.203	\$150	0.002%	\$0.02
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6-1.203	\$150	0.002%	\$0.02
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.202	\$20,050	0.201%	\$2.01
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.202	\$20,050	0.201%	\$2.01
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00

Calculation Formulas

SECTION 6-1.202:
\$50.00 base fee, plus \$2.00 per \$1,000 of gross receipts

SECTION 6-1.201:
\$50.00 base fee, plus \$1.00 per \$1,000 of gross receipts

SECTION 6-1.203:
\$50.00 base fee, plus \$100 flat fee

SECTION 6-1.202 (based on gross receipts):
Less than \$2,000 = \$35 annual fee
Over \$2,000 = \$50 base fee, plus \$2.00 per \$1,000 of gross receipts

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.0%	Electric Distributor Modesto Irrigation District, Turlock Irrigatio
Telephone	6.0%	
Cellular	0.0%	Special Note Maximum annual tax per metered utility service is \$1,500
Gas	6.0%	
Water	6.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.058100%
Sales Tax Rate	7.375%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

City of **PORTERVILLE**

Tulare County, California

Cost Rating \$\$	291 North Main Street			
	Porterville, CA 93257			
	Administrative Office	(559) 782-7466	Population (2002)	41,000
	Business Licenses	(559) 782-7457	Crime Index Total (2001)	2,013
	Economic Development	(559) 782-7460	Taxable Retail Store Sales (2000)	\$325,471
	Planning Department	(559) 782-7460		
Redevelopment Agency	(559) 782-7460			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
				<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A (15-23)	\$5,200	0.052%	\$0.52
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A (15-23)	\$5,200	0.052%	\$0.52
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification C (15-23)	\$870	0.009%	\$0.09
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification D (15-23)	\$845	0.008%	\$0.08
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification B (15-23)	\$1,385	0.014%	\$0.14
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Classification A (15-23)	\$5,200	0.052%	\$0.52
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00

Calculation Formulas

CLASSIFICATION	A	B	C	D
\$0 - \$25,000	\$25.00	\$25.00	\$25.00	\$25.00
\$25,001 - \$50,000	\$50.00	\$47.50	\$45.00	\$40.00
\$50,001 - \$75,000	\$75.00	\$65.00	\$60.00	\$50.00
\$75,001 - \$100,000	\$100.00	\$80.00	\$75.00	\$60.00
\$100,001 - \$150,000	\$125.00	\$95.00	\$90.00	\$75.00
\$150,001 - \$200,000	\$150.00	\$110.00	\$105.00	\$90.00
\$200,001 - \$300,000	\$200.00	\$135.00	\$120.00	\$100.00
\$300,001 - \$400,000	\$300.00	\$160.00	\$135.00	\$110.00
\$400,001 - \$600,000	\$400.00	\$185.00	\$150.00	\$125.00
\$600,001 - \$800,000	\$500.00	\$210.00	\$165.00	\$140.00
\$800,001 - \$1,000,000	\$600.00	\$235.00	\$180.00	\$155.00
over \$1,000,000	\$700.00 plus \$100.00 for each \$200,000	\$260.00 plus \$25 for each \$200,000	\$195.00 plus \$15 for each \$200,000	\$170.00 plus \$15 for each \$200,000

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.0%	Electric Distributor Southern California Edison
Telephone	6.0%	
Cellular	6.0%	Special Note Maximum (by employee): 0-600 = \$500; 601-1,000 = \$1,000; Over 1,000 = \$1,500; Cable TV 6.0%
Gas	6.0%	
Water	6.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.000000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

City of **PORTERVILLE**

Tulare County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Manager

Industrial Development Bonds (IDBs)

Will Consider Transaction - Enterprise Zone

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Enterprise Zone/Targeted Tax Area

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Traffic Impact Fee: SF: \$760 per unit; MF: \$515 per unit;
Inst: \$1,957 per unit; Commercial: \$3,722 per unit;
Indust: \$554 per unit
Note 2: Park Impact Fee: SF: \$473 per unit; MF: \$367 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown
- Other Non-Residential Assessment/Tax Districts
Parking, Landscape, Lighting
- State Enterprise Zone(s)
Porterville Enterprise Zone
- Recycling Market Development Zone(s)
Entire City
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Main Street Program; (Tulare County Business Incentive Zone)
- Redevelopment Project Area(s)
No.1

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. California Enterprise Zone
2. California Targeted Tax Area
3. Recycling Market Development Zone
4. Federal Enterprise Community (Tule River Economic Development Industrial Park)

Notable Public/Private Transactions

Development of 80 acres, Sport Complex (underway)

Business Advantages

1. Dedicated available workforce
2. Improved land for development
3. Centrally located - ideal between Los Angeles and Bay Area

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.8 interchanges for each 100,000 residents

Nearest Commercial Airport

Fresno-Yosemite Int'l/Bakersfield, Visalia, and LAX Airports

Nearest Port Facilities

Port of Stockton

Bus Transit Service

Orange Belt Stage Lines, Dia-A-Colt Demand Response, Fixed Route

Rail Transit Service

None

Rail Freight Service

SJVR

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City of **STOCKTON**

San Joaquin County, California

Cost Rating \$\$ \$	425 North EL Dorado Street Stockton, CA 95202 <i>www.stocktongov.com</i>			
	Administrative Office	(209) 937-8212	Population (2002)	253,800
	Business Licenses	(209) 937-8313	Crime Index Total (2001)	19,843
	Economic Development	(209) 937-8530	Taxable Retail Store Sales (2000)	\$2,091,242
	Planning Department	(209) 937-8266		
	Redevelopment Agency	(209) 937-8810		

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales and Miscellaneous (6.030.1)	\$9,024	0.090%	\$0.90
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professions (6.033)	\$20,024	0.200%	\$2.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales and Miscellaneous (6.030.1)	\$9,024	0.090%	\$0.90
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Wholesaling and Newspaper (6.030.1)	\$4,024	0.040%	\$0.40
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing and Miscellaneous (6.032.1)	\$2,524	0.025%	\$0.25
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales and Miscellaneous (6.030.1)	\$9,024	0.090%	\$0.90
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales and Miscellaneous (6.030.1)	\$9,024	0.090%	\$0.90
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales and Miscellaneous (6.030.1)	\$9,024	0.090%	\$0.90

Calculation Formulas

RETAIL SALES AND MISCELLANEOUS:
 \$24.00 base fee, plus \$0.90 per \$1,000 of gross receipts

PROFESSIONS:
 \$24.00 base fee, plus annual gross receipts x .002

WHOLESALING AND NEWSPAPER:
 \$24.00 base fee, plus annual gross receipts x .0004

MANUFACTURING AND MISC:
 \$24.00 base fee, plus annual gross receipts x .00025

BUSINESS TAX NOTES

Residential property exempt if under 3 units. Tax rates not scheduled to change.

UTILITY USER TAX RATES	
Electric	8.0%
Telephone	8.0%
Cellular	8.0%
Gas	8.0%
Water	8.0%

Electric Distributor	Pacific Gas & Electric
Special Note	Up to 50% rebate available to qualifying companies within the Enterprise Zone

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.024000%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	8.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Division

Industrial Development Bonds (IDBs)

Will Consider Transaction - Enterprise Zone

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Selected Areas

Offsite Infrastructure Subsidies

Will Consider Transaction - Selected Areas

Business License Tax Waivers or Reductions

Will Consider Transaction - Selected Areas

Permit or Fee Waivers or Reductions

Will Consider Transaction - Enterprise Zone

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Will Consider Transaction - Enterprise Zone

Financial Relocation Assistance

Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees Note 2
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 3

Note 1: Public Facilities Fee, including Street Improvement Fee: Multiple fees based on zone and land use
 Note 2: Traffic Signal Fee: SF: \$79.77 per unit; MF: \$43.07-\$68.60 per unit; Office: \$0.09-\$1.50 per sq. ft.; Retail: \$0.04-\$6.20 per sq. ft.; WH: \$0.06-\$0.08 per sq. ft.
 Note 3: Park Fees: \$691-\$1,173 per unit; Habitat/Open Space Fees (certain areas only) Air Quality Fees: Res.: \$87-\$129 per unit; Non-Res.: \$227-\$474 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown Tenants
- Other Non-Residential Assessment/Tax Districts
Mello-Roos, Parking, Landscape, Lighting, Public infrastructure
- State Enterprise Zone(s)
Stockton/San Joaquin Enterprise Zone
- Recycling Market Development Zone(s)
Entire City
- Foreign Trade Zone(s)
Port and Airport Locations
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Mid-Town
South Stockton
Westend (Downtown)
Port Industrial*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

State Enterprise Zone, development fee deferral program, facade improvement loans and grants, Recycling Market Development Zone, Foreign Trade Zone, Downtown Financial Incentive Program

Notable Public/Private Transactions

1. The first Dillard's department store in California opened in Stockton
2. San Francisco 49ers chose Stockton for their summer home
3. CSU Stanislaus opened a satellite campus

Business Advantages

1. State Enterprise Zone incentives
2. Access to rail, air, truck, and sea transportation
3. Lower cost alternative to Bay Area
4. "Advantage Stockton" site selection website @ www.stocktongov.com

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

2.4 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport/Stockton Metro Airport

Nearest Port Facilities

Port of Stockton

Bus Transit Service

Stockton SMART, San Joaquin County Area Transit

Rail Transit Service

Altamont Commuter Express (ACE)

Rail Freight Service

Burlington Northern; Union Pacific

City of **TRACY**

San Joaquin County, California

Cost Rating \$	325 East 10th Street Tracy, CA 95376 <i>www.ci.tracy.ca.us</i>			
	Administrative Office	(209) 831-4100	Population (2002)	65,650
	Business Licenses	(209) 831-4120	Crime Index Total (2001)	2,238
	Economic Development	(209) 831-4104	Taxable Retail Store Sales (2000)	\$542,714
	Planning Department	(209) 831-4600		
	Redevelopment Agency	(209) 831-4630		

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BUSINESS TAXES

	<div style="display: flex; justify-content: space-around; font-size: 0.8em;"> No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other </div>					City Designation/Rate Code	Rate Comparison		
				Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.	Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.201	\$2,000	0.020%	\$0.20
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.201	\$2,000	0.020%	\$0.20
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.202	\$75	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.202	\$75	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.202	\$75	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6-1.201	\$2,000	0.020%	\$0.20
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6-1.203	\$2,000	0.020%	\$0.20
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 6-1.203	\$2,000	0.020%	\$0.20

Calculation Formulas

SECTION 6-1.202:
 \$0 - \$10,000 = \$25.00
 \$10,001-\$30,000 = \$35.00
 \$30,001-\$50,000 = \$55.00
 \$50,000 and over = \$75.00

SECTION 6-1.201:
 \$100.00 for all categories plus \$20.00 per employee

SECTION 6-1.203:
 \$60.00 plus \$5.00 per unit over 5 units

Maximum Fee (for all categories) = \$2,000.00

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

Electric Distributor
 Pacific Gas & Electric

Special Note

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.003400%
Sales Tax Rate	7.750%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

City of **TRACY**

San Joaquin County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Likely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Capital In Lieu Fees:
 Public Works: \$75 per unit or building
 Arterial Streets: \$4,455 - \$7,704 per ECU or SFU
 Public Buildings: \$1,277 per ECU* or SFU
 * ECU: 275 gallons of water per day or water usage for 1 single family home

Note 2: Residential parks fee is a component of Capital In-Lieu Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown
- Other Non-Residential Assessment/Tax Districts
Mello-Roos, Parking, Landscape, Lighting, Public Improvements
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Downtown Incentive Zone
- Redevelopment Project Area(s)
Tracy

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.1 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport/Stockton Metro Airport

Nearest Port Facilities

Port of Stockton

Bus Transit Service

San Joaquin County Area Transit

Rail Transit Service

None

Rail Freight Service

Union Pacific

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City of **TULARE**

Tulare County, California

Cost Rating \$\$	411 East Kern Avenue Tulare, CA 93874-4257	
	Administrative Office (559) 684-4200 Business Licenses (559) 684-4232 Economic Development (559) 688-3388 Planning Department (559) 684-4217 Redevelopment Agency (559) 684-4233	Population (2002) 45,300 Crime Index Total (2001) 3,049 Taxable Retail Store Sales (2000) \$341,557

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>		<u>Per \$1,000</u>		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-04-480	\$1,920	0.019%	\$0.19
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-04-480	\$1,920	0.019%	\$0.19
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-04-470	\$1,000	0.010%	\$0.10
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-04-470	\$500	0.005%	\$0.05
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-04-480 (B) Manufacturing	\$370	0.004%	\$0.04
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-04-470	\$1,000	0.010%	\$0.10
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 5-04-480 (B) Apartment	\$3,494	0.035%	\$0.35

Calculation Formulas	
SECTION 5-04-480: Base rate = \$120.00, plus \$18.00 per each employee SECTION 5-04-470: \$0 - \$3,000 = \$25.00; \$3,001 - \$6,000 = \$50.00; \$6,001 - \$15,000 = \$75.00; \$15,001 - \$30,000 = \$95.00; \$30,001 - \$45,000 = \$125.00; \$45,001 - \$60,000 = \$150.00; \$60,001 - \$90,000 = \$175.00; \$90,001 - \$120,000 = \$200.00; \$120,001 - \$180,000 = \$250.00; \$180,001 - \$240,000 = \$300.00; \$240,000 - \$288,000 = \$350.00; \$288,001 - \$360,000 = \$390.00; \$360,001 - \$432,000 = \$465.00; \$432,001 - \$504,000 = \$540.00; \$504,001 - \$612,000 = \$650.00; \$612,001 - \$720,000 = \$775.00; \$720,001 - \$828,000 = \$865.00; \$828,001 - \$936,000 = \$950.00; \$936,001 and up = \$1,000.00; Minimum fee = \$25.00; Wholesale = 50% of above	SECTION 5-04-480 (B) Manufacturing Base rate = \$120.00, plus \$2.50 per employee SECTION 5-04-480 (B) Apartment Base rate = \$43.75, plus \$3.75 per unit over 5 units

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES	
Electric 7.0%	Electric Distributor
Telephone 7.0%	
Cellular 7.0%	Special Note
Gas 7.0%	
Water 7.0%	

PROPERTY AND OTHER TAX RATES	
Ad Valorem Property Tax Rate	1.001000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Chamber of Commerce

Industrial Development Bonds (IDBs)

Will Consider Transaction - Industrial Areas

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Citywide

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Citywide

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available - Citywide

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Will Consider Transaction - Citywide

Financial Relocation Assistance

Will Consider Transaction - Citywide

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Impact and Signal Fees:

	SF/unit	MF/unit	Com./AC	Ind./AC
Law Enforcement	\$34	\$44	\$202	\$11
Fire	\$35	\$33	\$187	\$3
General Facilities	\$98	\$44	\$341	\$336
Streets	\$841	\$584	\$11,492	\$5,277

Note 2: Parks Fee (Residential): SF: \$849 per unit; MF: \$623 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown Tenants
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
Entire City
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Tulare Co. Business Incentive Zone; Targeted Tax Area Zone
- Redevelopment Project Area(s)
*Downtown A-8-1
Alpine*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

State targeted tax area benefits. Local benefits include deferral or payment of development fees, loans for small business, tax credits.

Notable Public/Private Transactions

Development agreement with Horizon Outlet Mall whereby impact fees are charged, but collected from sales taxes.

Business Advantages

1. Availability of trained labor at low cost
2. Central state location with rail and highway 99 access
3. Fast track permitting and development incentives

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.6 interchanges for each 100,000 residents

Nearest Commercial Airport

Fresno-Yosemite International/Sacramento International Airports

Nearest Port Facilities

Port of Stockton

Bus Transit Service

Tulare Transit Express

Rail Transit Service

None

Rail Freight Service

Union Pacific

Cost Rating \$	156 South Broadway Turlock, CA 95380-5454 <i>www.cityofturlock.org</i>			
	Administrative Office	(209) 668-5540	Population (2002)	59,400
	Business Licenses	(209) 668-5570	Crime Index Total (2001)	3,439
	Economic Development	(209) 668-5150	Taxable Retail Store Sales (2000)	\$470,262
	Planning Department	(209) 668-5640		
	Redevelopment Agency	(209) 668-5150		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>		
				<u>Total</u>		<u>% of \$10m</u>	<u>Per \$1,000</u>	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1-132	\$5,000	0.050%	\$0.50
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1-132	\$5,000	0.050%	\$0.50
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1-132	\$5,000	0.050%	\$0.50
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1-132	\$2,000	0.020%	\$0.20
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1-132	\$2,000	0.020%	\$0.20
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1-132	\$5,000	0.050%	\$0.50
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1-132	\$5,000	0.050%	\$0.50
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 3-1-132	\$5,000	0.050%	\$0.50

Calculation Formulas

SECTION 3-1-132:
 \$0.50 per \$1,000 of gross receipts
 OR
 0 - \$59,999 = \$80.00
 \$60,000 - \$124,999 = \$150.00
 \$125,000 - \$249,999 = \$310.00
 \$250,000 - \$374,999 = \$470.00
 \$375,000 - \$499,999 = \$620.00
 \$500,000 - \$749,999 = \$940.00
 over \$749,999 = \$940.00
 plus \$620.00 per \$500,000 or portion thereof over \$749,999

Minimum Fee = \$60.00
 Maximum Fee = \$10,000 retail; \$3,000 retail high value equip.; \$2,000 industrial

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor Turlock Irrigation District
Telephone	0.0%	
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.014800%
Sales Tax Rate	7.375%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - RDA

Land, Acquisition or Construction Subsidies

Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 2
- Scheduled Traffic Impact/Trip Fee** Note 1
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 3

Note 1: Construction Tax: Fees for public safety, traffic signalization, and transportation are \$15 per unit, plus \$5 per bedroom with \$30 per unit maximum for each category. Office, Indus. and Commercial are \$3 per parking space for each category.

Note 2: Capital Facility Fee: Residential: \$2,015-\$2,595 per unit; Commercial: \$94.05 per developed area, adjusted quarterly; County Impact Fee: SF: \$2,897 per unit; MF: \$1,901 per unit; Office: \$.98-\$1.77 per sq. ft.; Industrial: \$.10 - \$.49 per sq. ft.

Note 3: Parks Fee (Residential): \$862.70 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Turlock Downtown Property Business Improvement District
- Other Non-Residential Assessment/Tax Districts**
Mello-Roos, Parking, Landscape, Lighting, Signal light fees
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
Stanislaus County
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Turlock

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Incentives are offered on a case by case basis and are evaluated based on tax increments produced and number of jobs saved or gained

Notable Public/Private Transactions

1. Northwest Triangle -- major retail/entertainment center along SR 99
2. major renovation of downtown
3. Turlock Auto Plaza

Business Advantages

1. Available and low-cost land & building space
2. Central location
3. Great quality of life

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.1 interchanges for each 100,000 residents

Nearest Commercial Airport

Sacramento International Airport/Modesto City-County Airport

Nearest Port Facilities

Port of Stockton

Bus Transit Service

Turlock "Blast"

Rail Transit Service

None

Rail Freight Service

Union Pacific

City of **VISALIA**

Tulare County, California

Cost Rating	707 West Acequia Ave			
	Visalia, CA 93291			
\$	<i>www.ci.visalia.ca.us</i>			
	Administrative Office	(559) 738-3355	Population (2002)	95,800
	Business Licenses	(559) 738-3326	Crime Index Total (2001)	5,734
	Economic Development	(559) 738-3511	Taxable Retail Store Sales (2000)	\$1,005,523
	Planning Department	(559) 738 3436		
	Redevelopment Agency	(559) 738 3361		

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
				<i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</i>			<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services	\$258	0.003%	\$0.03
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professionals (96-37)	\$7,550	0.076%	\$0.76
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail (96-57)	\$1,118	0.011%	\$0.11
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufactures/Wholesale (96-57)	\$639	0.006%	\$0.06
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufactures/Wholesale (96-57)	\$639	0.006%	\$0.06
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Services	\$258	0.003%	\$0.03
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Landlord (60-52)	\$1,088	0.011%	\$0.11
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Apartment Owners (60-52)	\$1,088	0.011%	\$0.11

Calculation Formulas

<p>PROFESSIONALS: Minimum fee = \$48.00 per professional \$1.25 per \$1,000 of gross receipts Maximum fee = \$155.00 per professional</p> <p>SERVICES: Minimum fee = \$48.00 \$1.00 per \$1,000 of gross receipts Maximum fee = \$258.00</p> <p>RETAIL: Minimum fee = \$48.00 \$0.70 per \$1,000 of gross receipts Maximum fee = \$1,118.00</p>	<p>MANUFACTURERS/WHOLESALE: Minimum fee = \$48.00 \$0.40 per \$1,000 of gross receipts Maximum fee = \$639.00</p> <p>COMMERCIAL LANDLORD: Minimum fee = \$48.00 \$0.70 per \$1,000 of gross receipts Maximum fee = \$1,088.00</p> <p>APARTMENT OWNERS: Minimum fee = \$48.00 \$0.70 per \$1,000 of gross receipts Maximum fee = \$1,088.00</p> <p style="text-align: center;">Surcharge of 100% is assessed if entity is in Downtown Business District</p>
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BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	Pacific Gas & Electric
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Ad Valorem Property Tax Rate	1.001000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%
Documentary Transfer Tax Rate	\$1.10 per \$1,000

City of VISALIA

Tulare County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Manager

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee** Note 2
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 3

Note 1: Northeast Area Specific Plan Development Fees:
\$1,738.43 per unit
Note 2: Transportation Impact Fees:
Residential: \$295.24 - \$984.15 per unit
Commercial: \$2.28 - \$35.43 per sq. ft.
Office: \$.87 - \$3.05 per sq. ft.
Note 3: Parks Fee (Residential): SF: \$271 - \$525 per unit; MF:
\$211 - \$402 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Downtown
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
Entire City
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Tulare Co. Business Incentive Zone
- Redevelopment Project Area(s)**
*Downtown
East Visalia
Moonby
Central Visalia*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

4.2 interchanges for each 100,000 residents

Nearest Commercial Airport

Fresno-Yosemite International/Sacramento International Airports

Nearest Port Facilities

Port of Stockton

Bus Transit Service

Visalia City Coach

Rail Transit Service

None

Rail Freight Service

SJVR

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Unincorporated KERN CO.

Kern County, California

Cost Rating \$	1115 Truxtun Avenue Bakersfield, CA 93301 www.co.kern.ca.us			
	Administrative Office	(661) 868-3198	Population (2002)	273,250
	Business Licenses	(661) 868-3485		
	Economic Development	(661) 868-3151		
	Planning Department	(661) 862-8600		
	Redevelopment Agency	None		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor
Telephone	0.0%	PGE & SCE
Cellular	0.0%	Special Note
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	10.0%
Parking Tax Rate	0.0%

Unincorporated KERN CO.

Kern County, California

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Division</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Will Consider Transaction</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Sales tax rebate for purchase of capital equipment 2. Property tax rebate for installation of public infrastructure required by county for plant construction or expansion
Notable Public/Private Transactions	Frito Lay, Bear Creek Productions, Rio Bravo Tomato Farms, Lone Star Gas, and Golden Valley Produce, all approved for County tax rebates
Business Advantages	<ol style="list-style-type: none"> 1. Availability of range of skilled and unskilled workers 2. Business friendly environment 3. Quality of life

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fees Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 2
<p>Note 1: Traffic Impact Fee: \$33 - \$2,197 per trip</p> <p>Note 2: Habitat Conservation (all new development): \$1,240 per acre</p>	

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs) <i>So. Union Avenue (pending)</i>
<input type="checkbox"/>	Other Non-Residential Assessment/Tax Districts
<input checked="" type="checkbox"/>	State Enterprise Zone(s) <i>Southeast Metro Bakersfield Enterprise Zone;</i>
<input checked="" type="checkbox"/>	Recycling Market Development Zone(s) <i>Kern County/Lancaster Zone</i>
<input checked="" type="checkbox"/>	Foreign Trade Zone(s) <i>FTZ 202: International Trade & Transportation Center</i>
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input type="checkbox"/>	Redevelopment Project Area(s)

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>8.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Meadows Field Airport; Inyokern Airport</i>
Nearest Port Facilities	<i>Port Hueneme; LA Worldport & Long Beach Port</i>
Bus Transit Service	<i>Golden Empire Transit</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>Burlington Northern; Union Pacific</i>

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Index of Communities by County/Region

Northwest

Eugene, OR
Portland, OR
Seattle, WA
Tacoma, WA

City of **EUGENE**

Lane County, Oregon

Cost Rating



777 Pearl Street
Eugene, OR 97401
www.ci.eugene.or.us

Administrative Office (541) 682-5010
Business Licenses (541) 682-5379
Economic Development (541) 682-5535
Planning Department (541) 682-8086
Redevelopment Agency (541) 682-5535

Population (2002) 137,900
Crime Index Total (2001) 9,528

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other		Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor: Eugene Water & Electric
Telephone	0.0%	
Cellular	0.0%	Special Notes: Paid by Natural Gas Supplier
Gas	4.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.866600%
Sales Tax Rate	0.000%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Property Tax Notes:	Actual Rate varies from \$10.5509-\$18.666 per \$1000

City of **EUGENE**

Lane County, Oregon

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Notes 2 & 3

Note 1: System Development Charge:
 SF = \$672.14 per unit
 MF = \$665.49 per unit
 Commercial = \$665.49 per trip

Note 2: Parking Fees: Determined on a case-by-case basis. See City for detailed calculation methodology

Note 3: Residential Parks Fee: \$833.43 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown Services District
- Other Non-Residential Assessment/Tax Districts
Landscape; Lighting; Local Improvement Street Assessment
- State Enterprise Zone(s)
West Eugene
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
*Downtown Urban Renewal
Riverfront Urban Renewal*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

8.7 interchanges for each 100,000 residents

Nearest Commercial Airport

Eugene Airport

Nearest Port Facilities

Port of Portland

Bus Transit Service

LTD

Rail Transit Service

None

Rail Freight Service

Burlington Northern and Union Pacific

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City of **PORTLAND**

Multnomah County, Oregon

Cost Rating

\$\$

\$\$

1220 S.W. Fifth Ave
Portland, OR 97204
www.ci.portland.or.us

Administrative Office (503) 823-4000
Business Licenses (503) 823-5154
Economic Development (503) 823-3323
Planning Department (503) 823-7700
Redevelopment Agency (503) 823-3200

Population (2002) 529,100
Crime Index Total (2001) 43,568

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.			Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 7.02.500	\$22,000	0.220%	\$2.20
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 7.02.500	\$22,000	0.220%	\$2.20
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 7.02.500	\$22,000	0.220%	\$2.20
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 7.02.500	\$22,000	0.220%	\$2.20
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 7.02.500	\$22,000	0.220%	\$2.20
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 7.02.500	\$22,000	0.220%	\$2.20
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 7.02.500	\$22,000	0.220%	\$2.20
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Section 7.02.500	\$22,000	0.220%	\$2.20

Calculation Formulas

SECTION 7.02.500:
Net Profit Tax
2.2% of adjusted net income
Tax not applicable on items sold outside City boundaries.
(For Rate Comparison, \$1,000,000 net income assumed)

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor: Portland General Electric
Telephone	7.0%	
Cellular	0.0%	Special Notes: Per City, telephone tax on local calls only
Gas	5.0%	
Water	7.5%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.100000%
Sales Tax Rate	0.000%
Transient Occupancy Tax Rate	6%, General: 5%, POVA:
Parking Tax Rate	0.0%
Property Tax Notes:	

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Portland Development Commission

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Downtown and Airport

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 2

Note 1: Transportation System Development Charge:
 SF: \$1,325 per unit
 MF: \$953 per unit
 Commercial/Restaurant: \$0.29 - \$19.66 per sq. ft.
 Office: \$1.51 - \$4.67 per sq. ft.
 Industrial: \$0.90 - \$1.26 per sq. ft.

Note 2: Parks Fee: SF: \$1,419 per unit; MF: \$915 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
Downtown Property Owners
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
North Northeast Enterprise Zone
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
FTZ No. 45
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

<i>Waterfront</i>	<i>South Park Blocks</i>
<i>Lents Town center</i>	<i>Eatearay</i>
<i>River District</i>	<i>North Interstate</i>
<i>Central Eastside Industrial</i>	<i>Macadam</i>
<i>Convention Center</i>	
<i>Airport Way</i>	

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. State enterprise zone provides 3-5 years property tax exemptions
2. Central city employee investment program - \$200/employee, forgivable loans

Notable Public/Private Transactions

Airport light rail - 2.5 M extension to the regional system to serve the airport - majority of systems cost are privately funded - in exchange for long term development rights

Business Advantages

1. A strong, vibrant economy
2. A growing, high work ethic labor force
3. Efficient, multi-modal transportation system

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

8.5 interchanges for each 100,000 residents

Nearest Commercial Airport

Portland International Airport

Nearest Port Facilities

Port of Portland

Bus Transit Service

Tri-Met

Rail Transit Service

MAX - Metropolitan Area Express

Rail Freight Service

Burlington Northern and Union Pacific

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City of SEATTLE

King County, Washington

Cost Rating

\$\$

\$\$

618 Second Ave.
Seattle, WA 98104
www.ci.seattle.wa.us

Administrative Office (206) 684-0505
Business Licenses (206) 684-8484
Economic Development (206) 684-8090
Planning Department (206) 684-8080
Redevelopment Agency None

Population (2002) 563,400
Crime Index Total (2001) 46,307

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BUSINESS TAXES

	Tax Type					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$21,580	0.216%	\$2.16
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$21,580	0.216%	\$2.16
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$21,580	0.216%	\$2.16
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$21,580	0.216%	\$2.16
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$21,580	0.216%	\$2.16
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Personal Services	\$41,580	0.416%	\$4.16
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$21,580	0.216%	\$2.16
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All Categories	\$21,580	0.216%	\$2.16

Calculation Formulas

All Categories:
Base fee = \$80.00, plus
\$2.15 per \$1,000 of gross receipts
No gross receipts tax is due if receipts total \$50,000 or less

Personal Services:
Base fee = \$80.00, plus
\$4.15 per \$1,000 of gross receipts
No gross receipts tax is due if receipts total \$50,000 or less

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.0%	Electric Distributor: Seattle City Light
Telephone	6.0%	
Cellular	6.0%	Special Notes: Tax is on utility provider, actual rate about 6.1%
Gas	6.0%	
Water	10.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.142000%
Sales Tax Rate	8.600%
Transient Occupancy Tax Rate	15.2%
Parking Tax Rate	0.0%
Property Tax Notes:	

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Council</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction - Industrial Areas</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction - Low Income Areas</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction - Low Income Areas</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fees	Note 1
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 2

Note 1: Traffic impact must be mitigated on a case-by-case basis

Note 2: Historic District Fee: \$10 for construction costs of \$1,500 or less, plus \$10 per additional \$5,000 of construction costs up to a maximum fee of \$1,000

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	<i>Several districts</i>
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts	<i>Parking</i>
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	<i>FTZ No. 5</i>
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Federal Enterprise Community; Community Empowerment Zone</i>
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Public Development Association for Pike Place Market</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	<ol style="list-style-type: none"> 1. Quality of life and environment 2. Educated workforce 3. Intermodal transportation crossroads

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.3 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Seattle-Tacoma International Airport</i>
Nearest Port Facilities	<i>Port of Seattle</i>
Bus Transit Service	<i>Metro</i>
Rail Transit Service	<i>Sound Transit</i>
Rail Freight Service	<i>Burlington Northern, Santa Fe Union Pacific</i>

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City of **TACOMA**

Pierce County, Washington

Cost Rating

\$\$

\$\$

747 Market Street
Tacoma, WA 98402-3768
www.cityoftacoma.org

Administrative Office (253) 591-5130
Business Licenses (253) 591-5252
Economic Development (253) 591-5624
Planning Department (253) 591-5030
Redevelopment Agency (253) 591-5208

Population (2002) 193,550
Crime Index Total (2001) 18,493

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BUSINESS TAXES

	Taxation Method					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.	Total	% of \$10m
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6.62, 6.68 and 6.69 (4)	\$40,072	0.401%	\$4.01
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6.62, 6.68 and 6.69 (4)	\$40,072	0.401%	\$4.01
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6.62, 6.68 and 6.69 (2)	\$15,372	0.154%	\$1.54
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6.62, 6.68 and 6.69 (3)	\$10,272	0.103%	\$1.03
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6.62, 6.68 and 6.69 (1)	\$11,072	0.111%	\$1.11
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6.62, 6.68 and 6.69 (4)	\$40,072	0.401%	\$4.01
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6.62, 6.68 and 6.69 (4)	\$40,072	0.401%	\$4.01
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Section 6.62, 6.68 and 6.69 (4)	\$40,072	0.401%	\$4.01

Calculation Formulas

*SECTION 6.62, 6.68 and 6.69:

SERVICE AND OTHER (4):
\$72.00 base fee plus 0.0040 of gross receipts

RETAILING (2):
\$72.00 base fee plus 0.00153 of gross receipts

WHOLESALE (3):
\$72.00 base fee plus 0.00102 of gross receipts

MANUFACTURING (1):
\$72.00 base fee plus 0.0011 of gross receipts

\$72.00 base fee not required if gross receipts are under \$10,000 and no taxes due if gross receipts are below \$65,000

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.0%	Electric Distributor: Tacoma Public Utilities
Telephone	6.0%	
Cellular	6.0%	Special Notes: Collected from provider
Gas	6.0%	
Water	8.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.711000%
Sales Tax Rate	8.500%
Transient Occupancy Tax Rate	13.1%
Parking Tax Rate	0.0%
Property Tax Notes:	

City of TACOMA

Pierce County, Washington

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Econ. Dev. Board & City of Tacoma Econ. Dev. Dept.

Industrial Development Bonds (IDBs)

Available

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

New Jobs Credit

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Historic and Multifamily Residential

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fees**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 2

Note 1: Mitigation of direct impacts will be required through environmental review

Note 2: Parks Fee: \$25 per lot for all new development

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Downtown Property Owners
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
International Service Development Zone
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
FTZ No. 88
- Other Special Business or Incentive Zone(s)**
Federal Renewal Community
- Redevelopment Project Area(s)**
Thea Foss waterway

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Multifamily property tax abatement

Notable Public/Private Transactions

1. \$90 million Tacoma Community Center
2. Privately funded Convention Center Hotel.

Business Advantages

City wide, public utility owned fiber optics network

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

7.7 interchanges for each 100,000 residents

Nearest Commercial Airport

Seattle-Tacoma Int'l Airport; Tacoma Narrows Airport

Nearest Port Facilities

Port of Tacoma

Bus Transit Service

Pierce Transit

Rail Transit Service

Sound Transit and Amtrak

Rail Freight Service

Burlington Northern Santa Fe and Union Pacific

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Index of Communities by County/Region

Southwest

Albuquerque, NM
Chandler, AZ
Dallas, TX
Denver, CO
Flagstaff, AZ
Henderson, NV
Houston, TX
Las Vegas, NV
Phoenix, AZ
Reno, NV
Salt Lake City, UT
Tucson, AZ

City of **ALBUQUERQUE**

Bernalillo County, New Mexico

Cost Rating



851 University Blvd. SE, Suite 203
Albuquerque, NM 87106
www.abq.org

Administrative Office 505-246-6200
Business Licenses 505-768-3454
Economic Development 505-768-3270
Planning Department
Redevelopment Agency

Population (2002) 448,600
Crime Index Total (2001) 39,720

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other	Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$35	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$35	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$35	0.000%	\$0.00
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$35	0.000%	\$0.00
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$35	0.000%	\$0.00
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$35	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$35	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$35	0.000%	\$0.00

Rate Comparison

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

Calculation Formulas

\$35 annual fee for all businesses

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	5.0%
Telephone	5.0%
Cellular	5.0%
Gas	5.0%
Water	5.0%

Electric Distributor:

Special Notes:

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.493200%
Sales Tax Rate	5.000%
Transient Occupancy Tax Rate	0
Parking Tax Rate	0
Property Tax Notes:	Actual Rate: 4.5248% on 33% of assessed value

City of **ALBUQUERQUE**

Bernalillo County, New Mexico

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Industrial Development Bonds (IDBs)

Have Completed Transaction

Land, Acquisition or Construction Subsidies

Have Completed Transaction

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Have Completed Transaction

Business License Tax Waivers or Reductions

Will Consider Transaction

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Have Completed Transaction

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees**
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fee**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Metropolitan Development Zones
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

In-Plant Training incentive for economic base employers adding net new jobs. Up to 50% of hourly salary (up to 1,040 hours) reimbursed to company.

Notable Public/Private Transactions

1. Eclipse Aviation
2. Ktech Corp.
3. Gap Inc.

Business Advantages

1. Highly technical workforce
2. Excellent technical and higher education infrastructure
3. Super transportation infrastructure (2 interstates)

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

2.2 interchanges for each 100,000 residents

Nearest Commercial Airport

Albuquerque Sunport

Nearest Port Facilities

Long Beach, CA

Bus Transit Service

Available

Rail Transit Service

Amtrak

Rail Freight Service

Burlington Northern Santa Fe

Cost Rating

\$\$

\$\$

55 N. Arizona Place
Chandler, AZ 85225
www.chandleraz.org

Administrative Office (480) 782-2250
Business Licenses (480) 782-2279
Economic Development (480) 782-3030
Planning Department (480) 782-3000
Redevelopment Agency (480) 782-3200

Population (2002) 176,600
Crime Index Total (2001) 0

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BUSINESS TAXES

	Taxation Method					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Article III, Section 300	\$10	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Article III, Section 300	\$10	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Article IV, Section 460	\$10	0.000%	\$0.00
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Article III, Section 300	\$10	0.000%	\$0.00
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Article III, Section 300	\$10	0.000%	\$0.00
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Article III, Section 300	\$10	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article IV, Section 445	\$150,000	1.500%	\$15.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article IV, Section 445	\$150,025	1.500%	\$15.00

Calculation Formulas

ARTICLE III, SECTION 300:
Flat Annual Fee: \$10.00

ARTICLE IV, SECTION 460 (RETAIL):
See Business Tax Notes below

ARTICLE IV, SECTION 445 (COMMERCIAL PROPERTY RENTAL):
1.5% of gross receipts

ARTICLE IV, SECTION 445 (RESIDENTIAL PROPERTY RENTAL):
License Fee: \$2.00 per unit (\$25.00 maximum), plus 1.5% of gross receipts

BUSINESS TAX NOTES

Tax rates not scheduled to change. All businesses require a one-time \$15.00 application processing fee in addition to the \$10.00 annual license fee. Local retail sales privilege tax of 1.5% is included in sales tax, transient occupancy tax, and utility user tax rates listed below.

UTILITY USER TAX RATES

Electric	9.1%	Electric Distributor: Arizona Public Service & Salt River Proje
Telephone	9.1%	
Cellular	9.1%	Special Notes: Actual rate is 9.05%
Gas	9.1%	
Water	9.1%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	3.257500%
Sales Tax Rate	7.800%
Transient Occupancy Tax Rate	11.67%
Parking Tax Rate	0.0%
Property Tax Notes:	Primary Rate of 7.7236% and Secondary Rate of 5.3065% on 25% of assessed value

City of **CHANDLER**

Maricopa County, Arizona

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Chandler Chamber of Commerce

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Will Consider Transaction - Citywide

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction - Redevelopment Area

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees**
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fees**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

	SF	MF	Commercial
Fire	\$108	\$108	\$0.03/sq. ft.
Police	\$163	\$163	\$0.05/sq. ft.
Library	\$70	\$58	\$0
Parks	\$696	\$400	\$0
Gen. Gov't	\$237	\$237	\$0.07
Water	\$2,109	\$1,476	varies
Wastewater	\$1,197	\$886	varies
Reclaimed Water	\$899	\$667	varies
Arterial Streets	\$1,574	\$1,034	varies

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
City of Chandler Enterprise Zone
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
Three sub zones
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Downtown Central Business District

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Enterprise Zone provides for income and property tax credits, tax free industrial development bonds, and customized training through work force recruitment and training program.

Notable Public/Private Transactions

104,000 sq. ft. Downtown office building developed using government property lease excise tax incentives and will house city offices and private business offices.

Business Advantages

1. High-tech business setting
2. Work force quality and availability
3. Educational opportunities and quality of life

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

2.3 interchanges for each 100,000 residents

Nearest Commercial Airport

Sky Harbor International

Nearest Port Facilities

Los Angeles Worldport

Bus Transit Service

Valley Metro

Rail Transit Service

Rail Freight Service

Southern Pacific

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City of **DALLAS**

Dallas County, Texas

Cost Rating \$	1500 Marrilla Dallas, TX 75201 www.dallas-edd.org			
	Administrative Office	(214) 670-3302	Population (2002)	1,188,600
	Business Licenses	(214) 670-1859	Crime Index Total (2001)	112,661
	Economic Development	(214) 670-1685		
	Planning Department	(214) 670-4127		
	Redevelopment Agency	(214) 670-1686		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
						<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	4.0%	Electric Distributor: TU Electric
Telephone	4.0%	
Cellular	4.0%	Special Notes:
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.215300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	15.0%
Parking Tax Rate	0.0%
Property Tax Notes:	

City of **DALLAS**

Dallas County, Texas

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Economic Development Department

Industrial Development Bonds (IDBs)
Available, but not used regularly

Land, Acquisition or Construction Subsidies
Unlikely to be Available

Lease or Tenant Improvement Subsidies
Unlikely to be Available

Offsite Infrastructure Subsidies
Available- in certain areas

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Available

Property Tax Reimbursements
Available

Utility Tax Discounts
Unlikely to be Available

Financial Relocation Assistance
Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

Development Impact Fees Note 1

Public Facilities Fees

Scheduled Traffic Impact/Trip Fees Note 2

Signalization Fees

Major Thoroughfare/Bridge Fees

Art in Public Places Fees

Other Special Fees

Note 1: Development Impact Review required on a case-by-case basis.

Note 2: Traffic Study required if proposed development exceeds 1,000 trips per day

SPECIAL ZONES

Business Improvement District(s) (BIDs)

Other Non-Residential Assessment/Tax Districts
Public Improvement Districts

State Enterprise Zone(s)
Three zones

Recycling Market Development Zone(s)

Foreign Trade Zone(s)
Southport Center

Other Special Business or Incentive Zone(s)
Tax Increment Financing Districts

Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	1. Tax incentives, infrastructure assistance, TIFs, Development coordination 2. 5% electric rate reduction offered for 5 years to companies developing in Enterprise Zones
Notable Public/Private Transactions	No Response
Business Advantages	1. No corporate or personal income tax 2. Transportation logistics 3. Quality workforce 4. Right to work state

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
1.9 interchanges for each 100,000 residents

Nearest Commercial Airport
D/FW International Airport; Love Field Airport; Redbird Airport

Nearest Port Facilities
Port of Houston

Bus Transit Service
Dallas Area Rapid Transit (DART)

Rail Transit Service
Dallas Area Rapid Transit (DART)

Rail Freight Service
Burlington Northern Santa Fe; Southern Pacific; Union Pacific

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City of DENVER

Denver County, Colorado

Cost Rating



216 16th St., Suite 216
Denver, CO 80202
www.denvergov.org

Administrative Office (720) 865-9000
Business Licenses (720) 865-2800
Economic Development (720) 913-1640
Planning Department (720) 865-2915
Redevelopment Agency (303) 534-3872

Population (2002) 554,600
Crime Index Total (2001) 30,617

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BUSINESS TAXES

	Taxation Method					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.	Total	% of \$10m
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DRMC, Sec. 53-296: All Categories	\$4,800	0.048%	\$0.48
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DRMC, Sec. 53-296: All Categories	\$4,800	0.048%	\$0.48
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DRMC, Sec. 53-296: All Categories	\$4,800	0.048%	\$0.48
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DRMC, Sec. 53-296: All Categories	\$4,800	0.048%	\$0.48
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DRMC, Sec. 53-296: All Categories	\$4,800	0.048%	\$0.48
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DRMC, Sec. 53-296: All Categories	\$4,800	0.048%	\$0.48
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DRMC, Sec. 53-296: All Categories	\$4,800	0.048%	\$0.48
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DRMC, Sec. 53-296: All Categories	\$4,800	0.048%	\$0.48

Calculation Formulas

All Categories:
\$48 per year for each employee

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	3.0%	Electric Distributor: Public Service Company of Colorado
Telephone	0.0%	
Cellular	0.0%	Special Notes: Telephone and Cellular: \$1.12 per account
Gas	3.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.735800%
Sales Tax Rate	7.300%
Transient Occupancy Tax Rate	13.45%
Parking Tax Rate	0.0%
Property Tax Notes:	Actual Rate: Mill levy of .059855 on 29% of value

City of DENVER

Denver County, Colorado

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Mayor's Office of Economic Development

Industrial Development Bonds (IDBs)
Unlikely to be Available

Land, Acquisition or Construction Subsidies
Unlikely to be Available

Lease or Tenant Improvement Subsidies
Unlikely to be Available

Offsite Infrastructure Subsidies
Unlikely to be Available

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Unlikely to be Available

Property Tax Reimbursements
Unlikely to be Available

Utility Tax Discounts
Unlikely to be Available

Financial Relocation Assistance
Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fees Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 1

Note 1: Gateway District Infrastructure Facilities Fee: \$0.20 - \$0.50 per sq. ft. of designated Zone Lot

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
Denver Urban Enterprise Zone
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
Aspen Distribution Center and World Port at Denver International Air
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
1.4 interchanges for each 100,000 residents

Nearest Commercial Airport
Denver International Airport

Nearest Port Facilities
No Response

Bus Transit Service
RTD Bus

Rail Transit Service
RTD Light Rail

Rail Freight Service
Burlington Northern; Santa Fe; Union Pacific; Southern Pacific

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Cost Rating



211 West Aspen Avenue
Flagstaff, AZ 86001
www.flagstaff.az.gov

Administrative Office (928) 774-5281
Business Licenses (928) 779-7614
Economic Development (800) 595-7658
Planning Department (928) 779-7632
Redevelopment Agency (928) 779-7610

Population (2002) 52,900
Crime Index Total (2001) 4,913

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BUSINESS TAXES

	Taxation Method					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Article III, Section 3-5-300	\$20	0.000%	\$0.00
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Article III, Section 3-5-300	\$20	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article IV, Section 3-5-460	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article III, Section 3-5-300	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article III, Section 3-5-300	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article III, Section 3-5-300	\$0	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article IV, Section 3-5-445	\$100,000	1.000%	\$10.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00

Calculation Formulas

ARTICLE IV, SECTION 3-5-460 (RETAIL SALES):
Office and professional categories require an annual \$20 licensing fee

Retail, wholesale, manufacturing, and commercial rental property categories require a one-time \$25 fee

ARTICLE IV, SECTION 3-5-445 (COMMERCIAL PROPERTY):
1% of gross receipts

BUSINESS TAX NOTES

Tax rates not scheduled to change. Local retail sales privilege tax of 1.574% is included in sales tax, transient occupancy tax, and utility user tax rates listed below.

UTILITY USER TAX RATES

Electric	5.7%	Electric Distributor: Arizona Public Service
Telephone	5.7%	
Cellular	5.7%	Special Notes: Actual rate is 8.55%. Additional state and county water tax is \$0.65 per 100,000 gal.
Gas	5.7%	
Water	5.7%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.692100%
Sales Tax Rate	6.525%
Transient Occupancy Tax Rate	10.099%
Parking Tax Rate	0.0%
Property Tax Notes:	

City of **FLAGSTAFF**

Coconino County, Arizona

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Greater Flagstaff Economic Council

Industrial Development Bonds (IDBs)
Will Consider Transaction

Land, Acquisition or Construction Subsidies
Will Consider Transaction

Lease or Tenant Improvement Subsidies
Unlikely to be Available

Offsite Infrastructure Subsidies
Will Consider Transaction

Business License Tax Waivers or Reductions
Will Consider Transaction

Permit or Fee Waivers or Reductions
Will Consider Transaction

Property Tax Reimbursements
Available in Enterprise Zone

Utility Tax Discounts
Unlikely to be Available

Financial Relocation Assistance
Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

Development Impact Fees Note 1
 Public Facilities Fees
 Scheduled Traffic Impact/Trip Fees
 Signalization Fees
 Major Thoroughfare/Bridge Fees
 Art in Public Places Fees
 Other Special Fees

Note 1: Negotiable and determined on a case-by-case basis

SPECIAL ZONES

Business Improvement District(s) (BIDs)
Special Improvement District

Other Non-Residential Assessment/Tax Districts

State Enterprise Zone(s)
City of Flagstaff; Coconino County

Recycling Market Development Zone(s)

Foreign Trade Zone(s)

Other Special Business or Incentive Zone(s)

Redevelopment Project Area(s)
*Downtown District
 Downtown Area south of railroad tracks
 Area encompassing Flagstaff Mall*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	City offers incentives for qualified industries, including property tax abatement, infrastructure assistance, and land acquisition.
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Downtown Business District 2. Manufacturer recently had property tax on addition abated for 13 years
Business Advantages	<ol style="list-style-type: none"> 1. Market access 2. Transportation 3. Quality workforce 4. Right-to-work state 5. Affordable workforce

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
11.5 interchanges for each 100,000 residents

Nearest Commercial Airport
Pulliam Airport

Nearest Port Facilities
Los Angeles Worldport

Bus Transit Service
Mountain Line Transit

Rail Transit Service
Amtrak

Rail Freight Service
Burlington Northern and Santa Fe

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City of **HENDERSON**

Clark County, Nevada

Cost Rating



240 Water Street
Henderson, NV 89015
www.cityofhenderson.com

Administrative Office (702) 565-2323
Business Licenses (702) 565-2045
Economic Development (702) 565-2409
Planning Department (702) 565-2474
Redevelopment Agency (702) 568-1474

Population (2002) 175,400
Crime Index Total (2001) 5,759

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BUSINESS TAXES

	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other	City Designation/Rate Code	Rate Comparison		
							Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 4.05, Section 4.05.164	\$100	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 4.05	\$10,000	0.100%	\$1.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Chapter 4.05, Section 4.05.010	\$5,600	0.056%	\$0.56
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Chapter 4.05, Section 4.05.010	\$5,600	0.056%	\$0.56
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Chapter 4.05, Section 4.05.010	\$5,600	0.056%	\$0.56
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Chapter 4.05, Section 4.05.010	\$5,600	0.056%	\$0.56
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 4.05, Section 4.05.106	\$4,645	0.046%	\$0.46

Calculation Formulas

CHAPTER 4.05, SECTION 4.05.010: \$0 - \$12,000 = \$50.00 \$12,001 - \$18,000 = \$70.00 \$18,001 - \$24,000 = \$84.00 \$24,001 - \$30,000 = \$108.00 \$30,001 - \$45,000 = \$132.00 \$45,001 - \$90,000 = \$156.00 \$90,001 - \$135,000 = \$180.00 \$135,001 - \$180,000 = \$200.00 \$180,001 - \$240,000 = \$240.00 \$240,001 - \$300,000 = \$334.00 \$300,001 - \$360,000 = \$400.00 \$360,001 - \$420,000 = \$460.00 \$420,001 - \$480,000 = \$540.00 \$480,001 - \$540,000 = \$600.00 \$540,001 - \$600,000 = \$700.00 \$600,001 - \$660,000 = \$740.00 \$660,001 - \$720,000 = \$800.00 \$720,001 - \$780,000 = \$880.00 \$780,001 - \$840,000 = \$940.00	\$840,001 - \$900,000 = \$1,000.00 \$900,001 - \$960,000 = \$1,080.00 \$960,001 - \$1,080,000 = \$1,140.00 \$1,080,001 - \$1,140,000 = \$1,200.00 \$1,140,001 - \$1,200,000 = \$1,280.00 \$1,200,001 & over = 0.00056 of gross receipts
	CHAPTER 4.05, SECTION 4.05.164 (OFFICE ONLY): Flat Fee: \$100.00
	CHAPTER 4.05 (PROFESSIONAL OFFICE) Flat Fee: \$200.00 per professional (rate shown are for attorneys, Section 4.05.111)
	CHAPTER 4.05, SECTION 4.05.106 (APARTMENT HOUSE): 0 -4 apartments = \$0.00 5 -10 apartments = \$70.00 plus \$5.00 for each additional apartment in excess of 10

BUSINESS TAX NOTES

Licensing fees for professionals vary according to occupational specialties. Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric 5.0%	Electric Distributor: Nevada Power Company
Telephone 5.0%	
Cellular 5.0%	Special Notes: Partial exemption for some industrial customers. Intrastate telephone tax only.
Gas 5.0%	
Water 4.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	0.997500%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	9.0% to 10.0%
Parking Tax Rate	0.0%
Property Tax Notes:	

City of **HENDERSON**

Clark County, Nevada

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Economic Development

Industrial Development Bonds (IDBs)
Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies
Unlikely to be Available

Lease or Tenant Improvement Subsidies
Unlikely to be Available

Offsite Infrastructure Subsidies
Will Consider Transaction - Redevelopment Areas

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Unlikely to be Available

Property Tax Reimbursements
Will Consider Transaction - Redevelopment Areas

Utility Tax Discounts
Will Consider Transaction -- Industrial Areas

Financial Relocation Assistance
Façade Improvement Program; Business Loan Fund

DEVELOPMENT IMPACT/EXACTION FEES

Development Impact Fees

Public Facilities Fees

Scheduled Traffic Impact/Trip Fees Note 1

Signalization Fees

Major Thoroughfare/Bridge Fees

Art in Public Places Fees

Other Special Fees Notes 2 & 3

Note 1: Determined on a case-by-case basis by a Traffic Study; County Transportation Tax: Residential: \$500 per unit; Non-Residential: \$0.50 per sq. ft.

Note 2: Desert Tortoise Habitat Fee: \$550 per acre

Note 3: Park Fees (Residential): \$0.36 per sq. ft. (\$1,000 max. per unit)

SPECIAL ZONES

Business Improvement District(s) (BIDs)

Other Non-Residential Assessment/Tax Districts
Local Improvement District

State Enterprise Zone(s)

Recycling Market Development Zone(s)

Foreign Trade Zone(s)
Southern Nevada FTZ No. 89

Other Special Business or Incentive Zone(s)

Redevelopment Project Area(s)
*Downtown - 1,307 acres
Cornerstone - 320 acres
Tuscany - 850 acres*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	<ol style="list-style-type: none"> Sales & use tax abatement/deferral State business tax abatement Employee recruitment and training Redevelopment area Coity package of services and programs
Notable Public/Private Transactions	<ol style="list-style-type: none"> Coast Shopping Center Water Street Coffee Company BT's Glass Company Cornerstoen OPA Tuscany OPA
Business Advantages	<ol style="list-style-type: none"> No corporate or personal income taxes, excellent cost of living Growing population and highly skilled labor force Close access to LA and Phoenix markets

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
4.4 interchanges for each 100,000 residents

Nearest Commercial Airport
McCarran International Airport

Nearest Port Facilities
Los Angeles Worldport

Bus Transit Service
Citizens Area Transit (CAT)

Rail Transit Service
None

Rail Freight Service
Union Pacific

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City of **HOUSTON**

Harris County, Texas

Cost Rating

\$\$

\$\$

901 Bagby Street
Houston, TX 77002
www.cityofhouston.gov

Administrative Office (713) 247-2200
Business Licenses (713) 837-0050
Economic Development (713) 837-7808
Planning Department (713) 837-7701
Redevelopment Agency None

Population (2002) 1,953,600
Crime Index Total (2001) 143,745

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other		Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor: Center Point Energy
Telephone	0.0%	
Cellular	0.0%	Special Notes: Electric \$0.0026838/kwh. Telephone access line fee is \$5.15 per month
Gas	4.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.956300%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	17.0%
Parking Tax Rate	0.0%
Property Tax Notes:	

City of HOUSTON

Harris County, Texas

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City of Houston/Harris County

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Will Consider Transaction

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
Tax Abatement, Public Improvement Dist., & Management Dist.
- State Enterprise Zone(s)
Nos. 2 & 3
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Fed Enhncd Enterprise Comm.; 20 Tax Increment Reinvest. Zones
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Hotel Occupancy Tax Rebate Incentives for CBD Hotels to add hotel rooms inventory for Convention Center Expansion. Room block required under agreement terms.

Notable Public/Private Transactions

Downtown Arena, opening of Reliant Stadium for Houston Texans

Business Advantages

1. Aggressive Incentives
2. Highly Educated Workforce
3. Great Transportation Infrastructure
4. Great Weather

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

1.1 interchanges for each 100,000 residents

Nearest Commercial Airport

Houston Intercontinental Airport; Hobby Airport, Ellington Field

Nearest Port Facilities

Port of Houston

Bus Transit Service

MTA

Rail Transit Service

Main St. Starter Line will be completed 2004

Rail Freight Service

Southern Pacific; Union Pacific Rail

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Cost Rating



400 East Stewart Ave.
Las Vegas, NV 89101
www.ci.las-vegas.nv.us

Administrative Office (702) 229-6501
Business Licenses (702) 229-6281
Economic Development (702) 229-6551
Planning Department (702) 229-6301
Redevelopment Agency (702) 229-6551

Population (2002) 478,400
Crime Index Total (2001) 50,838

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BUSINESS TAXES

	Tax Basis					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Various Categories	\$200	0.002%	\$0.02
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Various Categories	\$7,500	0.075%	\$0.75
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Section 6.04.005 Sales-Based Fee	\$5,600	0.056%	\$0.56
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Section 6.04.005 Sales-Based Fee	\$5,600	0.056%	\$0.56
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Section 6.04.005 Sales-Based Fee	\$5,600	0.056%	\$0.56
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		Section 6.04.502	\$15,000	0.150%	\$1.50
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Exempt	\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Section 6.04.040	\$2,338	0.023%	\$0.23

Calculation Formulas

VARIOUS CATEGORIES (GENERAL OFFICE): \$200.00 flat fee	\$780,001 - \$840,000 = \$470.00; \$840,001 - \$900,000 = \$500.00; \$900,001 - \$960,000 = \$540.00;
VARIOUS CATEGORIES (PROFESSIONAL OFFICE): \$150.00 per licensed professional	\$960,001 - \$1,020,000 = \$570.00; \$1,020,001 - \$1,080,000 = \$600.00; \$1,080,001 - \$1,140,000 = \$640.00; \$1,140,001 - \$1,200,000 = \$670.00; \$1,200,001 and over = .00056 x gross receipts
SECTION 6.04.005 SALES-BASED FEE: \$0 - \$12,000 = \$25.00; \$12,001 - \$18,000 = \$35.00; \$18,001 - \$24,000 = \$42.00; \$24,001 - \$30,000 = \$54.00; \$30,001 - \$45,000 = \$66.00; \$45,001 - \$90,000 = \$78.00; \$90,001 - \$135,000 = \$90.00; \$135,001 - \$180,000 = \$100.00; \$180,001 - \$240,000 = \$120.00; \$240,001 - \$300,000 = \$167.00; \$300,001 - \$360,000 = \$200.00; \$360,001 - \$420,000 = \$230.00; \$420,001 - \$480,000 = \$270.00; \$480,001 - \$540,000 = \$300.00; \$540,001 - \$600,000 = \$350.00; \$600,001 - \$660,000 = \$370.00; \$660,001 - \$720,000 = \$400.00; \$720,001 - \$780,000 = \$440.00;	SECTION 6.04.502 (PERSONAL SERVICES): \$150.00 per employee
	SECTION 6.04.040 (APARTMENT HOUSE): 5 - 10 units = \$25.00; over 10 units = \$25.00 plus \$2.50 per unit

BUSINESS TAX NOTES

Tax rates not scheduled to change. There is a five-year phase-in (20 percent each year) for new and existing businesses that qualify under statute and the regulations established by the Nevada Commission on Economic Development. Businesses that employ students under a qualified work-study program are exempt from paying taxes on the student.

UTILITY USER TAX RATES

Electric 5.0%	Electric Distributor: Nevada Power Company
Telephone 5.0%	
Cellular 5.0%	Special Notes: Per City, telephone tax on intrastate calls only
Gas 5.0%	
Water 5.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.137500%
Sales Tax Rate	7.000%
Transient Occupancy Tax Rate	9.0% - 11.0%
Parking Tax Rate	1.50/hr. meter
Property Tax Notes:	

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Office of Business Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Selected Areas

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Selected Areas

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - Selected Areas

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fees** Notes 2 & 3
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 4

Note 1: Building permit and grading fees vary depending on project valuation. See city for calculation methodology.

Note 2: Transportation Fee: Commercial, Office, Industrial and Apartments: \$0.50 per sq. ft.; SF: \$500 per unit

Note 3: Park Impact Fees: \$0.36 per sq.ft. of habitable area for residential construction

Note 4: Habitat Conservation Plan (HCP): \$550 per acre

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
Southern Nevada Enterprise Zone
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
Las Vegas FTZ No. 89
- Other Special Business or Incentive Zone(s)**
Federal Enterprise Community; Entertainment District
- Redevelopment Project Area(s)**
Downtown Area (2,500-acre area mixed-use)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Southern Nevada Enterprise Community
2. Master-planned business parks developed by City
3. Las Vegas Redevelopment Agency

Notable Public/Private Transactions

Ongoing negotiations and land sale closings with private sector firms in medical and entertainment (production) industries

Business Advantages

1. Accessibility to 54 million-person market (1,000 mile radius)
2. Very low taxes
3. Government working with business
4. All digital switching and fiber optic trunk lines.

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

3.6 interchanges for each 100,000 residents

Nearest Commercial Airport

McCarran International Airport

Nearest Port Facilities

Los Angeles World port/Port of Long Beach

Bus Transit Service

Citizens Area Transit

Rail Transit Service

None

Rail Freight Service

Union Pacific

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Cost Rating

\$\$

\$\$

200 West Washington Street
Phoenix, AZ 85003
www.ci.phoenix.az.us

Administrative Office (602) 262-6011
Business Licenses (602) 262-4638
Economic Development (602) 262-5040
Planning Department (602) 262-7131
Redevelopment Agency (602) 495-5249

Population (2002) 1,321,050
Crime Index Total (2001) 105,396

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BUSINESS TAXES

	Tax Basis					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Privilege (Sales) or Use Tax	\$50	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Privilege (Sales) or Use Tax	\$50	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Privilege (Sales) or Use Tax	\$50	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Privilege (Sales) or Use Tax	\$50	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Privilege (Sales) or Use Tax	\$50	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Privilege (Sales) or Use Tax	\$50	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Rentals of Non-Lodging Real Estate Code (09)	\$190,000	1.900%	\$19.00
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Lodging Code (13)	\$181,850	1.819%	\$18.19

Calculation Formulas

PRIVILEGE (SALES) OR USE TAX:
\$50.00 flat fee for all business activities. Advertising (Code 01) is subject to tax of 0.5% of gross sales.

NON LODGING RENTAL (CODE 09):
\$16.00 one time fee plus 1.9% of gross receipts. May be subject to additional state privilege tax.

LODGING (CODE 13):
\$16.00 one time fee plus 1.8% of gross receipts plus \$2.00 per unit. May be subject to additional state privilege tax.

BUSINESS TAX NOTES

Tax rates not scheduled to change. Local retail sales privilege tax of 1.3% is included in sales tax, transient occupancy tax, and utility user tax rates listed below.

UTILITY USER TAX RATES

Electric	7.1%	Electric Distributor: Arizona Public Service
Telephone	11.0%	
Cellular	11.0%	Special Notes:
Gas	9.0%	
Water	9.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	5.913900%
Sales Tax Rate	8.100%
Transient Occupancy Tax Rate	12.07%
Parking Tax Rate	0.0%
Property Tax Notes:	

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Community and Economic Development Department

Industrial Development Bonds (IDBs)
Industrial Revenue Bond Financing Available

Land, Acquisition or Construction Subsidies
Unlikely to be Available

Lease or Tenant Improvement Subsidies
Unlikely to be Available

Offsite Infrastructure Subsidies
Unlikely to be Available

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Unlikely to be Available

Property Tax Reimbursements
Unlikely to be Available

Utility Tax Discounts
Unlikely to be Available

Financial Relocation Assistance
Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

Development Impact Fees Note 1

Public Facilities Fees Note 1

Scheduled Traffic Impact/Trip Fees

Signalization Fees

Major Thoroughfare/Bridge Fees

Art in Public Places Fees

Other Special Fees Note 2

Note 1: Development Impact Fees include: equipment repair, fire, libraries, major streets, parks, police, solid waste, storm drainage, wastewater, and water. Fees for both residential and non-residential development vary by area, size, and type of project. See planning department for project-specific fees.

Note 2: 1% of construction value (certain areas only)

SPECIAL ZONES

Business Improvement District(s) (BIDs)
Downtown

Other Non-Residential Assessment/Tax Districts

State Enterprise Zone(s)
City of Phoenix Enterprise Zone (COPEZ)

Recycling Market Development Zone(s)

Foreign Trade Zone(s)
Phoenix Sky Harbor Center FTZ No. 75

Other Special Business or Incentive Zone(s)

Redevelopment Project Area(s)
Government Mall Downtown
Nuestro Barrio South Phoenix Village
Eastlake Park
Sky Harbor
Longview

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	1. Business attraction/expansion/relocation program 2. Retail business development program 3. Small business assistance programs 4. Tech-city program
Notable Public/Private Transactions	Springhill Suites Hotel
Business Advantages	1. Strong and diverse economy 2. Large, well-educated, and young workforce 3. Unparalleled climate and quality of life

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
3.3 interchanges for each 100,000 residents

Nearest Commercial Airport
Sky Harbor International Airport

Nearest Port Facilities
Port of San Diego

Bus Transit Service
Phoenix Transit System; Valley Metro

Rail Transit Service
None

Rail Freight Service
Burlington Northern and Union Pacific

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City of **RENO**

Washoe County, Nevada

Cost Rating

\$\$

\$\$

490 South Center
Reno, NV 89501
www.ci.reno.nv.us

Administrative Office (775) 334-2030
Business Licenses (775) 334-2090
Economic Development (775) 334-2077
Planning Department (775) 334-2063
Redevelopment Agency (775) 334-2077

Population (2002) 180,500
Crime Index Total (2001) 11,031

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other				City Designation/Rate Code	Rate Comparison		
						Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business License 4.04.110	\$7,545	0.075%	\$0.75
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business License 4.04.110	\$7,545	0.075%	\$0.75
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business License 4.04.110	\$7,545	0.075%	\$0.75
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business License 4.04.110	\$7,545	0.075%	\$0.75
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business License 4.04.110	\$7,545	0.075%	\$0.75
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business License 4.04.110	\$7,545	0.075%	\$0.75
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	General Business License 4.04.110	\$7,545	0.075%	\$0.75
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Hotels, Apartments, Rooming Houses 4.04.110	\$13,878	0.139%	\$1.39

Calculation Formulas

GENERAL BUSINESS LICENSE:
 \$0 - \$20,000 = \$60.00
 \$20,001 - \$100,000 = \$130.00
 \$100,000 - \$5,000,000 = \$130.00 plus \$0.85 per \$1,000 of gross receipts over \$100,000
 \$5,000,000 and over = \$4,295 plus \$0.65 per \$1,000 of gross receipts over \$5,000,000

HOTELS, APARTMENTS, ROOMING HOUSES:
 Flat Fee = \$48.00 for first 3 units, plus \$15 for each additional unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor: Sierra Pacific Power
Telephone	0.0%	
Cellular	0.0%	Special Notes: City charges a franchise fee for utilities that varies by utility
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	3.520000%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	13.5%
Parking Tax Rate	0.0%
Property Tax Notes:	

City of **RENO**

Washoe County, Nevada

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Auth. of Western Nevada (EDAWN)</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/>	Development Impact Fees
<input type="checkbox"/>	Public Facilities Fees
<input checked="" type="checkbox"/>	Scheduled Traffic Impact/Trip Fees Note 1
<input type="checkbox"/>	Signalization Fees
<input type="checkbox"/>	Major Thoroughfare/Bridge Fees
<input type="checkbox"/>	Art in Public Places Fees
<input checked="" type="checkbox"/>	Other Special Fees Note 2

Note 1: Regional Road Impact Fees:
 SF: \$1,511 per unit
 MF: \$1,024 per unit
 Industrial: \$0.44 - \$0.94 per sq. ft.
 Office: \$1.60 - \$4.11 per sq. ft.
 Commercial: \$1.82 - \$6.33 per sq. ft.

Note 2: Residential Construction Tax: 1% of construction value (\$1,000 maximum)

SPECIAL ZONES	
<input type="checkbox"/>	Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/>	Other Non-Residential Assessment/Tax Districts <i>Downtown Police & Maintenance Fees</i>
<input type="checkbox"/>	State Enterprise Zone(s)
<input type="checkbox"/>	Recycling Market Development Zone(s)
<input type="checkbox"/>	Foreign Trade Zone(s)
<input type="checkbox"/>	Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/>	Redevelopment Project Area(s) <i>Downtown Redevelopment</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Small business loan program in Redevelopment areas
Notable Public/Private Transactions	<ol style="list-style-type: none"> 1. Redevelopment Agency and San Diego developers are partners in the Riverfront entertainment complex in Downtown 2. 12-screen Century Cinemas opened at the Riverfront 3. Rehabilitated Riverside Casino into artist studios
Business Advantages	<ol style="list-style-type: none"> 1. Low cost of doing business 2. Very high quality of life 3. Close to Northern California markets

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>6.6 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Reno Tahoe International Airport</i>
Nearest Port Facilities	<i>Port of San Francisco</i>
Bus Transit Service	<i>Cityfare System</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>Burlington Northern and Union Pacific</i>

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City of **SALT LAKE CITY**

Salt Lake County, Utah

Cost Rating



451 South State Street
Salt Lake City, UT 84111
www.slcgov.com

Administrative Office 801-535-6426
Business Licenses 801-535-7718
Economic Development 801-535-6230
Planning Department 801-535-7757
Redevelopment Agency 801-535-7240

Population (2002) 181,750
Crime Index Total (2001) 16,503

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BUSINESS TAXES

	Tax Basis					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article I, Section 5.04.070	\$1,070	0.011%	\$0.11
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article I, Section 5.04.070	\$1,070	0.011%	\$0.11
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article I, Section 5.04.070	\$1,070	0.011%	\$0.11
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article I, Section 5.04.070	\$1,070	0.011%	\$0.11
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article I, Section 5.04.070	\$1,070	0.011%	\$0.11
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article I, Section 5.04.070	\$1,070	0.011%	\$0.11
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article I, Section 5.04.070	\$1,070	0.011%	\$0.11
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Article I, Section 5.04.070/Schedule 1	\$3,845	0.038%	\$0.38

Calculation Formulas

ARTICLE I, SECTION 5.04.070:
Base Fee: \$70.00, plus \$10.00 per employee

ARTICLE 1, SECTION 5.04.070/SCHEDULE 1:
Base Fee: \$70.00, plus \$10.00 per employee
Additional fee of \$3.00 per rental unit

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

Electric	6.0%
Telephone	6.0%
Cellular	0.0%
Gas	6.0%
Water	6.0%

Electric Distributor:
Utah Power

Special Notes:
\$1/month/cellular phone

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.014468%
Sales Tax Rate	6.350%
Transient Occupancy Tax Rate	10.85%
Parking Tax Rate	2.0%

Property Tax Notes:

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Redevelopment Agency

Industrial Development Bonds (IDBs)
Available

Land, Acquisition or Construction Subsidies
Unlikely to be Available

Lease or Tenant Improvement Subsidies
Unlikely to be Available

Offsite Infrastructure Subsidies
Unlikely to be Available

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Unlikely to be Available

Property Tax Reimbursements
Unlikely to be Available

Utility Tax Discounts
Unlikely to be Available

Financial Relocation Assistance
Through financial package presented.

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 1
- Scheduled Traffic Impact/Trip Fees** Note 1
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Notes 1

Note 1: City is currently considering implementation of development impact fees by January 2000. The following are proposed fees being considered:

Fire Fees: Res.: \$500 per unit; Comm./Indus.: \$0.30 per sq. ft.
 Police Fees: Res.: \$450 per unit; Comm./Indus.: \$0.27 per sq. ft.
 Street Fees: SF: \$0-\$1,925; MF: \$0-\$1,350; Retail: \$0-\$2.89 per sq. ft.
 Indus.: \$1.58-\$1.92 per sq. ft.
 Parks & Rec. Fees: Res.: \$445-\$950 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
International Center
- Other Special Business or Incentive Zone(s)**
Industrial Revenue Bonds; Relocation Assistance; Freeport Law
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	Revolving Loan Funds available for small businesses
Notable Public/Private Transactions	1. Industrial Revenue Bonds 2. Revolving Loan Funds
Business Advantages	1. Extensive Resource Network for small business development 2. Revolving Loan Funds

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
9.4 interchanges for each 100,000 residents

Nearest Commercial Airport
Salt Lake City International Airport

Nearest Port Facilities
None

Bus Transit Service
Utah Transit Authority (UTA)

Rail Transit Service
None

Rail Freight Service
Southern Pacific and Union Pacific

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Cost Rating



255 West Alameda
Tucson, AZ 85701
www.cityoftucson.org

Administrative Office (520) 791-4204
Business Licenses (520) 791-4566
Economic Development (520) 791-5093
Planning Department (520) 791-4505
Redevelopment Agency (520) 791-4505

Population (2002) 486,700
Crime Index Total (2001) 50,112

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BUSINESS TAXES

	Tax Basis					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupational	\$492	0.005%	\$0.05
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupational	\$492	0.005%	\$0.05
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupational	\$492	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupational	\$492	0.005%	\$0.05
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupational	\$492	0.005%	\$0.05
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupational	\$492	0.005%	\$0.05
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Commercial Rental	\$200,000	2.000%	\$20.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Exempt	\$0	0.000%	\$0.00

Calculation Formulas

OCCUPATIONAL:
0-10 employees = \$96.00
11-35 employees = \$198.00
36-100 employees = \$492.00
Over 100 employees = \$744.00

COMMERCIAL RENTAL:
2.0% of gross sales
May be subject to additional state privilege tax

BUSINESS TAX NOTES

Tax rates not scheduled to change. 5% discount on occupational license if prepaid annually. Local retail sales privilege tax of 2.0% is included in sales tax, transient occupancy tax, and utility user tax rates listed below.

UTILITY USER TAX RATES

Electric	9.0%	Electric Distributor: Tucson Electric Power
Telephone	9.0%	
Cellular	9.0%	Special Notes: Rates include privilege tax & franchise fee. Telephone tax on intrastate calls only.
Gas	9.0%	
Water	9.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.120200%
Sales Tax Rate	7.607%
Transient Occupancy Tax Rate	9.5%
Parking Tax Rate	0.0%
Property Tax Notes:	

City of TUCSON

Pima County, Arizona

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City of Tucson Office of Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Citywide

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Will Consider Transaction - Selected Areas

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
Landscape; Lighting; Enhanced Services Assessment for Parking
- State Enterprise Zone(s)**
Tucson/South Tucson/Pima County Enterprise Zone
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
FTZ No. 174
- Other Special Business or Incentive Zone(s)**
Empowerment Zone
- Redevelopment Project Area(s)**
*University Neighborhood Rio Nuevo
Southern Pacific Reserve El Centro
Gateway; Specific and Redevelopment Plan
Broadway Proper
La Entrada*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Tax credits for Enterprise Zone
2. Active Foreign Trade Zone
3. Property tax credits within the Foreign Trade Zone
4. Central Business district
5. Workforce development

Notable Public/Private Transactions

University of Arizona Science Tech Park

Business Advantages

1. Qualified workforce
2. Quality of life
3. Close proximity to Mexico and two Foreign Trade Zones
4. University of Arizona; Research 1 University

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

2.7 interchanges for each 100,000 residents

Nearest Commercial Airport

Tucson International Airport

Nearest Port Facilities

Port of San Diego

Bus Transit Service

Tucson Transit and Suntran

Rail Transit Service

Old Pueblo Trolley

Rail Freight Service

Union Pacific

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Index of Communities by County/Region

Midwest

Chicago, IL
Eau Claire, WI
Kansas City, MO
Naperville, IL
Rockford, IL
Schaumburg, IL
Springfield, IL
St. Peters, MO
Unincor. St. Charles Co., MO

City of CHICAGO

Cook County, Illinois

Cost Rating



121 North LaSalle
Chicago, IL 60602
www.cityofchicago.org

Administrative Office (312) 744-3300
Business Licenses (312) 747-4747
Economic Development (312) 744-4190
Planning Department (312) 744-4190
Redevelopment Agency (312) 744-4190

Population (2002) 2,896,000
Crime Index Total (2001) 0

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BUSINESS TAXES

	Taxation Method					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	GENERAL OFFICE	\$4,925	0.049%	\$0.49
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	OTHER CATEGORY	\$4,925	0.049%	\$0.49
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	OTHER CATEGORY	\$4,925	0.049%	\$0.49
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	OTHER CATEGORY	\$4,925	0.049%	\$0.49
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	MANUFACTURING	\$4,925	0.049%	\$0.49
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	OTHER CATEGORY	\$4,925	0.049%	\$0.49
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	OTHER CATEGORY	\$4,925	0.049%	\$0.49
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Hotel	\$5,800	0.058%	\$0.58

Calculation Formulas

EMPLOYER'S EXPENSE TAX (All Categories):
\$48.00 per employee for businesses with 50 or more employees

GENERAL OFFICE & OTHER CATEGORIES NOT EXEMPT:
Fee: \$125.00

MANUFACTURING:
Fee: \$125.00

HOTEL:
\$75 plus \$1.00 per room

BUSINESS TAX NOTES

City of Chicago has Home Rule Powers.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor: Commonwealth Edison
Telephone	7.0%	
Cellular	5.0%	Special Notes: Water tax is \$8.00 per cubic foot; Electricity charged by usage.
Gas	8.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.870549%
Sales Tax Rate	8.750%
Transient Occupancy Tax Rate	3.0%
Parking Tax Rate	\$1.50 max
Property Tax Notes:	Actual Rate: 7.77% times 2.309 equalizer on 16% of assessed value

City of **CHICAGO**

Cook County, Illinois

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Chicago Department of Planning & Development

Industrial Development Bonds (IDBs)

Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies

Will Consider Transaction - Selected Areas

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Selected Areas

Offsite Infrastructure Subsidies

Will Consider Transaction - Citywide

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Will Consider Transaction - Citywide

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction - Citywide

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fees**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 2

Note 1: Negotiated on a case-by-case basis

Note 2: Citywide Open Space Impact Fee (Residential):

- 0 - 800 sq. ft.: \$313
- 800 - 1,599 sq. ft.: \$626
- 1,600 - 2,999 sq. ft.: \$940
- 3,000 sq. ft. and over: \$1,253

Open Space Fee (Affordable Housing): \$100 per unit

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Planned Manufacturing Districts; Industrial Corridors
- Other Non-Residential Assessment/Tax Districts**
Special Service Areas
- State Enterprise Zone(s)**
Zones 1 - 6
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
Illinois Port Authority
- Other Special Business or Incentive Zone(s)**
Empowerment Zones (Pilsen, South Side, and West Side)
- Redevelopment Project Area(s)**
69 Tax Increment Finance (TIF) Districts

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. \$10 million technology growth fund
2. Empowerment Zone
3. Enterprise Zones
4. Tax Increment Finance (TIF) and Financial Assistance

Notable Public/Private Transactions

1. Largest Internet Carrier Hotel in the country
2. \$160 million Whittman-Hart headquarters
3. 107-acre Solo Cup headquarters and factory
4. Sara Lee research and development headquarters

Business Advantages

1. Quality of life
2. Central location
3. Transportation Infrastructure

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

2.9 interchanges for each 100,000 residents

Nearest Commercial Airport

O'Hare International Airport and Midway Airport

Nearest Port Facilities

Four general cargo harbors

Bus Transit Service

Chicago Transit Authority; Regional Transportation Authority

Rail Transit Service

Chicago Transit Authority; METRA Commuter Rail Service

Rail Freight Service

Nine Class One US Railroad facilities

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City of **EAU CLAIRE**

Eau Claire County, Wisconsin

Cost Rating



203 South Farwell
Eau Claire, WI 54701
www.ci.eau-claire.wi.us

Administrative Office (715) 839-4902
Business Licenses (715) 839-4923
Economic Development (715) 839-4914
Planning Department (715) 839-4914
Redevelopment Agency (715) 839-4914

Population (2002) 61,700
Crime Index Total (2001) 2,816

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor: Xcel Energy
Telephone	0.0%	
Cellular	0.0%	Special Notes:
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.193400%
Sales Tax Rate	5.500%
Transient Occupancy Tax Rate	7.0%
Parking Tax Rate	0.0%
Property Tax Notes:	Actual Rate: \$21.934 per \$1000

City of **EAU CLAIRE**

Eau Claire County, Wisconsin

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Not Applicable</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Not Applicable</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

DEVELOPMENT IMPACT/EXACTION FEES
<input type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fees
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees

SPECIAL ZONES
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs) <i>Three in Downtown</i>
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts
<input checked="" type="checkbox"/> State Enterprise Zone(s) <i>Wisconsin Dev. Zone Program; I-94 Corridor Tech. Zone Program</i>
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input checked="" type="checkbox"/> Redevelopment Project Area(s) <i>North Barstow Street</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>16.1 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Chippewa Valley Regional Airport</i>
Nearest Port Facilities <i>None</i>
Bus Transit Service <i>Eau Claire City Transit</i>
Rail Transit Service <i>None</i>
Rail Freight Service <i>Union Pacific</i>

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City of **KANSAS CITY**

Jackson County, Missouri

Cost Rating



414 E. 12th Street
 Kansas City, MO 64106
 www.kcmo.org

Administrative Office (816) 513-1408
Business Licenses (816) 513-1135
Economic Development (816) 513-1407
Planning Department (816) 513-1407
Redevelopment Agency (816) 221-0636

Population (2002) 441,550
Crime Index Total (2001) 50,452

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BUSINESS TAXES

	Taxation Method					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.	Total	% of \$10m
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A	\$8,343	0.083%	\$0.83
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A	\$8,343	0.083%	\$0.83
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A	\$8,343	0.083%	\$0.83
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A	\$8,343	0.083%	\$0.83
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category B	\$7,360	0.074%	\$0.74
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A	\$8,343	0.083%	\$0.83
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A	\$8,343	0.083%	\$0.83
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category A	\$8,343	0.083%	\$0.83

Calculation Formulas

Category A:				Category B:			
Low Limit	Hight Limit	Base Rate	Incremental Rate	Low Limit	Hight Limit	Base Rate	Incremental Rate
\$0	\$28,000	\$25.00	0	\$0	\$31,000	\$25.00	0
\$28,001	\$55,000	\$25.00	.00090	\$31,001	\$62,000	\$25.00	.00080
\$55,001	\$110,000	\$50.00	.00089	\$62,001	\$124,000	\$50.00	.00079
\$110,001	\$220,000	\$99.00	.00088	\$124,001	\$248,000	\$99.00	.00078
\$220,001	\$440,000	\$196.00	.00087	\$248,001	\$496,000	\$196.00	.00077
\$440,001	\$880,000	\$388.00	.00086	\$496,001	\$992,000	\$387.00	.00076
\$880,001	\$1,760,000	\$767.00	.00085	\$992,001	\$1,984,000	\$764.00	.00075
\$1,760,001	\$3,520,000	\$1,515.00	.00084	\$1,984,001	\$3,968,000	\$1,508.00	.00074
\$3,520,001	\$7,040,000	\$2,994.00	.00083	\$3,968,001	\$7,936,000	\$2,997.00	.00073
\$7,040,001	\$14,080,000	\$5,916.00	.00082	\$7,936,001	\$15,872,000	\$5,874.00	.00072
\$14,080,001	\$28,160,000	\$11,689.00	.00081	\$15,872,001	\$31,744,000	\$11,588.00	.00071
\$28,160,001	\$56,320,000	\$23,094.00	.00080	\$31,744,001	\$63,488,000	\$22,858.00	.00070
\$56,320,001	\$112,640,000	\$45,622.00	.00079	\$63,488,001	\$126,976,001	\$45,079.00	.00069
\$112,640,001	\$225,280,000	\$90,115.00	.00078	\$126,967,001	\$253,952,000	\$88,886.00	.00068
\$225,280,001	\$450,560,000	\$177,975.00	.00077	\$253,952,001	\$507,904,000	\$175,230.00	.00067
\$450,560,001	\$901,120,000	\$351,441.00	.00076	\$507,904,001	\$1,015,808,000	\$345,378.00	.00066
over \$901,120,001	None	\$693,867.00	.00075	over \$1,015,808,001	None	\$680,595.00	.00065

BUSINESS TAX NOTES

All Categories have \$25.00 Minimum Fee
 Base Rate + (Gross Receipts - Low Limit) x Incremental Rate

UTILITY USER TAX RATES

Electric	10.0%	Electric Distributor: Kansas City Power and Light
Telephone	10.0%	
Cellular	0.0%	Special Notes: Electric, Telephone, and Gas: 7% residential 10% business
Gas	10.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	0.428800%
Sales Tax Rate	0.750%
Transient Occupancy Tax Rate	7.5
Parking Tax Rate	0
Property Tax Notes:	

City of **KANSAS CITY**

Jackson County, Missouri

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Corp. and KCADC

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Will Consider Transaction

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
CIDs, NIDs, TDD
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. TIF, PIEA, Chapter 353 Tax Abatement
2. Chapter 99 Tax Abatement Programs
3. Chapter 100 Programs, and Bonding Ability

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

1.8 interchanges for each 100,000 residents

Nearest Commercial Airport

Kansas City International Airport

Nearest Port Facilities

Port of Kansas City

Bus Transit Service

Kansas City Area Transportation Authority

Rail Transit Service

Amtrak

Rail Freight Service

Union Pacific, BNSF, Kansas City Southern

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City of **NAPERVILLE**

Will and Du Page Counties, Illinois

Cost Rating

\$\$

\$\$

400 South Eagle Street
Naperville, IL 60540
www.naperville.il.us

Administrative Office (630) 420-6065
Business Licenses (630) 420-6045
Economic Development (630) 305-7701
Planning Department (630) 548-2974
Redevelopment Agency (630) 548-2974

Population (2002) 128,350
Crime Index Total (2001) 0

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other		Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

May be subject to State Licensing fees
Real Estate Transfer Tax \$1.50 per \$500.00

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor: City of Naperville
Telephone	5.0%	
Cellular	5.0%	Special Notes:
Gas	5.0%	
Water	5.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.054600%
Sales Tax Rate	0.000%
Transient Occupancy Tax Rate	4.4%
Parking Tax Rate	0
Property Tax Notes:	

City of **NAPERVILLE**

Will and Du Page Counties, Illinois

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Naperville Development Partnership</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

DEVELOPMENT IMPACT/EXACTION FEES
<input checked="" type="checkbox"/> Development Impact Fees
<input type="checkbox"/> Public Facilities Fees
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fees
<input type="checkbox"/> Signalization Fees
<input type="checkbox"/> Major Thoroughfare/Bridge Fees
<input type="checkbox"/> Art in Public Places Fees
<input type="checkbox"/> Other Special Fees

SPECIAL ZONES
<input type="checkbox"/> Business Improvement District(s) (BIDs)
<input checked="" type="checkbox"/> Other Non-Residential Assessment/Tax Districts <i>Special Service Areas</i>
<input type="checkbox"/> State Enterprise Zone(s)
<input type="checkbox"/> Recycling Market Development Zone(s)
<input type="checkbox"/> Foreign Trade Zone(s)
<input type="checkbox"/> Other Special Business or Incentive Zone(s)
<input type="checkbox"/> Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

TRANSPORTATION AMENITIES
Freeway Interchange Ratio <i>1.6 interchanges for each 100,000 residents</i>
Nearest Commercial Airport <i>Chicago Midway</i>
Nearest Port Facilities <i>None</i>
Bus Transit Service <i>PACE</i>
Rail Transit Service <i>Downtown Naperville</i>
Rail Freight Service <i>Burlington Northern, Sante Fe</i>

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City of **ROCKFORD**

Winnebago County, Illinois

Cost Rating

\$\$

\$\$

515 North Court St.
Rockford, IL 61103
www.rockfordil.com

Administrative Office (815) 987-5590
Business Licenses (815) 987-5516
Economic Development (815) 987-5610
Planning Department (815) 987-5624
Redevelopment Agency (815) 987-5610

Population (2002) 150,100
Crime Index Total (2001) 0

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other		Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

Subject to State Fees.

UTILITY USER TAX RATES

Electric	5.0%
Telephone	8.0%
Cellular	8.0%
Gas	5.0%
Water	0.0%

Electric Distributor:
Commonwealth Edison

Special Notes:

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	3.585400%
Sales Tax Rate	0.250%
Transient Occupancy Tax Rate	0
Parking Tax Rate	0

Property Tax Notes:

City of **ROCKFORD**

Winnebago County, Illinois

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Rockford Area Council of 100

Industrial Development Bonds (IDBs)
Have Completed Transaction

Land, Acquisition or Construction Subsidies
Have Completed Transaction

Lease or Tenant Improvement Subsidies
Have Completed Transaction

Offsite Infrastructure Subsidies
Have Completed Transaction

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Unlikely to be Available

Property Tax Reimbursements
Have Completed Transaction

Utility Tax Discounts
Have Completed Transaction

Financial Relocation Assistance
Have Completed Transaction

DEVELOPMENT IMPACT/EXACTION FEES

Development Impact Fees

Public Facilities Fees Note 1

Scheduled Traffic Impact/Trip Fees

Signalization Fees Note 2

Major Thoroughfare/Bridge Fees

Art in Public Places Fees

Other Special Fees

Note 1: Developer pays cost of extending roads, water, and sewer

Note 2: Developer pays cost of traffic signals and through installation

SPECIAL ZONES

Business Improvement District(s) (BIDs)

Other Non-Residential Assessment/Tax Districts

State Enterprise Zone(s)
Southwest and South Central Rockford

Recycling Market Development Zone(s)

Foreign Trade Zone(s)
Greater Rockford Airport

Other Special Business or Incentive Zone(s)

Redevelopment Project Area(s)
*East & West Downtown
7th Street
South Rockford Redevelopment Project Area
Springfield Corners Redevelopment Project Area
2 Exclusive Housing Redevelopment Project Area:
Southeast Affordable Housing; Lincolnwood Estates*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	1. 3 year property tax abatement on increased EAV from all taxing districts for commercial and industrial projects with job creation in Enterprise Zone 2. Have done sales tax sharing agreements for large retail projects
Notable Public/Private Transactions	No Response
Business Advantages	1. Skilled labor force 2. Affordable housing 3. Dependable electric service (2 new peaker plants) 4. Excellent quality of life

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
2.0 interchanges for each 100,000 residents

Nearest Commercial Airport
Greater Rockford Airport

Nearest Port Facilities
Chicago

Bus Transit Service
Rockford Mass Transit District

Rail Transit Service
None

Rail Freight Service
IL RailNet, I&M RailLink, Canadian Pacific, Canadian Nationa, BNSF

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Cost Rating



101 Schaumburg Court
Schaumburg, IL 60193
www.ci.schaumburg.il.us

Administrative Office (847) 923-4700
Business Licenses (847) 923-4538
Economic Development (847) 923-3851
Planning Department (847) 923-4430
Redevelopment Agency (847) 923-3851

Population (2002) 75,400
Crime Index Total (2001) 0

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts			or the first 100 employees, as applicable.					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 41:General	\$50	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 41:General	\$50	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 41: Retail Business	\$150	0.002%	\$0.02
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 41:General	\$50	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 41:General	\$50	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 41:General	\$50	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 41:General	\$50	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Chapter 41:General	\$50	0.001%	\$0.01

Calculation Formulas

CHAPTER 41: GENERAL
Flat fee = \$50

CHAPTER 41: RETAIL BUSINESS
1 - 2,500 sq. ft. = \$50
2,501 - 10,000 sq. ft. = \$100
10,001 - 20,000 sq. ft. = \$150
20,001 - 30,000 sq. ft. = \$200
30,001 - 50,000 sq. ft. = \$250
50,001 sq. ft. and over = \$300

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	1.0%
Telephone	4.0%
Cellular	4.0%
Gas	1.0%
Water	1.0%

Electric Distributor:
Com Ed

Special Notes:

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.426900%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	6.0%
Parking Tax Rate	0.0%

Property Tax Notes:

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Business Development Commission

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available (Village portion abated yearly)

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fees Note 2
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees Note 3

Note 1: Police/Fire: Res: \$250 per unit; Non-Res: \$0.10 per sq. ft.; Medical: Res: \$100 per unit; Non-Res: \$250 per acre; Cultural Center: Res: \$200 per unit; School Dist. Res: \$250/unit
 Note 2: Res: On-Site: 100% paid by developer; Adjacent Site: proportionate share paid by developer; Off-site: No fee; Non-Res: On-Site: 100% paid by developer; Adjacent Site: Proportionate share paid by developer; Off-site: Non-Res.: \$1.56 per sq. ft.
 Note 3: Park Fee (Res Only): \$150 per unit or as otherwise negotiated; Spring Valley: \$50 per unit or as otherwise negotiated

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Tax Increment Financing District
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

"The Village of Schaumburg has never levied a municipal property tax!" -- Al Larson, Schaumburg Village President

Notable Public/Private Transactions

1. New minor league baseball stadium and municipal airport that features private sector participation
2. New Convention Center opening June 2006

Business Advantages

1. Location -- near O'Hare Airport
2. Employment Center -- 85,000 workers
3. Market -- second leading market in Illinois

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.3 interchanges for each 100,000 residents

Nearest Commercial Airport

Schaumburg Regional Airport

Nearest Port Facilities

Chicago-29 miles

Bus Transit Service

DART; Pace; Woodfield Trolley, Pace Route 602

Rail Transit Service

METRA

Rail Freight Service

None

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City of **SPRINGFIELD**

Sangamon County, Illinois

Cost Rating

\$\$

\$\$

231 S. 6th Street
Springfield, IL 62701
www.springfield.il.us

Administrative Office (217) 789-2200
Business Licenses (217) 789-8411
Economic Development (217) 789-2377
Planning Department (217) 789-2380
Redevelopment Agency

Population (2002) 111,450
Crime Index Total (2001) 0

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other		Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

Subject to State Fees.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor: City Water, Light & Power Company
Telephone	0.0%	
Cellular	0.0%	Special Notes:
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.514600%
Sales Tax Rate	7.250%
Transient Occupancy Tax Rate	0
Parking Tax Rate	0
Property Tax Notes:	

City of **SPRINGFIELD**

Sangamon County, Illinois

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Office of Planning and Economic Development

Industrial Development Bonds (IDBs)
Have Completed Transaction

Land, Acquisition or Construction Subsidies
Will Consider Transaction

Lease or Tenant Improvement Subsidies
Have Completed Transaction

Offsite Infrastructure Subsidies
Have Completed Transaction

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Will Consider Transaction

Property Tax Reimbursements
Have Completed Transaction - available in Enterprise Zone

Utility Tax Discounts
Have Completed Transaction

Financial Relocation Assistance
Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 2
- Scheduled Traffic Impact/Trip Fees** Note 3
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

Note 1: Determined by total cost and type of development

Note 2: Water, sewer mian extension determined by project cost

Note 3: 50% of cost to improve substandard roadway

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
Property tax abatements; Building materials sales tax exemption
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Tax Increment Financing District
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	City Water, Light & Power provides economic development rate reductions/discounts to qualifying customers.
Notable Public/Private Transactions	1. Abraham Lincoln Presidential Library and Museum 2. Cingular Wireless Telecommunications Call Center
Business Advantages	Housing market consistently ranked as "affordable by Nat'l Assoc. of Homebuilders; Ranked 12th in top 25 cities for doing business in; Business Development Outlook Magazine; Price-adjusted real per-capita personal income most powerful in IL in Old Dominion U. study

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
0.0 interchanges for each 100,000 residents

Nearest Commercial Airport
Springfield Capital Airport

Nearest Port Facilities
Beardstown

Bus Transit Service
Springfield Mass Transit District, Greyhound

Rail Transit Service
Amtrak

Rail Freight Service
Norfolk Southern, Canadian National, Union Pacific, Gateway Western

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City of **ST. PETERS**

St. Charles County, Missouri

Cost Rating



One St. Peters Center Blvd.
St. Peters, MO 63376
www2.ci.st-peters.mo.us/

Administrative Office (636) 477-6600
Business Licenses (636) 477-6600, Ext. 232
Economic Development (636) 477-6600, Ext. 203
Planning Department (636) 477-6600, Ext. 305
Redevelopment Agency (636) 477-6600, Ext. 203

Population (2002) 51,400
Crime Index Total (2001) 0

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts			or the first 100 employees, as applicable.					
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$50	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$50	0.001%	\$0.01
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$50	0.001%	\$0.01
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$50	0.001%	\$0.01
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$50	0.001%	\$0.01
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$50	0.001%	\$0.01
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$50	0.001%	\$0.01
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	General Business	\$50	0.001%	\$0.01

Calculation Formulas

GENERAL BUSINESS
\$50 flat fee

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	5.0%
Telephone	0.0%
Cellular	0.0%
Gas	5.0%
Water	0.0%

Electric Distributor:
Ameren UE

Special Notes:

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.236700%
Sales Tax Rate	7.425%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	0.0%

Property Tax Notes:

City of **ST. PETERS**

St. Charles County, Missouri

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>City Administrator's Office</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Will Consider Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Will Consider Transaction</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fees	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input type="checkbox"/> Other Special Fees	
<div style="border: 1px solid black; padding: 5px;"> Note 1: Roadway contributions in lieu of actual road work or on site detention is negotiated on a case-by-case basis </div>	

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Tax Increment Financing</i>
<input type="checkbox"/> Redevelopment Project Area(s)	

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	Tax Increment Financing District to finance infrastructure or capital improvements that serve District
Notable Public/Private Transactions	Tax Increment Financing District agreement with Costco to build store
Business Advantages	1. Strong retail base established in affluent growing community 2. Central location with low taxes 3. Highly skilled workforce

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.8 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Lambert-St. Louis International</i>
Nearest Port Facilities	<i>Port of St. Louis</i>
Bus Transit Service	<i>None</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>Norfolk & Southern</i>

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Unincorporated ST. CHARLES COUNTY

St. Charles County, Missouri

Cost Rating \$	1001 Boardwalk Springs Place, Suite 50 O'Fallen, MO 63366			
	Administrative Office	(636) 441-6880	Population (2002)	280,700
	Business Licenses			
	Economic Development	(636) 441-6880		
	Planning Department Redevelopment Agency			

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.		
							<u>Total</u>	<u>% of \$10m</u>	<u>Per \$1,000</u>
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor
Telephone	5.0%	Culvre River, American UE
Cellular	0.0%	Special Note
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Sales Tax Rate	5.825%
Transient Occupancy Tax Rate	5% on sleeping rooms
Parking Tax Rate	0

Unincorporated ST. CHARLES COUNTY

St. Charles County, Missouri

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

David Leezer (636) 441-6880

Industrial Development Bonds (IDBs)

Have Completed Transaction

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Have Completed Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Have Completed Transaction

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Transportation and Neighborhood Improvement Dist., Special Business Dist.
- Other Non-Residential Assessment/Tax Districts**
Historical Main Street; Hwy K
- State Enterprise Zone(s)**
Missouri Building Community Qualified Area
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Various tax credit and job training assistance is available
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Industrial Development Bonds
2. Industrial Revenue Bonds
3. Database of buildings and sites
4. Workforce training and recruitment

Notable Public/Private Transactions

MasterCard, CitiMortgage, General Motors WorldCom, CitiGroup, Enterprise Rent-A-Car, Nordyne, McEagle Development, Cardinal Health, Reckitt-Benckiser, and healthcare growth through SSM HealthCare and Barnes Jewish St. Peters Hospital

Business Advantages

1. Highly skilled workforce (over 50,000, 13,000 university graduates annually in region)
2. Competitively priced construction-ready sites
3. Excellent transportation
4. Fiber optic services
5. Strong tourism industry

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

8.2 interchanges for each 100,000 residents

Nearest Commercial Airport

Lambert Int'l St. Louis

Nearest Port Facilities

Tri-Cities Port Authority

Bus Transit Service

Greyhound

Rail Transit Service

Amtrak

Rail Freight Service

Norfolk Southern

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Index of Communities by County/Region

Northeast

Boston, MA
Hartford, CT
New York, NY
Philadelphia, PA
Syracuse, NY
Washington D.C.

City of **BOSTON**

Suffolk County, Massachusetts

Cost Rating

\$\$

\$\$

One City Hall Square
Boston, MA 02201
www.ci.boston.ma.us

Administrative Office (617) 635-4000
Business Licenses (617) 635-2690
Economic Development (617) 722-4300
Planning Department (617) 918-4206
Redevelopment Agency (617) 722-4300

Population (2002) 589,100
Crime Index Total (2001) 37,385

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BUSINESS TAXES

No Tax or Fee
Gross Receipts
Employee
Payroll
Flat Rate/Other

City Designation/Rate Code

	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other	City Designation/Rate Code
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Boston Code, Chapter XVIII, All Categories
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Boston Code, Chapter XVIII, All Categories
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Boston Code, Chapter XVIII, All Categories
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Boston Code, Chapter XVIII, All Categories
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Boston Code, Chapter XVIII, All Categories
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Boston Code, Chapter XVIII, All Categories
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Boston Code, Chapter XVIII, All Categories
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Boston Code, Chapter XVIII, All Categories

Rate Comparison

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.

Total	% of \$10m	Per \$1,000
\$13	0.000%	\$0.00
\$13	0.000%	\$0.00
\$13	0.000%	\$0.00
\$13	0.000%	\$0.00
\$13	0.000%	\$0.00
\$13	0.000%	\$0.00
\$13	0.000%	\$0.00
\$13	0.000%	\$0.00

Calculation Formulas

All Categories:
\$50.00 per 4 years (\$12.50 per year)

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	12.7%

Electric Distributor:
Boston Edison

Special Notes:

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	3.149000%
Sales Tax Rate	5.000%
Transient Occupancy Tax Rate	12.45%
Parking Tax Rate	0.0%

Property Actual Rate: \$31.49 per \$1000

Tax Notes:

City of **BOSTON**

Suffolk County, Massachusetts

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Office of Business Development</i>
Industrial Development Bonds (IDBs)	<i>Unlikely to be Available</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Unlikely to be Available</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Unlikely to be Available</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input type="checkbox"/> Public Facilities Fees	
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fees	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Notes 3 & 4

Note 1: Community benefits negotiated on a case-by-case basis
 Note 2: Disruption Mitigation Plan for Road Construction (Disruption Impact Fund): Deposit of 0.5% of expected total cost of the road construction work for all development. Deposit will be returned after deducting any claims.
 Note 3: Affordable Housing Fee (Non-Residential): \$6 per sq. ft. over 100,000 sq. ft.
 Note 4: Jobs Fee (Non-Residential): \$2 per sq. ft. over 100,000 sq. ft.

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Fed. Empowerment Zone; Enhanced Enterprise Community</i>
<input type="checkbox"/> Redevelopment Project Area(s)	

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>1.7 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Logan Airport</i>
Nearest Port Facilities	<i>No response</i>
Bus Transit Service	<i>MBTA</i>
Rail Transit Service	<i>MBTA (commuter; Green Line; subway)</i>
Rail Freight Service	<i>No response</i>

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City of **HARTFORD**

Hartford County, Connecticut

Cost Rating



11 Asylum Street
Hartford, CT 06103
www.hartforddecodev.com

Administrative Office (860) 543-8520
Business Licenses (860) 757-9252
Economic Development (860) 524-0725
Planning Department (860) 757-9054
Redevelopment Agency (860) 524-0725

Population (2002) 121,600
Crime Index Total (2001) 10,931

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
							Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor: CT Light & Power
Telephone	0.0%	
Cellular	0.0%	Special Notes:
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	0.720000%
Sales Tax Rate	0.000%
Transient Occupancy Tax Rate	0
Parking Tax Rate	0
Property Tax Notes:	

City of **HARTFORD**

Hartford County, Connecticut

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Hartford Economic Development Commission (HEDC)

Industrial Development Bonds (IDBs)

Have Completed Transaction

Land, Acquisition or Construction Subsidies

Have Completed Transaction

Lease or Tenant Improvement Subsidies

Have Completed Transaction

Offsite Infrastructure Subsidies

Have Completed Transaction

Business License Tax Waivers or Reductions

Have Completed Transaction

Permit or Fee Waivers or Reductions

Have Completed Transaction

Property Tax Reimbursements

Have Completed Transaction

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Park Street Special Services District
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
Bradley Int'l Airport, Bridgeport, New Haven, New London
- Other Special Business or Incentive Zone(s)**
Federal Hub Zone
- Redevelopment Project Area(s)**
Z1 Active Plans

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Enterprize Zone Program, Entertainment Districts, Qualified Manufacturing Plant, Railroad Depot Zone, Urban Jobs Program, Contiguous Municipality Zone, Defence Plant Zone, Manufacturing Zone, Enterprise Corridor Zone

Notable Public/Private Transactions

Six Pillar Projects: Downtown Hartford - including Adrian's Landing \$550 million public/\$250 million private

Business Advantages

1. Educated, productive workforce
2. Location (proximity to Boston and New York)
3. Quality of Life

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

4.1 interchanges for each 100,000 residents

Nearest Commercial Airport

Bradley International Airport

Nearest Port Facilities

New Haven

Bus Transit Service

Greyhound, Peter Pan Trailways, Downtown Union Station

Rail Transit Service

Amtrak, Union Station

Rail Freight Service

Conn Rail

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City of **NEW YORK**

Manhattan County, New York

Cost Rating

\$\$

\$\$

City Hall
New York, NY 10007
www.ci.nyc.ny.us

Administrative Office (212) 669-2400
Business Licenses (212) 513-6300
Economic Development (212) 619-5000
Planning Department (212) 720-3276
Redevelopment Agency (212) 619-5000

Population (2002) 8,008,300
Crime Index Total (2001) 266,587

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.</i>		
							Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Title 11, Chapter 5, Administrative Code	\$71,200	0.712%	\$7.12
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Title 11, Chapter 5, Administrative Code	\$71,200	0.712%	\$7.12
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Title 11, Chapter 5, Administrative Code	\$71,200	0.712%	\$7.12
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Title 11, Chapter 5, Administrative Code	\$71,200	0.712%	\$7.12
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Title 11, Chapter 5, Administrative Code	\$71,200	0.712%	\$7.12
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Title 11, Chapter 5, Administrative Code	\$71,200	0.712%	\$7.12
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Title 11, Chapter 5, Administrative Code	\$71,200	0.712%	\$7.12
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Title 11, Chpt. 5 & 11, Administrative Code	\$908,825	9.088%	\$90.88

Calculation Formulas

<p>UNINCORPORATED BUSINESS TAX, Title 11, Chapter 5: Unincorporated business tax of 4% on taxable income</p> <p>Does not apply to unincorporated businesses with a gross income under \$75,000 or taxable income under \$35,000. Does not apply to partnerships with a gross income under \$25,001 or taxable income under \$15,001.</p> <p>COMMERCIAL RENT TAX, Title 11, Chapter 7: Commercial rent tax 3.9% of the taxpayers base rent</p> <p>In addition to the unincorporated business tax, tenants whose annual base rent is over \$100,000 and occupy, use, or intend to occupy or use New York City premises for carrying on any trade, business, profession or commercial activity is assessed a commercial rent tax.</p> <p>Sliding Scale for base rents between \$100,000 and \$140,000.</p> <p>The tax has been repealed with respect to rent paid for all premises located north of the center line of 96th Street in Manhattan and the boroughs of the Bronx, Brooklyn, Queens, and Staten Island.</p>	<p>HOTEL ROOM OCCUPANCY TAX, Title 11, Chapter 25: Base Rate plus 5%</p> <table border="1"> <thead> <tr> <th>Rent per Room per Day</th> <th>Base Rate per day</th> </tr> </thead> <tbody> <tr> <td>\$10 - \$20</td> <td>\$0.50</td> </tr> <tr> <td>\$20 - \$30</td> <td>\$1.00</td> </tr> <tr> <td>\$30 - \$40</td> <td>\$1.50</td> </tr> <tr> <td>\$40+</td> <td>\$2.00</td> </tr> </tbody> </table> <p>Does not apply to permeanant residents (over 180 days)</p>	Rent per Room per Day	Base Rate per day	\$10 - \$20	\$0.50	\$20 - \$30	\$1.00	\$30 - \$40	\$1.50	\$40+	\$2.00
Rent per Room per Day	Base Rate per day										
\$10 - \$20	\$0.50										
\$20 - \$30	\$1.00										
\$30 - \$40	\$1.50										
\$40+	\$2.00										

BUSINESS TAX NOTES

Rate comparison calculations are based on allocated net income after expenses and are only applicable for unincorporated businesses. Tax credits available for Unincorporated Business Tax. Assumptions include 20,000 sq. ft. rental space at \$40 per sq. ft. per year. For tax payer assistance contact: 718-935-6000.

UTILITY USER TAX RATES

Electric 2.4%	Electric Distributor: Consolidated Edison
Telephone 2.4%	
Cellular 2.4%	Special Notes: Actual rate is 2.35%
Gas 2.4%	
Water 0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	4.399200%
Sales Tax Rate	8.250%
Transient Occupancy Tax Rate	5% plus \$0.50 - \$2.00 per
Parking Tax Rate	6.0% - 14.0%
Property Tax Notes:	

City of **NEW YORK**

Manhattan County, New York

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Corporation

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fees**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

Note 1: Review fees are charged for necessary environmental assessments.
Developers are responsible for paying for any needed mitigations.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
Brooklyn Navy Yard; JFK Airport
- Other Special Business or Incentive Zone(s)**
Nine State Econ. Dev. Zones; NYC Empowerment Zone
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

1. Industrial and commercial incentive program
2. Commercial rent tax special abatement
3. Real estate tax abatement
4. Various others

Notable Public/Private Transactions

No Response

Business Advantages

1. Business resources
2. Responsive local government
3. Transportation network
4. Strong industries & development opportunities

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

0.0 interchanges for each 100,000 residents

Nearest Commercial Airport

JFK International Airport; La Guardia Airport

Nearest Port Facilities

Brooklyn Red Hook; Howland Hook; Port Newark; Greenville Yard

Bus Transit Service

MTA

Rail Transit Service

NYC Subway; Metro North; LIRR

Rail Freight Service

CSX; Norfolk Southern

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City of **PHILADELPHIA**

Philadelphia County, Pennsylvania

Cost Rating

\$\$

\$\$

Broad & Market Street
Philadelphia, PA 19107
www.phila.gov

Administrative Office (215) 683-2001
Business Licenses (215) 686-2490
Economic Development (215) 683-2000
Planning Department (215) 683-4600
Redevelopment Agency (215) 209-8732

Population (2002) 1,517,550
Crime Index Total (2001) 93,878

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BUSINESS TAXES

	No Tax or Fee					City Designation/Rate Code	Rate Comparison		
	Gross Receipts	Employee Payroll	Flat Rate/Other	<i>Total</i>	<i>% of \$10m</i>		<i>Per \$1,000</i>		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business Privilege, Net Profits, Use & Occ.	\$153,328	1.533%	\$15.33
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business Privilege, Net Profits, Use & Occ.	\$153,328	1.533%	\$15.33
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business Privilege, Net Profits	\$133,000	1.330%	\$13.30
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business Privilege, Net Profits	\$133,000	1.330%	\$13.30
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business Privilege, Net Profits	\$133,000	1.330%	\$13.30
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business Privilege, Net Profits	\$133,000	1.330%	\$13.30
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business Privilege, Net Profits	\$133,000	1.330%	\$13.30
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business Privilege, Net Profits, Hotel Room	\$833,000	8.330%	\$83.30

Calculation Formulas

BUSINESS PRIVILEGE TAX
 \$2.30 per \$1,000 of gross receipts, plus 6.5% of net income

NET PROFITS TAX
 4.5% of net profits

USE & OCCUPANCY TAX
 \$4.62 per \$100 assessed value
 Use & Occupancy tax applies only to business office segments of rental space.

HOTEL ROOM RENTAL TAX
 7% of gross receipts

BUSINESS TAX NOTES

Rate Comparison does not include one time \$200 Business Privilege License fee. Assume 20,000 sq. ft. at \$22 per sq. ft. per year

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor: PECO
Telephone	0.0%	
Cellular	0.0%	Special Notes:
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.644500%
Sales Tax Rate	7.000%
Transient Occupancy Tax Rate	14.0%
Parking Tax Rate	15.0%
Property Tax Notes:	

City of PHILADELPHIA

Philadelphia County, Pennsylvania

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Philadelphia Department of Commerce

Industrial Development Bonds (IDBs)
Will Consider Transaction

Land, Acquisition or Construction Subsidies
Will Consider Transaction

Lease or Tenant Improvement Subsidies
Will Consider Transaction

Offsite Infrastructure Subsidies
Will Consider Transaction

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Unlikely to be Available

Property Tax Reimbursements
Property Tax Abatement for new construction or rehabilitation.

Utility Tax Discounts
Not Applicable

Financial Relocation Assistance
Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Special Service Districts)
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
Enterprise Zone, Keystone Opportunity Zones
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
3 foreign trade zones within proximity to Philadelphia ports.
- Other Special Business or Incentive Zone(s)**
Empowerment Zone; Keystone Opportunity Zones
- Redevelopment Project Area(s)**
Urban Renewal Areas

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	In KOZs, all State and City business taxes can be waived through 2010 for qualifying companies.
Notable Public/Private Transactions	Recently opened a 1.1 million sq. ft. warehouse distribution center in a KOZ that will employ 1100 workers when fully operational.
Business Advantages	<ol style="list-style-type: none"> 1. Large skilled labor force 2. Developed trans. access to local and int'l market 3. concentrations of finance market 4. precision manufacturing 5. medical services

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
3.5 interchanges for each 100,000 residents

Nearest Commercial Airport
Philadelphia International Airport

Nearest Port Facilities
Philadelphia Regional Port Authority

Bus Transit Service
SEPTA

Rail Transit Service
SEPTA

Rail Freight Service
CSX Transportation, Canadian Pacific Rail, Norfolk Southern

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City of **SYRACUSE**

Onodaga County, New York

Cost Rating



312 City Hall, 233 E. Washington St.
Syracuse, NY 13202
www.syracuse.ny.us

Administrative Office (315) 448-8005
Business Licenses (315) 448-8310
Economic Development (315) 448-8100
Planning Department (315) 448-8100
Redevelopment Agency (315) 448-8100

Population (2002) 147,300
Crime Index Total (2001) 9,526

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other		Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

BUSINESS TAX NOTES

Subject to State Fees.

UTILITY USER TAX RATES

Electric	1.0%	Electric Distributor: National Grid
Telephone	1.0%	
Cellular	1.0%	Special Notes:
Gas	1.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.191000%
Sales Tax Rate	3.000%
Transient Occupancy Tax Rate	0
Parking Tax Rate	0
Property Tax Notes:	

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Department of Economic Development</i>
Industrial Development Bonds (IDBs)	<i>Have Completed Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Have Completed Transaction</i>
Lease or Tenant Improvement Subsidies	<i>Have Completed Transaction</i>
Offsite Infrastructure Subsidies	<i>Have Completed Transaction</i>
Business License Tax Waivers or Reductions	<i>Have Completed Transaction</i>
Permit or Fee Waivers or Reductions	<i>Have Completed Transaction</i>
Property Tax Reimbursements	<i>Have Completed Transaction</i>
Utility Tax Discounts	<i>Have Completed Transaction</i>
Financial Relocation Assistance	<i>Have Completed Transaction</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input checked="" type="checkbox"/> Development Impact Fees	Note 1
<input checked="" type="checkbox"/> Public Facilities Fees	Note 2
<input type="checkbox"/> Scheduled Traffic Impact/Trip Fees	
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3

Note 1: Industrial Development fees through IDA

Note 2: Sewer and Water

Note 3: Business Improvement District Fees, under control of businesses in the district

SPECIAL ZONES	
<input checked="" type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input checked="" type="checkbox"/> State Enterprise Zone(s)	<i>NYS Empire Zone</i>
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input checked="" type="checkbox"/> Foreign Trade Zone(s)	
<input checked="" type="checkbox"/> Other Special Business or Incentive Zone(s)	<i>Federal Empowerment Zone</i>
<input type="checkbox"/> Redevelopment Project Area(s)	

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	<ol style="list-style-type: none"> 1. Low interest loan programs 2. Minority Loan Program 3. Training & Funding programs
Notable Public/Private Transactions	Public/Private Partnership: Destiny USA Project - \$2.2 billion development in City
Business Advantages	Payment in Liew of Taxes (PILOT) funds allow money to be reinvested in projects for public improvements

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>5.4 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Hancock International Airport</i>
Nearest Port Facilities	<i>Port of Oswego - Great Lakes - St. Lawrence</i>
Bus Transit Service	<i>CNY Regional Transportation</i>
Rail Transit Service	<i>Amtrak</i>
Rail Freight Service	<i>CSX</i>

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City of **WASHINGTON, D.C.**

District of Columbia

Cost Rating



441 4th Street, NW
Washington, D.C. 20001
www.ci.washington.dc.us

Administrative Office (202) 727-6365
Business Licenses (202) 442-4400
Economic Development (202) 727-6365
Planning Department (202) 442-7601
Redevelopment Agency (202) 530-2469

Population (2002) 572,050
Crime Index Total (2001) 44,136

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison <i>Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.</i>		
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Title 47, Chapter 18	\$69,371	0.694%	\$6.94
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Title 47, Chapter 18	\$69,371	0.694%	\$6.94
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Title 47, Chapter 18	\$69,371	0.694%	\$6.94
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Title 47, Chapter 18	\$69,371	0.694%	\$6.94
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Title 47, Chapter 18	\$69,371	0.694%	\$6.94
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Title 9, Chapters 117.10 and 152	\$45	0.000%	\$0.00
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Title 47, Chapter 18	\$69,371	0.694%	\$6.94
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Title 47, Chapter 18	\$69,371	0.694%	\$6.94

Calculation Formulas

License Fee: \$45 per year

TITLE 47, CHAPTER 18:

The tax on unincorporated businesses is imposed on businesses with gross receipts over \$12,000. A 30 percent salary allowance for owners and a \$5,000 exemption are deductible from net income to arrive at taxable base. The franchise tax rate is 9.975 percent of taxable income.

Generally, persons exempt from filing an unincorporated business franchise tax return include trade, business, or professional organizations having a gross income not in excess of \$12,000 for the taxable year, and trade, business, or professional organizations which by law, customs, or ethics cannot be incorporated, such as doctors and lawyers.

TITLE 9, CHAPTER 117.10:

A trade or business that renders personal services is exempt from the unincorporated business tax if a request is filed with the Mayor and approved.

TITLE 9, CHAPTER 152:

Each person exempted from the unincorporated business tax because more than eighty percent of the gross income of that trade or business is derived from personal services actually rendered by the individual is required to apply for and obtain an annual trade, business, or professional license.

BUSINESS TAX NOTES

Changes to D.C. taxes were implemented in 1999 and 2001 to bring D.C. tax impact in line with neighboring jurisdictions of Maryland and Virginia, surrounding counties.

UTILITY USER TAX RATES

Electric	11.0%
Telephone	11.0%
Cellular	11.0%
Gas	11.0%
Water	0.0%

Electric Distributor:
PEPCO

Special Notes:

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.850000%
Sales Tax Rate	5.750%
Transient Occupancy Tax Rate	14.5%
Parking Tax Rate	12.0%

Property Tax Notes:

City of WASHINGTON, D.C.

District of Columbia

ECONOMIC INCENTIVES

- Business Retention/Attraction Program Administered by:**
Office of The Deputy Mayor for Planning and Economic Develo
- Industrial Development Bonds (IDBs)**
Available
- Land, Acquisition or Construction Subsidies**
Available
- Lease or Tenant Improvement Subsidies**
Available
- Offsite Infrastructure Subsidies**
Available
- Business License Tax Waivers or Reductions**
Available
- Permit or Fee Waivers or Reductions**
Available
- Property Tax Reimbursements**
Available
- Utility Tax Discounts**
Available
- Financial Relocation Assistance**
Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
 - Public Facilities Fees
 - Scheduled Traffic Impact/Trip Fees
 - Signalization Fees
 - Major Thoroughfare/Bridge Fees
 - Art in Public Places Fees
 - Other Special Fees Notes 1 & 2
- Note 1: Historic Preservation Review Fees: Comm.: Less than 10,000 sq. ft.: \$100; 10,000 sq. ft. - 100,000 sq. ft.: \$300; 100,001 sq. ft. and over: \$1,000; SF: \$100 per unit

Note 2: Affordable Housing (office space): 1/2 of the assessed value of the total square footage of additional office space plus total of assessed value of housing units removed (if applicable)

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
District of Columbia Enterprise Zone
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
Economic Development Incentive Zones
- Redevelopment Project Area(s)
*Friendship Heights
Columbia Heights
Takoma Central
Georgia Avenue
Downtown Action Agenda
Anacostia Waterfront*

ECONOMIC DEVELOPMENT QUOTES

- | | |
|--|--|
| Special Incentive Programs and Services | Targeted and Industry-Specific Incentives, Housing Development Incentives, Supermarket Tax Incentives, Small Business Assistance, Employment Training Tax Credits, Tax-Exempt Financing, and Other Tax-Credit and Investment Opportunities |
| Notable Public/Private Transactions | <ol style="list-style-type: none"> 1. Freedom Forum's Newseum 2. Brentwood Shopping Center 3. KMART 4. Homedepot 5. Giant |
| Business Advantages | <ol style="list-style-type: none"> 1. World Prominence 2. 20 million tourists annually 3. Clean industry |

TRANSPORTATION AMENITIES

- Freeway Interchange Ratio**
1.4 interchanges for each 100,000 residents
- Nearest Commercial Airport**
Dulles Int'l, Ronald Reagan Nat'l, & Baltimore-Washington Int'l Airport
- Nearest Port Facilities**
- Bus Transit Service**
Washington Metropolitan Area Transit Authority (WMATA)
- Rail Transit Service**
WMATA Metrorail
- Rail Freight Service**
CSX

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Index of Communities by County/Region

Southeast

Atlanta, GA
Charlotte, NC
Coral Springs, FL
Durham, NC
Gainesville, FL
Miami, FL
Newport News, VA
Ocala, FL
Sunrise, FL

City of ATLANTA

Fulton County, Georgia

Cost Rating

\$\$

\$\$

55 Trinity Avenue, S.W.
Atlanta, GA 30335
www.ci.atlanta.ga.us

Administrative Office (404) 330-6100
Business Licenses (404) 330-6213
Economic Development (404) 330-6153
Planning Department (404) 330-6145
Redevelopment Agency (404) 330-6000

Population (2002) 416,500
Crime Index Total (2001) 52,323

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BUSINESS TAXES

	Tax Basis					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupation Tax: Class 3	\$10,102	0.101%	\$1.01
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Occupation Tax	\$20,000	0.200%	\$2.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupation Tax: Class 4	\$12,599	0.126%	\$1.26
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupation Tax: Class 2	\$9,103	0.091%	\$0.91
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupation Tax: Class 6	\$18,094	0.181%	\$1.81
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupation Tax: Class 5	\$15,596	0.156%	\$1.56
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupation Tax: Class 7	\$20,591	0.206%	\$2.06
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupation Tax: Class 7	\$20,591	0.206%	\$2.06

Calculation Formulas

<p>OCCUPATION TAX (gross receipts): \$75 Administrative Fee, plus Class 1: \$0 - \$10,000 = \$50.00 plus \$0.60 per \$1,000 and \$15.00 per employee in excess of one Class 2: \$0 - \$10,000 = \$50.00 plus \$0.75 per \$1,000 and \$15.00 per employee in excess of one Class 3: \$0 - \$10,000 = \$50.00 plus \$0.85 per \$1,000 and \$15.00 per employee in excess of one Class 4: \$0 - \$10,000 = \$50.00 plus \$1.10 per \$1,000 and \$15.00 per employee in excess of one Class 5: \$0 - \$10,000 = \$50.00 plus \$1.40 per \$1,000 and \$15.00 per employee in excess of one Class 6: \$0 - \$10,000 = \$50.00 plus \$1.65 per \$1,000 and \$15.00 per employee in excess of one Class 7: \$0 - \$10,000 = \$50.00 plus \$1.90 per \$1,000 and \$15.00 per employee in excess of one</p>	<p>Class 8: \$0 - \$10,000 = \$50.00 plus \$2.15 per \$1,000 and \$15.00 per employee in excess of one</p> <p>PROFESSIONAL OCCUPATION TAX: \$400 per professional</p>
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BUSINESS TAX NOTES

Professionals have the option of choosing the occupation tax based on gross receipts or the professional occupation tax based on the number of employees.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor: Georgia Power
Telephone	0.0%	
Cellular	0.0%	Special Notes:
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.828000%
Sales Tax Rate	7.0000%
Transient Occupancy Tax Rate	7.0%
Parking Tax Rate	0.0%
Property Tax Notes:	Actual Rate: \$45.701 per \$1000 on 40% of assessed value

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Atlanta Empowerment Zone Corporation

Industrial Development Bonds (IDBs)
Atlanta Development Authority

Land, Acquisition or Construction Subsidies
Unlikely to be Available

Lease or Tenant Improvement Subsidies
Unlikely to be Available

Offsite Infrastructure Subsidies
Unlikely to be Available

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Unlikely to be Available

Property Tax Reimbursements
Unlikely to be Available

Utility Tax Discounts
Unlikely to be Available

Financial Relocation Assistance
Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees**
- Public Facilities Fees** Notes 1 & 2
- Scheduled Traffic Impact/Trip Fees** Note 3
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 4

Note 1: Fire/EMS: Res.: \$79 - \$114 per unit; Non-Res.: \$0.026 - \$0.199 per sq. ft.
 Note 2: Police: Res.: \$23 - \$33 per unit; Non-Res.: \$0.006 - \$0.057 per sq. ft.
 Note 3: Res.: \$470 - \$987 per unit; Non-Res.: \$0.75 - \$2.42 per sq. ft.
 Fees are net of property tax credit. Also, fees will be reduced by 50% within 1,000 feet of a MARTA station
 Note 4: Park Fee: Res.: \$171 - \$410 per unit; Office: \$0.13 - \$0.27 per sq. ft.; comm./indus.: \$0.056 - \$0.713 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
State of Georgia operated
- Other Special Business or Incentive Zone(s)**
Empowerment Zone
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services	1. Urban Enterprise Zone 2. Tax Abatement Program
Notable Public/Private Transactions	Tax Increment Financing (Tax Allocation Districts)
Business Advantages	1. Airport, Rail, Transit Systems 2. Labor Force, Diversity 3. Low Cost

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
5.8 interchanges for each 100,000 residents

Nearest Commercial Airport
Atlanta International Airport

Nearest Port Facilities
Savannah, GA

Bus Transit Service
MARTA

Rail Transit Service
MARTA

Rail Freight Service
None

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Cost Rating



600 East Fourth Street
Charlotte, NC 28202
www.ci.charlotte.nc.us

Administrative Office (704) 336-7600
Business Licenses (704) 336-6315
Economic Development (704) 432-1395
Planning Department (704) 336-2205
Redevelopment Agency (704) 432-1395

Population (2002) 540,800
Crime Index Total (2001) 50,074

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BUSINESS TAXES

	No Tax or Fee Gross Receipts Employee Payroll Flat Rate/Other					City Designation/Rate Code	Rate Comparison		
	Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.			Total	% of \$10m		Per \$1,000		
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ALL CATEGORIES	\$2,000	0.020%	\$0.20
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ALL CATEGORIES	\$2,000	0.020%	\$0.20
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ALL CATEGORIES	\$2,000	0.020%	\$0.20
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ALL CATEGORIES	\$2,000	0.020%	\$0.20
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ALL CATEGORIES	\$2,000	0.020%	\$0.20
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ALL CATEGORIES	\$2,000	0.020%	\$0.20
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ALL CATEGORIES	\$2,000	0.020%	\$0.20
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	RESIDENTIAL	\$600,000	6.000%	\$60.00

Calculation Formulas

ALL CATEGORIES:
\$0.60 per \$1,000.00 of gross receipts
Minimum = \$50.00
Maximum = \$2,000.00

RESIDENTIAL:
6% Room Occupancy Tax on gross receipts

BUSINESS TAX NOTES

Most businesses that begin operating between January through June may have their business taxes prorated by one-half. All businesses are required to renew their business licenses in July.

UTILITY USER TAX RATES

Electric	0.0%	Electric Distributor: Duke Power Company
Telephone	0.0%	
Cellular	0.0%	Special Notes:
Gas	0.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.306700%
Sales Tax Rate	7.000%
Transient Occupancy Tax Rate	12.5%
Parking Tax Rate	0.0%
Property Tax Notes:	

City of CHARLOTTE

Mecklenburg County, NC

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Office

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Available for Certain Industries and Locations

Lease or Tenant Improvement Subsidies

Availbale for Certain Industries and Locations

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Center City BID, South End BID
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
State Investment Zone under Williams S. Lee Act
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
FTZ #57
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Business Investment Grants: Provides grant for 5 years for companies hiring 20+ new employees and investing at least \$1.5 million in targeted geographic area.

Notable Public/Private Transactions

No Response

Business Advantages

1. US Airways Hub
2. 2nd largest financial center in U.S.
3. 6th largest transportation and distribution center in US

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

5.2 interchanges for each 100,000 residents

Nearest Commercial Airport

Charlotte/Douglas International Airport

Nearest Port Facilities

Port of Charleston

Bus Transit Service

Charlotte Area Transit

Rail Transit Service

None

Rail Freight Service

Norfolk Southern & CSX Transportation

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Cost Rating

\$\$

\$\$

9551 West Sample Road
Coral Springs, FL 33065
www.coral springs.org

Administrative Office (954) 344-1142
Business Licenses (954) 346-1782
Economic Development (954) 346-6996
Planning Department (954) 344-1156
Redevelopment Agency (954) 344-5906

Population (2002) 117,550
Crime Index Total (2001) 3,610

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BUSINESS TAXES

	Tax Basis					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other		Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 15	\$385	0.004%	\$0.04
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Category 11	\$115	0.001%	\$0.01
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 13	\$115	0.001%	\$0.01
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 13	\$867	0.009%	\$0.09
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 9	\$463	0.005%	\$0.05
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Category 2	\$115	0.001%	\$0.01
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 15	\$385	0.004%	\$0.04
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Category 12	\$8,510	0.085%	\$0.85

Calculation Formulas

Category 2: Services/Business Personal Fee: \$115.00	Category 13: Retail/Wholesale Retail: \$115 Wholesale Stock: \$0 - \$10,000 = \$161.00e \$10,001 - \$100,000 = \$288.00 \$100,001 - \$250,000 = \$578.00 over \$250,000 = \$867.00
Category 9: MFG/Industrial 0-50 employees: \$172.00 51-over: \$463.00	Category 15: Noncategorized Fee: #385.00
Category 11: Professional Services Fee: \$115.00	
Category 12: Residential/Hotels and Motels Housing/Apartmetnts: \$9.20 per unit	

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric 10.0%	Electric Distributor: Florida Power & Light
Telephone 5.2%	
Cellular 5.2%	Special Notes:
Gas 10.0%	
Water 10.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.418920%
Sales Tax Rate	6.000%
Transient Occupancy Tax Rate	0
Parking Tax Rate	0
Property Tax Notes:	Actual Rate: \$24.1892 per \$1000

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Foundation

Industrial Development Bonds (IDBs)

Have Completed Transaction

Land, Acquisition or Construction Subsidies

Have Completed Transaction

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Will Consider Transaction

Permit or Fee Waivers or Reductions

Have Completed Transaction

Property Tax Reimbursements

Have Completed Transaction

Utility Tax Discounts

Will Consider Transaction

Financial Relocation Assistance

Have Completed Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fees**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

Note 1: Water, Wastewater, and Traffic

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
- Redevelopment Project Area(s)**
Community Redevelopment Area (CRA) - Downtown Project

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Road Funds Fast Track permitting; Special Folder Projects; Relocation expenses permitting water and sewer impact fees; Industrial Revenue Bonds, tax abatements, qualified Targeting Industries Tax Incentives, Training and Recruitment assistance.

Notable Public/Private Transactions

1. Allume Entertainment
2. First Data
3. Allied Extrusion
4. Rooms-To-Go

Business Advantages

1. Excellent, well-educated work force
2. Warm Climate
3. Several Research Universities
4. Great Place to Live (non-union, low taxes, gateway to Central and South America)

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

0.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Ft. Lauderdale/Miami Int'l, Palm Beach Airports

Nearest Port Facilities

Port Everglades (Ft. Lauderdale), Miami & Palm Beach Ports

Bus Transit Service

Broward County Transit

Rail Transit Service

Tri-Haul Commuter Rail System

Rail Freight Service

Amtrak

City of **DURHAM**

Durham County, North Carolina

Cost Rating

\$\$

\$\$

101 City Hall Plaza
Durham, NC 27701
www.ci.durham.nc.us

Administrative Office (919) 560-4100
Business Licenses (919) 560-4700
Economic Development (919) 560-4965
Planning Department (919) 560-4137
Redevelopment Agency

Population (2002) 187,000
Crime Index Total (2001) 15,179

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other	Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$5,008	0.050%	\$0.50
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$2,510	0.025%	\$0.25
Manufacturing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$5,008	0.050%	\$0.50
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$5,008	0.050%	\$0.50
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Calculation Formulas

Retail/Manufacturing/Personal Services: \$15 first \$15,000; \$0.50 for each additional \$1,000

Wholesale: \$35 for the first \$100,000; \$0.25 for each additional \$1,000

BUSINESS TAX NOTES

UTILITY USER TAX RATES

Electric	0.0%
Telephone	0.0%
Cellular	0.0%
Gas	0.0%
Water	0.0%

Electric Distributor:

Special Notes:

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	4.148000%
Sales Tax Rate	0.045%
Transient Occupancy Tax Rate	N/A
Parking Tax Rate	N/A

Property Actual Rate: \$41.48 per \$1000

Tax Notes:

City of **DURHAM**

Durham County, North Carolina

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Industrial Development Bonds (IDBs)

Unlikely to be Available

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Have Completed Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees**
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fees**
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees**

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
Under construction
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Economic Development Zone (State)
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

1. American Tobacco
2. Renaissance at Durham Centre
3. Valcor Inc.
4. Foster Street Partners

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

0.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Raleigh-Durham International Airport

Nearest Port Facilities

No Response

Bus Transit Service

Durham Area Transit Authority

Rail Transit Service

Amtrak

Rail Freight Service

No response

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Cost Rating

\$\$

\$\$

200 East University Ave.
Gainesville, FL 32601
www.ci.gainesville.fl.us

Administrative Office (352) 334-5010
Business Licenses (352) 334-5024
Economic Development (352) 334-5012
Planning Department (352) 334-5022
Redevelopment Agency (352) 334-5022

Population (2002) 95,450
Crime Index Total (2001) 6,268

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BUSINESS TAXES

	Tax Type					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other			Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.	Total	% of \$10m
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Zoning Group IX: Business Office	\$525	0.005%	\$0.05
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Zoning Group IX: Professional	\$5,250	0.053%	\$0.53
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Zoning Group VII: Retail Trade	\$525	0.005%	\$0.05
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Zoning Group VI: Wholesale	\$525	0.005%	\$0.05
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Zoning Group IV: Manufacturing	\$525	0.005%	\$0.05
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Zoning Group IX: Services	\$525	0.005%	\$0.05
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Zoning Group IX: Rental	\$40	0.000%	\$0.00

Calculation Formulas

<p>ZONING GROUP IV: MANUFACTURING 1 - 6 employees = \$52.50; 7 - 13 employees = \$105; 14 - 20 employees = \$157.50; 21 - 50 employees = \$210; Over 50 employees = \$525</p>	<p>ZONING GROUP IX: BUSINESS OFFICE 1 - 6 employees = \$52.50; 7 - 13 employees = \$105; 14 - 20 employees = \$157.50; 21 - 50 employees = \$210; Over 50 employees = \$525</p>
<p>ZONING GROUP VI: WHOLESALE When cost value of inventory based on most recent fiscal year end inventory prior to June 1st equals: \$0 - \$10,000 = \$105; \$10,001 - \$20,000 = \$157.50; \$20,001 - \$50,000 = \$210; \$50,001-\$100,000 = \$315; \$100,001 - \$150,000 = \$420; Over \$150,000 = \$525</p>	<p>ZONING GROUP IX: PROFESSIONAL \$105 per professional.</p>
<p>ZONING GROUOP VII: RETAIL TRADE When cost value of inventory based on most recent fiscal year end inventory prior to June 1st equals: \$0 - \$5,000 = \$52.50; \$5,001 - \$10,000 = \$105; \$10,001 - \$20,000 = \$157.50; \$20,001 - \$50,000 = \$210; \$50,001 - \$100,000 = \$262.50; \$100,001 - \$300,000 = \$315; \$300,001 - \$500,000 = \$420; Over \$500,000 = \$525</p>	<p>ZONING GROUP IX: SERVICES 1 - 6 employees = \$52.50; 7 - 13 employees = \$105; 14 - 20 employees = \$157.50; 21 - 50 employees = \$210; Over 50 employees = \$525</p>
	<p>ZONING GROUP IX: RENTAL \$40 Residential Permit</p>

BUSINESS TAX NOTES

Businesses located in the enterprise zone may qualify for a 50% reduction in the occupational license tax. Qualified Targeted Industry Tax Refund Program provides a tax refund of up to \$5,000 per new job created through the location of business or expansion of existing businesses.

UTILITY USER TAX RATES

Electric	10.0%	Electric Distributor: GRU
Telephone	7.0%	
Cellular	7.0%	Special Notes:
Gas	10.0%	
Water	10.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.655090%
Sales Tax Rate	6.000%
Transient Occupancy Tax Rate	9.0%
Parking Tax Rate	0.0%
Property Tax Notes:	Actual Rate varies between \$26.5215 - \$26.5509 per \$1000

City of **GAINESVILLE**

Alachua County, Florida

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Department

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Unlikely to be Available

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Will Consider Transaction

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Will Consider Transaction

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
Enterprise Zone
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

No Response

Notable Public/Private Transactions

No Response

Business Advantages

No Response

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

1.0 interchanges for each 100,000 residents

Nearest Commercial Airport

Gainesville Regional Airport

Nearest Port Facilities

Port of Jacksonville

Bus Transit Service

RTS

Rail Transit Service

None

Rail Freight Service

None

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City of **MIAMI**

Dade County, Florida

Cost Rating

\$\$

\$\$

444 SW 2nd Avenue
Miami, FL 33133
www.ci.miami.fl.us

Administrative Office (305) 250-5400
Business Licenses (305) 416-1570
Economic Development (305) 416-1435
Planning Department (305) 416-1400
Redevelopment Agency (305) 416-1435

Population (2002) 362,500
Crime Index Total (2001) 35,550

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BUSINESS TAXES

	Tax Type					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sec. 31-50: Administrative Office	\$128	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sec. 31-50: Professional	\$5,503	0.055%	\$0.55
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sec. 31-50: Retail, Merchants	\$29,307	0.293%	\$2.93
Wholesale	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sec. 31-50: Wholesale	\$510	0.005%	\$0.05
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sec. 31-50: Manufacturers	\$510	0.005%	\$0.05
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sec. 31-50: General Services	\$1,203	0.012%	\$0.12
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Sec. 31-50: Other License	\$9,703	0.097%	\$0.97
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Sec. 31-50: Apartment Houses	\$1,722	0.017%	\$0.17

Calculation Formulas

ADMINISTRATIVE OFFICE: \$125.00	MANUFACTURERS: When one or more power machines are used, employing persons, including owners and operators: 1 - 5 employees: \$65 6 - 10 employees: \$128 11 - 15 employees: \$254 16 - 25 employees: \$381 26 and over employees: \$507
PROFESSIONAL: \$110.00 per professional	GENERAL SERVICES: \$12.00 per employee
RETAIL, MERCHANTS: When the average value of merchandise carried, including merchandise on consignment is as follows: \$0 - \$1,000 of merchandise: \$60.00 plus \$5.85 for each additional \$1,000 or fraction thereof	OTHER LICENSE: \$97.00 per employee
WHOLESALE: \$0 - \$10,000 of merchandise: \$128.00 \$10,000 - \$25,000 of merchandise: \$190.00 \$25,000 - \$50,000 of merchandise: \$254.00 \$50,000 - \$100,000 of merchandise: \$381.00 \$100,000 and over of merchandise: \$507.00	APARTMENT HOUSES: 1 - 10 rooms: \$26.00 plus \$1.85 per additional room over 10

BUSINESS TAX NOTES

All business categories require a service charge of \$3.00 per year.

UTILITY USER TAX RATES

Electric 6.1%	Electric Distributor: Florida Power & Light
Telephone 7.0%	
Cellular 7.0%	Special Notes:
Gas 7.0%	
Water 7.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.600000%
Sales Tax Rate	6.500%
Transient Occupancy Tax Rate	12.5%
Parking Tax Rate	20.0%
Property Tax Notes:	

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Department of Real Estate & Economic Development

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Unlikely to be Available

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Unlikely to be Available

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Unlikely to be Available

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees** Note 1
- Scheduled Traffic Impact/Trip Fees** Note 1
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 1

Note 1: Fees are for police, fire/rescue, parks/recreation, streets, and general services administration: Residential: \$0 - \$0.804 per sq. ft. (single family, any development less than 1,000 sq. ft., low & moderate income housing are exempt) Commercial: \$0.385 - \$1.138 per sq. ft. Additional 3% administrative charge assessed on total impact fee

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts**
- State Enterprise Zone(s)**
Five in Miami-Dade County
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
- Other Special Business or Incentive Zone(s)**
Federal Empowerment Zone; Targeted Urban Areas
- Redevelopment Project Area(s)**

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Property Tax abatement under the State Enterprise Zone was ratified by a referendum and will be enacted by the end of February 2002

Notable Public/Private Transactions

Parrot Jungle Development on Watson Island

Business Advantages

1. Strategic location for global business
2. Multilingual & Multicultural workforce
3. Excellent communication and transportation networks

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

1.4 interchanges for each 100,000 residents

Nearest Commercial Airport

Miami International Airport

Nearest Port Facilities

Port of Miami

Bus Transit Service

MDTA

Rail Transit Service

MDTA

Rail Freight Service

Florida East Coast (FEC) Railroad

City of **NEWPORT NEWS**

Virginia (Independent City)

Cost Rating

\$\$

\$\$

2400 Washington Avenue
Newport News, VA 23607
www.newportnewsva.com

Administrative Office (757) 926-8411
Business Licenses (757) 926-8651
Economic Development (757) 926-8428
Planning Department (757) 926-8428
Redevelopment Agency (757) 926-2620

Population (2002) 180,150
Crime Index Total (2001) 9,897

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BUSINESS TAXES

	Taxation Method					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Total		% of \$10m	Per \$1,000	
General Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business & Other Services	\$20,500	0.205%	\$2.05
Professional Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional Service	\$58,000	0.580%	\$5.80
Retail	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Retail Sales	\$20,000	0.200%	\$2.00
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Wholesale	\$10,030	0.100%	\$1.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		\$0	0.000%	\$0.00
Personal Service	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Business & Other Services	\$20,500	0.205%	\$2.05
Commercial Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Real Estate	\$58,000	0.580%	\$5.80
Residential Property	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Real Estate	\$58,000	0.580%	\$5.80

Calculation Formulas

<p>BUSINESS & OTHER SERVICES: \$0 - \$50,000 = \$30 \$50,001 - \$100,000 = \$50 \$100,001 - \$5,000,000 = \$0.36 per \$100 of gross receipts up to \$5,000,000, plus \$0.05 per \$100 of gross receipts over \$5,000,000</p> <p>PROFESSIONAL SERVICE: \$0 - \$50,000 = \$30 \$50,001 - \$100,000 = \$50; \$100,001 and over = \$0.58 per \$100 of gross receipts</p> <p>RETAIL SALES: \$0 - \$50,000 = \$30 \$50,001 - \$100,000 = \$50 \$100,001 - \$50,000,000 = \$0.20 per \$100 of gross receipts \$50,000,001 and over = \$0.20 per \$100 of gross receipts up to \$50,000,000 of gross receipts, plus \$0.05 per \$100 of gross receipts over \$50,000,000</p>	<p>WHOLESALE: \$0 - \$10,000 of inventory cost = \$50, plus \$0.20 per \$100 of inventory cost over \$10,000</p> <p>REAL ESTATE: \$0 - \$50,000 = \$30; \$50,001 - \$100,000 = \$50; \$100,001 and over = \$0.58 per \$100 of gross receipts</p>
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BUSINESS TAX NOTES

Certain businesses may qualify for tax abatement if located within enterprise zone.

UTILITY USER TAX RATES

Electric	5.0%	Electric Distributor: Virginia Power
Telephone	20.0%	
Cellular	1.5%	Special Notes: Electric, Telephone, Cellular, and Gas marginal rates dependent on usage.
Gas	10.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	1.270000%
Sales Tax Rate	4.500%
Transient Occupancy Tax Rate	7.5%
Parking Tax Rate	0.0%
Property Tax Notes:	

City of **NEWPORT NEWS**

Virginia (Independent City)

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Department of Development

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Will Consider Transaction- in selected areas

Permit or Fee Waivers or Reductions

Will Consider Transaction -- Selected Areas

Property Tax Reimbursements

Unlikely to be Available

Utility Tax Discounts

Will Consider Transaction-in selected areas

Financial Relocation Assistance

Unlikely to be Available

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
Southeast Area; 2 in Mid-City Area; Northern Area; Airport area
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
Southeast Area

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

Four Enterprise Zone areas. One of the most rewarding local Enterprise Zone incentives in Virginia.

Notable Public/Private Transactions

1. City Center at Oyster Point - a mixed use, class A office/retail/hotel/residential new urbanism project
2. Port Warwick - a 115-acre new urbanism community
3. Symantec & Synerject locations

Business Advantages

1. Technology-rich environment with two national labs
2. Workforce availability and regional training program
3. Moderate cost of living and high quality of life
4. All transportation modes

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

1.1 interchanges for each 100,000 residents

Nearest Commercial Airport

News-Williamsburg International Airport

Nearest Port Facilities

Newport News Marine Terminal

Bus Transit Service

Hampton Roads Transit (HRT)

Rail Transit Service

Amtrak

Rail Freight Service

CSX Transportation

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City of **Ocala**

Marion County, Florida

Cost Rating \$	151 SE Osceola Ave. Ocala, FL 34471 www.ocalafl.org			
	Administrative Office	(352) 629-8401	Population (2002)	45,950
	Business Licenses	(352) 629-8355	Crime Index Total (2001)	4,544
	Economic Development	(352) 629-4187		
	Planning Department	(352) 629-8527		
	Redevelopment Agency	(352) 629-8231		

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BUSINESS TAXES

	City Designation/Rate Code					Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	City Designation/Rate Code	Total	% of \$10m	Per \$1,000
General Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Professional Office	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Retail	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Wholesale	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Manufacturing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Personal Service	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Commercial Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00
Residential Property	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0	0.000%	\$0.00

Rate Comparison

Annual tax for the first \$10 million in receipts or the first 100 employees, as applicable.

Total	% of \$10m	Per \$1,000
\$0	0.000%	\$0.00
\$0	0.000%	\$0.00
\$0	0.000%	\$0.00
\$0	0.000%	\$0.00
\$0	0.000%	\$0.00
\$0	0.000%	\$0.00
\$0	0.000%	\$0.00

Calculation Formulas

Occupational Licenses

BUSINESS TAX NOTES

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UTILITY USER TAX RATES

Electric	10.0%	Electric Distributor: Ocala Electric Utility
Telephone	5.2%	Special Notes: Telephone, cellular and cable services are consolidated into 5.22% tax rate
Cellular	0.0%	
Gas	5.0%	
Water	0.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	5.778400%
Sales Tax Rate	7.000%
Transient Occupancy Tax Rate	0.0%
Parking Tax Rate	Parking Meters & Fines
Property Tax Notes:	

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Economic Development Corporation

Industrial Development Bonds (IDBs)

Will Consider Transaction

Land, Acquisition or Construction Subsidies

Will Consider Transaction

Lease or Tenant Improvement Subsidies

Will Consider Transaction

Offsite Infrastructure Subsidies

Will Consider Transaction

Business License Tax Waivers or Reductions

Will Consider Transaction

Permit or Fee Waivers or Reductions

Will Consider Transaction

Property Tax Reimbursements

Will Consider Transaction

Utility Tax Discounts

Will Consider Transaction

Financial Relocation Assistance

Will Consider Transaction

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees** Note 1
- Public Facilities Fees**
- Scheduled Traffic Impact/Trip Fees** Note 2
- Signalization Fees**
- Major Thoroughfare/Bridge Fees**
- Art in Public Places Fees**
- Other Special Fees** Note 3

Note 1: Negotiated by Engineering Department

Note 2: For projects with significant negative impact on traffic flow, developer must fund necessary road improvement to compensate

Note 3: Water & Sewer Fee based on square footage and Zone

SPECIAL ZONES

- Business Improvement District(s) (BIDs)**
2 Community Redevelopment Areas: Downtown and N. Magnolia
- Other Non-Residential Assessment/Tax Districts**
Municipal Services Taxing Unit applied to each resident
- State Enterprise Zone(s)**
- Recycling Market Development Zone(s)**
- Foreign Trade Zone(s)**
Customs Officer at Ocala Airport
- Other Special Business or Incentive Zone(s)**
Tax Increment Financing Areas: Downtown and North Magnolia
- Redevelopment Project Area(s)**
*Downtown
North Magnolia
West Ocala*

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services

City aggressively seeks new job creating investments. Incentives include grants, refunds, or abatements. Incentive uses include personnel recruitment and training, infrastructure development, mitigating moving costs, and the reduction of start-up expenses.

Notable Public/Private Transactions

From 2000 to 2002, allocated \$2.75 million in grants and contributions to 15 new or expanding businesses, including ABB Water Meters, Inc., ClosetMaid, Emergency One, Mark IV Industries, Signature Brands LLC, and Verrandeaux Visual Communications, Inc.

Business Advantages

1. Available labor supply; over 540,000 including surrounding areas
2. Real job growth coupled with unemployment rates slightly higher than statewide rates
3. "Right to Work" law; few strikes; only 3% of work force is unionized

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.5 interchanges for each 100,000 residents

Nearest Commercial Airport

Gainesville Regional; Daytona, Orlando, & Tampa Int'l Airports

Nearest Port Facilities

Port of Jacksonville

Bus Transit Service

Suntran and Greyhound

Rail Transit Service

Amtrak

Rail Freight Service

Florida Northern and CSX

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Cost Rating



10770 W. Oakland Park Boulevard
Sunrise, FL 33351
www.ci.sunrise.fl.us

Administrative Office (954) 741-2580
Business Licenses (954) 572-2352
Economic Development (954) 746-3430
Planning Department (954) 746-3288
Redevelopment Agency (954) 746-3430

Population (2002) 85,800
Crime Index Total (2001) 4,989

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BUSINESS TAXES

	Tax Basis					City Designation/Rate Code	Rate Comparison		
	No Tax or Fee	Gross Receipts	Employee	Payroll	Flat Rate/Other		Total	% of \$10m	Per \$1,000
General Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Business Office	\$107	0.001%	\$0.01
Professional Office	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Professional	\$7,700	0.077%	\$0.77
Retail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Retail/Wholesale (Inventory Amount)	\$7,700	0.077%	\$0.77
Wholesale	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Retail/Wholesale (Inventory Amount)	\$7,700	0.077%	\$0.77
Manufacturing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Manufacturing	\$281	0.003%	\$0.03
Personal Service	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Personal Service	\$2,142	0.021%	\$0.21
Commercial Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential/Commercial Lessor	\$7,700	0.077%	\$0.77
Residential Property	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Residential/Commercial Lessor	\$7,700	0.077%	\$0.77

Calculation Formulas

BUSINESS OFFICE: Flat fee = \$107.10	RETAIL/WHOLESALE (INVENTORY AMOUNT): \$0 - \$1,000 = \$105; \$1,001 - \$2,000 = \$109.11; \$2,001 - \$3,000 = \$118.22; \$3,001 - \$4,000 = \$127.33; \$4,001 - \$5,000 = \$136.44; \$5,001 - \$6,000 = \$145.55; \$6,001 - \$7,000 = \$154.66; \$7,001 - \$8,000 = \$163.77; \$8,001 - \$9,000 = \$172.88; \$9,001 - \$10,000 = \$181.99; \$10,001 - \$11,000 = \$191.10; \$11,001 - \$12,000 = \$200.21; \$12,001 - \$13,000 = \$209.32; \$13,001 - \$14,000 = \$218.43; \$14,001 - \$15,000 = \$227.54; \$15,001 - \$16,000 = \$236.65; \$16,001 - \$17,000 = \$245.76; \$17,001 - \$18,000 = \$254.87; \$18,001 - \$19,000 = \$263.98; \$19,001 - \$20,000 = \$273.09; \$20,001 - \$21,000 = \$282.20; \$21,001 - \$22,000 = \$291.31; \$22,001 - \$23,000 = \$300.42; \$23,001 - \$24,000 = \$309.53; \$24,001 - \$25,000 = \$318.64; \$25,001 - \$26,000 = \$327.75; Over \$26,000 = \$327.75, plus \$9.11 per \$1,000 of merchant inventory
PROFESSIONAL: \$160.65 per professional	
MANUFACTURING: 1 - 3 employees = \$105 4 - 8 employees = \$139.23 9 - 20 employees = \$203.49 21 - 50 employees = \$232.95 over 50 employees = \$281.14	
PERSONAL SERVICE: \$21.42 per employee	
RESIDENTIAL/COMMERCIAL LESSOR: \$21.42 per tenant	

BUSINESS TAX NOTES

The maximum business tax for businesses with 12 or fewer full-time equivalent employees is \$1,400. The maximum business tax for businesses with over 12 full-time equivalent employees is \$7,700.

UTILITY USER TAX RATES

Electric	6.0%	Electric Distributor: Florida Power & Light
Telephone	7.0%	
Cellular	7.0%	Special Notes:
Gas	16.0%	
Water	10.0%	

PROPERTY AND OTHER TAX RATES

Estimated Property Tax Rate	2.625000%
Sales Tax Rate	6.0000%
Transient Occupancy Tax Rate	11.0%
Parking Tax Rate	0.0%
Property Tax Notes:	

ECONOMIC INCENTIVES	
Business Retention/Attraction Program Administered by:	<i>Economic Development Department</i>
Industrial Development Bonds (IDBs)	<i>Will Consider Transaction</i>
Land, Acquisition or Construction Subsidies	<i>Unlikely to be Available</i>
Lease or Tenant Improvement Subsidies	<i>Unlikely to be Available</i>
Offsite Infrastructure Subsidies	<i>Will Consider Transaction</i>
Business License Tax Waivers or Reductions	<i>Unlikely to be Available</i>
Permit or Fee Waivers or Reductions	<i>Unlikely to be Available</i>
Property Tax Reimbursements	<i>Unlikely to be Available</i>
Utility Tax Discounts	<i>Unlikely to be Available</i>
Financial Relocation Assistance	<i>Will Consider Transaction</i>

DEVELOPMENT IMPACT/EXACTION FEES	
<input type="checkbox"/> Development Impact Fees	
<input checked="" type="checkbox"/> Public Facilities Fees	Note 1
<input checked="" type="checkbox"/> Scheduled Traffic Impact/Trip Fees	Note 2
<input type="checkbox"/> Signalization Fees	
<input type="checkbox"/> Major Thoroughfare/Bridge Fees	
<input type="checkbox"/> Art in Public Places Fees	
<input checked="" type="checkbox"/> Other Special Fees	Note 3

Note 1: Police Impact: SF: \$28.04 per unit; MF: \$0.0 per unit; Office: \$0.038 per sq. ft.; Indus: \$0.0022 per sq. ft.; Comm: \$0.086 per sq. ft.. Fire Impact: SF: \$62.69 per unit; MF: \$55.32 per unit; Office: \$0.14 per sq. ft.; Indus: \$0.54 per sq. ft.; Comm: 0.21 per sq. ft.

Note 2: Median Strip Impact Fee: SF: \$87.43 per unit; MF: \$58.28 per unit; Office/Indus/Comm: \$682.46 per acre

Note 3: Park Fee: Res: 1 bedroom: \$443.62; 2 bedrooms: \$609.98; 3 bedrooms: \$831.78; 4 bedrooms: \$978.73

SPECIAL ZONES	
<input type="checkbox"/> Business Improvement District(s) (BIDs)	
<input type="checkbox"/> Other Non-Residential Assessment/Tax Districts	
<input type="checkbox"/> State Enterprise Zone(s)	
<input type="checkbox"/> Recycling Market Development Zone(s)	
<input type="checkbox"/> Foreign Trade Zone(s)	
<input type="checkbox"/> Other Special Business or Incentive Zone(s)	
<input checked="" type="checkbox"/> Redevelopment Project Area(s)	<i>Eastside Area</i>

ECONOMIC DEVELOPMENT QUOTES	
Special Incentive Programs and Services	No Response
Notable Public/Private Transactions	No Response
Business Advantages	No Response

TRANSPORTATION AMENITIES	
Freeway Interchange Ratio	<i>0.0 interchanges for each 100,000 residents</i>
Nearest Commercial Airport	<i>Ft. Lauderdale-Hollywood International Airport</i>
Nearest Port Facilities	<i>Port of Ft. Lauderdale</i>
Bus Transit Service	<i>Broward County Transit</i>
Rail Transit Service	<i>None</i>
Rail Freight Service	<i>None</i>

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Notes & Explanations

General Community Data

City and County population figures are estimates by the California Department of Finance for January 1, 2002. Out-of-state population figures are the most recent based on city data or 2000 US Census. Population figures are typically rounded to the nearest 100 residents.

The crime rates are based on the Modified Crime Index Total figures reported in the FBI publication *Crime in the United States 2001*. Data is for the 2000 calendar year and includes violent crime (offenses of murder, forcible rape, robbery, and aggravated assault) and property crime (offenses of burglary, arson, larceny-theft, and motor vehicle theft). The FBI only reports crime for cities of 10,000 or more residents, and data for some cities over 10,000 is not reported. Do to variance in data collection methods, data for Illinois is not included.

Business Taxes

The *Cost of Doing Business Survey* focuses on business taxes that apply to typical occupants of office, retail and industrial space, and to non-residential and residential landlords. Many cities impose different rate structures on businesses that do not fall into these categories, frequently including contractors, vehicle-based operations, and others. Also, many impose additional charges for commercial vehicles operated by a business (typically in the range of \$50 to \$150 annually per vehicle).

The type of business tax for each category is noted: *Gross Receipts* (based wholly or partly on sales or receipts), *Employee-based* (based on charges per employee or partner), *Payroll* (based on a percentage of payroll), or *Flat Fee/Other* (including per unit charges on apartments).

While some communities have simple business tax ordinances that impose a single rate on all businesses, others apply varying rates based on the nature of the business. For the *Cost of Doing Business Survey*, categories of businesses have been standardized to allow for comparison among cities and counties. For each category, the likely local designation is shown, together with the tax rates applicable to that designation. The *General Office* category includes most officebased functions that are not otherwise covered. The *Commercial Property* category covers rental of non-residential property (e.g., an office building landlord), and the *Residential Property* category covers apartment landlords. We have noted maximum taxes where applicable. The *Average Business Tax* reflects the average of the six non-property tax categories. Every effort has been made to determine business tax rates that are applicable in Fiscal Year 2003.

Kosmont – Rose Institute Cost of Doing Business Survey®

The *Rate Comparison* amounts are derived as follows: the dollar amount is the total annual business license tax for the first \$10 million in gross receipts or for the first 100 employees (regardless of category). Other assumptions include payroll costs of \$4 million (unless otherwise noted), additional operating costs of \$1 million, net profits of \$1 million, and average merchandise-value equaling one-half of gross receipts. Where necessary, the 100 employees are assumed to include 10 partners, 40 other professionals, and 50 non-professionals. Where square footage assumptions are necessary, occupancy of 20,000 sq. ft. is assumed (unless otherwise noted). For *Professional Office*, payroll of \$7 million is assumed. For *Wholesale*, payroll of \$2 million, occupancy of 100,000 sq. ft., and more than \$100,000 in capital invested are assumed. For *Commercial Property*, rental of 500,000 sq. ft. or 100 units is assumed (roughly equivalent to \$10 million in annual rental receipts). For *Residential Property*, rental of 925 units with 740,000 sq. ft. (again, roughly equivalent to \$10 million in annual rental receipts), and payroll of \$2 million are assumed. For all categories, no apportionment for non-local activities is assumed; the actual tax could be less.

The figures shown represent annual fees. They do not include one-time costs in the initial tax year, nor do they take into account any incentives or waivers that may be available. The percentage under the *Rate Comparison* represents the dollar amount of the annual tax as a percentage of \$10,000,000. Also shown is a dollar amount per \$1,000 of gross receipts.

Utility User, Property, and Other Taxes

Utility user taxes generally apply to net billings, excluding other taxes. Telephone taxes sometimes exempt interstate or non-local intrastate billings; this has been noted in most cases. Cellular taxes often apply to base charges only, excluding per-call charges. Utility tax percentages are rounded to one decimal point. In communities with more precise tax rates, the actual rate is noted separately.

Property tax rates are shown as a percentage of sale valuation at time of purchase. For California cities, the property tax rates shown are based on the total ad valorem rate for Fiscal Year 2003 for the tax rate area in each city with the highest aggregate valuation. Due to differences from state to state in practices relating to assessed valuations, the rates shown for out-of-state cities are adjusted to the equivalent California rate for comparison.

Actual rates may vary, but this figure indicates the approximate actual rate. For a few cities that have separate rates on land, the rate shown is the total of the property and land rates. Property tax rates for cities are estimates based upon discussions with city officials and offices of county assessors.

Kosmont -Rose Institute Cost of Doing Business Survey

Index of Communities

Adelanto	184	El Segundo	48	Napa	364	Santa Clara	302
Agoura Hills	12	Emeryville	330	Naperville, IL	468	Santa Clarita	100
Alameda	320	Escondido	224	National City	226	Santa Cruz	304
Albuquerque, NM	436	Eugene, OR	426	New York, NY	486	Santa Fe Springs	102
Alhambra	14	Eureka	384	Newport Beach	148	Santa Maria	250
Anaheim	126	Fairfield	362	Newport News, VA	508	Santa Monica	104
Antioch	322	Flagstaff, AZ	444	Norwalk	82	Santa Rosa	372
Apple Valley	186	Folsom	386	Novato	366	Schaumburg, IL	472
Arcadia	16	Fontana	194	Oakland	338	Seattle, WA	430
Atlanta, GA	496	Foster City	268	Ocala, FL	510	Signal Hill	106
Azusa	18	Fountain Valley	136	Oceanside	228	Simi Valley	252
Bakersfield	398	Fremont	332	Ontario	198	South Gate	108
Barstow	188	Fresno	402	Orange	150	South San Francisco	280
Bell	20	Fullerton	138	Oxnard	246	Springfield, IL	474
Benicia	360	Gainsville, FL	504	Palm Springs	174	St. Peters, MO	476
Berkeley	324	Garden Grove	140	Palmdale	84	Stockton	412
Beverly Hills	22	Gardena	50	Palo Alto	298	Sunnyvale	306
Boston, MA	482	Gilroy	288	Paramount	86	Sunrise, FL	512
Brea	128	Glendale	52	Pasadena	88	Syracuse, NY	490
Buena Park	130	Hartford, CT	484	Petaluma	368	Tacoma, WA	432
Burbank	24	Hawthorne	54	Philadelphia, PA	488	Temecula	178
Burlingame	264	Hayward	334	Phoenix, AZ	452	Thousand Oaks	254
Calabasas	26	Hemet	166	Pico Rivera	90	Torrance	110
Camarillo	242	Henderson, NV	446	Pittsburg	340	Tracy	414
Campbell	284	Hesperia	196	Pleasant Hill	342	Tucson, AZ	458
Carlsbad	216	Houston, TX	448	Pleasanton	344	Tulare	416
Carson	28	Huntington Beach	142	Pomona	92	Turlock	418
Cerritos	30	Huntington Park	56	Porterville	410	Tustin	154
Chandler, AZ	438	Indio	168	Portland, OR	428	Unincor. Contra Costa Co.	356
Charlotte, NC	498	Industry	58	Poway	230	Unincor. Kern Co.	422
Chicago, IL	462	Inglewood	60	Rancho Cucamonga	200	Unincor. Los Angeles Co.	122
Chico	380	Irvine	144	Redding	388	Unincor. Orange Co.	160
Chino	190	Irwindale	62	Redlands	202	Unincor. Riverside Co.	180
Chula Vista	218	Kansas City, MO	466	Redondo Beach	94	Unincor. Sacramento Co.	394
Claremont	32	La Mirada	66	Redwood City	272	Unincor. San Bernardino Co.	212
Clovis	400	Lakewood	64	Reno, NV	454	Unincor. San Diego Co.	238
Colton	192	Lancaster	68	Rialto	204	Unincor. Santa Barbara Co.	258
Commerce	34	Las Vegas, NV	450	Richmond	346	Unincor. St. Charles Co., MO	478
Compton	36	Livermore	336	Riverside	176	Unincor. Ventura Co.	260
Concord	326	Lodi	404	Rockford, IL	470	Union City	352
Coral Springs, FL	500	Long Beach	70	Rosemead	96	Upland	208
Corona	164	Los Angeles	72	Roseville	390	Vacaville	374
Costa Mesa	132	Los Gatos	290	Sacramento	392	Vallejo	376
Covina	38	Manhattan Beach	74	Salinas	314	Ventura (San Buenaventura)	256
Culver City	40	Menlo Park	270	Salt Lake City, UT	456	Vernon	112
Cupertino	286	Merced	406	San Bernardino	206	Victorville	210
Cypress	134	Miami, FL	506	San Bruno	274	Visalia	420
Dallas, TX	440	Milpitas	292	San Diego	232	Vista	236
Daly City	266	Mission Viejo	146	San Fernando	98	Walnut Creek	354
Davis	382	Modesto	408	San Francisco	276	Washington D.C.	492
Denver, CO	442	Monrovia	76	San Jose	300	Watsonville	308
Diamond Bar	42	Montebello	78	San Leandro	348	West Covina	114
Downey	44	Monterey	312	San Luis Obispo	316	West Hollywood	116
Dublin	328	Monterey Park	80	San Marcos	234	Westlake Village	118
Durham, NC	502	Moorpark	244	San Mateo	278	Westminster	156
Eau Claire, WI	464	Moreno Valley	170	San Rafael	370	Whittier	120
El Cajon	220	Morgan Hill	294	San Ramon	350	Yorba Linda	158
El Centro	222	Mountain View	296	Santa Ana	152		
El Monte	46	Murrieta	172	Santa Barbara	248		