2003 Kosmont-Rose Institute Cost of Doing Business Survey®

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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.

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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.
### Index of California Community Rankings by County/Region

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

#### Orange County
- Anaheim $

#### San Bernardino County
- Adelanto $
- Apple Valley $
- Barstow $ 
- Chino $ 
- Colton $
- Fontana $$
- Hesperia $$$
- Ontario $ 
- Rancho Cucamonga $ 
- Redlands $$
- Rialto $ 
- San Bernardino $$$$
- Upland $ 
- Victorville $
- Unincor. San Bernardino Co. $ 

#### 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. $ 
- Ventura /Santa Barbara Counties
- Camarillo $

#### San Francisco /Peninsula
- Burlingame $ 
- Daly City $$
- Foster City $ 
- Menlo Park $ 
- Redwood City $$
- San Bruno $ 
- San Francisco $$$$
- San Mateo $ 
- South San Francisco $ 

#### Silicon Valley
- Campbell $ 
- Cupertino $ 
- Gilroy $$
- Los Gatos $ 
- Milpitas $ 
- Morgan Hill $ 
- Mountain View $ 
- Palo Alto $$
- San Jose $$
- Santa Clara $ 
- Santa Cruz $ 
- Sunnyvale $ 
- Watsonville $ 

#### Central Coast
- Monterey $$$
- Salinas $ 
- San Luis Obispo $ 

#### East Bay
- Alameda $$
- Antioch $
- Berkeley $$$$
- Concord $ 
- Dublin $ 

#### 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. $ 

#### Northern Bay Area
- Benicia $$
- Fairfield $
- Napa $
- Novato $ 
- Petaluma $ 
- San Rafael $ 
- Santa Rosa $ 
- Vacaville $ 
- Vallejo $$$

#### Sacramento Valley
- Chico $$
- Davis $ 
- Eureka $ 
- Folsom $ 
- Redding $ 
- Roseville $$
- Sacramento $$
- Unincor. Sacramento Co. $ 

#### San Joaquin Valley
- Bakersfield $ 
- Clovis $ 
- Fresno $ 
- Lodi $ 
- Merced $ 
- Modesto $$
- Porterville $ 
- Stockton $$
- Tracy $ 
- Tulare $ 
- Turlock $ 
- Visalia $ 
- Unincor. Kern Co. $ 

### Cost Rating Scale
- Very Low Cost $ 
- Low Cost $$
- Medium Cost $$$
- High Cost $$$$

---

**Kosmont – Rose Institute Cost of Doing Business Survey®

2003 Edition**
# Index of Out of State Community Rankings by Region

<table>
<thead>
<tr>
<th>Region</th>
<th>City, State</th>
<th>Cost</th>
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<td>Sunrise, FL</td>
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**Cost Rating Scale**

- **Very Low Cost**: $
- **Low Cost**: $
- **Medium Cost**: $
- **High Cost**: $$$
### Index of Communities by County/Region

#### Los Angeles County

<table>
<thead>
<tr>
<th>Community</th>
<th>Community</th>
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<tbody>
<tr>
<td>Agoura Hills</td>
<td>Long Beach</td>
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<tr>
<td>Alhambra</td>
<td>Los Angeles</td>
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<tr>
<td>Arcadia</td>
<td>Manhattan Beach</td>
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<td>Azusa</td>
<td>Monrovia</td>
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<td>Montebello</td>
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<td>Beverly Hills</td>
<td>Monterey Park</td>
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<td>Burbank</td>
<td>Norwalk</td>
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<td>Calabasas</td>
<td>Palmdale</td>
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<tr>
<td>Carson</td>
<td>Paramount</td>
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<tr>
<td>Cerritos</td>
<td>Pasadena</td>
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<tr>
<td>Claremont</td>
<td>Pico Rivera</td>
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<tr>
<td>Commerce</td>
<td>Pomona</td>
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<tr>
<td>Compton</td>
<td>Redondo Beach</td>
</tr>
<tr>
<td>Covina</td>
<td>Rosemead</td>
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<tr>
<td>Culver City</td>
<td>San Fernando</td>
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<td>Diamond Bar</td>
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<td>Downey</td>
<td>Santa Fe Springs</td>
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<td>El Monte</td>
<td>Santa Monica</td>
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<tr>
<td>El Segundo</td>
<td>Signal Hill</td>
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<tr>
<td>Gardena</td>
<td>South Gate</td>
</tr>
<tr>
<td>Glendale</td>
<td>Torrance</td>
</tr>
<tr>
<td>Hawthorne</td>
<td>Vernon</td>
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<tr>
<td>Huntington Park</td>
<td>West Covina</td>
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<tr>
<td>Industry</td>
<td>West Hollywood</td>
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<tr>
<td>Inglewood</td>
<td>Westlake Village</td>
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<tr>
<td>Irwindale</td>
<td>Whittier</td>
</tr>
<tr>
<td>Lakewood</td>
<td>Unincor. Los Angeles Co.</td>
</tr>
</tbody>
</table>
## City of AGOURA HILLS

Los Angeles County, California

### Cost Rating

<table>
<thead>
<tr>
<th>Administrative Office</th>
<th>Business Licenses</th>
<th>Economic Development</th>
<th>Planning Department</th>
<th>Redevelopment Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>(818) 597-7300</td>
<td>(818) 597-7313</td>
<td>(818) 597-7311</td>
<td>(818) 597-7309</td>
<td>(818) 597-7309</td>
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### CITY DESIGNATION/RATE CODE

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
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</thead>
<tbody>
<tr>
<td>Total</td>
</tr>
<tr>
<td>$35</td>
</tr>
</tbody>
</table>

### BUSINESS TAX NOTES

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

### BUSINESS TAXES

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

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor**
- Southern California Edison

**Special Note**

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.514450%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
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<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of AGOURA HILLS

Los Angeles County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
- Economic Development 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
- Will Consider Transaction - RDA

Business License Tax Waivers or Reductions
- Not Applicable

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

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

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: 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

- 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

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
- 18.5 interchanges for each 100,000 residents

Nearest Commercial Airport
- Burbank-Glendale-Pasadena Airport

Nearest Port Facilities
- Los Angeles Worldport and Long Beach Port

Bus Transit Service
- LACMTA, Ventura County VISTA

Rail Transit Service

Rail Freight Service
**City of ALHAMBRA**

**Los Angeles County, California**

**Cost Rating**

$\$\$

111 South First Street
Alhambra, CA 91801
www.cityofalhambra.org/

**Administrative Office**
(626) 570-5014

**Business Licenses**
(626) 570-5021

**Economic Development**
(626) 570-5030

**Planning Department**
(626) 570-5030

**Redevelopment Agency**
(626) 570-5030

**Population (2002)**
88,000

**Crime Index Total (2001)**
2,110

**Taxable Retail Store Sales (2000)**
$917,619

**BUSINESS TAXES**

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$1,885</td>
<td>0.019%</td>
<td>$0.19</td>
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<tr>
<td>Professional Office</td>
<td>$1,885</td>
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<td>Retail</td>
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<td>Wholesale</td>
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<td>Personal Service</td>
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<tr>
<td>Commercial Property</td>
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<td>$0.19</td>
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<tr>
<td>Residential Property</td>
<td>$1,885</td>
<td>0.019%</td>
<td>$0.19</td>
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</table>

**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 = $385.00
- $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: * 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**

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Electric</td>
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<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
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</tbody>
</table>

**Special Note**
0.0% for residential; cap for commercial users $112,748 (changes by CPI annually)

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
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<td>Sales Tax Rate</td>
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</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

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City of ALHAMBRA

**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 - Citywide

Lease or Tenant Improvement Subsidies
  - Will Consider Transaction - RDA

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 - RDA

Utility Tax Discounts
  - Unlikely to be Available

Financial Relocation Assistance
  - Will Consider Transaction - RDA

**DEVELOPMENT IMPACT/EXACTION FEES**

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signaziation 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, 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)
  - Industrial Redevelopment Project Areas
  - CBD Redevelopment Project Area

**TRANSPORTATION AMENITIES**

Freeway Interchange Ratio
- 4.5 interchanges for each 100,000 residents

Nearest Commercial Airport
- Burbank-Glendale-Pasadena Airport

Nearest Port Facilities
- Los Angeles Worldport and Long Beach Port

Bus Transit Service
- Foothill Transit, LACMTA

Rail Transit Service
- Nearby CSC L.A. Station

Rail Freight Service
- Burlington Northern, Union Pacific

**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 86,000 households in 3 miles radius from downtown
## City of ARCADIA

Los Angeles County, California

### 2003 Kosmont-Rose Institute Cost of Doing Business Survey®

240 West Huntington Drive  
Arcadia, CA 91006  
www.ci.arcadia.ca.us/

<table>
<thead>
<tr>
<th>Administrative Office</th>
<th>(626) 574-5401</th>
<th>Population (2002)</th>
<th>54,900</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Licenses</td>
<td>(626) 574-5430</td>
<td>Crime Index Total (2001)</td>
<td>1,540</td>
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<tr>
<td>Economic Development</td>
<td>(626) 574-5408</td>
<td>Taxable Retail Store Sales (2000)</td>
<td>$524,676</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(626) 574-5423</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(626) 574-5408</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### BUSINESS TAXES

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retail/Services/Wholesale and Manufacturing</td>
<td>$1,501</td>
<td>0.015%</td>
<td>$0.15</td>
</tr>
<tr>
<td>Professional</td>
<td>$2,166</td>
<td>0.022%</td>
<td>$0.22</td>
</tr>
<tr>
<td>Retail/Services/Wholesale and Manufacturing</td>
<td>$1,501</td>
<td>0.015%</td>
<td>$0.15</td>
</tr>
<tr>
<td>Retail/Services/Wholesale and Manufacturing</td>
<td>$1,501</td>
<td>0.015%</td>
<td>$0.15</td>
</tr>
<tr>
<td>Retail/Services/Wholesale and Manufacturing</td>
<td>$1,501</td>
<td>0.015%</td>
<td>$0.15</td>
</tr>
<tr>
<td>Retail/Services/Wholesale and Manufacturing</td>
<td>$1,472</td>
<td>0.015%</td>
<td>$0.15</td>
</tr>
<tr>
<td>Commercial Rental</td>
<td>$13,226</td>
<td>0.132%</td>
<td>$1.32</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**
Per City, telephone tax on intrastate calls only

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.045338%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
**ECONOMIC INCENTIVES**

**Business Retention/Attraction Program Administered by:**
- Redevelopment Agency (RDA)

**Industrial Development Bonds (IDBs)**
- Will Consider Transaction - Listed M-1 Areas

**Land, Acquisition or Construction Subsidies**
- Will Consider Transaction - RDA

**Lease or Tenant Improvement Subsidies**
- Will Consider Transaction - RDA/CBD Areas

**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 - Citywide - larger projects

**Property Tax Reimbursements**
- Will Consider Transaction - RDA - larger projects

**Utility Tax Discounts**
- Will Consider Transaction - Citywide - larger projects

**Financial Relocation Assistance**
- Will Consider Transaction - RDA/CBD Areas

**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 Project Area (Downtown)

**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
  1. Excellent income and socioeconomic-economic characteristics
  2. Excellent schools
  3. Excellent Police, Fire, Public Works, Recreation, Library, and Senior Programs

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio
  - 5.5 interchanges for each 100,000 residents

- Nearest Commercial Airport
  - Burbank-Glendale-Pasadena Airport

- Nearest Port Facilities
  - Los Angeles Worldport and Long Beach Port

- Bus Transit Service
  - LACMTA, Foothill Transit, and Arcadia Transit

- Rail Transit Service
  - Metrolink

- Rail Freight Service

Note 1: Major projects may require a mitigation monitoring plan per CEQA process, which could result in fees or payments.
**City of AZUSA**

Los Angeles County, California

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>213 East Foothill Boulevard</td>
<td>Azusa, CA 91702</td>
</tr>
<tr>
<td><a href="http://www.ci.azusa.ca.us">www.ci.azusa.ca.us</a></td>
<td></td>
</tr>
</tbody>
</table>

| Administrative Office | (626) 812-5239 | Population (2002) | 46,100 |
| Business Licenses | (626) 812-5247 | |
| Economic Development | (626) 812-5299 | Crime Index Total (2001) | 1,425 |
| Planning Department | (626) 812-5247 | |
| Redevelopment Agency | (626) 812-5299 | Taxable Retail Store Sales (2000) | $236,837 |

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$2,025</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$2,025</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Retail</td>
<td>$2,025</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$2,025</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$2,025</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$2,025</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$9,571</td>
<td>0.096%</td>
<td>$0.96</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$111,000</td>
<td>1.110%</td>
<td>$11.10</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**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

**COMMERCIAL RENTALS:**

- $90.00 plus $.95 per $1,000 over $20,000

**APARTMENTS:**

- $50.00 fee for 0-3 units, 4 units or more=$120.00 per unit

**BUSINESS TAX NOTES**

Tax rates scheduled to change by CPI.

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

**Special Note**

City of Azusa

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.074073%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>7.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## ECONOMIC INCENTIVES

### Business Retention/Attraction Program Administered by:
- Redevelopment Agency

### 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 - Citywide

### Permit or Fee Waivers or Reductions
- Will Consider Transaction - Citywide

### Property Tax Reimbursements
- Will Consider Transaction - RDA

### Utility Tax Discounts
- Unlikely to be Available

### Financial Relocation Assistance
- Will Consider Transaction - Citywide

### 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)
  - Application submitted
- Other Special Business or Incentive Zone(s)
  - Redevelopment Project Area(s)
  - CBD and West End merged
  - Ranch Center

## 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: Parks Fee (Residential): $150 - $600 per bedroom

## TRANSPORTATION AMENITIES

### Freeway Interchange Ratio
- 6.5 interchanges for each 100,000 residents

### Nearest Commercial Airport
- Burbank-Glendale-Pasadena Airport and Ontario Airport

### Nearest Port Facilities
- Los Angeles Worldport and Long Beach Port

### Bus Transit Service
- LACMTA; Foothill Transit; City Coach

### Rail Transit Service

### Rail Freight Service
- Burlington Northern, Union Pacific

## 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
- 1. Excellent freeway access - ideally situated in San Gabriel Valley/SoCal Region
- 2. Diverse, skilled labor force
- 3. Proactive, accessible local government
BUSINESS TAXES

<table>
<thead>
<tr>
<th>Business Category</th>
<th>Rate Code</th>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>4045</td>
<td></td>
<td>$3,383</td>
<td>0.034%</td>
<td>$0.34</td>
</tr>
<tr>
<td>Professional Office</td>
<td>4045</td>
<td></td>
<td>$3,383</td>
<td>0.034%</td>
<td>$0.34</td>
</tr>
<tr>
<td>Retail</td>
<td>4045</td>
<td></td>
<td>$3,383</td>
<td>0.034%</td>
<td>$0.34</td>
</tr>
<tr>
<td>Wholesale</td>
<td>4045</td>
<td></td>
<td>$3,383</td>
<td>0.034%</td>
<td>$0.34</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>4045</td>
<td></td>
<td>$3,383</td>
<td>0.034%</td>
<td>$0.34</td>
</tr>
<tr>
<td>Personal Service</td>
<td>4045</td>
<td></td>
<td>$3,383</td>
<td>0.034%</td>
<td>$0.34</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>4045</td>
<td></td>
<td>$3,383</td>
<td>0.034%</td>
<td>$0.34</td>
</tr>
<tr>
<td>Residential Property</td>
<td>4045</td>
<td></td>
<td>$22,200</td>
<td>0.222%</td>
<td>$2.22</td>
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</tbody>
</table>

Calculation Formulas

4045: $0 - $24,999 = $84.00
$25,000 - $49,999 = $153.00
$50,000 - $74,999 = $227.00
$75,000 - $99,999 = $236.00
$100,000 - $199,999 = $311.00
$200,000 - $299,999 = $447.00
$300,000 - $399,999 = $569.00
$400,000 - $499,999 = $676.00
$500,000 - $599,999 = $770.00
$600,000 - $699,999 = $851.00
$700,000 - $799,999 = $921.00
$800,000 - $899,999 = $975.00

$900,000 - $999,999 = $1,015.00
$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
$2,000,000 & over = $3,383.00

Maximum Fee = $3,383.00

APARTMENT RENTALS:
$24.00 per unit, if 5 units or more

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>10.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>10.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>10.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>10.0%</td>
</tr>
<tr>
<td>Water</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.239985%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>Owner: $350/room/year</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

Special Note

No Tax or Fee
## 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

## 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)
  - Bell Community Development Project Area

## Economic Development Quotes

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
<th>No Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
</tbody>
</table>
| Business Advantages                    | 1. Established city
  2. Clean streets
  3. Safe environment (police response is two minutes) |

## Transportation Amenities

**Freeway Interchange Ratio**
5.3 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

**Rail Transit Service**

**Rail Freight Service**
- Burlington Northern, Union Pacific
City of BEVERLY HILLS

Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

Cost Rating: $$

455 North Rexford Drive
Beverly Hills, CA 90210
www.ci.beverly-hills.ca.us

Administrative Office (310) 285-1000
Business Licenses (310) 285-2424
Economic Development (310) 285-1080
Planning Department (310) 285-1123

Population (2002) 34,900
Crime Index Total (2001) 1,651
Taxable Retail Store Sales (2000) $1,331,779

BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class A - Corp. Hdqrs., Bus., Personal Service</td>
<td>$8,362</td>
<td>0.084%</td>
<td>$0.84</td>
</tr>
<tr>
<td>Class C - Professions and Semi-Professions</td>
<td>$62,613</td>
<td>0.626%</td>
<td>$6.26</td>
</tr>
<tr>
<td>Class B - Retail, Wholesale, Manufacturing</td>
<td>$12,425</td>
<td>0.124%</td>
<td>$1.24</td>
</tr>
<tr>
<td>Class B - Retail, Wholesale, Manufacturing</td>
<td>$12,425</td>
<td>0.124%</td>
<td>$1.24</td>
</tr>
<tr>
<td>Class E - Residential Property Renting</td>
<td>$120,000</td>
<td>1.200%</td>
<td>$12.00</td>
</tr>
</tbody>
</table>

Calculation Formulas

CLASS A - CORP. HEADQUARTERS AND BUSINESS & PERSONAL SERVICES:
$187.60 for first employee, $81.74 per additional employee

CLASS B - RETAIL, WHOLESALE, MANUFACTURING:
$1.25 per $1,000 of gross receipts
Minimum Tax = $75.00

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>4.5%</td>
</tr>
</tbody>
</table>

Special Note

Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.122800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>14.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
Los Angeles County, California

City of BEVERLY HILLS

ECONOMIC INCENTIVES

- Business Retention/Attraction Program Administered by:
  Economic Development Division & Chamber of Commerce
- 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
  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
  Not Applicable
- Financial Relocation Assistance
  Unlikely to be Available

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
  1. Campus-like environment for corporate headquarters
  2. Synergy of support services
  3. Affluent market/quality public safety

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

Note 1: Transportation Improvement Mitigation Fee: Determined on a case-by-case basis
Note 2: Fine Arts Contribution Program: 1% of construction cost or $158,739, whichever is less
Note 3: Park Development Fee: $5.20 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)

TRANSPORTATION AMENITIES

- Freeway Interchange Ratio
  0.0 interchanges for each 100,000 residents
- Nearest Commercial Airport
  Los Angeles International Airport
- Nearest Port Facilities
  Los Angeles Worldport and Long Beach Port
- Bus Transit Service
  Beverly Hills Shuttle, LACMTA
- Rail Transit Service
- Rail Freight Service
City of Burbank, Los Angeles County, California

The Kosmont-Rose Institute Cost of Doing Business Survey®

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

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BUSINESS TAXES

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code 1</td>
<td>$725</td>
<td>0.007%</td>
<td>$0.07</td>
</tr>
<tr>
<td>Code 2</td>
<td>$920</td>
<td>0.009%</td>
<td>$0.09</td>
</tr>
<tr>
<td>Code 3</td>
<td>$940</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Commercial Rental Business</td>
<td>$7,248</td>
<td>0.072%</td>
<td>$0.72</td>
</tr>
<tr>
<td>Residential Rental Business</td>
<td>$6,454</td>
<td>0.065%</td>
<td>$0.65</td>
</tr>
</tbody>
</table>

Calculation Formulas

CODE 1:
$25.00 one-time application fee
$70.05 base fee, plus $4.20 per employee (maximum of 3,000 employees)

CODE 2:
$25.00 one-time application fee
$70.05 base fee, plus $6.55 per employee (maximum of 3,000 employees)

CODE 3:
$25.00 one-time application fee
$70.05 base fee, plus $8.50 per employee (maximum of 3,000 employees)

COMMERCIAL RENTAL:
$70.05 base fee, plus $1.45 per 100 sq. ft. (over 5000 sq. ft.)

RESIDENTIAL RENTAL:
$7.00 per unit over 3 units

BUSINESS TAX NOTES

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

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
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<tr>
<td>Telephone</td>
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<tr>
<td>Cellular</td>
<td>7.0%</td>
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<tr>
<td>Gas</td>
<td>7.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.038812%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of BURBANK

Los Angeles County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Redevelopment Agency

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 - Citywide

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Will Consider Transaction - Citywide

Financial Relocation Assistance

Will Consider Transaction - Citywide

DEVELOPMENT IMPACT/EXACTION FEES

Note 1: Community facilities fee (per sq. ft.):

<table>
<thead>
<tr>
<th></th>
<th>Fire</th>
<th>Police</th>
<th>Library</th>
<th>Parks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office</td>
<td>$0.052</td>
<td>$0.23</td>
<td>$0.138</td>
<td>$0.73</td>
</tr>
<tr>
<td>Retail</td>
<td>$0.025</td>
<td>$0.114</td>
<td>$0.068</td>
<td>$0.363</td>
</tr>
<tr>
<td>Industrial</td>
<td>$0.024</td>
<td>$0.106</td>
<td>$0.064</td>
<td>$0.336</td>
</tr>
</tbody>
</table>

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

Business Improvement District(s) (BIDs)

Downtown Burbank

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)

Redevelopment Project Area(s)

West Olive
City Center
Golden State
South San Fernando

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.

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

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

6.8 interchanges for each 100,000 residents

Nearest Commercial Airport

Burbank-Glendale-Pasadena Airport

Nearest Port Facilities

Los Angeles Worldport and Long Beach Port

Bus Transit Service

LACMTA, Burbank Airport Shuttle

Rail Transit Service

Metrolink

Rail Freight Service

Union Pacific
City of CALABASAS

Los Angeles County, California

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Cost Rating

$$

26135 Mureau Road
Calabasas, CA 91302

Administrative Office (818) 878-4225
Business Licenses None
Economic Development (818) 878-4225
Planning Department (818) 878-4225
Redevelopment Agency None

Population (2002) 20,700
Crime Index Total (2001) 355
Taxable Retail Store Sales (2000) $250,343

BUSINESS TAXES

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.

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
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<tbody>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Electric Distributor
Southern California Edison

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.050876%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

Special Note

Economic Development (818) 878-4225
### ECONOMIC INCENTIVES

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

### 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: 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

Note 2: 1% of building valuation for new and reconstructed commercial buildings; maximum fee = $150,000

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
- 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: Customer service is emphasized in the development process.
- Notable Public/Private Transactions: City acquired property for a new civic center.
- Business Advantages:
  1. High quality living and working environment
  2. Highly educated labor force
  3. Close proximity to Los Angeles & Ventura

### TRANSPORTATION AMENITIES

- Freeway Interchange Ratio: 14:interchanges for each 100,000 residents
- Nearest Commercial Airport: Burbank-Glendale-Pasadena Airport
- Nearest Port Facilities: Los Angeles Worldport and Long Beach Port
- Bus Transit Service: LACMTA
- Rail Transit Service
- Rail Freight Service: Union Pacific
City of CARSON
Los Angeles County, California

701 East Carson Street
Carson, CA 90745
www.ci.carson.ca.us

City of CARSON
Los Angeles County, California

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BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>All Categories</td>
</tr>
</tbody>
</table>

General Office

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>All Categories</td>
</tr>
</tbody>
</table>

Professional Office

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>All Categories</td>
</tr>
</tbody>
</table>

Retail

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>All Categories</td>
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</tbody>
</table>

Wholesale

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate Code</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>All Categories</td>
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</tbody>
</table>

Manufacturing

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>All Categories</td>
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</table>

Personal Service

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>All Categories</td>
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</tbody>
</table>

Commercial Property

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Commercial Rentals</td>
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</tbody>
</table>

Residential Property

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Residential Rentals</td>
</tr>
</tbody>
</table>

Rate Comparison

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,400</td>
<td>0.024%</td>
<td>$0.24</td>
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<tr>
<td>$2,400</td>
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<td>$0.24</td>
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<tr>
<td>$2,400</td>
<td>0.024%</td>
<td>$0.24</td>
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<td>0.024%</td>
<td>$0.24</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
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<td>0.0%</td>
</tr>
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<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td></td>
</tr>
<tr>
<td>Southern California Edison</td>
<td></td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.052431%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of  CARSON  Los Angeles County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

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

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

ECONOMIC DEVELOPMENT QUOTES

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.

Special Incentive Programs and Services
Financially assisted/assisting developers with the following projects: ARCO, Home Depot, J.B. Dental Supply, Cormica Chevrolet, Nissan.

Notable Public/Private Transactions

Business Advantages
1. No utility user taxes
2. Low business license fees
3. Top quality business/industrial parks

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: 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

☐ 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)
Project 1
Merged and Amended Project Area
Project Area 4

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
11.8 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
Carson Circuit, LACMTA

Rail Transit Service
Blue Line, Torrance Transit

Rail Freight Service
Burlington Northern, Union Pacific
# BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional</td>
<td>Total</td>
</tr>
<tr>
<td>Professional</td>
<td>$116</td>
</tr>
<tr>
<td>Retail</td>
<td>$531</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$267</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$754</td>
</tr>
<tr>
<td>Services</td>
<td>$131</td>
</tr>
<tr>
<td>Broker (same as Professional)</td>
<td>$131</td>
</tr>
<tr>
<td>Apartments</td>
<td>$794</td>
</tr>
</tbody>
</table>

### 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 $0.02 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

# BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

---

# UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note
- 10% Utility Users Tax currently not implemented

---

# PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.037334%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>6.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of CERRITOS

Los Angeles County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Community Development Dept. & 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
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
Not Applicable

Financial Relocation Assistance
Unlikely to be Available

ECONOMIC DEVELOPMENT QUOTES

A City Ombudsman is available, fast-track permitting, access to local job training, and a proactive local government.

Special Incentive Programs and Services

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

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signaling Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

Note 1: Under study, may consider on case by case

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)

- Los Cerritos - 940 acres (active)
- Los Coyotes - 1,615 acres, includes Cerritos Town Center (active)

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
13.2 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, OCTA, Cerritos on Wheels

Rail Transit Service

Rail Freight Service
Burlington Northern, Union Pacific
City of CLAREMONT
Los Angeles County, California

207 Harvard Avenue, PO Box 880
Claremont, CA 91711
www.ci.claremont.ca.us

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BUSINESS TAXES

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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

BUSINESS TAX NOTES
Tax rates adjusted with CPI.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.5%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.5%</td>
</tr>
<tr>
<td>Water</td>
<td>5.5%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.077852%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of CLAREMONT
Los Angeles County, California

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
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 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: 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

☐ Business Improvement District(s) (BIDs)
☑ Other Non-Residential Assessment/Tax Districts Lighting/Landscape
☐ State Enterprise Zone(s)
☐ Recycling Market Development Zone(s)
☐ Foreign Trade Zone(s)
☐ Other Special Business or Incentive Zone(s)
☑ Redevelopment Project Area(s)
Consolidated 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
2.8 interchanges for each 100,000 residents

Nearest Commercial Airport
Ontario International Airport

Nearest Port Facilities
Port of Long Beach

Bus Transit Service
Foothill Transit

Rail Transit Service
Metrolink

Rail Freight Service
None
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate Code</th>
<th>City Designation/Area Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td>All Categories</td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td>All Categories</td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td>All Categories</td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td>All Categories</td>
</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td>All Categories</td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
<td>All Categories</td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td>All Categories</td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td>All Categories</td>
</tr>
</tbody>
</table>

#### Rate Comparison

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Per $1,000</td>
<td>Per $1,000</td>
</tr>
<tr>
<td></td>
<td>$3,499</td>
<td>$0.35</td>
</tr>
<tr>
<td></td>
<td>$3,499</td>
<td>$0.35</td>
</tr>
<tr>
<td></td>
<td>$3,499</td>
<td>$0.35</td>
</tr>
<tr>
<td></td>
<td>$3,499</td>
<td>$0.35</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.045899%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
**ECONOMIC INCENTIVES**

- **Business Retention/Attraction Program Administered by:**
  - Community Development Department

- **Industrial Development Bonds (IDBs)**
  - May be Available

- **Land, Acquisition or Construction Subsidies**
  - May be Available

- **Lease or Tenant Improvement Subsidies**
  - Unlikely to be Available

- **Offsite Infrastructure Subsidies**
  - May 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**
  - May be Available

- **Utility Tax Discounts**
  - Not Applicable

- **Financial Relocation Assistance**
  - May be Available

**ECONOMIC DEVELOPMENT QUOTES**

- **Special Incentive Programs and Services**
  - Small Business Development Center offers businesses employment opportunities. Assists in obtaining RMD2 loans, 10B loans, and SBA loans.

- **Notable Public/Private Transactions**

- **Business Advantages**
  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**

- 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)**

- **Redevelopment Project Area(s)**
  - Project I - Commerce Business Park
  - Project II - Town Center (The Citadel)
  - Project III - Atlantic/Washington
  - Project IV

**TRANSPORTATION AMENITIES**

- **Freeway Interchange Ratio**
  - 46.2 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Los Angeles International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - Commerce Municipal Bus Line

- **Rail Transit Service**
  - Metrolink

- **Rail Freight Service**
  - Burlington Northern, Union Pacific
City of COMPTON
Los Angeles County, California

205 South Willowbrook Avenue
Compton, CA 90220
www.comptoncity.org

Administrative Office (310) 605-5500
Business Licenses (310) 605-5515
Economic Development (310) 605-5580
Planning Department (310) 605-5532
Redevelopment Agency (310) 605-5511

Population (2002) 95,900
Crime Index Total (2001) 5,402
Taxable Retail Store Sales (2000) $205,205

BUSINESS TAXES

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Businesses</td>
<td>$2,850</td>
<td>0.029%</td>
<td>$0.29</td>
</tr>
<tr>
<td>Professionals</td>
<td>$10,650</td>
<td>0.107%</td>
<td>$1.07</td>
</tr>
<tr>
<td>Businesses</td>
<td>$2,850</td>
<td>0.029%</td>
<td>$0.29</td>
</tr>
<tr>
<td>Businesses</td>
<td>$2,850</td>
<td>0.029%</td>
<td>$0.29</td>
</tr>
<tr>
<td>Businesses</td>
<td>$2,850</td>
<td>0.029%</td>
<td>$0.29</td>
</tr>
<tr>
<td>Property Rental</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Property Rental</td>
<td>$18,500</td>
<td>0.185%</td>
<td>$1.85</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>10.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>10.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>10.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>10.0%</td>
</tr>
<tr>
<td>Water</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

Special Note

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.463298%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>7.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

**Business Retention/Attraction Program Administered by:**
- Economic & Resource Development Department/CRA

**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

**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**
- Will Consider Transaction - RDA

### 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
  - Landscape, Lighting, Mosquito Abatement Fees
- 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)
  - Area I - 2600 acres (several areas merged in 1991)

### TRANSPORTATION AMENITIES

**Freeway Interchange Ratio**
- 5.2 interchanges for each 100,000 residents

**Nearest Commercial Airport**
- Los Angeles International Airport

**Nearest Port Facilities**
- Los Angeles Worldport and Long Beach Port

**Bus Transit Service**
- LACMTA Express

**Rail Transit Service**
- Blue Line

**Rail Freight Service**
- Burlington Northern, Union Pacific

### 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**
  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
City of COVINA

Los Angeles County, California

**Cost Rating**

<table>
<thead>
<tr>
<th><strong>Cost Rating</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$$</strong></td>
<td></td>
</tr>
</tbody>
</table>

**125 East College Street**

Covina, CA 91723

<table>
<thead>
<tr>
<th>Administrative Office</th>
<th>Business Licenses</th>
<th>Economic Development</th>
<th>Planning Department</th>
<th>Redevelopment Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>(626) 858-7212</td>
<td>(626) 858-7240</td>
<td>(626) 858-7201</td>
<td>(626) 858-7231</td>
<td>(626) 858-7214</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>48,100</td>
<td>2,321</td>
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**Utility User Tax Rates**

<table>
<thead>
<tr>
<th>Utility Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>6.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Electric Distributor</th>
<th>Special Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Southern California Edison</td>
<td>Can apply for a $5,000 utility user tax cap; rates declined from 7.0%</td>
</tr>
</tbody>
</table>

**Property and Other Tax Rates**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.116660%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

**Business Tax Notes**

Tax rates not scheduled to change.

**Business Taxes**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</td>
</tr>
</tbody>
</table>

**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:**

$36.00 first 4 units, then $6.00 each additional

---

**Covina, CA 91723**

Electric Distributor:

Southern California Edison

Special Note:

Can apply for a $5,000 utility user tax cap; rates declined from 7.0%
### ECONOMIC INCENTIVES

**Business Retention/Attraction Program Administered by:**
- Redevelopment Agency

**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 - Selected Areas

**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 - Selected Areas

**Utility Tax Discounts**
- Will Consider Transaction - RDA

**Financial Relocation Assistance**
- Will Consider Transaction - Selected Areas

### 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**
  - Downtown Parking
- **State Enterprise Zone(s)**
- **Recycling Market Development Zone(s)**
- **Foreign Trade Zone(s)**
- **Other Special Business or Incentive Zone(s)**
  - Business Area Enhancement District; Downtown and Prospero Park
  - Redevelopment Project Area(s)
  - Project I - (10 non-contiguous areas)
  - Project II - (5 non-contiguous areas)
  - Both include Residential, Commercial and Industrial land use opportunities

### ECONOMIC DEVELOPMENT QUOTES

- **Special Incentive Programs and Services**
  - Case-by-case basis

- **Notable Public/Private Transactions**

- **Business Advantages**
  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

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 2.1 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Ontario International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - LACMTA, Foothill Transit

- **Rail Transit Service**
  - Metrolink

- **Rail Freight Service**
  - Burlington Northern, Union Pacific
## Business Taxes

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Various Categories</td>
<td>Professional/Consulting Categories</td>
<td>Retail Categories</td>
<td>Wholesale Categories</td>
<td>Manufacturing</td>
<td>Various Categories</td>
<td>Commercial Property Rental</td>
<td>Apartment Rental</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **VARIous CATEGORIES:**
  - $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

- **RETAIL CATEGORIES:**
  - $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

- **MANUFACTURING:**
  - $45.00 application and renewal fee, plus $1.00 per $1,000 in gross receipts

- **COMMERCIAL PROPERTY RENTAL:**
  - $45.00 application and renewal fee, plus $1.00 per $1,000 in gross receipts

- **APARTMENT RENTAL (3 or more units):**
  - $45.00 application and renewal fee, plus $1.00 per $1,000 in gross receipts

### Rate Comparison

- **Total**
- **% of $10m**
- **Per $1,000**

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10,045</td>
<td>0.100%</td>
<td>$1.00</td>
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<tr>
<td>$30,045</td>
<td>0.300%</td>
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<td>$10,045</td>
<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>$10,045</td>
<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>$10,045</td>
<td>0.100%</td>
<td>$1.00</td>
</tr>
</tbody>
</table>

### Business Tax Notes

- **Electric** 11.0%
- **Telephone** 11.0%
- **Cellular** 11.0%
- **Gas** 11.0%
- **Water** 11.0%

- **Electric Distributor**
  - Southern California Edison

- **Special Note**
  - $18,556 cap on non-local telephone taxes.

### 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:
- Redevelopment Agency

## Industrial Development Bonds (IDBs)
- Have Completed 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
- Have Completed Transaction - eligible areas

## 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
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

Notes:
1. $1.00 per sq. ft. for development in excess of 5,000 sq. ft.
2. 1% of building valuation for projects over $500,000 and remodeling valuation over $250,000
3. Comm/Indus Development Tax: $25.00 plus 1.5% of building valuation above $250,000
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)
5. Parkland In-Lieu Fee: See City for 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)
- Countywide Digital Zone Investment Area
- Redevelopment Project Area(s)
  - Culver City Redevelopment Project Area

### 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**
1. Good Westside LA location near LAX & Downtown
2. Responsive local government
3. Excellent public safety services

### TRANSPORTATION AMENITIES

**Freeway Interchange Ratio**
- 10. interchanges for each 100,000 residents

**Nearest Commercial Airport**
- Los Angeles International Airport

**Nearest Port Facilities**
- Los Angeles Worldport and Long Beach Port

**Bus Transit Service**
- Culver City Muni. Bus Line, Santa Monica Muni. Bus Line, LACMTA

**Rail Transit Service**

**Rail Freight Service**
City of DIAMOND BAR

21825 E. Copley Dr.
Diamond Bar, CA 91765
www.cityofdiamondbar.com

Population (2002) 58,100
Crime Index Total (2001) 946
Taxable Retail Store Sales (2000) $227,570

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Location</th>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No Tax or Fee</td>
<td>Gross Receipts</td>
<td>Employee Payroll</td>
<td>Rate</td>
<td>Other</td>
<td>No Tax or Fee</td>
<td>Gross Receipts</td>
<td>Employee Payroll</td>
</tr>
<tr>
<td></td>
<td>0.0%</td>
<td>0.0%</td>
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<td>0.0%</td>
<td>0.0%</td>
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Calculation Formulas

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Rate Comparison

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BUSINESS TAX NOTES

UTILITY USER TAX RATES

<table>
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<th>Service</th>
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<tbody>
<tr>
<td>Electric</td>
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</tr>
<tr>
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<td>0.0%</td>
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<tr>
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<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
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<tr>
<td>Electric Distributor</td>
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<td>Southern California Edison</td>
<td></td>
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</table>

PROPERTY AND OTHER TAX RATES

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<tr>
<th>Tax Type</th>
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</tr>
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<tbody>
<tr>
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<td>1.100069%</td>
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## 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
- Not Applicable

### 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 - Citywide

## 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 1: Determined on a case-by-case basis

## 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 Revitalization Area

## ECONOMIC DEVELOPMENT QUOTES

**Business Advantages**
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.

**Transportation Amenities**

- **Freeway Interchange Ratio**: 12 interchanges for each 100,000 residents
- **Nearest Commercial Airport**: Ontario International Airport
- **Nearest Port Facilities**: Los Angeles Worldport and Long Beach Port
- **Bus Transit Service**: Foothill Transit, LACMTA, OCTA
- **Rail Transit Service**: Metrolink
- **Rail Freight Service**: Union Pacific

## TRANSPORTATION AMENITIES

- Allstate Insurance Travelers Group occupying new building in Gateway Corporate Center; over 450,000 square feet of new office commercial developed this year.

## SPECIAL ZONES

- Business Improvement District(s) (BIDs)
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## TRANSPORTATION AMENITIES

- Allstate Insurance Travelers Group occupying new building in Gateway Corporate Center; over 450,000 square feet of new office commercial developed this year.
City of DOWNEY

Los Angeles County, California

Cost Rating

$$

1111 Brookshire Avenue
Downey, CA 90241

www.downeyca.org

Administrative Office (562) 904-7331
Business Licenses (562) 904-7250
Economic Development (562) 904-7152
Planning Department (562) 904-7154
Redevelopment Agency (562) 904-7152

Population (2002) 110,450
Crime Index Total (2001) 3,737
Taxable Retail Store Sales (2000) $936,379

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Rate Comparison</th>
</tr>
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<tbody>
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<tr>
<th>Total</th>
<th>% of $10m</th>
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</tr>
</thead>
<tbody>
<tr>
<td>$235</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>$783</td>
<td>0.008%</td>
<td>$0.08</td>
</tr>
<tr>
<td>$2,558</td>
<td>0.026%</td>
<td>$0.26</td>
</tr>
<tr>
<td>$1,209</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>$1,768</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>$2,558</td>
<td>0.026%</td>
<td>$0.26</td>
</tr>
<tr>
<td>$9,188</td>
<td>0.092%</td>
<td>$0.92</td>
</tr>
</tbody>
</table>

General Office
- Corporate Offices (6246) $235, 0.002% of $10m, $0.02 per $1,000

Professional Office
- Professionals (6258) $783, 0.008% of $10m, $0.08 per $1,000

Retail
- General Retail (6255) $2,558, 0.026% of $10m, $0.26 per $1,000

Wholesale
- Wholesale (6267) $1,209, 0.012% of $10m, $0.12 per $1,000

Manufacturing
- Manufacturing and Processing (6254) $1,768, 0.018% of $10m, $0.18 per $1,000

Personal Service
- General Retail (6255) $2,558, 0.026% of $10m, $0.26 per $1,000

Commercial Property
- Exempt $0, 0.000% of $10m, $0.00 per $1,000

Residential Property
- Residential Property (6248.1) $9,188, 0.092% of $10m, $0.92 per $1,000

Calculation Formulas

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 = $236.19, over 100 $1.65 per employee over 101

PROFESSIONAL:
- Base Fee $119.90, plus $6.63 per employee

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 = $48.00 plus $.15 per $1,000 over $200,000;
- $500,000 - $1,500,000 = $98.00 plus $.22 per $1,000 over $500,000;
- Over $1,500,000 = $248.00 plus $.26 per $1,000 over $1,500,000

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

MANUFACTURING:
- Less than $50,000 = $30.00 flat fee;
- $50,000 - $200,000 = $40.00 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 = $89.00 plus $.15 per $1,000 over $500,000;
- Over $1,500,000 = $238.00 plus $.18 per $1,000 over $1,500,000

RESIDENTIAL PROPERTY:
- 0-4 units = $33.12; plus $.94 each additional 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 0.0%

Special Note

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
### City of DOWNEY

**Los Angeles County, California**

#### ECONOMIC INCENTIVES

- **Business Retention/Attraction Program Administered by:**
  - BRAID (Business Retention Attraction In Downey)

- **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

#### 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)
  - Downey Project - commercial (Firestone Blvd.)
  - Woodruff Industrial

#### ECONOMIC DEVELOPMENT QUOTES

- **Special Incentive Programs and Services**
  - Downtown Façade Improvement Program

- **Notable Public/Private Transactions**
  - No Response

- **Business Advantages**
  - No Response

#### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 4.5 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Los Angeles International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - LACMTA, Downey Link

- **Rail Transit Service**
  - Green Line

- **Rail Freight Service**
  - Burlington Northern, Union Pacific
City of EL MONTE

Los Angeles County, California

11333 Valley Boulevard
El Monte, CA 91731
www.ci.el-monte.ca.us

Administrative Office (626) 580-2001
Business Licenses (626) 580-2031
Economic Development (626) 580-2249
Planning Department (626) 580-2090
Redevelopment Agency (626) 580-2249

Population (2002) 119,500
Crime Index Total (2001) 3,818

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

General Office:
Retail/Office/Manufacturing/Wholesale/Service: $2,120 0.021% $0.21

Professional Office:
Professional: $14,650 0.147% $1.47

Retail:
Retail/Office/Mfg./Wholesale/Services: $2,120 0.021% $0.21

Wholesale:
Retail/Office/Mfg./Wholesale/Services: $2,120 0.021% $0.21

Manufacturing:
Retail/Office/Mfg./Wholesale/Services: $2,120 0.021% $0.21

Personal Service:
Retail/Office/Mfg./Wholesale/Services: $2,120 0.021% $0.21

Commercial Property:
Retail/Office/Mfg./Wholesale/Services: $2,120 0.021% $0.21

Residential Property:
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

Utility User Tax Rates

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.0%</td>
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<tr>
<td>Telephone</td>
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<tr>
<td>Cellular</td>
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<tr>
<td>Gas</td>
<td>7.0%</td>
</tr>
<tr>
<td>Water</td>
<td>7.0%</td>
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</table>

Special Note
$40,000 large user utility tax cap

Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.203630%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of EL MONTE

Los Angeles County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Community Development Dept.

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 - Citywide

Permit or Fee Waivers or Reductions

Will Consider Transaction - Citywide

Property Tax Reimbursements

Will Consider Transaction - RDA

Utility Tax Discounts

Will Consider Transaction - Selected Areas

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
- Other Special Fees

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; Residential: $0.0046 - $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

- 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)
  - Downtown Project Area
  - East Valley
  - El Monte Center
  - El Monte Plaza
  - Ramona Blvd.
  - Northwest El Monte

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

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
5.0 interchanges for each 100,000 residents

Nearest Commercial Airport
Los Angeles International Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
El Monte Trolley, Foothill Transit, LACMTA

Rail Transit Service
Metrolink

Rail Freight Service
Burlington Northern, Union Pacific
**City of EL SEGUNDO**

**Los Angeles County, California**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$$$ $</td>
<td>(310) 524-2301</td>
<td>16,500</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Business Licenses</th>
<th>Economic Development</th>
<th>Crime Index Total (2001)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(310) 524-2327</td>
<td>(310) 524-2333</td>
<td>726</td>
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</table>

<table>
<thead>
<tr>
<th>Planning Department</th>
<th>Redevelopment Agency</th>
<th>Taxable Retail Store Sales (2000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(310) 524-2340</td>
<td>None</td>
<td>$362,590</td>
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</table>

**BUSINESS TAXES**

**No Tax or Fee**

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<tr>
<th>Double</th>
<th>Goal Receipts</th>
<th>Payroll</th>
<th>Rate/Other</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Business (4-2-4)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Business (4-2-4)</td>
<td>$13,048</td>
<td>0.130%</td>
<td>$1.30</td>
</tr>
<tr>
<td>General Business (4-2-4)</td>
<td>$13,048</td>
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</tr>
<tr>
<td>General Business (4-2-4)</td>
<td>$13,048</td>
<td>0.130%</td>
<td>$1.30</td>
</tr>
<tr>
<td>General Business (4-2-4)</td>
<td>$29,848</td>
<td>0.298%</td>
<td>$2.98</td>
</tr>
<tr>
<td>General Business (4-2-4)</td>
<td>$13,048</td>
<td>0.130%</td>
<td>$1.30</td>
</tr>
<tr>
<td>General Business (4-2-4)</td>
<td>$13,048</td>
<td>0.130%</td>
<td>$1.30</td>
</tr>
<tr>
<td>Apartment House /Apt. Complex (4-2-10)</td>
<td>$8,325</td>
<td>0.083%</td>
<td>$0.83</td>
</tr>
<tr>
<td>Apartment House /Apt. Complex (4-2-10)</td>
<td>$113,848</td>
<td>1.138%</td>
<td>$11.38</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>3.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>2.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>2.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>3.0%</td>
</tr>
<tr>
<td>Water</td>
<td>3.0%</td>
</tr>
</tbody>
</table>

**Special Note**

**POWER SUPPLIERS:**

<table>
<thead>
<tr>
<th>Provider</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td>Southern California Edison</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.123300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of EL SEGUNDO Los Angeles County, California

**ECONOMIC INCENTIVES**

**Business Retention/Attraction Program Administered by:**
Community, Economic & Development Services 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**
Will Consider Transaction - Selected Areas

**Business License Tax Waivers or Reductions**
50% Sales/Use Tax Credit

**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

---

**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
1. Convenient access to LAX, 105, and 405
2. Lower operational costs that Westside
3. Corporate neighbors include five Fortune 500 companies

---

**DEVELOPMENT IMPACT/EXACTION FEES**

- Development Impact Fees
- Public Facilities Fees **Note 1**
- Scheduled Traffic Impact/Trip Fee **Note 2**
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

**Note 1:** Fire $0.14 per gross sq. ft.
Police $0.11 per gross sq. ft.
Library $0.03 per gross sq. ft.
School Fees for Projects East of Sepulveda

**Note 2:** Traffic Impact Fee
Fees based on use and 4 zones

---

**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)

---

**TRANSPORTATION AMENITIES**

**Freeway Interchange Ratio**
12. interchanges for each 100,000 residents

**Nearest Commercial Airport**
Los Angeles International Airport

**Nearest Port Facilities**
Los Angeles Worldport and Long Beach Port

**Bus Transit Service**
LADOT Community Express, Municipal Area Express, LACMTA

**Rail Transit Service**
Green Line

**Rail Freight Service**
Union Pacific, AT&SF Railroad
City of GARDENA

Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office and Professional</td>
<td>$5,100</td>
<td>0.051%</td>
<td>$0.51</td>
</tr>
<tr>
<td>Professions</td>
<td>$5,100</td>
<td>0.051%</td>
<td>$0.51</td>
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<tr>
<td>Retail</td>
<td>$5,050</td>
<td>0.051%</td>
<td>$0.51</td>
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<tr>
<td>Wholesale</td>
<td>$5,050</td>
<td>0.051%</td>
<td>$0.51</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$5,450</td>
<td>0.055%</td>
<td>$0.55</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$5,100</td>
<td>0.051%</td>
<td>$0.51</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Residential Rental</td>
<td>$9,260</td>
<td>0.093%</td>
<td>$0.93</td>
</tr>
</tbody>
</table>

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)

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

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

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

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

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>4.0%</td>
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<tr>
<td>Telephone</td>
<td>4.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>4.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>4.0%</td>
</tr>
<tr>
<td>Water</td>
<td>4.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.052431%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>7.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
# Economic Incentives

**Business Retention/Attraction Program Administered by:**
City Manager Office

**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**
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: Residential (Multifamily): $1,000 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)
  - Gardena Revitalization Zone
- Redevelopment Project Area(s)

## Economic Development Quotes

- No Response

## 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.

## Freeway Interchange Ratio

1.7 interchanges for each 100,000 residents

## Transportation Amenities

- Nearest Commercial Airport
  - Los Angeles International Airport
- Nearest Port Facilities
  - Los Angeles Worldport and Long Beach Port
- Bus Transit Service
  - City of Gardena Municipal Bus Line
- Rail Transit Service
  - Blue Line, Green Line
- Rail Freight Service
  - Union Pacific Railroad
City of GLENDALE
Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
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</thead>
<tbody>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>$0</td>
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<tr>
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</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Calculation Formulas

No business license required.

$140.00 Use and Occupancy Permit required at business start-up (one-time only)

Business Taxes

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

Business Tax Notes

Utility User Tax Rates

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.0%</td>
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<tr>
<td>Telephone</td>
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<tr>
<td>Cellular</td>
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<tr>
<td>Gas</td>
<td>7.0%</td>
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<td>Water</td>
<td>7.0%</td>
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</tbody>
</table>

Special Note

Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.054871%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
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</tbody>
</table>

Cost Rating

$$

613 E. Broadway
Glendale, CA 91206
www.ci.glendale.ca.us

(818) 548-4000
(818) 548-2090
(818) 548-3155
(818) 548-2144
(818) 548-2005

Population (2002) | 200,150
Crime Index Total (2001) | 4,537
Taxable Retail Store Sales (2000) | $1,885,196

Economic Development
(818) 548-3155

Planning Department
(818) 548-2144

Redevelopment Agency
(818) 548-2005

Business Licenses
(818) 548-2090

Administrative Office
(818) 548-4000

Electric Distributor
Glendale Water & Power

www.ci.glendale.ca.us

www.ci.glendale.ca.us
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Development Services Department

Industrial Development Bonds (IDBs)

Will Consider Transaction - Selected Areas

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

Not Applicable

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

Unlikely to be Available

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

- 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: City is considering a traffic mitigation fee up to $5.00 per sq. ft.

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

4.5 interchanges for each 100,000 residents

Nearest Commercial Airport

Burbank-Glendale-Pasadena Airport

Nearest Port Facilities

Los Angeles Worldport and Long Beach Port

Bus Transit Service

Glendale Metrolink Express Shuttle, Beeline, LACMTA

Rail Transit Service

Metrolink

Rail Freight Service

Union Pacific

53
## BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate Code</th>
<th>City Designation</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Categories</td>
<td></td>
<td>All Categories</td>
<td>$10,020</td>
<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>Apartment Rentals</td>
<td></td>
<td>Exempt</td>
<td>$0</td>
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<tr>
<td>Apartment Rentals</td>
<td></td>
<td>Apartment Rentals</td>
<td>$23,125</td>
<td>0.231%</td>
<td>$2.31</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

**Special Note**

- Electric Distributor: Southern California Edison

## PROPERTY AND OTHER TAX RATES

### Rate Comparison

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

#### Total

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate Code</th>
<th>City Designation</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td>All Categories</td>
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<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td>All Categories</td>
<td>$10,020</td>
<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td>All Categories</td>
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<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>Wholesale</td>
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<td>All Categories</td>
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<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td>All Categories</td>
<td>$10,020</td>
<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
<td>All Categories</td>
<td>$10,020</td>
<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td>Exempt</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td>Apartment Rentals</td>
<td>$23,125</td>
<td>0.231%</td>
<td>$2.31</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **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

<table>
<thead>
<tr>
<th>Incentive Type</th>
<th>Available Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction</td>
<td>Administered by: Planning &amp; Redevelopment Agency</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Unlikely to be Available</td>
</tr>
</tbody>
</table>

### DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Art in Public Places Fees
- Other Special Fees

**Note 1:** Commercial $1.62 per sq. ft.
Industrial $0.66 per sq. ft.
Single Family $2,280 per unit
Multifamily $1,768 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)
- Redevelopment Project Area(s):
  - Project I - Hawthorne Plaza
  - Project II - Glen Court
  - Oceangate Commercial Center
    - (1,000 acres including major streets)
  - Hawthorne Gateway
  - The Exchange

### ECONOMIC DEVELOPMENT QUOTES

- **Special Incentive Programs and Services**:
  - Business Assistance Loan Program: Low interest loans for up to 70% 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

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**: 4.6 interchanges for each 100,000 residents
- **Nearest Commercial Airport**: Los Angeles International Airport
- **Nearest Port Facilities**:
  - Los Angeles Worldport
  - Long Beach Port
- **Bus Transit Service**: LACMTA
- **Rail Transit Service**:
  - Green Line
- **Rail Freight Service**:
  - Burlington Northern, Union Pacific
City of HUNTINGTON PARK
Los Angeles County, California

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$4,000 0.040% $0.40</td>
</tr>
<tr>
<td>Retail</td>
<td>$4,000 0.040% $0.40</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$4,000 0.040% $0.40</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$4,000 0.040% $0.40</td>
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<tr>
<td>Personal Service</td>
<td>$4,000 0.040% $0.40</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$4,000 0.040% $0.40</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$4,000 0.040% $0.40</td>
</tr>
</tbody>
</table>

**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

**UTILITY USER TAX RATES**

- **Electric:** 7.3%
- **Telephone:** 7.5%
- **Cellular:** 7.0%
- **Gas:** 7.3%
- **Water:** 7.3%

**Special Note**
Utility Users Cap of $3,600 per year (of combined utilities)

**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

**BUSINESS TAX NOTES**

Tax rates not scheduled to change.
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
- Redevelopment & Economic Division

Industrial Development Bonds (IDBs)

CDC

Land, Acquisition or Construction Subsidies

Will Consider Transaction - CDC

Lease or Tenant Improvement Subsidies

Will Consider Transaction - Façade Improvements

Offsite Infrastructure Subsidies

Will Consider Transaction - CDC

Business License Tax Waivers or Reductions

Unlikely to be Available

Permit or Fee Waivers or Reductions

Will Consider Transaction - City

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
☐ Other Special Fees

SPECIAL ZONES

✓ Business Improvement District(s) (BIDs)
  - Downtown BID

✓ Other Non-Residential Assessment/Tax Districts
  - Landscape, Lighting

✓ State Enterprise Zone(s)
  - Los Angeles-Watts Zone

✓ Recycling Market Development Zone(s)
  - Entire City

☐ Foreign Trade Zone(s)

✓ Other Special Business or Incentive Zone(s)
  - Supplemental Empowerment Zone

✓ Redevelopment Project Area(s)
  - CBD
  - North Redevelopment
  - Industrial Redevelopment
  - Santa Fe Redevelopment (all active)

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


TRANSPORTATION AMENITIES

Freeway Interchange Ratio
0.0 interchanges for each 100,000 residents

Nearest Commercial Airport
- Los Angeles International Airport

Nearest Port Facilities
- Los Angeles Worldport and Long Beach Port

Bus Transit Service
- LACMTA

Rail Transit Service
- Blue Line (1/2 mile to station)

Rail Freight Service
- Burlington Northern, Union Pacific
City of INDUSTRY  
Los Angeles County, California

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$0 0.000%</td>
<td>$0 0.000%</td>
<td>$0 0.000%</td>
<td>$0 0.000%</td>
<td>$0 0.000%</td>
<td>$0 0.000%</td>
<td>$0 0.000%</td>
<td>$0 0.000%</td>
</tr>
</tbody>
</table>

**Rate Comparison**

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Flat Rate/Other

**BUSINESS TAX NOTES**

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

**UTILITY USER TAX RATES**

- Electric: 0.0%
- Telephone: 0.0%
- Cellular: 0.0%
- 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
## ECONOMIC INCENTIVES

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

## 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)

### Redevelopment Project Area(s)
- Project I
- Project II
- Project III

## TRANSPORTATION AMENITIES

### Freeway Interchange Ratio
1.16 interchanges for each 100,000 residents

### Nearest Commercial Airport
Los Angeles International Airport

### Nearest Port Facilities
- Los Angeles Worldport
- Long Beach Port

### Bus Transit Service
LACMTA, Foothill Transit

### Rail Transit Service

### Rail Freight Service
Burlington Northern, Union Pacific

## ECONOMIC DEVELOPMENT QUOTES

### Special Incentive Programs and Services
None Available

### Notable Public/Private Transactions
No Response

### Business Advantages
1. No business license or utility taxes
2. Location (railroad & freeway accessibility)
3. Large labor pool adjacent to the City
City of INGLEWOOD
Los Angeles County, California

Cost Rating

$$ $$ $$

One Manchester Blvd.
Inglewood, CA 90301
www.cityofinglewood.org

Administrative Office (310) 412-5301
Business Licenses (310) 412-5500
Economic Development (310) 412-8800
Planning Department (310) 412-5230
Redevelopment Agency (310) 412-5290

Population (2002) 115,100
Crime Index Total (2001) 4,622
Taxable Retail Store Sales (2000) $498,799

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</td>
</tr>
</tbody>
</table>

No Tax or Fee
Employee Payroll
Retail Rate/Other

<table>
<thead>
<tr>
<th>General Office</th>
<th>Retail Sales/General/Other (Class B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Tax or Fee</td>
<td>$11,000</td>
</tr>
<tr>
<td>Employee</td>
<td>0.110%</td>
</tr>
<tr>
<td>Payroll</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Professional Office</th>
<th>Professional Services (Class E)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Tax or Fee</td>
<td>$16,500</td>
</tr>
<tr>
<td>Employee</td>
<td>0.165%</td>
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<tr>
<td>Payroll</td>
<td>$1.65 per $1,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Retail</th>
<th>Retail Sales/General Services (Class B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Tax or Fee</td>
<td>$11,000</td>
</tr>
<tr>
<td>Employee</td>
<td>0.110%</td>
</tr>
<tr>
<td>Payroll</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Wholesale</th>
<th>Wholesale Sales (Class A)</th>
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</thead>
<tbody>
<tr>
<td>No Tax or Fee</td>
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<tr>
<td>Employee</td>
<td>0.100%</td>
</tr>
<tr>
<td>Payroll</td>
<td>$1.00 per $1,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Manufacturing</th>
<th>Retail Sales/General Services (Class B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Tax or Fee</td>
<td>$11,000</td>
</tr>
<tr>
<td>Employee</td>
<td>0.110%</td>
</tr>
<tr>
<td>Payroll</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Personal Service</th>
<th>Retail Sales/General Services (Class B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Tax or Fee</td>
<td>$11,000</td>
</tr>
<tr>
<td>Employee</td>
<td>0.110%</td>
</tr>
<tr>
<td>Payroll</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Commercial Property</th>
<th>Commercial Rentals (Class C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Tax or Fee</td>
<td>$11,000</td>
</tr>
<tr>
<td>Employee</td>
<td>0.110%</td>
</tr>
<tr>
<td>Payroll</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Residential Property</th>
<th>Residential Rentals (Class D)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Tax or Fee</td>
<td>$18,500</td>
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<tr>
<td>Employee</td>
<td>0.185%</td>
</tr>
<tr>
<td>Payroll</td>
<td>$1.85 per $1,000</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Electric</th>
<th>10.0%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone</td>
<td>10.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>10.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>10.0%</td>
</tr>
<tr>
<td>Water</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

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:**
- **Industrial Development Bonds (IDBs)**
  - Coordinated with the State of California
- **Land, Acquisition or Construction Subsidies**
  - Alternative Finance Structures to Reduce Project Costs
- **Lease or Tenant Improvement Subsidies**
  - Alternative Finance Structures to Reduce Project Costs
- **Offsite Infrastructure Subsidies**
  - Alternative Finance Structures to Reduce Project Costs
- **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**

## SPECIAL ZONES

- **Business Improvement District(s) (BIDs)**
  - Under Development
- **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)**
  - In-Town
  - La Cienega
  - Century
  - Imperial/Prairie
  - Manchester Prairie

## 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), Kmart, 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/EXACCTION 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

## TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 2.6 interchanges for each 100,000 residents
- **Nearest Commercial Airport**
  - Los Angeles International Airport
- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port
- **Bus Transit Service**
  - LACMTA, Inglewood "I" Line
- **Rail Transit Service**
  - Green Line
- **Rail Freight Service**
  - N/A
## Business Taxes

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Code</th>
<th>Calculation Formulas</th>
</tr>
</thead>
</table>
| General Office    | 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 = $891.00  
|                   |      | $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  
| Professional Office | 5.08.470 | $0 - $25,000 = $45.00  
| Retail            | 5.08.470 | $25,000 - $50,000 = $86.00  
| Wholesale         | 5.08.470 | $50,000 - $100,000 = $180.00  
| Manufacturing     | 5.08.470 | $100,000 - $150,000 = $354.00  
| Personal Service  | 5.08.470 | $150,000 - $200,000 = $529.00  
| Commercial Property | 5.08.470 | $200,000 - $300,000 = $702.00  
| Residential Property | 5.08.470 | $300,000 - $400,000 = $891.00  

### Rate Comparison

Annual tax for the first $1 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,800</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
<tr>
<td>$2,800</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
<tr>
<td>$2,800</td>
<td>0.028%</td>
<td>$0.28</td>
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<tr>
<td>$2,800</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
</tbody>
</table>

### 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 = $891.00
- $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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.5%</td>
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<tr>
<td>Telephone</td>
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<tr>
<td>Cellular</td>
<td>7.5%</td>
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<tr>
<td>Gas</td>
<td>7.5%</td>
</tr>
<tr>
<td>Water</td>
<td>7.5%</td>
</tr>
</tbody>
</table>

### Special Note

**Electric Distributor**
Southern California Edison

## Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.011666%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of IRWINDALE

Los Angeles County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
City Manager’s Office/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
Will Consider Transaction

Financial Relocation Assistance
Will Consider Transaction

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services
Projects reviewed on a case-by-case basis

Notable Public/Private Transactions
No Response

Business Advantages
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

- 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
  - Mello-Roos, Site Specific
- 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 Industrial Development Project - commercial/industrial

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
337 interchanges for each 100,000 residents

Nearest Commercial Airport
Ontario International Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
Foothill Transit, MTA

Rail Transit Service
Metrolink in neighboring city

Rail Freight Service
Burlington Northern, Union Pacific
City of LAKEWOOD
Los Angeles County, California

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>$</th>
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</thead>
<tbody>
<tr>
<td>Administrative Office</td>
<td>(562) 866-9771</td>
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<td>Business Licenses</td>
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<tr>
<td>Economic Development</td>
<td>(562) 866-9771</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(562) 866-9771</td>
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<tr>
<td>Redevelopment Agency</td>
<td>(562) 866-9771</td>
</tr>
</tbody>
</table>

**BUSINESS TAXES**

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retail/Wholesale/General Services (01)</td>
<td>$1,570</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Professional Services (04)</td>
<td>$6,250</td>
<td>0.063%</td>
<td>$0.63</td>
</tr>
<tr>
<td>Retail/Wholesale/General Services (01)</td>
<td>$1,570</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Retail/Wholesale/General Services (01)</td>
<td>$1,570</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Multiple dwellings/business rentals(13)</td>
<td>$369</td>
<td>0.004%</td>
<td>$0.04</td>
</tr>
<tr>
<td>Multiple dwellings/business rentals(13)</td>
<td>$3,257</td>
<td>0.033%</td>
<td>$0.33</td>
</tr>
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</table>

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**

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>3.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>3.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>3.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>3.0%</td>
</tr>
<tr>
<td>Water</td>
<td>3.0%</td>
</tr>
</tbody>
</table>

Special Note

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.027623%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### Economic Incentives

<table>
<thead>
<tr>
<th>Incentive Type</th>
<th>Administered by</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Community Development</td>
<td></td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td></td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td></td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td></td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td></td>
<td>Will Consider Transaction - Citywide</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td></td>
<td>Unlikely to be Available</td>
</tr>
</tbody>
</table>

### 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: Parkland Dedication In-Lieu Fee (Residential): $330 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)
  - Project I - Lakewood Mall/Marketplace (completed)
  - Project II - 15 commercial sub areas (still active)
  - Project III - 19 commercial sub areas (still active)

### 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

### 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
## Business Taxes

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Type</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Business</td>
<td>General Office</td>
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<tr>
<td>General Business</td>
<td>Professional Office</td>
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<tr>
<td>General Business</td>
<td>Retail</td>
</tr>
<tr>
<td>General Business</td>
<td>Wholesale</td>
</tr>
<tr>
<td>Manufacturer</td>
<td>Manufacturing</td>
</tr>
<tr>
<td>General Business</td>
<td>Personal Service</td>
</tr>
<tr>
<td>General Business</td>
<td>Commercial Property</td>
</tr>
<tr>
<td>General Business</td>
<td>Residential Property</td>
</tr>
</tbody>
</table>

### 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

**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

**Warehouse:**
- $0.01 per sq. ft., Min: $75.00, Max: $1,000

### Rate Comparison

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
</tbody>
</table>

**Special Note**

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Flat Rate/Other

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
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</tr>
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<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
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<tbody>
<tr>
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<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

**General Office**: 13700 La Mirada Blvd., La Mirada, CA 90637
**Economic Development**: (562) 943-0131 Ext. 2325
**Planning Department**: (562) 943-0131 Ext. 2306
**Redevelopment Agency**: (562) 943-0131 Ext. 2323

**Population (2002)**: 47,900
**Crime Index Total (2001)**: 1,079
**Taxable Retail Store Sales (2000)**: $380,133
City of LA MIRADA
Los Angeles County, California

**ECONOMIC INCENTIVES**

- **Business Retention/Attraction Program Administered by:**
  - Redevelopment Agency
- **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 - 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**
  - 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
- 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**
  - Melo-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)**
  - Project I - Industrial/commercial
  - Project II - Gateway Center Plaza (hotels/offices/restaurants)
  - Project III - Beach Blvd. (retail centers and housing)

**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**
  - 4.2 interchanges for each 100,000 residents
- **Nearest Commercial Airport**
  - Los Angeles International Airport/Orange County Airport
- **Nearest Port Facilities**
  - Los Angeles Worldport and Port of Long Beach
- **Bus Transit Service**
  - LACMTA/LM Transit (Dial - A - Ride)
- **Rail Transit Service**
- **Rail Freight Service**
  - Burlington Northern, Union Pacific
City of LANCASTER
Los Angeles County, California

Cost Rating
$ (2003 Kosmont-Rose Institute Cost of Doing Business Survey®

44933 North Fern Avenue
Lancaster, CA 93534

cityoflancasterca.org

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

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee</th>
<th>Payroll</th>
<th>Rat/Bate/Other</th>
<th>Rate Code</th>
</tr>
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<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>All Categories</td>
</tr>
<tr>
<td>Professional Office</td>
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<td></td>
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<td></td>
<td>All Categories</td>
</tr>
<tr>
<td>Retail</td>
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<td>All Categories</td>
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<tr>
<td>Wholesale</td>
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<td></td>
<td></td>
<td></td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$143</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$143</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Retail</td>
<td>$143</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$143</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$143</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$143</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$143</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$143</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Electric Distributor
Southern California Edison

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.101821%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>7.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

Special Note
City of LANCASTER

Los Angeles County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Redevelopment Agency; Greater Antelope Valley Economic Al

Industrial Development Bonds (IDBs)
Will Consider Transaction - Selected Areas

Land, Acquisition or Construction Subsidies
Will Consider Transaction - Citywide

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
Will Consider Transaction

Property Tax Reimbursements
Unlikely to be Available

Utility Tax Discounts
Not Applicable

Financial Relocation Assistance
Will Consider Transaction - Citywide

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
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

☑ 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: 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

☑ Business Improvement District(s) (BIDs)

☑ Other Non-Residential Assessment/Tax Districts
Mello-Roos, Parking

☑ State Enterprise Zone(s)
Antelope Valley

☑ Recycling Market Development Zone(s)
Part of Kern County/Lancaster Zone

☐ Foreign Trade Zone(s)
In application for zone expansion

☑ Other Special Business or Incentive Zone(s)
Established new Air Control District, not SCAQMD

☑ Redevelopment Project Area(s)
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
5.7 interchanges for each 100,000 residents

Nearest Commercial Airport
Palm Springs Regional Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
Antelope Valley Transit

Rail Transit Service
Metrolink

Rail Freight Service
Burlington Northern, Union Pacific
City of LONG BEACH

Los Angeles County, California

Cost Rating

$$

333 West Ocean Blvd.
Long Beach, CA 90802
www.ci.long-beach.ca.us

Administrative Office (562) 570-6555
Business Licenses (562) 570-6211
Economic Development (562) 570-3800
Planning Department (562) 570-6194
Redevelopment Agency (562) 570-6615

Population (2002) 473,100
Crime Index Total (2001) 18,734

Business Licenses

City Designation/Rate Code

General Office [ ] [ ] [ ] [ ] Miscellaneous Business [ ]
[ ] [ ] [ ] [ ] Professions (E) [ ]
[ ] [ ] [ ] [ ] Retail (I) [ ]
[ ] [ ] [ ] [ ] Wholesale (L) [ ]
[ ] [ ] [ ] [ ] Manufacturing (B) [ ]
[ ] [ ] [ ] [ ] Services (J) [ ]
[ ] [ ] [ ] [ ] Space Rental/Non-Residential (H) [ ]
[ ] [ ] [ ] [ ] Space Rental/Residential (G) [ ]

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$851</td>
<td>0.09%</td>
<td>$0.09</td>
</tr>
<tr>
<td>$2,079</td>
<td>0.21%</td>
<td>$0.21</td>
</tr>
<tr>
<td>$851</td>
<td>0.09%</td>
<td>$0.09</td>
</tr>
<tr>
<td>$851</td>
<td>0.09%</td>
<td>$0.09</td>
</tr>
<tr>
<td>$1,466</td>
<td>0.15%</td>
<td>$0.15</td>
</tr>
<tr>
<td>$13,000</td>
<td>0.13%</td>
<td>$1.30</td>
</tr>
<tr>
<td>$20,759</td>
<td>0.20%</td>
<td>$2.08</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.0%</td>
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<td>7.0%</td>
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<td>7.0%</td>
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<tr>
<td>Gas</td>
<td>7.0%</td>
</tr>
<tr>
<td>Water</td>
<td>7.0%</td>
</tr>
</tbody>
</table>

Special Note
City is currently considering lowering utility taxes - 2002 (7%); 2003 (6%); 2004 (5%)

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.027623%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

www.ci.long-beach.ca.us
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Economic Dev. Bureau or Community Dev. Dept.

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 - RDA

Permit or Fee Waivers or Reductions
Will Consider Transaction - RDA

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
- Scheduled Traffic Impact/Trip Fee
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

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

- Business Improvement District(s) (BIDs)
  - Belmont Shore PBIA; Bixby Knolls PBIA; Downtown PIA

- Other Non-Residential Assessment/Tax Districts
  - Mello-Roos, Parking, Landscape, Lighting, Traffic Impact Fees

- State Enterprise Zone(s)
  - Long Beach Enterprise Zone

- Recycling Market Development Zone(s)
  - Most of City

- Foreign Trade Zone(s)
  - Long Beach FTZ No. 50

- Other Special Business or Incentive Zone(s)
  - Redevelopment Project Area(s)
    - Downtown
    - West Beach
    - Poly High
    - North/Central Long Beach
    - Los Altos
    - West Long Beach Industrial

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

TRANSPORTATION AMENITIES

- Freeway Interchange Ratio
  5.5 interchanges for each 100,000 residents

- Nearest Commercial Airport
  - Long Beach Municipal Airport; Los Angeles International Airport

- Nearest Port Facilities
  - Port of Long Beach; Water Transit - Aqua Link, Catalina Express

- Bus Transit Service
  - Long Beach Transit; Long Beach Runabout; LADOT; LACMTA

- Rail Transit Service
  - Blue Line (8 Stations)

- Rail Freight Service
  - Burlington Northern; Union Pacific
City of LOS ANGELES  Los Angeles County, California

200 North Spring Street
Los Angeles, CA 90012

www.ci.la.ca.us

Administrative Office (213) 485-2121 Business Licenses (213) 626-9271 Economic Development (213) 485-4682 Planning Department (213) 560-3770 Redevelopment Agency (213) 977-1600


Business Tax Advisory Board Committee is currently reviewing a reform package to further improve the City's business tax structure.

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Rate</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Retail</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Rate Comparison**

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professions &amp; Occupations (21.190)</td>
<td>$59,100</td>
<td>0.591%</td>
<td>$5.91</td>
</tr>
<tr>
<td>Retail Sales (21.167)</td>
<td>$14,800</td>
<td>0.148%</td>
<td>$1.48</td>
</tr>
<tr>
<td>Wholesale Sales (21.166)</td>
<td>$11,800</td>
<td>0.118%</td>
<td>$1.18</td>
</tr>
<tr>
<td>Miscellaneous Services (21.189.1)</td>
<td>$41,400</td>
<td>0.414%</td>
<td>$4.14</td>
</tr>
<tr>
<td>Rental of Commercial Property (21.98)</td>
<td>$14,800</td>
<td>0.148%</td>
<td>$1.48</td>
</tr>
<tr>
<td>Rental of Dwelling Units (21.99)</td>
<td>$14,800</td>
<td>0.148%</td>
<td>$1.48</td>
</tr>
</tbody>
</table>

**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 sales 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.

**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**

<table>
<thead>
<tr>
<th>Service</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>12.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>10.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>10.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>10.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

Residential electric tax is 10%. Telemarketing tax is 5%

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.078822%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>14.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$5.60 per $1,000</td>
</tr>
</tbody>
</table>
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
LA's Business Team, Office of the Mayor

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 - Selected Areas

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
Note 2

Other Special Fees
Note 3

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

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

Note 3: Quimby Parkland In-Lieu Fee: $991 - $6,244 per unit

SPECIAL ZONES

Business Improvement District(s) (BIDs)
5 established and over 30 pending districts

Other Non-Residential District(s)
Mello-Roos, Parking, Landscape, Lighting, Downtown Subway

State Enterprise Zone(s)
Central City, Eastside, Northeast Valley, Harbor, Watts

Recycling Market Development Zone(s)
Entire City

Foreign Trade Zone(s)
FTZ No. 202 in two areas: Worldport LA and LAX

Other Special Business or Incentive Zones
Federal Empowerment Zone; Federal Renewal Community

Redevelopment Project Area(s)
17 Project Areas
4 Earthquake Disaster Assistance Projects

ECONOMIC DEVELOPMENT QUOTES

Business Advantages
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

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
4.4 interchanges for each 100,000 residents

Nearest Commercial Airport
Los Angeles International Airport

Nearest Port Facilities
Los Angeles Worldport

Bus Transit Service
LACMTA, LADOT, Santa Monica Muni. Bus Line, UCLA, others

Rail Transit Service
Metro Red Line, Blue Line, Green Line; Metrolink

Rail Freight Service
Burlington Northern, Union Pacific
**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative/Sales Office</td>
<td>$2,401</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$6,350</td>
<td>0.064%</td>
<td>$0.64</td>
</tr>
<tr>
<td>Retail Sales and Service</td>
<td>$6,350</td>
<td>0.064%</td>
<td>$0.64</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$6,350</td>
<td>0.064%</td>
<td>$0.64</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$6,350</td>
<td>0.064%</td>
<td>$0.64</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$118,469</td>
<td>1.185%</td>
<td>$11.85</td>
</tr>
<tr>
<td>Condominiums/Dwelling Units</td>
<td>$14,088</td>
<td>0.141%</td>
<td>$1.41</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

- **ADMINISTRATION/SALES OFFICE:**
  
  Base fee = $163.96  
  plus $22.83 per employee in excess of 2  
  Maximum fee = $6,350

- **CONDOMINIUMS/DWELLING UNITS:**
  
  $15.23 per unit  
  A credit of $15.23 allowed for owner occupied units

- **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

- **COMMERCIAL PROPERTY:**
  
  Base fee = $163.96  
  plus $0.239 per sq. ft. in excess of 5,000 sq. ft.

**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**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>Cellular</td>
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<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
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</tr>
</tbody>
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**PROPERTY AND OTHER TAX RATES**

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<th>Rate</th>
</tr>
</thead>
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<tr>
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<td>1.038114%</td>
</tr>
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<td>8.250%</td>
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<td>10.0%</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## 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**

*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

**Notes 1 & 2**

- New Construction Tax: $700 per dwelling unit
- Park Fees: $1,817 per lot per condo unit for subdivisions

## SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
  - Landscape, Lighting, Underground Utility
- 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 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

## TRANSPORTATION AMENITIES

**Freeway Interchange Ratio**

0.0 interchanges for each 100,000 residents

**Nearest Commercial Airport**

Los Angeles International Airport

**Nearest Port Facilities**

Los Angeles Worldport and Long Beach Port

**Bus Transit Service**

LACMTA

**Rail Transit Service**

**Rail Freight Service**
### Business Taxes

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Business (1)</td>
<td>$1,245</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>Basic Business (1)</td>
<td>$1,245</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>Basic Business (1)</td>
<td>$1,245</td>
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<td>$0.12</td>
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<tr>
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<td>$0.12</td>
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<tr>
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<td>$1,245</td>
<td>0.012%</td>
<td>$0.12</td>
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<tr>
<td>Basic Business (1)</td>
<td>$1,245</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>Exempt</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Residential Rental Business (7)</td>
<td>$20,350</td>
<td>0.204%</td>
<td>$2.04</td>
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</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Electric</td>
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</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

No Tax or Fee

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.191102%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## Economic Incentives

**Business Retention/Attraction Program Administered by:**
- Redevelopment Agency

**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

**Offsite Infrastructure Subsidies**
- Will Consider Transaction - RDA

**Business License Tax Waivers or Reductions**
- Will Consider Transaction - Citywide

**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

### Special Incentive Programs and Services
- Downtown Façade Improvement Program

### Notable Public/Private Transactions
1. Millennium 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

- 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)**
  - Old Town
- **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 - Central Area (amended) manufacturing, R&D, retail, commercial and residential

## Transportation Amenities

- **Freeway Interchange Ratio**
  - 7.9 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Burbank-Glendale-Pasadena Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - Foothill Transit, LACMTA

- **Rail Transit Service**
  - Blue Line

- **Rail Freight Service**
City of MONTEBELLO
Los Angeles County, California

1600 West Beverly Blvd.
Montebello, CA 90640

Administrative Office  (323) 887-1200
Business Licenses  (323) 887-1448
Economic Development  (323) 887-1390
Planning Department  (323) 887-1477
Redevelopment Agency  (323) 887-1390

Population (2002)  63,750
Crime Index Total (2001)  2,347
Taxable Retail Store Sales (2000)  $688,828

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate/Rat/Other</th>
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<tbody>
<tr>
<td>General Office</td>
<td>Code Rate 01</td>
<td>$2,950 0.030% $0.30</td>
<td></td>
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<tr>
<td>Professional Office</td>
<td>Code Rate 01</td>
<td>$2,950 0.030% $0.30</td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td>Code Rate 01</td>
<td>$2,950 0.030% $0.30</td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td>Code Rate 01</td>
<td>$2,950 0.030% $0.30</td>
<td></td>
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<tr>
<td>Manufacturing</td>
<td>Code Rate 01</td>
<td>$2,950 0.030% $0.30</td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td>Code Rate 01</td>
<td>$2,950 0.030% $0.30</td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Code Rate 01</td>
<td>$2,950 0.030% $0.30</td>
<td></td>
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<tr>
<td>Residential Property</td>
<td>Code Rate 04</td>
<td>$15,725 0.157% $1.57</td>
<td></td>
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</tbody>
</table>

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
- $1,000,000 - $5,000,000 = $280.00, 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

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Note

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.243774%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### City of MONTEBELLO

**Los Angeles County, California**

#### DEVELOPMENT IMPACT/EXACTION FEES

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td></td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td></td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td></td>
</tr>
</tbody>
</table>

#### 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)
  - Montebello Hills - mixed-use (active)
  - Montebello Economic Revitalization - commercial/industrial (active)
  - South Montebello Industrial - industrial (active)

#### SPECIAL INCENTIVES

- **Business Retention/Attraction Program Administered by:**
  - Economic Development Department

- **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**
  - 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

#### ECONOMIC DEVELOPMENT QUOTES

- **Special Incentive Programs and Services**
  - Not at present time.

- **Notable Public/Private Transactions**
  - Affordable Housing.

- **Business Advantages**
  1. Access to 4 freeways.
  2. Centrally located.
  3. City owned fire and police.
  4. City owned public transit.

#### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 6.3 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Los Angeles International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - Montebello Municipal Bus Line

- **Rail Transit Service**
  - Metrolink

- **Rail Freight Service**
  - Burlington Northern, Union Pacific
City of MONTEREY PARK
Los Angeles County, California

Cost Rating

$$$  

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

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320 West Newmark Ave.
Monterey Park, CA 91754
www.ci.monterey-park.ca.us

Administrative Office  (626) 307-1255
Business Licenses  (626) 307-1338
Economic Development  (626) 307-1385
Planning Department  (626) 307-1315
Redevelopment Agency (626) 307-1385

Population (2002)  62,600
Crime Index Total (2001)  1,501
Taxable Retail Store Sales (2000)  $255,913

BUSINESS TAXES

City Designation/Rate Code  
No Tax or Fee  Gross Receipts  Employee  Payroll  Rate/Rat/Other

General Office  5.12.190
Professional Office  5.12.110
Retail  5.12.120
Wholesale  5.12.130
Manufacturing  5.12.140
Personal Service  5.12.150
Commercial Property  
Residential Property  

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
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</thead>
<tbody>
<tr>
<td>5.12.190</td>
<td>$4,500</td>
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<tr>
<td>5.12.110</td>
<td>$4,500</td>
<td>0.045%</td>
<td>$0.45</td>
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<tr>
<td>5.12.120</td>
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<td>5.12.140</td>
<td>$4,500</td>
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<tr>
<td>5.12.150</td>
<td>$4,500</td>
<td>0.045%</td>
<td>$0.45</td>
</tr>
<tr>
<td>Rental Business, Commercial</td>
<td>$5,015</td>
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<td>$0.50</td>
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<tr>
<td>Rental Business, Residential</td>
<td>$32,270</td>
<td>0.323%</td>
<td>$3.23</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Tax Type</th>
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<tbody>
<tr>
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<td>Telephone</td>
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<td>Cellular</td>
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<tr>
<td>Gas</td>
<td>5.5%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.139356%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<td>Transient Occupancy Tax Rate</td>
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<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

- **Business Retention/Attraction Program Administered by:**
  - Department of 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 - Citywide

- **Offsite Infrastructure Subsidies**
  - Will Consider Transaction - RDA

- **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 - RDA

- **Utility Tax Discounts**
  - Will Consider Transaction - Selected Areas

- **Financial Relocation Assistance**
  - Will Consider Transaction - Citywide

### 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)**
  - Atlantic-Garvey - commercial (active)
  - Merged Project - commercial industrial/planned development (active)

### 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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td></td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>Note 2</td>
</tr>
</tbody>
</table>

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.

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  14.4 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  Los Angeles International Airport

- **Nearest Port Facilities**
  Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  Monterey Park Spirit Shuttle, LACMTA

- **Rail Transit Service**
  Near California State University at Los Angeles Station

- **Rail Freight Service**
City of NORWALK
Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

Ratifying Business

<table>
<thead>
<tr>
<th></th>
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<tr>
<td>Business Licenses</td>
<td>(562) 929-5713</td>
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<td></td>
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<tr>
<td>Economic Development</td>
<td>(562) 929-5760</td>
<td>Crime Index Total (2001)</td>
<td>3,677</td>
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<tr>
<td>Planning Department</td>
<td>(562) 929-5744</td>
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<td></td>
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<tr>
<td>Redevelopment Agency</td>
<td>(562) 929-5760</td>
<td>Taxable Retail Store Sales (2000)</td>
<td>$566,054</td>
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**BUSINESS TAXES**

<table>
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<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$354</td>
<td>0.004%</td>
<td>$0.04</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$382</td>
<td>0.004%</td>
<td>$0.04</td>
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<tr>
<td>Retail</td>
<td>$1,409</td>
<td>0.014%</td>
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<tr>
<td>Wholesale</td>
<td>$1,409</td>
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<td>$0.14</td>
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<tr>
<td>Manufacturing</td>
<td>$1,409</td>
<td>0.014%</td>
<td>$0.14</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$354</td>
<td>0.004%</td>
<td>$0.04</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$188</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$1,425</td>
<td>0.014%</td>
<td>$0.14</td>
</tr>
</tbody>
</table>

Calculation Formulas

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

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

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

REAL PROPERTY MANAGEMENT:
$37.50 base fee plus $1.50 per unit (whether office or apt. unit)

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.5%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.5%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.25000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

**BUSINESS TAX NOTES**

Tax rates not scheduled to change.

**PROPERTY TAX RATES**

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial Property</td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
</tr>
</tbody>
</table>

**ECONOMIC DEVELOPMENT**

Crime Index Total (2001) | 3,677

**PLANNING DEPARTMENT**

Crime Index Total (2001) | 3,677

Tax rates not scheduled to change.

**DEVELOPMENT**

Crime Index Total (2001) | 3,677

Tax rates not scheduled to change.

**PUBLIC UTILITY**

Crime Index Total (2001) | 3,677

Tax rates not scheduled to change.

**BUSINESS TAX NOTES**

Tax rates not scheduled to change.

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.5%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.5%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.25000%</td>
</tr>
<tr>
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</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

**DEVELOPMENT**

Crime Index Total (2001) | 3,677

Tax rates not scheduled to change.

**PUBLIC UTILITY**

Crime Index Total (2001) | 3,677

Tax rates not scheduled to change.

**PUBLIC UTILITY TAX NOTES**

Tax rates not scheduled to change.
# 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:** 1% of construction value above $500,000

---

## 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 - Civic Center and Firestone Corridor including Norwalk Square (commercial)
  - Project II - (scattered commercial)

---

## 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
  - 6.6 interchanges for each 100,000 residents

- Nearest Commercial Airport
  - Los Angeles International Airport

- Nearest Port Facilities
  - Los Angeles Worldport and Long Beach Port

- Bus Transit Service
  - Norwalk Transit, LACMTA

- Rail Transit Service
  - Norwalk/Santa Fe Springs; Metrolink; Green Line Station at 605 Fwy.

- Rail Freight Service
  - Burlington Northern, Union Pacific
## Business Taxes

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Flat Rate/Other</th>
<th>Class A - Service Industries</th>
<th>Class B - Retail/Manufacturing/Wholesale</th>
<th>Class D - Professions</th>
<th>Class F - Commercial Renting/Leasing</th>
<th>Class E - Residential Renting/Leasing</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$325</td>
<td>$325</td>
<td>$45.00</td>
<td>$2,788</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.03</td>
<td>$0.09</td>
<td>$0.10</td>
<td>$0.10</td>
<td>$0.10</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
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<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
<tr>
<td>Special Note</td>
<td></td>
</tr>
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## Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.321353%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>7.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

Department 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
Unlikely to be Available

Permit or Fee Waivers or Reductions
Will Consider Transaction - Citywide (Only Impact Fees)

Property Tax Reimbursements
Will Consider Transaction - RDA

Utility Tax Discounts
Not Applicable

Financial Relocation Assistance
Will Consider Transaction - RDA

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

☑ 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 $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

☐ Business Improvement District(s) (BIDs)
☐ Other Non-Residential Assessment/Tax Districts
☒ State Enterprise Zone(s)
Antelope Valley

☐ Recycling Market Development Zone(s)

☒ Foreign Trade Zone(s)
Nine sub-areas in City; FTZ No. 191

☑ Other Special Business or Incentive Zone(s)
Downtown Revitalization Area

☑ Redevelopment Project Area(s)
Project areas 1, 2, 3, and 4 merged into one area

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
4.0 interchanges for each 100,000 residents

Nearest Commercial Airport
Palmdale Regional Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
Antelope Valley Transit

Rail Transit Service
Nearby Lancaster Station

Rail Freight Service
Burlington Northern, Union Pacific
**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
</tr>
<tr>
<td>All Categories</td>
<td>$274</td>
</tr>
<tr>
<td>Industrial/Commercial Leasing</td>
<td>$10,500</td>
</tr>
<tr>
<td>Apartments</td>
<td>$11,422</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>3.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>3.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>3.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>3.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.068543%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>Program</th>
<th>Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Community and Economic Development</td>
</tr>
<tr>
<td>Industry Development Bonds (IDBs)</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Unlikely to be Available</td>
</tr>
</tbody>
</table>

### 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: 1% of construction value over $100,000

### SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts (Landscape)
- 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 - amended with 6 sub-areas (active)
  - Project II - (active)
  - Project III - (active)

### 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: 1.8 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: Paramount Neighborhood Shuttle/LAMTA
- Rail Transit Service: Green Line (near Lakewood Boulevard)
- Rail Freight Service: Burlington Northern, Union Pacific
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Receipts</td>
<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
</tr>
<tr>
<td>Employee</td>
<td>$2,435 0.024% $0.24</td>
<td>$9,046 0.09% $0.90</td>
<td>$2,435 0.02% $0.24</td>
<td>$2,435 0.02% $0.24</td>
<td>$2,435 0.02% $0.24</td>
<td>$6,327 0.063% $0.63</td>
<td>$11,575 0.116% $1.16</td>
</tr>
<tr>
<td>Payroll</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rate Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Business (5.16.020)</td>
<td>$2,435</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Professional (5.16.030)</td>
<td>$9,046</td>
<td>0.09%</td>
<td>$0.90</td>
</tr>
<tr>
<td>General Business (5.16.020)</td>
<td>$2,435</td>
<td>0.02%</td>
<td>$0.24</td>
</tr>
<tr>
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<td>0.02%</td>
<td>$0.24</td>
</tr>
<tr>
<td>General Business (5.16.020)</td>
<td>$2,435</td>
<td>0.02%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Services (5.16.050)</td>
<td>$2,435</td>
<td>0.02%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Non-Residential Buildings (5.16.270)</td>
<td>$6,327</td>
<td>0.063%</td>
<td>$0.63</td>
</tr>
<tr>
<td>Rental Accommodations (5.16.190)</td>
<td>$11,575</td>
<td>0.116%</td>
<td>$1.16</td>
</tr>
</tbody>
</table>

### Calculation Formulas

#### GENERAL BUSINESS & SERVICES:

- $115.96 base fee, plus $23.19 per employee

#### 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

#### RENTAL ACCOMMODATIONS:

- $114.05 first 3 units, then $12.43 per unit

## BUSINESS TAX NOTES

Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.7%</td>
</tr>
<tr>
<td>Telephone</td>
<td>8.3%</td>
</tr>
<tr>
<td>Cellular</td>
<td>8.3%</td>
</tr>
<tr>
<td>Gas</td>
<td>7.9%</td>
</tr>
<tr>
<td>Water</td>
<td>7.7%</td>
</tr>
</tbody>
</table>

### Special Note

Actual rates: Electric: 7.67%; Telephone: 8.28%; Water: 7.67%

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.022967%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.11%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Housing and Development Department

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 - 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
Will Consider Transaction - Selected Areas

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

- 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 Note 3
- 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

- Business Improvement District(s) (BIDs)
  Old Pasadena, South Lake Avenue, Playhouse

- Other Non-Residential Assessment/Tax Districts
  Parking, Street & Traffic Light Tax

- State Enterprise Zone(s)
  Altadena/Pasadena Enterprise Zone

- Recycling Market Development Zone(s)
  All of City (excluding northwest Pasadena)

- Foreign Trade Zone(s)

- Other Special Business or Incentive Zone(s)
  Local Enterprise Zone, Technology District

- Redevelopment Project Area(s)
  1. Downtown
  2. Old Pasadena
  3. Fair Oaks
  4. Lincoln Avenue
  5. Lake/Washington
  6. Villa Park

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
11.5 interchanges for each 100,000 residents

Nearest Commercial Airport
Burbank- Glendale-Pasadena Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
Foothill Transit, LADOT Community Expr., LACMTA, Pasa. Local Bus

Rail Transit Service
Gold Line Light Rail under construction - opening Spring 2003

Rail Freight Service
None
### BUSINESS TAXES

#### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Business, Professions, Trades (5.12)</td>
<td>$3,166</td>
<td>0.032%</td>
<td>$0.32</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Business, Professions, Trades (5.12)</td>
<td>$3,166</td>
<td>0.032%</td>
<td>$0.32</td>
</tr>
<tr>
<td>Retail</td>
<td>Business, Professions, Trades (5.12)</td>
<td>$3,166</td>
<td>0.032%</td>
<td>$0.32</td>
</tr>
<tr>
<td>Wholesaling</td>
<td>Business, Professions, Trades (5.12)</td>
<td>$3,166</td>
<td>0.032%</td>
<td>$0.32</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Business, Professions, Trades (5.12)</td>
<td>$3,166</td>
<td>0.032%</td>
<td>$0.32</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Business, Professions, Trades (5.12)</td>
<td>$3,166</td>
<td>0.032%</td>
<td>$0.32</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Business, Professions, Trades (5.12)</td>
<td>$3,166</td>
<td>0.032%</td>
<td>$0.32</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Apartment-Hotel, Motel</td>
<td>$4,650</td>
<td>0.047%</td>
<td>$0.47</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
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<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.067827%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
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<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## ECONOMIC INCENTIVES

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

## 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: Public Image Enhancement Fee:
- Non-residential: 1% of value over $150,000
- Residential: 1/2% of value over $100,000

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)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s) (Washington/Rosemead - housing, West Whittier Blvd - Business District)

## 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.
  2. Geographic/strategic location
  3. Cost-free assistance to local businesses
  4. Pico Rivera Trade Assistance Center - cost free assistance to tap international market

## TRANSPORTATION AMENITIES

- Freeway Interchange Ratio: 3.1 interchanges for each 100,000 residents
- Nearest Commercial Airport: Los Angeles International Airport, John Wayne Airport
- Nearest Port Facilities: Los Angeles Worldport and Long Beach Port
- Bus Transit Service: LACMTA, Montebello Municipal Bus Line
- Rail Transit Service: Metrolink
- Rail Freight Service: Burlington Northern, Union Pacific
### BUSINESS TAXES

#### Rate Comparison

Annual tax for the first $10 million in gross receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$7,578</td>
<td>0.076%</td>
<td>$0.76</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$11,574</td>
<td>0.116%</td>
<td>$1.16</td>
</tr>
<tr>
<td>Retail</td>
<td>$5,081</td>
<td>0.051%</td>
<td>$0.51</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$655</td>
<td>0.007%</td>
<td>$0.07</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$655</td>
<td>0.007%</td>
<td>$0.07</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$7,578</td>
<td>0.076%</td>
<td>$0.76</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$11,574</td>
<td>0.116%</td>
<td>$1.16</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$25,438</td>
<td>0.254%</td>
<td>$2.54</td>
</tr>
</tbody>
</table>

#### 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

**CLASS B (SERVICE):**
- $85.50 for the first $10,000 of gross receipts, plus 
- $0.75 per additional $1,000 or fractional part thereof

**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

**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

**RESIDENTIAL RENTAL:**
- $27.50 per rental unit

### BUSINESS TAX NOTES

Tax rates change annually on July 1 by CPI.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>9.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>9.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>9.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>9.0%</td>
</tr>
<tr>
<td>Water</td>
<td>9.0%</td>
</tr>
</tbody>
</table>

**Special Note**
- Maximum $6,000 for businesses with up to 50 employees, otherwise $97,300

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.146596%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$3.30 per $1,000</td>
</tr>
</tbody>
</table>
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Redevelopment Agency

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 - 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 - RDA

Utility Tax Discounts
Will Consider Transaction - Citywide

Financial Relocation Assistance
Will Consider Transaction - Selected Areas

DEVELOPMENT IMPACT/EXACTION FEES

Note 1: Development Tax:
Commercial/Industrial = .01 x Bldg. Valuation
Single Family: 1% of Building Valuation
Multifamily: 2% of Building Valuation

Note 2: Park Tax: Determined on a case-by-case basis. See City for detailed calculation methodology

SPECIAL ZONES

☑ Business Improvement District(s) (BIDs)
Downtown Central Business District

☑ Other Non-Residential Assessment/Tax Districts
Lighting, Auto Center

☐ 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 Project Areas
New Project Area

ECONOMIC DEVELOPMENT QUOTES

Business Attraction/Retention Program now administered by the Redevelopment Agency.

Notable Public/Private Transactions
Mission Promenade.

Business Advantages
1. Competitive property values - 2nd lease rates compared to surrounding cities
2. Excellent access to 5 major freeways
3. Available labor pool

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
7.1 interchanges for each 100,000 residents

Nearest Commercial Airport
Ontario International Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
Foothill Transit, Omnitrans, LACMTA

Rail Transit Service
Metrolink Riverside Line & San Bernardino Line

Rail Freight Service
Burlington Northern, Union Pacific
## City of REDONDO BEACH
Los Angeles County, California

**Cost Rating**

<table>
<thead>
<tr>
<th>Category</th>
<th>Rating</th>
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</thead>
<tbody>
<tr>
<td>Administrative Office</td>
<td>($$$)</td>
</tr>
<tr>
<td>Business Licenses</td>
<td>(310) 372-1171</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(310) 318-0637</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(310) 318-0652 ext.2200</td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(310) 318-0652 ext.2200</td>
</tr>
</tbody>
</table>

### BUSINESS TAXES

#### City Designation/Rate Code

- **Total**: $1,899
- **% of $10m**: 0.019%
- **Per $1,000**: $0.19

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
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<td>Telephone</td>
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<tr>
<td>Cellular</td>
<td>4.7%</td>
</tr>
<tr>
<td>Gas</td>
<td>4.7%</td>
</tr>
<tr>
<td>Water</td>
<td>4.7%</td>
</tr>
</tbody>
</table>

**Special Note**

Utility taxes are 4.75% (rounded to 4.7%).

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.011666%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.2500%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.00%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.00%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

© 2003 Kosmont-Rose Institute Cost of Doing Business Survey® - All Rights Reserved - Reproduction in whole or in part is strictly prohibited. (909) 621-8159
## ECONOMIC INCENTIVES

### Business Retention/Attraction Program Administered by:

**Economic Development Division and ED Council**

### 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 - RDA

### 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

Will Consider Transaction - Citywide

### Financial Relocation Assistance

Will Consider Transaction - Citywide

## DEPARTMENT 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: Residential Parks Fee: $400 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)
- [✓] Redevelopment Project Area(s)
  - Galleria At South Bay/South Bay Center
  - Aviation High School
  - Harbor Center
  - Plaza Redevelopment Project

## ECONOMIC DEVELOPMENT QUOTES

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial Rehabilitation Loans on Aviation &amp; Artesia Blvs (60/40 match); streamlined permitting assistance.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Notable Public/Private Transactions</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expo Design Center - Land Cost write-down</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Advantages</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Quality image - stability; safe, clean &amp; attractive</td>
<td></td>
</tr>
<tr>
<td>2. Airport proximity</td>
<td></td>
</tr>
<tr>
<td>3. Quality services and educated workforce</td>
<td></td>
</tr>
<tr>
<td>4. Skilled Workforce</td>
<td></td>
</tr>
</tbody>
</table>

## TRANSPORTATION AMENITIES

### Transportation Amenities

- **Nearest Commercial Airport**
  - Los Angeles International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - The Wave; LACMTA; Torrance Transit

- **Rail Transit Service**
  - Metro Rail Green Line

- **Rail Freight Service**
City of ROSEMEAD

Los Angeles County, California

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

BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Fee</td>
<td>$0</td>
<td>$0</td>
<td>$135</td>
<td>$78</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Service</th>
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</tr>
</thead>
<tbody>
<tr>
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PROPERTY AND OTHER TAX RATES

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<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
# ECONOMIC INCENTIVES

**Business Retention/Attraction Program Administered by:**
- City Manager 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
- 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)

- Redevelopment Project Area(s)
  - Project I - 611 acres, mixed (active)
  - Project II - 203 acres

# ECONOMIC DEVELOPMENT QUOTES

- **Special Incentive Programs and Services**
  - First Time Homebuyer Program

- **Notable Public/Private Transactions**
  - No Response

- **Business Advantages**
  - Currently no annual business licence required for 70% of uses (retail, office, manufacturing, etc.)

# TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 10.8 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Burbank-Glendale-Pasadena Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - Rosemead Shopper Shuttle, Foothill Transit, LACMTA

- **Rail Transit Service**
  - Union Pacific

- **Rail Freight Service**
  - Union Pacific
BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Occupations (Sec 12.87)</td>
<td>$13,215</td>
<td>0.132%</td>
<td>$1.32</td>
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<tr>
<td>Professions (Sec 12.87)</td>
<td>$13,240</td>
<td>0.132%</td>
<td>$1.32</td>
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<tr>
<td>Retail Business (Sec 12.87)</td>
<td>$6,620</td>
<td>0.066%</td>
<td>$0.66</td>
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<tr>
<td>Manufacturing/Wholesale (Sec 12.87)</td>
<td>$5,332</td>
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<td>Manufacturing/Wholesale (Sec 12.87)</td>
<td>$5,332</td>
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<td>$0.53</td>
</tr>
<tr>
<td>Occupations (Sec 12.87)</td>
<td>$13,215</td>
<td>0.132%</td>
<td>$1.32</td>
</tr>
</tbody>
</table>

Calculation Formulas

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

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

RETAIL BUSINESS:
$50.00 for first $25,000 gross receipts, then $1.20 per $1,000, up to $1,000,000, then $.60 per $1,000 in excess of $1,000,000

MANUFACTURING/WHOLESALE:
$100.00 for first $50,000 gross receipts, then $.96 per $1,000, up to $1,000,000, then $.48 per $1,000 in excess of $1,000,000

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
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<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
<tr>
<td>Electric Distributor</td>
<td>Special Note</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.247030%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of SAN FERNANDO

Los Angeles County, California

**ECONOMIC INCENTIVES**

- **Business Retention/Attraction Program Administered by:**
  - City Administration Dept.

- **Industrial Development Bonds (IDBs)**
  - Will Consider Transaction - RDA

- **Land, Acquisition or Construction Subsidies**
  - Will Consider Transaction - Selected Areas

- **Lease or Tenant Improvement Subsidies**
  - Will Consider Transaction - RDA

- **Offsite Infrastructure Subsidies**
  - Will Consider Transaction - Selected Areas

- **Business License Tax Waivers or Reductions**
  - Will Consider Transaction

- **Permit or Fee Waivers or Reductions**
  - Will Consider Transaction - RDA

- **Property Tax Reimbursements**
  - Will Consider Transaction - Case by Case

- **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)**
  - Not Applicable

- **Other Non-Residential Assessment/Tax Districts**
  - Landscape, Lighting

- **State Enterprise Zone(s)**
  - Not Applicable

- **Recycling Market Development Zone(s)**
  - Not Applicable

- **Foreign Trade Zone(s)**
  - Not Applicable

- **Other Special Business or Incentive Zone(s)**
  - Not Applicable

- **Redevelopment Project Area(s)**
  - Project Area I
  - Project Area II
  - Project Area III
  - Project Area IV

**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**
  1. Excellent public safety
  2. Streamlined permit process
  3. No utility user tax

**TRANSPORTATION AMENITIES**

- **Freeway Interchange Ratio**
  - 0.0 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Burbank-Glendale-Pasadena Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - LACMTA

- **Rail Transit Service**
  - Metrolink

- **Rail Freight Service**
  - Union Pacific
# 2003 Kosmont-Rose Institute Cost of Doing Business Survey®

## City of SANTA CLARITA, Los Angeles County, California

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>23920 Valencia Blvd. #300</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Santa Clarita, CA 91355</td>
</tr>
<tr>
<td></td>
<td><a href="http://www.santa-clarita.com">www.santa-clarita.com</a></td>
</tr>
</tbody>
</table>

### Administrative Office
- Address: 23920 Valencia Blvd. #300
- Phone: (661) 259-2489

### Business Licenses
- Phone: (661) 253-7542

### Economic Development
- Phone: (661) 255-4369

### Planning Department
- Phone: (661) 255-4330

### Redevelopment Agency
- Phone: (661) 255-4369

### Business Tax Notes
- Special Note: City Contracts with Los Angeles County.

### Business Taxes

<table>
<thead>
<tr>
<th>General Office</th>
<th>Rate Comparison</th>
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<tbody>
<tr>
<td></td>
<td>Total</td>
</tr>
<tr>
<td>No Tax on Fee</td>
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<tr>
<td>Gross Receipts</td>
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<tr>
<td>Payroll</td>
<td>$0</td>
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<tr>
<td>Total</td>
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<table>
<thead>
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<tr>
<td>Payroll</td>
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<td>Total</td>
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<tr>
<td>Gross Receipts</td>
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<tr>
<td>Payroll</td>
<td>$0</td>
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<tr>
<td>Total</td>
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<table>
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<tr>
<td>Payroll</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$0</td>
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<table>
<thead>
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<th>Rate Comparison</th>
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<td>Gross Receipts</td>
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<tr>
<td>Payroll</td>
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</tr>
<tr>
<td>Total</td>
<td>$0</td>
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<table>
<thead>
<tr>
<th>Personal Service</th>
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<td></td>
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<td>Gross Receipts</td>
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<tr>
<td>Payroll</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$0</td>
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</table>

<table>
<thead>
<tr>
<th>Commercial Property</th>
<th>Rate Comparison</th>
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<tr>
<td></td>
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<td>Gross Receipts</td>
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<tr>
<td>Payroll</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$0</td>
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</table>

<table>
<thead>
<tr>
<th>Residential Property</th>
<th>Rate Comparison</th>
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<tbody>
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<td></td>
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<tr>
<td>Payroll</td>
<td>$0</td>
</tr>
<tr>
<td>Total</td>
<td>$0</td>
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</tbody>
</table>

### Utility User Tax Rates

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<tr>
<th>Service</th>
<th>Rate</th>
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<tbody>
<tr>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.072908%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## ECONOMIC INCENTIVES

### Business Retention/Attraction Program Administered by:

**Division of 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

*Unlikely to be Available*

### Business License Tax Waivers or Reductions

*Unlikely to be Available*

### Permit or Fee Waivers or Reductions

*Will Consider Transaction - Selected Areas*

### 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** Note 1
- Art in Public Places Fees
- **Other Special Fees** Note 2

### Note 1: Fee Calculation

Use (by unit) x factor x district

<table>
<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>

**Note:** Fee Calculation: Use (by unit) x factor x district

- Bouquet Canyon $5,300; Route 126 $5,600; Via Princesa $7,150; Valencia (proposed) $10,000.

**Note 2:** Quimby Parkland Fee: See City for calculation formula

## SPECIAL ZONES

- **Business Improvement District(s) (BIDs)**
- **Other Non-Residential Assessment/Tax Districts**
  - Landscape, Lighting, Mello-Roos
- **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)**
  - Newhall Redevelopment Project

## 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

- Great business success
- Very low crime rate
- High quality of life

## TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 6.9 interchanges for each 100,000 residents
- **Nearest Commercial Airport**
  - Burbank-Glendale-Pasadena Airport
- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port
- **Bus Transit Service**
  - Santa Clarita Transit
- **Rail Transit Service**
  - Metrolink
- **Rail Freight Service**
  - Union Pacific
City of SANTA FE SPRINGS
Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Rate Code</th>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional or Semi- Prof. (Sec. 13-66)</td>
<td>$480</td>
<td>0.005%</td>
<td>$0.05</td>
<td></td>
</tr>
<tr>
<td>Retail and Wholesaling (Sec.13-67)</td>
<td>$480</td>
<td>0.005%</td>
<td>$0.05</td>
<td></td>
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<tr>
<td>Manufacturing (Sec. 13-62)</td>
<td>$480</td>
<td>0.005%</td>
<td>$0.05</td>
<td></td>
</tr>
<tr>
<td>Property Management</td>
<td>$480</td>
<td>0.005%</td>
<td>$0.05</td>
<td></td>
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<tr>
<td>Hotel, motels, Apartment, etc. (Sec.13-60)</td>
<td>$500</td>
<td>0.005%</td>
<td>$0.05</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>Electric Distributor</td>
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<td>Telephone</td>
<td>Southern California Edison</td>
<td>0.0%</td>
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<td>Cellular</td>
<td>Special Note</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td></td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td></td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.030257%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of SANTA FE SPRINGS

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Community Development Division

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
NA

Financial Relocation Assistance
Will Consider Transaction - RDA

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

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
16. interchanges for each 100,000 residents

Nearest Commercial Airport
Los Angeles International Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
Santa Fe Springs Tram

Rail Transit Service
Norwalk/Santa Fe Center

Rail Freight Service
Burlington Northern, Union Pacific

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 1: Art Fee: 1% of total building permit valuation

SPECIAL ZONES

☒ Business Improvement District(s) (BIDs)

☐ Other Non-Residential Assessment/Tax Districts
Landscape, Lighting, Street Maintenance District

☐ State Enterprise Zone(s)

☐ Recycling Market Development Zone(s)

☐ Foreign Trade Zone(s)

☐ Other Special Business or Incentive Zone(s)

☒ Redevelopment Project Area(s)
Washington Blvd. - commercial
Consolidated Project - industrial and commercial

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Los Angeles County, California

California City of SANTA FE SPRINGS

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City of SANTA FE SPRINGS

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Community Development Division

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

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Special Incentive Programs and Services
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Notable Public/Private Transactions
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TRANSPORTATION AMENITIES

Freeway Interchange Ratio
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Nearest Commercial Airport
Los Angeles International Airport

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Los Angeles Worldport and Long Beach Port

Bus Transit Service
Santa Fe Springs Tram

Rail Transit Service
Norwalk/Santa Fe Center

Rail Freight Service
Burlington Northern, Union Pacific

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☒ Business Improvement District(s) (BIDs)

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Washington Blvd. - commercial
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Los Angeles County, California

California City of SANTA FE SPRINGS

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## Business Taxes

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>Group</th>
<th>Rate</th>
<th>Annual Tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>$12,500</td>
<td>0.125% $12,500</td>
</tr>
<tr>
<td>IV</td>
<td>$49,775</td>
<td>0.498% $49,775</td>
</tr>
<tr>
<td>I</td>
<td>$12,500</td>
<td>0.125% $12,500</td>
</tr>
<tr>
<td>III</td>
<td>$12,500</td>
<td>0.125% $12,500</td>
</tr>
<tr>
<td>III</td>
<td>$12,500</td>
<td>0.125% $12,500</td>
</tr>
<tr>
<td>IV</td>
<td>$29,895</td>
<td>0.299% $29,895</td>
</tr>
<tr>
<td>I</td>
<td>$12,500</td>
<td>0.125% $12,500</td>
</tr>
<tr>
<td>I</td>
<td>$12,500</td>
<td>0.125% $12,500</td>
</tr>
</tbody>
</table>

### 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

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>10.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>10.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>10.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>10.0%</td>
</tr>
<tr>
<td>Water</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.058253%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$4.10 per $1,000</td>
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</table>
## ECONOMIC INCENTIVES

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

## DEVELOPMENT IMPACT/EXACTION FEES

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td></td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>Note 2 &amp; 3</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Zone Type</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Improvement District(s) (BIDs)</td>
<td>Bayside, Main Street, Montana, Pico Blvd.</td>
</tr>
<tr>
<td>Other Non-Residential Assessment/Tax Districts</td>
<td>Parking, Landscape, Lighting, Street Reassessment, Weed Abate.</td>
</tr>
<tr>
<td>State Enterprise Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Recycling Market Development Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Foreign Trade Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Other Special Business or Incentive Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Redevelopment Project Area(s)</td>
<td>Ocean Park A and B Downtown Earthquake Recovery Area</td>
</tr>
</tbody>
</table>

## ECONOMIC DEVELOPMENT QUOTES

**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.**

**Special Incentive Programs and Services**

- $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.
- Excellent climate and quality of life attract corporate headquarters.
- High-tech entertainment, software design, contemporary arts and media development clusters.
- Excellent hotels & restaurants.

**Notable Public/Private Transactions**

- Downtown Transit Center.
- Urban Design Plan.
- Bayside commercial improvement district.

**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

<table>
<thead>
<tr>
<th>Amenities</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freeway Interchange Ratio</td>
<td>3.4 interchanges for each 100,000 residents</td>
</tr>
<tr>
<td>Nearest Commercial Airport</td>
<td>Los Angeles International Airport</td>
</tr>
<tr>
<td>Nearest Port Facilities</td>
<td>Los Angeles Worldport and Long Beach Port</td>
</tr>
<tr>
<td>Bus Transit Service</td>
<td>Santa Monica Municipal Bus Lines, LACMTA</td>
</tr>
<tr>
<td>Rail Transit Service</td>
<td></td>
</tr>
<tr>
<td>Rail Freight Service</td>
<td></td>
</tr>
</tbody>
</table>
City of SIGNAL HILL

Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exempt</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.037303%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### Economic Incentives

**Business Retention/Attraction Program Administered by:**

Econ. Development & Housing, Dept

**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**
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 - RDA

### 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:
- 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 per sq. ft.; Water Fee - $2.19
- Traffic Fee (Cherry/Willow Corridor) - Determined by City Engineer

### 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 - commercial (active)

### 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**
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

### Transportation Amenities

**Freeway Interchange Ratio**
20. interchanges for each 100,000 residents

**Nearest Commercial Airport**
Long Beach Municipal Airport; Los Angeles International Airport

**Nearest Port Facilities**
Los Angeles Worldport and Port of Long Beach

**Bus Transit Service**
Long Beach Transit, LADOT Commuter Express

**Rail Transit Service**
MTA Blue Line

**Rail Freight Service**
Burlington Northern, Union Pacific
City of SOUTH GATE

Los Angeles County, California

8650 California Avenue
South Gate, CA 90280

Business Licenses    (323) 563-9527
Economic Development (323) 563-9533  Crime Index Total (2001)  3,122
Planning Department  (323) 563-9528  Taxable Retail Store Sales (2000)  $466,391
Redevelopment Agency (323) 563-9531

BUSINESS TAXES

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
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<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
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<tr>
<td>Gross Receipts</td>
<td></td>
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<td>Gross Receipts</td>
<td>Gross Receipts</td>
<td>Gross Receipts</td>
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</tr>
<tr>
<td>Employee</td>
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<td></td>
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</tr>
<tr>
<td>Payroll</td>
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<tr>
<td>Rat Rate/Other</td>
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<td>Rat Rate/Other</td>
<td>Rat Rate/Other</td>
<td>Rat Rate/Other</td>
<td>Rat Rate/Other</td>
</tr>
</tbody>
</table>

City Designation/Rate Code

- Other Business (Z)
- Professions (R)
- Retail Sales(V)
- Wholesale (X)
- Manufacturing (M)
- Services (W)
- Commercial/Industrial Rental (A.2)
- Apartment Buildings (A.1)

Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Business (Z)</td>
<td>$3,000</td>
<td>0.030%</td>
<td>$0.30</td>
</tr>
<tr>
<td>Professions (R)</td>
<td>$3,000</td>
<td>0.030%</td>
<td>$0.30</td>
</tr>
<tr>
<td>Retail Sales(V)</td>
<td>$3,000</td>
<td>0.030%</td>
<td>$0.30</td>
</tr>
<tr>
<td>Wholesale (X)</td>
<td>$3,000</td>
<td>0.030%</td>
<td>$0.30</td>
</tr>
<tr>
<td>Manufacturing (M)</td>
<td>$3,000</td>
<td>0.030%</td>
<td>$0.30</td>
</tr>
<tr>
<td>Services (W)</td>
<td>$3,000</td>
<td>0.030%</td>
<td>$0.30</td>
</tr>
<tr>
<td>Commercial/Industrial Rental (A.2)</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Apartment Buildings (A.1)</td>
<td>$1,860</td>
<td>0.019%</td>
<td>$0.19</td>
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</table>

Calculation Formulas

SERVICES/OTHER:
- $0 - $25,000 = $70.00 base fee,
- plus $1.00 per $1,000 of gross receipts in excess of $25,000

RETAIL:
- $0 - $25,000 = $70.00 base fee,
- plus $1.00 per $1,000 of gross receipts in excess of $25,000

WHOLESALE:
- $0 - $25,000 = $70.00 base fee,
- plus $1.00 per $1,000 of gross receipts in excess of $25,000

MANUFACTURING:
- $0 - $25,000 = $70.00 base fee,
- plus $1.00 per $1,000 of gross receipts in excess of $25,000

PROFESSIONS:
- $0 - $25,000 = $100.00 base fee,
- plus $1.00 per $1,000 of gross receipts in excess of $25,000

COMMERCIAL/INDUSTRIAL RENTAL:
- $20.00 for each unit

APARTMENT BUILDINGS:
- $0 for 4 units or less; $20.00 for 5 units;
- plus $2.00 per additional unit

Maximum fee: $3,000 for all categories (excluding permits if needed)

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Note

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.052431%</td>
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<tr>
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<td>0.0%</td>
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<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## City of SOUTH GATE

### ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>Economic Incentive Type</th>
<th>Available/Unlikely to be Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program Administered by:</td>
<td>Economic Development Department</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td></td>
</tr>
<tr>
<td>Available</td>
<td></td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
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<tr>
<td>Available</td>
<td></td>
</tr>
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<td>Available</td>
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<td>Available</td>
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<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>N/A</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Available</td>
</tr>
</tbody>
</table>

### SPECIAL ZONES

- **Business Improvement District(s) (BIDs)** - Tweedy Mile Association, Firestone Business Association
- **Other Non-Residential Assessment/Tax Districts** - Landscape, Lighting
- **State Enterprise Zone(s)** - Enterprise Zone, Mid-Alameda Corridor
- **Recycling Market Development Zone(s)** - Entire City
- **Redevelopment Project Area(s)** - Project I - area divided into seven sub-areas, (still active)
- **Foreign Trade Zone(s)**
- **Other Special Business or Incentive Zone(s)**

### 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

- 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

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 2.0 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Los Angeles International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - LACMTA

- **Rail Transit Service**
  - Blue Line (station 1.5 miles west); Green Line (station 1 mile south)

- **Rail Freight Service**
  - Union Pacific
City of TORRANCE
Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

Cost Rating

$ $$

City Designation/Rate Code

No Tax or Fee

Gross Receipts

Employee Payroll

Rate

Other

General Office

Professional Office

Retail

Wholesale

Manufacturing

Personal Service

Commercial Property

Residential Property

All Categories

All Categories

All Categories

All Categories

Property Management

Apartment House (Sec.33.18.1)

City of TORRANCE

3031 Torrance Boulevard
Torrance, CA 90503

www.ci.torrance.ca.us

Administrative Office

Business Licenses

Economic Development

Planning Department

Redevelopment Agency

(310) 618-5880

(310) 618-5828

(310) 618-5807

(310) 618-5990

(310) 618-5990


Crime Index Total (2001)

Taxable Retail Store Sales (2000)

142,100

4,392

$2,691,073

BUSINESS TAXES

Rate Comparison

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

<table>
<thead>
<tr>
<th>Percentage of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.050%</td>
<td>$0.50</td>
</tr>
</tbody>
</table>

Calculation Formulas

GENERAL/PROFESSIONAL OFFICE, RETAIL, MANUFACTURING, 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

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>6.5%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.5%</td>
</tr>
<tr>
<td>Water</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.030450%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>11.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

Special Note

No Tax or Fee

Gross Receipts

Employee Payroll

Rate

Other

Gas Distributor

Southern California Edison

Electric Distributor

Special Note

No Tax or Fee

Gross Receipts

Employee Payroll

Rate

Other

Gas Distributor

Southern California Edison

Electric Distributor

Special Note
## ECONOMIC INCENTIVES

| Business Retention/Attraction Program Administered by: | Office of Economic Development |
| Industrial Development Bonds (IDBs) | Available |
| Land, Acquisition or Construction Subsidies | Unlikely to be Available |
| 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 | Unlikely to be Available |
| Financial Relocation Assistance | Will Consider Transaction |

## DEVELOPMENT IMPACT/EXACTION FEES

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td>Note 1</td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>Note 2</td>
</tr>
</tbody>
</table>

Note 1: Development Impact, Public Facilities, and Traffic Impact Fees determined on a case-by-case basis, see city for calculation methodology.

Note 2: Construction Tax 1.5% of project valuation.

## 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): Hawthorne Blvd. Specific Plan Area
- Redevelopment Project Area(s): Skypark, Meadow Park, Downtown Industrial

## ECONOMIC DEVELOPMENT QUOTES

### Special Incentive Programs and Services
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
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.

## TRANSPORTATION AMENITIES

### Freeway Interchange Ratio
2.1 interchanges for each 100,000 residents

### Nearest Commercial Airport
Los Angeles International Airport

### Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

### Bus Transit Service
Torrance Transit, Municipal Area Express

### Rail Transit Service
None

### Rail Freight Service
None
City of VERNON
Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Categories</td>
<td>$595</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Warehousing</td>
<td>$3,525</td>
<td>0.035%</td>
<td>$0.35</td>
</tr>
<tr>
<td>Exempt</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Calculation Formulas

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

| 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.074000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## ECONOMIC INCENTIVES

**Business Retention/Attraction Program Administered by:**
- Redevelopment Agency

**Industrial Development Bonds (IDBs)**
- Will Consider Transaction - Citywide

**Land, Acquisition or Construction Subsidies**
- Unlikely to be Available

**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**
- 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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Available Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td></td>
</tr>
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<td>Major Thoroughfare/Bridge Fees</td>
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<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td></td>
</tr>
</tbody>
</table>

## SPECIAL ZONES

<table>
<thead>
<tr>
<th>Zone Type</th>
<th>Available Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Improvement District(s) (BIDs)</td>
<td></td>
</tr>
<tr>
<td>Other Non-Residential Assessment/Tax Districts</td>
<td></td>
</tr>
<tr>
<td>State Enterprise Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Recycling Market Development Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Foreign Trade Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Other Special Business or Incentive Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Redevelopment Project Area(s)</td>
<td></td>
</tr>
</tbody>
</table>

**Industrial Revitalization Project Area - (active)**

## ECONOMIC DEVELOPMENT QUOTES

### Special Incentive Programs and Services
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
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
1. No electric taxes
2. Low crime rate
3. Labor pool availability

## TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  1.0 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  Los Angeles International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - LACMTA

- **Rail Transit Service**
  - Blue Line

- **Rail Freight Service**
  - Burlington Northern, Union Pacific, LA Junction Railway
City of WEST COVINA
Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

1444 West Garvey Avenue
West Covina, CA 91790
www.westcov.org

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 SERVICE (P11):
$58.00 per working owner or manager, plus $11.75 per additional employee

PROFESSIONALS (P1):
$58.00 per working owner or manager, plus $11.75 per additional employee

RETAIL (R):
$58.00 per owner or manager, plus $11.75 per additional employee

MANUFACTURING (M):
$58.00 per owner or manager, plus $11.75 per additional employee

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

RESIDENTIAL RENTAL (A1):
$58.00 for first 2 units, plus $11.75 per additional unit

BUSINESS TAX NOTES
Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.038946%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

Special Note
**ECONOMIC INCENTIVES**

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

**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: 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.

**SPECIAL ZONES**

- Business Improvement District(s) (BIDs)
  - Auto Plaza Dealers Association
- Other Non-Residential Assessment/Tax Districts
  - Mello-Roos, Landscape, Lighting, Median Assessments
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
  - West Covina Project Area (merged into one, mixed use)

**ECONOMIC DEVELOPMENT QUOTES**

City offers a variety of small business assistance and incentives including micro loans, matching grants, lease incentives, and financial incentives for redevelopment projects.

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio
  - 6.4 interchanges for each 100,000 residents

- Nearest Commercial Airport
  - Ontario International Airport

- Nearest Port Facilities
  - Los Angeles Worldport and Long Beach Port

- Bus Transit Service
  - West Covina Shuttle, Foothill Transit; MTA

- Rail Transit Service
  - Shuttle Service to MetroLink Station

- Rail Freight Service
  - Burlington Northern, Union Pacific
City of WEST HOLLYWOOD
Los Angeles County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

Cost Rating

Administrative Office (323) 848-6400
Business Licenses (323) 848-6319
Economic Development (323) 848-6475
Planning Department (323) 848-6475
Redevelopment Agency (323) 848-6450

Population (2002) 36,800
Crime Index Total (2001) 1,958
Taxable Retail Store Sales (2000) $552,200

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Group</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee</th>
<th>Payroll</th>
<th>Rate</th>
<th>Other</th>
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</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Group II</td>
<td></td>
<td></td>
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<tr>
<td>Professional Office</td>
<td>Group V</td>
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</tr>
<tr>
<td>Retail</td>
<td>Group I</td>
<td></td>
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<tr>
<td>Wholesale</td>
<td>Group I</td>
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<tr>
<td>Manufacturing</td>
<td>Group I</td>
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<td>Personal Service</td>
<td>Group III</td>
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<tr>
<td>Commercial Property</td>
<td>Group III</td>
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<tr>
<td>Residential Property</td>
<td>None</td>
<td></td>
<td></td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,400</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
<tr>
<td>$14,400</td>
<td>0.144%</td>
<td>$1.44</td>
</tr>
<tr>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>$9,600</td>
<td>0.096%</td>
<td>$0.96</td>
</tr>
<tr>
<td>$9,600</td>
<td>0.096%</td>
<td>$0.96</td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Calculation Formulas

GROUP I:
$.48 per $1,000 of gross receipts
Minimum tax $24.00

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

GROUP III (Certain Designated Service Providers):
$.96 per $1,000 of gross receipts
Minimum tax $48.00

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

<table>
<thead>
<tr>
<th>Electric</th>
<th>0.0%</th>
<th>Electric Distributor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone</td>
<td>0.0%</td>
<td>Southern California Edison</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
<td>Special Note</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
<td></td>
</tr>
</tbody>
</table>

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:**
- Community Development Dept.

**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 - Selected Areas

**Permit or Fee Waivers or Reductions**
Will Consider Transaction - Selected Areas

**Property Tax Reimbursements**
**Utility Tax Discounts**
Not Applicable

**Financial Relocation Assistance**
Will Consider Transaction - Selected Areas

### Development Impact/Exaction Fees

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note 1</td>
<td>Commercial Exaction Fee $2.85 per sq. ft. of net new commercial area for projects over 10,000 sq. ft.</td>
</tr>
<tr>
<td>Note 2</td>
<td>Transportation Facilities Fee $1.85 per sq. ft. of net new commercial area</td>
</tr>
<tr>
<td>Note 3</td>
<td>1% of construction value for projects over 200,000 sq. ft.</td>
</tr>
<tr>
<td>Note 4</td>
<td>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</td>
</tr>
<tr>
<td>Note 5</td>
<td>Quimby Parkland Fee: See City for calculation formula</td>
</tr>
</tbody>
</table>

### Special Zones

- **Business Improvement District(s) (BIDs)**
  - The Avenues of Art and Design Sunset Boulevard BID under format
- **Other Non-Residential Assessment/Tax Districts**
- **State Enterprise Zone(s)**
- **Foreign Trade Zone(s)**
- **Other Special Business or Incentive Zone(s)**
  - Sunset Specific Plan - Hotel/Marketing Benefit Zone
  - Redevelopment Project Area(s)
    - Eastside Redevelopment Area

### Economic Development Quotes

1. Sunset Specific Plan density bonuses
2. West Hollywood marketing campaign
3. East Side Redevelopment Area commercial revitalization loan and grant program

### Transportation Amenities

- **Freeway Interchange Ratio**
  - 0.0 interchanges for each 100,000 residents
- **Nearest Commercial Airport**
  - Los Angeles International Airport
- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port
- **Bus Transit Service**
  - W.H. City Line Shuttle, LACMTA, Santa Monica Muni. Bus Line
- **Rail Transit Service**
- **Rail Freight Service**
City of WESTLAKE VILLAGE
Los Angeles County, California

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

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Office</strong></td>
</tr>
<tr>
<td><strong>Professional Office</strong></td>
</tr>
<tr>
<td><strong>Retail</strong></td>
</tr>
<tr>
<td><strong>Wholesale</strong></td>
</tr>
<tr>
<td><strong>Manufacturing</strong></td>
</tr>
<tr>
<td><strong>Personal Service</strong></td>
</tr>
<tr>
<td><strong>Commercial Property</strong></td>
</tr>
<tr>
<td><strong>Residential Property</strong></td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.051445%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## ECONOMIC INCENTIVES

### Business Retention/Attraction Program Administered by:
- Economic Development Committee

### 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
- Not Applicable

### Financial Relocation Assistance
- Unlikely to be Available

## DEVELOPMENT IMPACT/EXACTION FEES

- Scheduled Traffic Impact/Trip Fee
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- 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

- 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
1. Community amenities & overall environment
2. Excellent school district
3. Low crime rate

## TRANSPORTATION AMENITIES

### Freeway Interchange Ratio
23.3 interchanges for each 100,000 residents

### Nearest Commercial Airport
- Oxnard Airport

### Nearest Port Facilities
- Los Angeles Worldport and Long Beach Port

### Bus Transit Service
- LAMTA, LADOT Commuter Express, Ventura County VISTA

### Rail Transit Service

### Rail Freight Service
- Union Pacific
Los Angeles County, California
City of WHITTIER

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$70</td>
<td>0.001%</td>
</tr>
<tr>
<td></td>
<td>$1,475</td>
<td>0.015%</td>
</tr>
<tr>
<td></td>
<td>$2,310</td>
<td>0.023%</td>
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<tr>
<td></td>
<td>$601</td>
<td>0.006%</td>
</tr>
<tr>
<td></td>
<td>$148</td>
<td>0.001%</td>
</tr>
<tr>
<td></td>
<td>$70</td>
<td>0.001%</td>
</tr>
<tr>
<td></td>
<td>$2,310</td>
<td>0.023%</td>
</tr>
</tbody>
</table>

Calculation Formulas

BUSINESS AND SERVICES:
$70.00 flat fee per business

BUSINESSES AND PROFESSIONS:
$100.00 for business and first professional
2 - 25 employees = $200.00
2 professionals = $200.00
3 professionals or more = $300.00, plus
$25.00 per additional professional

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

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

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

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

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
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<td>Gas</td>
<td>5.0%</td>
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<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.044059%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
# Economic Incentives

- **Business Retention/Attraction Program**
  - Administered by: Redevelopment Agency (RDA)

- **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 - Citywide

- **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

## 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: 0.05% of construction value in excess of $250,000
- Other Special Fees
  - Note 2: General Plan Update Fee: $.20 per $100 valuation
  - Note 3: Quimby Parkland Fee: See City for calculation formula

## Special Zones

- **Business Improvement District(s) (BIDs)**
  - Uptown

- **Other Non-Residential Assessment/Tax Districts**
  - Community Facilities Districts, Parking, Fire Department 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)**
  - Whittier Blvd.
  - Whittier Earthquake Recovery
  - Greenleaf Avenue/Uptown
  - Whittier Blvd. Commercial Corridor

## Economic Development Quotes

- **Special Incentive Programs and Services**
  - Incentives on a case-by-case basis; grant program for facade 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**
  1. Strong business community
  2. Residents like to stay in Whittier for services
  3. Small bedroom community and friendly City Hall

## Transportation Amenities

- **Freeway Interchange Ratio**
  - 2.3 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Los Angeles International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - Whittier Transit, LACMTA

- **Rail Transit Service**

- **Rail Freight Service**
## BUSINESS TAXES

### Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **No Tax or Fee**
- **Gross Receipts**
- **Employee Payroll**
- **Flat Rate/Other**

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

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor**: Southern California Edison

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**
**Unincorporated LOS ANGELES CO.**

**ECONOMIC INCENTIVES**

*Business Retention/Attraction Program Administered by:*

Los Angeles County Community Development Commission

*Industrial Development Bonds (IDBs)*

Contact Treasurer and Tax Collector

*Land, Acquisition or Construction Subsidies*

Within CRAs

*Lease or Tenant Improvement Subsidies*

Within CRAs

*Offsite Infrastructure Subsidies*

Available Within CRAs and Other Non-CRAs Areas

*Business License Tax Waivers or Reductions*

Contact Community Development Commission

*Permit or Fee Waivers or Reductions*

Contact Community Development Commission

*Property Tax Reimbursements*

Contact Community Development Commission

*Utility Tax Discounts*

Contact Community Development Commission

*Financial Relocation Assistance*

Contact Community Development Commission

**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*

1. Business friendly with available financing assistance
2. Large available labor pool
3. Affordable locations

**TRANSPORTATION AMENITIES**

*Freeway Interchange Ratio*

5.7 interchanges for each 100,000 residents

*Nearest Commercial Airport*

Los Angeles International Airport; Burbank; Long Beach

*Nearest Port Facilities*

Los Angeles World Port and Long Beach Port

*Bus Transit Service*

LACMTA and various others

*Rail Transit Service*

Metrorail and Metrolink

*Rail Freight Service*

Burlington Northern and Union Pacific

**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

*Note 1: Nine districts*

Non-residential $2.00 - $5.00 per sq. ft. or $8,100 - $29,766 per factored unit per acre

*Note 2: Park Fee: See County for detailed calculation methodology*

**SPECIAL ZONES**

- Other Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
  - Mello-Roos; Landscape; Lighting; Library Fee
- State Enterprise Zone(s)
  - Altadena/Pasadena; Mid-Alameda Corridor; Antelope Valley
- Recycling Market Development Zone(s)
  - Entire unincorporated Area
- Foreign Trade Zone(s)
  - Rancho Dominguez
- Other Special Business or Incentive Zone(s)
  - Supplemental Empowerment Zone
- Redevelopment Project Area(s)
  - West Altadena
  - Maravilla
  - Willowbrook
  - East Rancho Dominguez
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.
### BUSINESS TAXES

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>Type</th>
<th>Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Personal</td>
<td>$1,102</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td></td>
<td>Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td>Professional</td>
<td>$5,027</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td></td>
<td>Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td>Retail/Wholesale/Mfg.</td>
<td>$1,037</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td></td>
<td>(3081B, 3081A)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td>Retail/Wholesale/Mfg.</td>
<td>$1,037</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td></td>
<td>(3081B, 3081A)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Retail/Wholesale/Mfg.</td>
<td>$1,037</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td></td>
<td>(3081B, 3081A)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td>Personal</td>
<td>$1,102</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td></td>
<td>Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Rental Non-Residential Property</td>
<td>$7,527</td>
<td>0.075%</td>
<td>$0.75</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Apartment Rental</td>
<td>$4,652</td>
<td>0.047%</td>
<td>$0.47</td>
</tr>
</tbody>
</table>

**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

- **RETAIL/WHOLESALE/MANUFACTURING:**
  - Minimum fee = $60.00, plus $.095 per $1,000 of gross receipts
  - $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

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
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<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### SPECIAL NOTE

- **Electric**
  - Electric Distributor
  - City of Anaheim

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.000000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>15.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
**ECONOMIC INCENTIVES**

**Business Retention/Attraction Program Administered by:**

Economic Development (Div. of Planning)

**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**

Not Applicable

**Financial Relocation Assistance**

Will Consider Transaction - RDA

---

**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: 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

---

**SPECIAL ZONES**

- **Business Improvement District(s) (BIDs)**
- **Other Non-Residential Assessment/Tax Districts**
- **State Enterprise Zone(s)**
- **Recycling Market Development Zone(s)**
  - In Anaheim Canyon Business Center Only
- **Foreign Trade Zone(s)**
- **Other Special Business or Incentive Zone(s)**
  - Business Incentive Zone, 2,400 acres industrial
- **Redevelopment Project Area(s)**
  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

---

**ECONOMIC DEVELOPMENT QUOTES**

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**

1. Location & Excellent quality of life
2. Proactive, business friendly city
3. Low utility rates and incentives

---

**TRANSPORTATION AMENITIES**

**Freeway Interchange Ratio**

5.1 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**

Metrolink

**Rail Freight Service**

Burlington Northern, Union Pacific
City of BREA

1 Civic Center Circle
Brea, CA 92621
www.ci.brea.ca.us

(714) 990-7600

Administrative Office
Business Licenses
Economic Development
Planning Department
Redevelopment Agency

Population (2002) 36,850
Crime Index Total (2001) 1,484
Taxable Retail Store Sales (2000) $914,724

BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>% of $10m</td>
</tr>
<tr>
<td>Business/Personal Services (Sec 13.40)</td>
<td>$500</td>
</tr>
<tr>
<td>Professional (Sec. 13.38)</td>
<td>$2,085</td>
</tr>
<tr>
<td>Retail/Wholesale/Mfg. (Sec. 13.37)</td>
<td>$500</td>
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<tr>
<td>Retail/Wholesale/Mfg. (Sec. 13.37)</td>
<td>$550</td>
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<td>Retail/Wholesale/Mfg. (Sec. 13.37)</td>
<td>$400</td>
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<tr>
<td>Business/Personal Services (Sec 13.40)</td>
<td>$500</td>
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<tr>
<td>Rental Property (Sec. 13.42)</td>
<td>$9,011</td>
</tr>
<tr>
<td>Rental Property (Sec. 13.42)</td>
<td>$9,011</td>
</tr>
</tbody>
</table>

Calculation Formulas

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

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

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

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

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
$5,000,001 and over = $300.00 plus $.02 per $1,000 of gross receipts over $5,000,000
Maximum = $1,000

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

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Note

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.085490%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
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<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of BREA
Orange 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
- 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
- Unlikely to be Available

ECONOMIC DEVELOPMENT QUOTES

- Based on specific project needs.

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)
  - Project A - mixed (active)
  - Project B - mixed (active)
  - Project C - nonresidential (active)
  - Project AB Supplement (mixed/active)

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: 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

TRANSPORTATION AMENITIES

- Freeway Interchange Ratio
  - 5.4 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
  - None

- Rail Freight Service
  - None

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
### BUSINESS TAXES

#### Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$1,616</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$460</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Retail</td>
<td>$1,616</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$1,643</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Manufacturing/Wholesale</td>
<td>$1,643</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$1,616</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$1,616</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$1,950</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Calculation Formulas

- **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

- **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

- **PROFESSIONAL BUSINESS SERVICE:**
  - $60.00 base fee, plus $4.00 per employee

- **APARTMENTS:**
  - 4 - 50 units: $22.50 plus $3.00 per unit; 50 or more $2.00 per unit

#### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Tax Rate</th>
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<tbody>
<tr>
<td>Electric</td>
<td>3.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
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<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>3.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

- **Electric Distributor**
  - Southern California Edison

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.023120%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of **BUENA PARK**

**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**

1. Expedited permit processing
2. Redevelopment tax incentives
3. Industrial Development Bonds
4. Commercial Façade rehabilitation program for small businesses

**Notable Public/Private Transactions**

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**

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
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

**Note 1:** Traffic Mitigation or Improvement Fee:

<table>
<thead>
<tr>
<th></th>
<th>No. of I-5 Fwy.</th>
<th>So. of I-5 Fwy.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comm. Retail (sq. ft.)</td>
<td>$1.06</td>
<td>$.56</td>
</tr>
<tr>
<td>Office (sq. ft.)</td>
<td>$.55</td>
<td>$.29</td>
</tr>
<tr>
<td>Industrial/R&amp;D (sq. ft.)</td>
<td>$.19</td>
<td>$.10</td>
</tr>
<tr>
<td>Single Family (low)</td>
<td>$287.73 per unit.</td>
<td>$151.51</td>
</tr>
<tr>
<td>Multifamily</td>
<td>$130.41 per unit.</td>
<td>$68.67</td>
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</tbody>
</table>

**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**
City of COSTA MESA
Orange County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
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</thead>
<tbody>
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<td>$0.02</td>
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<tr>
<td>General Office</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Retail</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
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<tr>
<td>Manufacturing</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
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<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Utility Distributor</th>
<th>Special Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td>Southern California Edison</td>
</tr>
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</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.011810%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
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<td>Transient Occupancy Tax Rate</td>
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<tr>
<td>Parking Tax Rate</td>
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</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

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

- **Business Retention/Attraction Program Administered by:** Planning Division
- **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** Note 2
- **Art in Public Places Fees**
- **Other Special Fees** Note 3

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.

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.

Note 3: Quimby Parkland In-Lieu Fee: SF: $5,481.72 per unit; MF: $4,829.09 per unit.

### SPECIAL ZONES

- **Business Improvement District(s) (BIDs)**: Costa Mesa Tourism & Promotion Council
- **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)**

### 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**: 6.3 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**:
- **Rail Freight Service**: Burlington Northern, Union Pacific
BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Flat Rate/Other</th>
</tr>
</thead>
<tbody>
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<td>☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
</tr>
<tr>
<td>Professional Office</td>
<td>☑️ ☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
</tr>
<tr>
<td>Retail</td>
<td>☑️ ☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
</tr>
<tr>
<td>Wholesale</td>
<td>☑️ ☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>☑️ ☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
</tr>
<tr>
<td>Personal Service</td>
<td>☑️ ☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>☑️ ☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
</tr>
<tr>
<td>Residential Property</td>
<td>☑️ ☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
<td>☑️ ☐ ☐ ☐</td>
</tr>
</tbody>
</table>

General and Business Services: $0.33 per $1,000 of gross receipts
Professional Services: $0.52 per $1,000 of gross receipts
Fee can also be based on flat rate per professional based on CPI
General Retail Sales: $0.26 per $1,000 of gross receipts
Minimum tax of $40.
Wholesale Sales or Manufacturing: $0.16 per $1,000 of gross receipts
Minimum tax of $40.
Commercial/Industrial Rental: $0.40 per $1,000 of gross receipts, or $25.00, whichever is greater
Residential Rental: $0.40 per $1,000 of gross receipts, or $25.00, whichever is greater

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,300</td>
<td>0.033%</td>
<td>$0.33</td>
</tr>
<tr>
<td>$5,200</td>
<td>0.052%</td>
<td>$0.52</td>
</tr>
<tr>
<td>$2,600</td>
<td>0.026%</td>
<td>$0.26</td>
</tr>
<tr>
<td>$1,600</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>$1,600</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>$3,300</td>
<td>0.033%</td>
<td>$0.33</td>
</tr>
<tr>
<td>$4,000</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
<tr>
<td>$4,000</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
</tbody>
</table>

UTILITY USER TAX RATES

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

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 |

BUSINESS TAX NOTES

Tax rates not scheduled to change.
### Economic Incentives

#### Business Retention/Attraction Program Administered by:
- Planning Department

#### 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
- 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

### 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:
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.

#### 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)**
- **Foreign Trade Zone(s)**
- **Other Special Business or Incentive Zone(s)**
- **Redevelopment Project Area(s)**
  - Lincoln Avenue RPA
  - Civic Center RPA
  - Los Alamitos Race Track & Golf Course

### Economic Development Quotes

1. Design guidelines provided through Lincoln Avenue Specific Plan
2. Agency sponsored low interest loans for commercial improvements available in Lincoln Avenue Project Area

### Notable Public/Private Transactions

- No Response

### Business Advantages

1. Fast track permitting/no utility user tax
2. Master planned Business Park
3. Completion of $6.5 million Lincoln Avenue streetscape enhancement
4. Lincoln Avenue Action Plan prepared to foster economic vitality in the area

### Transportation Amenities

- **Freeway Interchange Ratio**
  - 0.0 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**
  - Metrolink

- **Rail Freight Service**
  - Union Pacific
### Business Taxes

<table>
<thead>
<tr>
<th>Category</th>
<th>No Tax or Fee</th>
<th>Gross Receipts Employee Payroll Flat Rate/Other</th>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td>Category A - Retail Sales &amp; Service</td>
<td>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</td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td>Category C - Professions</td>
<td>$301 0.003% $0.03</td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td>Category A - Retail Sales &amp; Service</td>
<td>$301 0.003% $0.03</td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td>Category B - Wholesaling &amp; Manufacturing</td>
<td>$301 0.003% $0.03</td>
</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td></td>
<td>Category B - Wholesaling &amp; Manufacturing</td>
<td>$301 0.003% $0.03</td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
<td></td>
<td>Category A - Retail Sales &amp; Service</td>
<td>$301 0.003% $0.03</td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td>Category F</td>
<td>$320 0.003% $0.03</td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td>Category F</td>
<td>$2,795 0.028% $0.28</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

*No Tax or Fee*

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.075520%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### Economic Incentives

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
<th>No Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
</tbody>
</table>
| Business Advantages                    | 1. Low tax rate  
                                        2. Centrally located  
                                        3. Safe environment |

### 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: 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

- 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)
  - Industrial Area Project Area - 498 acres
  - City Center Area - 100 acres

### 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

### Transportation Amenities

- Freeway Interchange Ratio
  - 7.2 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
- Rail Freight Service
## City of FULLERTON

**Orange County, California**

### BUSINESS TAXES

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate Code</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate/Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Classification B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td>Classification C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td>Classification A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td>Classification A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Classification A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td>Classification B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Classification A</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td>Residential Rental</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Calculation Formulas

- **Classification A:**
  - $25.00 base fee, plus $0.10 per $1,000 of first $10,000,000 in gross receipts, and $0.05 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

### Rate Comparison

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$585</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$2,820</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
<tr>
<td>Retail</td>
<td>$1,045</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$1,045</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$585</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$1,045</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$4,650</td>
<td>0.047%</td>
<td>$0.47</td>
</tr>
</tbody>
</table>

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

- **Electric Distributor:** Southern California Edison

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.008800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

**Business Retention/Attraction Program Administered by:**
- Redevelopment Agency

**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 - RDA

**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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office - Traffic Impact Mitigation Fee</td>
<td>$.98 per sq. ft.</td>
</tr>
<tr>
<td>Retail - Traffic Impact Mitigation Fee</td>
<td>$1.74 per sq. ft.</td>
</tr>
<tr>
<td>Industrial - Traffic Impact Mitigation Fee</td>
<td>$0.08 - $0.35 per sq. ft.</td>
</tr>
<tr>
<td>Single Family - Traffic Impact Mitigation Fee</td>
<td>$325 per unit</td>
</tr>
<tr>
<td>Multifamily - Traffic Impact Mitigation Fee</td>
<td>$195.30 per unit</td>
</tr>
<tr>
<td>Art in Public Places Fee</td>
<td>$5,000 deposit</td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>$3,827 per unit</td>
</tr>
</tbody>
</table>

### 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)**
- East Fullerton
- Central Fullerton
- Orangefair
- Project IV
  (all commercial, all active)

### ECONOMIC DEVELOPMENT QUOTES

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

### TRANSPORTATION AMENITIES

- Freeway Interchange Ratio: 7.0 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, LACMTA
- Rail Transit Service: Metrolink
- Rail Freight Service: Burlington Northern, Union Pacific

**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**
City of GARDEN GROVE

11222 Acacia Parkway
Garden Grove, CA 92842
www.ci.garden-grove.ca.us

Orange County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

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BUSINESS TAXES

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

City Designation/Rate Code

Services/Offices (1)
Professional (1A)
Retail/Wholesale (2)
Retail/Wholesale (2)
Manufacturing (5)
Services/Offices (1)
Rental Property
Rental Property

Calculation Formulas

SERVICES/OFFICES (1):

<table>
<thead>
<tr>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - $50,000</td>
<td>$42.50 Minimum</td>
<td>$42.50</td>
</tr>
<tr>
<td>$50,001 - $70,000</td>
<td>$80.75 Minimum</td>
<td>$80.75</td>
</tr>
<tr>
<td>$70,001 - $90,000</td>
<td>$90.00 Minimum</td>
<td>$90.00</td>
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<tr>
<td>$90,001 - $110,000</td>
<td>$102.00 Minimum</td>
<td>$102.00</td>
</tr>
<tr>
<td>$110,001 - $130,000</td>
<td>$119.00 Minimum</td>
<td>$119.00</td>
</tr>
</tbody>
</table>
| $130,001 - $150,000 | $140.25 | $140.25 plus $19.55  
| each additional $20,000 of gross receipts or fraction thereof |

PROFESSIONAL (1A):

<table>
<thead>
<tr>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - $50,000</td>
<td>$42.50 Minimum</td>
<td>$42.50</td>
</tr>
<tr>
<td>$50,001 - $75,000</td>
<td>$68.00 Minimum</td>
<td>$68.00</td>
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<tr>
<td>$75,001 - $100,000</td>
<td>$93.50 Minimum</td>
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<tr>
<td>$100,001 - $125,000</td>
<td>$114.75 Minimum</td>
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<tr>
<td>$125,001 - $140,250</td>
<td>$140.25 Minimum</td>
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<td>$140,251 - $150,000</td>
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<td>$150,001 - $175,000</td>
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<td>$175,001 - $200,000</td>
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<td>$250,001 - $275,000</td>
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<td>$325,001 - $350,000</td>
<td>$605.00 Minimum</td>
<td>$605.00</td>
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<tr>
<td>$350,001 - $375,000</td>
<td>$714.50 Minimum</td>
<td>$714.50</td>
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<tr>
<td>$375,001 - $400,000</td>
<td>$834.00 Minimum</td>
<td>$834.00</td>
</tr>
<tr>
<td>$400,001 - $425,000</td>
<td>$974.00 Minimum</td>
<td>$974.00</td>
</tr>
<tr>
<td>each additional $25,000 of gross receipts or fraction thereof</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

RENTAL FLAT RATE:

<table>
<thead>
<tr>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - $50,000</td>
<td>$42.50 Minimum</td>
<td>$42.50</td>
</tr>
<tr>
<td>$50,001 - $70,000</td>
<td>$80.75 Minimum</td>
<td>$80.75</td>
</tr>
<tr>
<td>$70,001 - $90,000</td>
<td>$90.00 Minimum</td>
<td>$90.00</td>
</tr>
<tr>
<td>$90,001 - $110,000</td>
<td>$102.00 Minimum</td>
<td>$102.00</td>
</tr>
<tr>
<td>$110,001 - $130,000</td>
<td>$119.00 Minimum</td>
<td>$119.00</td>
</tr>
</tbody>
</table>
| $130,001 - $150,000 | $140.25 | $140.25 plus $19.55  
| each additional $20,000 of gross receipts or fraction thereof |

RENTAL PROPERTY (COMMERCIAL/INDUSTRIAL):

<table>
<thead>
<tr>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - $50,000</td>
<td>$42.50 Minimum</td>
<td>$42.50</td>
</tr>
<tr>
<td>$50,001 - $75,000</td>
<td>$68.00 Minimum</td>
<td>$68.00</td>
</tr>
<tr>
<td>$75,001 - $100,000</td>
<td>$93.50 Minimum</td>
<td>$93.50</td>
</tr>
<tr>
<td>$100,001 - $125,000</td>
<td>$114.75 Minimum</td>
<td>$114.75</td>
</tr>
<tr>
<td>$125,001 - $150,000</td>
<td>$140.25 Minimum</td>
<td>$140.25</td>
</tr>
<tr>
<td>$150,001 - $175,000</td>
<td>$165.75 Minimum</td>
<td>$165.75</td>
</tr>
<tr>
<td>$175,001 - $200,000</td>
<td>$191.25 Minimum</td>
<td>$191.25</td>
</tr>
<tr>
<td>$200,001 - $225,000</td>
<td>$212.50 Minimum</td>
<td>$212.50</td>
</tr>
<tr>
<td>$225,001 - $250,000</td>
<td>$289.00 Minimum</td>
<td>$289.00</td>
</tr>
<tr>
<td>$250,001 - $275,000</td>
<td>$347.50 Minimum</td>
<td>$347.50</td>
</tr>
<tr>
<td>$275,001 - $300,000</td>
<td>$416.00 Minimum</td>
<td>$416.00</td>
</tr>
<tr>
<td>$300,001 - $325,000</td>
<td>$505.50 Minimum</td>
<td>$505.50</td>
</tr>
<tr>
<td>$325,001 - $350,000</td>
<td>$605.00 Minimum</td>
<td>$605.00</td>
</tr>
<tr>
<td>$350,001 - $375,000</td>
<td>$714.50 Minimum</td>
<td>$714.50</td>
</tr>
<tr>
<td>$375,001 - $400,000</td>
<td>$834.00 Minimum</td>
<td>$834.00</td>
</tr>
<tr>
<td>$400,001 - $425,000</td>
<td>$974.00 Minimum</td>
<td>$974.00</td>
</tr>
<tr>
<td>each additional $25,000 of gross receipts or fraction thereof</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

RENTAL FLAT RATE: (also applies to Residential)

$25.50 base fee, plus $3.40 per unit (No Maximum)

BUSINESS TAX NOTES

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

Business Retention/Attraction Program Administered by:
Economic Development Division (Part of Community Dev.)

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 - Citywide

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
Will Consider Transaction - Water

Financial Relocation Assistance
Will Consider Transaction - RDA

DEVELOPMENT IMPACT/EXACTION FEES

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%)

SPECIAL ZONES

Business Improvement District(s) (BIDs)

Other Non-Residential Assessment/Tax Districts
Landscape, Lighting, Parking

State Enterprise Zone(s)

Recycling Market Development Zone(s)
Pending

Foreign Trade Zone(s)

Other Special Business or Incentive Zone(s)

Redevelopment Project Area(s)
Garden Grove Community Center Area - commercial
Buena Clinton - commercial and residential

ECONOMIC DEVELOPMENT QUOTES

1. Commercial/industrial rehab program
2. Taxable sales rebates
3. Employee training and hiring incentives
4. Senior residential and mobilehome rehab loan programs based on income

Notable Public/Private Transactions
1. Seven hotels: new Residence Inn by Marriott under construction
2. Community business college
3. Relocation of county wide Chrysler/Jeep to freeway

Business Advantages
1. West Orange County location to
2. Freeway and railroad access to harbors/airports
3. Low lease and sale price with IDB possibility

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
4.7 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
Metro Rail and Amtrak

Rail Freight Service
Burlington Northern, Union Pacific
# Cost of Doing Business Survey®

## City of Huntington Beach, Orange County, California

**Cost Rating:** $$

### Offices and Departments
- **Administrative Office:** (714) 536-5202
- **Business Licenses:** (714) 536-5267
- **Economic Development:** (714) 536-5582
- **Planning Department:** (714) 536-5271
- **Redevelopment Agency:** (714) 536-5582

### Population (2002)
- 194,600

### Crime Index Total (2001)
- 4,548

### Taxable Retail Store Sales (2000)
- $1,696,957

## Business Taxes

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Categories</td>
<td>$339</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>All Categories</td>
<td>$339</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>All Categories</td>
<td>$339</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>All Categories</td>
<td>$339</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>All Categories</td>
<td>$339</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>Commercial/Residential Rental</td>
<td>$744</td>
<td>0.007%</td>
<td>$0.07</td>
</tr>
<tr>
<td>Commercial/Residential Rental</td>
<td>$6,519</td>
<td>0.065%</td>
<td>$0.65</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

**Special Note**

## Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.058100%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>11.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

**Business Retention/Attraction Program Administered by:**

*Economic Development Department*

**Industrial Development Bonds (IDBs)**

Will Consider Transaction - Industrial Areas

**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**

Unlike to be Available

**Permit or Fee Waivers or Reductions**

Unlike to be Available

**Property Tax Reimbursements**

Will Consider Transaction - RDA

**Utility Tax Discounts**

Unlike to be Available

**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 and Note 3)

#### Notes:

- **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

- **Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts
- **State Enterprise Zone(s)**
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- **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
- **Other Special Business or Incentive Zone(s)**

### 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**

2.6 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**

*Metrolink*

**Rail Freight Service**

Available in two industrial areas
## City of IRVINE

Orange County, California

### Business Tax Notes

Tax rates not scheduled to change.

### Business Taxes

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employer Payroll</th>
<th>Rate/Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>1.5%</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td>1.5%</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td>1.5%</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td>0.0%</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td>0.0%</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td>0.0%</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td>0.0%</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td>0.0%</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

### City Designation/Rate Code

- **All Categories**
- **Rate Total** $50
- **% of $10m** 0.001%
- **Per $1,000** $0.01

### Calculation Formulas

ALL CATEGORIES:
Maximum fee = $50.00

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
<th>Special Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>1.5%</td>
<td></td>
</tr>
<tr>
<td>Telephone</td>
<td>1.5%</td>
<td></td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td>1.5%</td>
<td>$5,000 maximum charge for commercial users for combined utility taxes</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
<td></td>
</tr>
</tbody>
</table>

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.039000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## ECONOMIC INCENTIVES

### Business Retention/Attraction Program Administered by:
City Manager's Office & Community Dev. Department

### 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
Not Applicable

### Utility Tax Discounts
Unlikely to be Available

### Financial Relocation Assistance
Unlikely to be Available

## DEVELOPMENT IMPACT/EXACTION FEES

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td>1</td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td>2</td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td>3</td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>4</td>
</tr>
</tbody>
</table>

**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

## SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
  - Mello-Roos, Landscape, Lighting, 1913 Act 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

- **Business Advantages**
  1. Infrastructure
  2. Excellent labor force & educational institutions
  3. Very low crime rate and positive government/business climate

- **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.

## TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  8.9 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**
  Burlington Northern, Union Pacific

- **Rail Freight Service**
  Burlington Northern, Union Pacific
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No Tax or Fee</td>
<td>Gross Receipts</td>
<td>Payroll</td>
<td>Rate/Other</td>
<td>Per $1,000</td>
<td>Per $1,000</td>
<td>Per $1,000</td>
<td>Per $1,000</td>
</tr>
<tr>
<td></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

#### Rate Comparison

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### BUSINESS TAX NOTES

#### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

- **Electric Distributor**: SCE and San Diego Gas & Electric
- **Special Note**: None

#### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.172400%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
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 - RDA

Lease or Tenant Improvement Subsidies

Unlikely to be Available

Offsite Infrastructure Subsidies

Will Consider Transaction - RDA

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
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

Note 1: County San Joaquin Hills Corridor:

<table>
<thead>
<tr>
<th>Zone</th>
<th>Non Residential</th>
<th>Single Family</th>
<th>Multifamily</th>
</tr>
</thead>
<tbody>
<tr>
<td>Zone A</td>
<td>$4.31 per sq. ft.</td>
<td>$3,217 per</td>
<td>$1,873 per unit</td>
</tr>
<tr>
<td>Zone B</td>
<td>$3.19</td>
<td>$2,491</td>
<td>$1,454</td>
</tr>
</tbody>
</table>

Note 2: 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
  - Crown Valley Fee Program
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

TRANSPORTATION AMENITIES

- Freeway Interchange Ratio
  5.1 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
  - Laguna Niguel / Mission Viejo Metrolink Station opened April 2002

- Rail Freight Service

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
  1. Location
  2. Quality of life
  3. Residential community
  4. Safe Neighborhoods
  5. Low Crime Rate
BUSINESS TAXES

City Designation/Rate Code
- General Office: Commercially Based Businesses
- Professional Office: Commercially Based Businesses
- Retail: Commercially Based Businesses
- Wholesale: Commercially Based Businesses
- Manufacturing: Commercially Based Businesses
- Personal Service: Commercially Based Businesses
- Commercial Property: Commercially Based Businesses
- Residential Property: Commercially Based Businesses

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Commercially Based Businesses</td>
<td>$1,217</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
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<td>$1,217</td>
<td>0.012%</td>
<td>$0.12</td>
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<tr>
<td>Commercially Based Businesses</td>
<td>$608</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
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<td>0.012%</td>
<td>$0.12</td>
</tr>
</tbody>
</table>

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
- Commercially Based Businesses:
  - Flat rate = $182.00

BUSINESS TAX NOTES
Tax rates scheduled to change based on CPI.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
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</tr>
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<tbody>
<tr>
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<td>Water</td>
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</tbody>
</table>

PROPERTY AND OTHER TAX RATES

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<th>Tax Type</th>
<th>Rate</th>
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<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of NEWPORT BEACH

**ECONOMIC INCENTIVES**

- **Business Retention/Attraction Program Administered by:** Planning Department
- **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:** Unlikely to be Available
- **Permit or Fee Waivers or Reductions:** Will Consider Transaction - Selected Areas
- **Property Tax Reimbursements:** Not Applicable
- **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 & 2
- Signalization Fees
- **Major Thoroughfare/Bridge Fees** Note 3
- Art in Public Places Fees
- **Other Special Fees** Note 4

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 Non Residential $4.66 per sq. ft.
- Zone B Single Family $3,481 per unit
- Zone B Multifamily $2,0207 per unit
Note 4: Quimby Parkland In-Lieu Fee: $6,894.37 per additional lot

**SPECIAL ZONES**

- **Business Improvement District(s) (BIDs):** 4 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. Newport Beach has an Auto Dealership sales tax incentive program
  2. The City Council will consider programs for other sales tax uses

- **Notable Public/Private Transactions:** No Response

- **Business Advantages:**
  1. High quality residential location
  2. High education & skill levels
  3. Immediate proximity to John Wayne Airport
  4. Moderate Mediterranean climate, high quality recreational amenities

**TRANSPORTATION AMENITIES**

- **Freeway Interchange Ratio:** 2.8 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:**
- **Rail Freight Service:** Burlington Northern, Union Pacific

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City of ORANGE

Orange County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional/Service (A)</td>
<td>Professional/Service (A)</td>
<td>Retail (D)</td>
<td>Wholesale/Manufacturing (C)</td>
<td>Wholesale/Manufacturing (C)</td>
<td>Professional/Services (A)</td>
<td>Real Estate Development - Non Residential</td>
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<td>$200</td>
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<td>$2,095</td>
<td>0.021%</td>
<td>$0.21</td>
<td>$225</td>
<td>0.002%</td>
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</table>

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 = $150.00
- $200,001 - $300,000 = $175.00
- $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

<table>
<thead>
<tr>
<th>Electric 0.0%</th>
<th>Telephone 0.0%</th>
<th>Cellular 0.0%</th>
<th>Gas 0.0%</th>
<th>Water 0.0%</th>
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</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td>Southern California Edison</td>
<td>Special Note</td>
<td></td>
<td></td>
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</table>

PROPERTY AND OTHER TAX RATES

| Ad Valorem Property Tax Rate | 1.025000% |
| 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:
Economic Development Department

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 - 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

ECONOMIC DEVELOPMENT QUOTES

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.

Special Incentive Programs and Services

Notable Public/Private Transactions

Business Advantages

1. Excellent skilled labor
2. Cooperative local government
3. Close proximity to various transportation sources

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: Fire Facility Fee: $.13 - $.45 per sq. ft. Police Facility Fee: $.206 per sq. ft.; SF: $354.89
Note 2: Transportation System Improvement Program: $.15 - $4.20 per sq. ft.
Note 3: County Eastern-Foothill Transportation Corridor Fee: Non-Residential: $3.30 per sq. ft.; SF: $2910 per unit; MF: $1,694 per unit
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

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)

Orange Merged Area
Amended Project Area

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
6.8 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
Old Town Depot - Metrolink Service

Rail Freight Service
Burlington Northern, Union Pacific
**BUSINESS TAXES**

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<td></td>
<td></td>
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<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

**City Designation/Rate Code**

- Retail Sales/Services (Schedule I)
- Professional Office
- Retail Sales/Services (Schedule I)
- Wholesale/Manufacturing (Schedule II)
- Wholesale/Manufacturing (Schedule II)
- Commercial Rental (Schedule I)
- Residential Rental

**Rate Comparison**

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,790</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
<tr>
<td>$5,540</td>
<td>0.055%</td>
<td>$0.55</td>
</tr>
<tr>
<td>$2,790</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
<tr>
<td>$1,946</td>
<td>0.019%</td>
<td>$0.19</td>
</tr>
<tr>
<td>$2,790</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
<tr>
<td>$23,628</td>
<td>0.236%</td>
<td>$2.36</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

- **RETAIL SALES/SERVICES & COMMERCIAL RENTALS (Schedule I):**
  - $95.00 base fee, plus
  - $0.79 per $1,000 of gross receipts up to $157,999, plus
  - $0.47 per $1,000 of gross receipts up to $789,999, plus
  - $0.32 per $1,000 of gross receipts over $1,579,999, plus
  - $0.24 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
  - $0.47 per $1,000 of gross receipts up to $157,999, plus
  - $0.40 per $1,000 of gross receipts up to $473,999, plus
  - $0.32 per $1,000 of gross receipts over $1,579,999, plus
  - $0.24 per $1,000 of gross receipts over $1,580,000
  - $0.16 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**

<table>
<thead>
<tr>
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<th>Rate</th>
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</thead>
<tbody>
<tr>
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<td>Water</td>
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</table>

**Special Note**

$11,000 maximum electric, gas and telephone taxes for one user in one location

**PROPERTY AND OTHER TAX RATES**

<table>
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City of SANTA ANA

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 - 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
Unlikely to be Available

Financial Relocation Assistance
Unlikely to be Available

ECONOMIC DEVELOPMENT QUOTES

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)

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

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
3.5 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 (terminal at Civic Center)

Rail Transit Service
Amtrak, Metrolink, OCTD

Rail Freight Service
Burlington Northern, Union Pacific

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: 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

- Business Improvement District(s) (BIDs)
  Business Improvement Area District in Downtown

- Other Non-Residential Assessment/Tax Districts

- State Enterprise Zone(s)
  Santa Ana Enterprise Zone covers 98% of all com./ind. Areas

- Recycling Market Development Zone(s)

- Foreign Trade Zone(s)
  In cooperation with Long Beach FTZ No. 50

- Other Special Business or Incentive Zone(s)
  Federal Empowerment Zone

- Redevelopment Project Area(s)
  Central City
  North Harbor
  South Harbor
  South Main
  Inter-City
  Bristol Corridor

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:
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# Business Taxes

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</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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

**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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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<td>Water</td>
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</tbody>
</table>

### Special Note

## Property and Other Tax Rates

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<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## ECONOMIC INCENTIVES

### Business Retention/Attraction Program Administered by:
- Redevelopment Agency

### 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 - Citywide

### 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 - Citywide

## DEVELOPMENT IMPACT/EXACTION FEES

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td></td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td>$3.31 - $5.53 per sq. ft.</td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td>$3,831.00 per unit</td>
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<tr>
<td>Art in Public Places Fees</td>
<td>$2,236.00 per unit</td>
</tr>
<tr>
<td>Non-residential</td>
<td>$5.32 per sq. ft.</td>
</tr>
</tbody>
</table>

## 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)**
- **Lambra State Enterprise Zone**
- **Closed Marine Base - Expected late 2001**

## TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 13.0 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**
  - Metrolink

- **Rail Freight Service**
  - Burlington Northern, Union Pacific

## ECONOMIC DEVELOPMENT QUOTES

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.

- **Special Incentive Programs and Services**

- **Notable Public/Private Transactions**

- **Business Advantages**

- Special Incentive Programs and Services
- Notable Public/Private Transactions

1. Available land
2. Educated labor pool
3. Incentives
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 5.12.010</td>
<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
<tr>
<td>Section 5.12.010</td>
<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
<tr>
<td>Section 5.12.010</td>
<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
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<td>$0.25</td>
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<td>$0.25</td>
</tr>
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<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
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<tr>
<td>Section 5.12.010</td>
<td>$2,500</td>
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<td>$0.25</td>
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<tr>
<td>Section 5.12.161</td>
<td>$2,500</td>
<td>0.025%</td>
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<tr>
<td>Section 5.12.010</td>
<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
</tbody>
</table>

#### 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

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

### SPECIAL NOTE

- Electric Distributor: Southern California Edison

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.008800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
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<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
**City of WESTMINSTER**

**ECONOMIC INCENTIVES**

Business Retention/Attraction Program Administered by:
- Redevelopment Agency

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

**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
1. Central location
2. Skilled labor pool
3. Wide range of housing-entry level to executive

**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 Fees:
- Commercial $2.86 per sq. ft.
- Office $1.91 per sq. ft.
- Industrial $0.38 per sq. ft.
- Single Family $600 - $910 per unit
- Multifamily $550 per unit

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

**SPECIAL ZONES**

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
  - Landscape, Lighting, Limited Obligation Improvement Bond
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
  - Commercial Redevelopment Project

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio
  - 7.8 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
  - Burlington Northern, Union Pacific
2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City of YORBA LINDA
Orange County, California

Cost Rating

<table>
<thead>
<tr>
<th>Administrative Office</th>
<th>(714) 961-7100</th>
<th>Population (2002)</th>
<th>60,800</th>
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</thead>
<tbody>
<tr>
<td>Business Licenses</td>
<td>(714) 961-7145</td>
<td>Crime Index Total (2001)</td>
<td>1,042</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(714) 961-7110</td>
<td>Taxable Retail Store Sales (2000)</td>
<td>$342,231</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(714) 961-7130</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(714) 961-7110</td>
<td></td>
<td></td>
</tr>
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</table>

Business Taxes

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Businesses/Services (5.08.450)</td>
<td>$40</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail Sales (5.08.470)</td>
<td>$1,063</td>
<td>0.011%</td>
<td>$0.11</td>
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<tr>
<td>Manufacturing, processing (5.08.400)</td>
<td>$1,095</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Professional Businesses/Services (5.08.450)</td>
<td>$40</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Motels, Apartment houses (5.08.410)</td>
<td>$2,778</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
</tbody>
</table>

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

Business Tax Notes

Tax rates not scheduled to change.

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.042610%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

**Business Retention/Attraction Program Administered by:**
- Redevelopment Agency

**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**
- Will Consider Transaction - RDA

**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**

**Note 1:** Traffic Impact Fee: Office: $0.48 per sq. ft.; Commercial: $1.98 per sq. ft.; Industrial: $0.15 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

- **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)
  - Project Area I (Town Center and East End merged into one)

### 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

### TRANSPORTATION AMENITIES

**Freeway Interchange Ratio**
- 0.0 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**
- Burlington Northern, Union Pacific
**Unincorporated ORANGE CO.**

**Orange County, California**

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>$</th>
</tr>
</thead>
</table>

10 Civic Center Plaza  
Santa Ana, CA 92701  
www.oc.ca.gov  

Administrative Office  
(714) 834-2345  

Business Licenses  
None  

Economic Development  
(714) 834-2307  

Planning Department  
(714) 834-2300  

Redevelopment Agency  
(714) 834-3967  

**Population (2002)**  
162,700

**BUSINESS TAXES**

**Rate Comparison**
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Manufacturing</td>
<td>$0</td>
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<td>$0.00</td>
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<tr>
<td>Personal Service</td>
<td>$0</td>
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<td>$0.00</td>
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<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.000%</td>
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</table>

**Calculation Formulas**

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
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</table>

<table>
<thead>
<tr>
<th>Electric Distributor</th>
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</thead>
<tbody>
<tr>
<td>Southern California Edison</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Special Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject to rates of nearby city.</td>
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</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
Unincorporated ORANGE CO.

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

ECONOMIC DEVELOPMENT QUOTES

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

SPECIAL ZONES

Business Improvement District(s) (BIDs)
Unlikely to be Available

Other Non-Residential Assessment/Tax Districts
Mello-Roos; Fire Station; Transportation; Library Fees

State Enterprise Zone(s)
Unlikely to be Available

Recycling Market Development Zone(s)
Unlikely to be Available

Other Special Business or Incentive Zone(s)
Unlikely to be Available

Redevelopment Project Area(s)
Santa Ana Heights - mixed use Neighborhood Development & Preservation Program (NDAPP)

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

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
Index of Communities by County/Region

Riverside County

Corona
Hemet
Indio
Moreno Valley
Murrieta
Palm Springs
Riverside
Temecula
Unincor.
Riverside Co.
City of CORONA
Riverside County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

<table>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>City of CORONA</td>
<td>Business Licenses</td>
<td>(909) 736-2275</td>
<td>Crime Index Total (2001)</td>
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<td>Economic Development</td>
<td>(909) 736-2260</td>
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<tr>
<td></td>
<td></td>
<td>Planning Department</td>
<td>(909) 736-2428</td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td>Redevelopment Agency</td>
<td>(909) 736-2260</td>
<td>Taxable Retail Store Sales (2000)</td>
<td>$1,097,697</td>
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</table>

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
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<td>No Tax or Fee</td>
<td>No Tax or Fee</td>
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<td>Gross Receipts</td>
<td>Employee</td>
<td>Retail/Personal Service/Rental (Schedule A)</td>
<td>Wholesale (Schedule C)</td>
<td>Manufacturing (Schedule C)</td>
<td>Retail/Personal Service/Rental (Schedule A)</td>
<td>Retail/Personal Service/Rental (Schedule A)</td>
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<td>Rate Code</td>
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<td>Professional</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Calculation Formulas</td>
<td>PROFESSIONAL: $110.00 per professional</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>RETAIL/PERSONAL SERVICE/RENTAL (SCHEDULE A): $0 - $30,000 = $55.00</td>
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<tr>
<td></td>
<td>$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 = $0.55 per $1,000 of receipts, then $100,001 - $200,000 = $0.44 per $1,000 of receipts, then $200,001 - $1,000,000 = $0.22 per $1,000 of receipts, then $1,000,001 - $2,000,000 = $0.11 per $1,000 of receipts, then $2,000,001 &amp; over = $0.002 x gross receipts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Rate Comparison**

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$110</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>$110</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>$2,038</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>$780</td>
<td>0.008%</td>
<td>$0.08</td>
</tr>
<tr>
<td>$780</td>
<td>0.008%</td>
<td>$0.08</td>
</tr>
<tr>
<td>$2,038</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>$2,038</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
</tbody>
</table>

**UTILITY USER TAX RATES**

| Electric | 0.0% |
| Telephone | 0.0% |
| Cellular | 0.0% |
| 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 |

**BUSINESS TAX NOTES**

Tax rates not scheduled to change.

No Tax or Fee

**Gross Receipts**

Employee

Flat Rate/Other

**General Office**

**Professional Office**

**Retail**

**Wholesale**

**Manufacturing**

**Personal Service**

**Commercial Property**

**Residential Property**

**Calculation Formulas**

PROFESSIONAL:

$110.00 per professional

WHOLESALE/MANUFACTURING (SCHEDULE C):

$0 - $30,000 = $33.00

$30,001 - $60,000 = $0.66 per $1,000 of receipts, then $60,001 - $100,000 = $0.33 per $1,000 of receipts, then $100,001 - $200,000 = $0.264 per $1,000 of receipts, then $200,001 - $1,000,000 = $0.132 per $1,000 of receipts, then $1,000,001 - $2,000,000 = $0.066 per $1,000 of gross receipts, then $2,000,001 - $4,000,000 = $0.033 per $1,000 of receipts, then $4,000,001 and over = $0.00075 x gross receipts

| Calculation Formulas | PROFESSIONAL: $110.00 per professional | |
|                      | 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 = $0.55 per $1,000 of receipts, then $100,001 - $200,000 = $0.44 per $1,000 of receipts, then $200,001 - $1,000,000 = $0.22 per $1,000 of receipts, then $1,000,001 - $2,000,000 = $0.11 per $1,000 of receipts, then $2,000,001 & over = $0.002 x gross receipts | |

**Special Note**

Can purchase directly from Corona Power Utilities
## ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business Retention/Attraction Program</strong></td>
<td>Administered by: Redevelopment and Economic Development Department</td>
</tr>
<tr>
<td><strong>Industrial Development Bonds (IDBs)</strong></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td><strong>Land, Acquisition or Construction Subsidies</strong></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td><strong>Lease or Tenant Improvement Subsidies</strong></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td><strong>Offsite Infrastructure Subsidies</strong></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td><strong>Business License Tax Waivers or Reductions</strong></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td><strong>Permit or Fee Waivers or Reductions</strong></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td><strong>Property Tax Reimbursements</strong></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td><strong>Utility Tax Discounts</strong></td>
<td>Not Applicable</td>
</tr>
<tr>
<td><strong>Financial Relocation Assistance</strong></td>
<td>Unlikely to be Available</td>
</tr>
</tbody>
</table>

## DEVELOPMENT IMPACT/EXACTION FEES

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td>Note 2</td>
</tr>
<tr>
<td>Signalization Fees</td>
<td>Note 2</td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
</tbody>
</table>

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

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

Note 3: Parks Fee: SF: $2,903 per unit; MF: $2,094 per unit

Note 4: Dwelling Development Tax (Residential): $960 per unit

Note 5: Transportation Uniform Mitigation Fee: SF home (single-family): $6,650; Commercial: SF: $9.40 per sq.ft; Industrial: $1.45/ sq ft; Office: $4.84/ sq ft; Retail: $7.81/ sq ft

## SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- Mello-Roos, Landscape, Lighting, Special Infrastructure, Parking
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Application to State to join Riverside County RMDZ
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
  - Project Area "A"
  - Main Street South
  - McKinley Hills
  - Temescal Canyon

## ECONOMIC DEVELOPMENT QUOTES

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

City of Corona Redevelopment Agency partnership with private Developer to eliminate a blighted area and develop office and cultural activities.

## TRANSPORTATION AMENITIES

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freeway Interchange Ratio</td>
<td>5.2 interchanges for each 100,000 residents</td>
</tr>
<tr>
<td>Nearest Commercial Airport</td>
<td>Ontario International Airport</td>
</tr>
<tr>
<td>Nearest Port Facilities</td>
<td>Los Angeles Worldport and Long Beach Port</td>
</tr>
<tr>
<td>Bus Transit Service</td>
<td>Riverside Transit Agency, Corona Dial-A-Ride</td>
</tr>
<tr>
<td>Rail Transit Service</td>
<td>Metrolink</td>
</tr>
<tr>
<td>Rail Freight Service</td>
<td>Burlington Northern</td>
</tr>
</tbody>
</table>

Business Advantages:
Located at the confluence of two major freeways in Southern California giving transportation access North, South, East and West.
## BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office/Processing</td>
<td>$740 0.007% $0.07</td>
</tr>
<tr>
<td>Professional/Services</td>
<td>$428 0.004% $0.04</td>
</tr>
<tr>
<td>Retail</td>
<td>$444 0.004% $0.04</td>
</tr>
<tr>
<td>Wholesale/Manufactures</td>
<td>$413 0.004% $0.04</td>
</tr>
<tr>
<td>Wholesale/Manufactures</td>
<td>$413 0.004% $0.04</td>
</tr>
<tr>
<td>Professional/Services</td>
<td>$428 0.004% $0.04</td>
</tr>
<tr>
<td>Rental of Apartment, Business Office</td>
<td>$137 0.001% $0.01</td>
</tr>
<tr>
<td>Rental of Apartment, Business Office</td>
<td>$962 0.010% $0.10</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **General Office:**
  - $90.00 processing fee (new), plus
  - $40.00 tax, plus $25 per owner, plus
  - $5.00 per additional employee

- **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

- **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 of gross receipts, plus
  - $1,250,001 - $1,500,000 = $.025 per $1,000 in gross receipts

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

- Electric Distributor: Southern California Edison

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.011800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## ECONOMIC INCENTIVES

### Business Retention/Attraction Program Administered by:
- Community Planning

### 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
- 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
- Unlikely to be Available

### Financial Relocation Assistance
- Will Consider Transaction

## DEVELOPMENT IMPACT/EXACTION FEES

**Public Facilities Fees**
- 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

**Scheduled Traffic Impact/Trip Fee**
- Note 2

**Signalezation Fees**
- Note 3

**Major Thoroughfare/Bridge Fees**
- Notes 2 & 3

**Art in Public Places Fees**
- Note 4

**Other Special Fees**
- Note 4 & 5

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

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

Note 3: Bridge Facility Fee: Commercial: $0.16 per sq. ft.; Industrial: $0.05 per sq. ft.; SF: $57 per unit; MF: $35 per unit

Note 4: Park Fees: SF: $518 per unit; MF: $482 per unit

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

## SPECIAL ZONES

- **Business Improvement District(s) (BIDs)**
- Other Non-Residential Assessment/Tax Districts
  - Landscape, Lighting
- **State Enterprise Zone(s)**
- **Recycling Market Development Zone(s)**
  - Portions only
- **Foreign Trade Zone(s)**
- **Other Special Business or Incentive Zone(s)**
  - Downtown Demonstration Block; Trade & Development Area
  - Redevelopment Project Area(s)
    - 1. Southwest
    - 2. Hospital
    - 3. Stock Farm
    - 4. North Hemet
    - 5. Farmers Fair
    - 6. Downtown

## ECONOMIC DEVELOPMENT QUOTES

<table>
<thead>
<tr>
<th>Business Advantages</th>
<th>CFD for fees.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Incentive Programs and Services</td>
<td>CDBG Assistance for Job Generation.</td>
</tr>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
</tbody>
</table>

## TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 0.0 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Ontario International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - Riverside Transit Agency

- **Rail Transit Service**
  - Available

- **Rail Freight Service**
  - Available
# BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,200</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>$1,200</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>$1,200</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>$1,200</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>$1,200</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
</tbody>
</table>

### Calculation Formulas

#### CLASSIFICATION I (Based on Gross Receipts):

<table>
<thead>
<tr>
<th>Flat Rate</th>
<th>Classification I</th>
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<tbody>
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<td>$0 - $50,000</td>
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<td>$158.00</td>
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<td>$160.00</td>
</tr>
<tr>
<td>$980,001 - $1,000,000</td>
<td>$162.00</td>
</tr>
</tbody>
</table>

**Other assumptions may apply.**

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

---

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.118300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

---

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

**Special Note:** City-owned water utility
**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: 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: $0.02 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 per sq. ft.*

*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**

- Business Improvement District(s) (BIDs) - Old Town Business Improvement District
- Other Non-Residential Assessment/Tax Districts - Golden Triangle Assessment District
- State Enterprise Zone(s) - Coachella Valley Enterprise Zone
- Recycling Market Development Zone(s) - Recycling Market Development Zone
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s) - Old Town Indio Business Association
- Redevelopment Project Area(s)
  1. Data Capital Project
  2. Indio Center Project

---

**ECONOMIC DEVELOPMENT QUOTES**

- Special Incentive Programs and Services: No Response
- Notable Public/Private Transactions: No Response
- Financial Relocation Assistance: No Response

---

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio: 11.5 interchanges for each 100,000 residents
- Nearest Commercial Airport: Palm Springs International, Bermuda Dunes, Thermal Airport
- Nearest Port Facilities: Long Beach Port
- Bus Transit Service: Sunline
- Rail Transit Service
- Rail Freight Service: Union Pacific
City of MORENO VALLEY

Riverside County, California

Cost Rating $$

14177 Frederick Street
Moreno Valley, CA 92553
www.moreno-valley.ca.us

Administrative Office (909) 413-3460
Business Licenses (909) 413-3060
Economic Development (909) 413-3460
Planning Department (909) 413-3207
Redevelopment Agency (909) 413-3450

Population (2002) 146,400
Crime Index Total (2001) 6,609
Taxable Retail Store Sales (2000) $704,194

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services (Category B)</td>
<td>Professions (Category C)</td>
<td>Retailing (Category A)</td>
<td>Wholesaling (Category A)</td>
<td>Manufacturing (Category A)</td>
<td>Services (Category B)</td>
<td>Rental, Services (Category B)</td>
<td>Rental, Services (Category B)</td>
</tr>
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</table>

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$5,087</td>
<td>0.051%</td>
<td>$0.51</td>
</tr>
<tr>
<td>$7,587</td>
<td>0.076%</td>
<td>$0.76</td>
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<td>$2,587</td>
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<tr>
<td>$5,087</td>
<td>0.051%</td>
<td>$0.51</td>
</tr>
<tr>
<td>$5,087</td>
<td>0.051%</td>
<td>$0.51</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Electric</th>
<th>6.0%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>6.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.014700%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## Economic Incentives

### Business Retention/Attraction Program Administered by:
- Community & Economic Development

### Industrial Development Bonds (IDBs)
- Will Consider Transaction - Citywide

### Land, Acquisition or Construction Subsidies
- Have Completed Transaction

### Lease or Tenant Improvement Subsidies
- Will Consider Transaction - RDA

### 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
- Have Completed Transaction

### Utility Tax Discounts
- Unlikely to be Available

### Financial Relocation Assistance
- Will Consider Transaction - Selected Areas

## 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
- Mello-Roos, Landscape, Lighting, Park & Recreation Tax, Arterials
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
  - Moreno Valley
  - March Joint Powers Authority

## Economic Development Quotes

- Special Incentive Programs and Services
  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, Menyins, Ralphs, Ultra Star Cinema, Circuit City, Staples, Ross, etc.)

- 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

## Transportation Amenities

- Freeway Interchange Ratio
  - 6.1 interchanges for each 100,000 residents

- Nearest Commercial Airport
  - Ontario International Airport; March Inland Port

- Nearest Port Facilities
  - Los Angeles Worldport; Long Beach Port

- Bus Transit Service
  - Riverside Transit Agency

- Rail Transit Service
  - Station proposed at I-215 and Alessandro

- Rail Freight Service
  - Burlington Northern, Union Pacific
**BUSINESS TAXES**

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$780</td>
<td>0.008%</td>
<td>$0.08</td>
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<tr>
<td>Professional Office</td>
<td>$75</td>
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<tr>
<td>Retail</td>
<td>$780</td>
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<tr>
<td>Wholesale</td>
<td>$780</td>
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<td>$0.08</td>
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<tr>
<td>Manufacturing</td>
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<tr>
<td>Personal Service</td>
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<tr>
<td>Commercial Property</td>
<td>$780</td>
<td>0.008%</td>
<td>$0.08</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$780</td>
<td>0.008%</td>
<td>$0.08</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**PROFESSIONAL:**
- Flat fee = $75.00 per business

**CATEGORY I:**
- Up to $500,000 = $75.00 flat fee
- $500,001 - 600,000 = $70.20 plus flat fee
- $600,001 - 700,000 = $63.00 plus flat fee
- $700,001 - 800,000 = $66.60 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 = $158.00 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 .0075% of gross receipts exceeding $4,000,000

**CATEGORY III:**
- Up to $500,000 = $75.00 flat fee
- $500,001 - 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 .02% x gross receipts in excess of $2,000,000

**BUSINESS TAX NOTES**

Tax rates not scheduled to change.

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
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</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.111620%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
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<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## 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**
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**
Not Applicable

**Financial Relocation Assistance**
Not Available

### Development Impact/Exaction Fees

- **Development Impact Fees**
  - Note 1

- **Public Facilities Fees**
  - Note 1

- **Scheduled Traffic Impact/Trip Fee**

- **Signalization Fees**
  - Note 1

- **Major Thoroughfare/Bridge Fees**
  - Note 2

- **Art in Public Places Fees**

- **Other Special Fees**
  - Note 3 & 4

**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. $3.958 per sq. ft.; Ind. $0.771 per sq. ft.

**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.

**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

**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

- **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)**
  - Murrieta Retail Corridor (300 designated acres); Jefferson Avenue Business Corridor (700 acres)

- **Redevelopment Project Area(s)**
  - Project I

### Economic Development Quotes

1. Retail sales tax rebates
2. Fee credits for job creation

### Transportation Amenities

- **Freeway Interchange Ratio**
  - 9.7 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Ontario International Airport, San Diego Lindberg Field

- **Nearest Port Facilities**
  - Los Angeles Worldport; Long Beach Port; Port of San Diego

- **Bus Transit Service**
  - Riverside Transit Agency

- **Rail Transit Service**
  - None

- **Rail Freight Service**
  - None
City of PALM SPRINGS

Riverside County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>$$</td>
<td>Business Licenses</td>
<td>Crime Index Total (2001)</td>
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<td></td>
<td>Economic Development</td>
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<tr>
<td></td>
<td>Planning Department</td>
<td>Taxable Retail Store Sales (2000)</td>
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<td></td>
<td>Redevelopment Agency</td>
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**BUSINESS TAXES**

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

<table>
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<th>No Tax or Fee</th>
<th>Gross Receipts</th>
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</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
<td>All Other Categories</td>
<td>$1,232</td>
<td>0.012%</td>
<td>$0.12</td>
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<td>Professional Office</td>
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<td>Professional Business</td>
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<td>Retail</td>
<td></td>
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<td></td>
<td>All Other Categories</td>
<td>$1,232</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td></td>
<td>All Other Categories</td>
<td>$1,232</td>
<td>0.012%</td>
<td>$0.12</td>
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<tr>
<td>Manufacturing</td>
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<td></td>
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<td>All Other Categories</td>
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<td>0.012%</td>
<td>$0.12</td>
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<tr>
<td>Personal Service</td>
<td></td>
<td></td>
<td></td>
<td>All Other Categories</td>
<td>$1,232</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
<td>All Other Categories</td>
<td>$1,232</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
<td>Apartments or Units</td>
<td>$4,625</td>
<td>0.046%</td>
<td>$0.46</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**PROFESSIONAL:**
$100.00 for each professional

**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)

**APARTMENTS OR UNITS FOR RENTAL USE:**

- 3 - 6 rooms = $33.00;
- 7 - 12 rooms = $67.00;
- 12 or more rooms = $5.00 per room

**BUSINESS TAX NOTES**

Tax rates not scheduled to change.

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
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</tr>
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<tbody>
<tr>
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</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
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<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.126090%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>11.5% to 12.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
**City of PALM SPRINGS**

**ECONOMIC INCENTIVES**

- **Business Retention/Attraction Program Administered by:**
  Department of Economic Development

- **Industrial Development Bonds (IDBs)**
  Will Consider Transaction - Citywide

- **Land, Acquisition or Construction Subsidies**
  Will Consider Transaction - CRA

- **Lease or Tenant Improvement Subsidies**
  Will Consider Transaction - CRA

- **Offsite Infrastructure Subsidies**
  Will Consider Transaction - CRA

- **Business License Tax Waivers or Reductions**
  Unlikely to be Available

- **Permit or Fee Waivers or Reductions**
  Job Creation Incentive Program

- **Property Tax Reimbursements**
  Will Consider Transaction - CRA

- **Utility Tax Discounts**
  Unlikely to be Available

- **Financial Relocation Assistance**
  Will Consider Transaction

**TRANSPORTATION AMENITIES**

- **Freeway Interchange Ratio**
  4.9 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  Palm Springs International Airport; Ontario International Airport

- **Nearest Port Facilities**
  Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  Sunline Transit

- **Rail Transit Service**
  Amtrack

- **Rail Freight Service**
  Burlington Northern, Union Pacific

**DEVELOPMENT IMPACT/EXACTION FEES**

- **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.

- **Commercial/retail/industrial:** 1/2% of valuation
- **Residential:** 1/4% of valuation

- **Scheduled Traffic Impact/Trip Fee**
  Note 1

- **Signalization Fees**
  Note 2

- **Major Thoroughfare/Bridge Fees**
  Note 3

- **Art in Public Places Fees**
  Note 3

- **Other Special Fees**
  Note 3

**SPECIAL ZONES**

- **Business Improvement District(s) (BIDs)**
  Other Non-Residential Assessment/Tax Districts
  Parking

- **State Enterprise Zone(s)**
  Recycling Market Development Zone(s)
  Certain Areas

- **Foreign Trade Zone(s)**
  Certain Areas

- **Other Special Business or Incentive Zone(s)**
  Indian Investment Employment Tax Incentive (Indian Lands)

- **Redevelopment Project Area(s)**
  CBD
  Tahquitz-Andreas #9
  Ramon-Bogie Canyon Project
  South Palm Canyon Highland Gateway
  Oasis
  North Palm Canyon
BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retail/General Services/Other (Classification A)</td>
<td>$1,419</td>
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<td>Professional Services</td>
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<td>$1,419</td>
<td>0.014%</td>
<td>$0.14</td>
</tr>
<tr>
<td>Wholesale/Manufacturing (Classification B)</td>
<td>$886</td>
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<td>$0.09</td>
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<tr>
<td>Wholesale/Manufacturing (Classification B)</td>
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<td>$0.09</td>
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<tr>
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<tr>
<td>Residential Rental (same as Classification A)</td>
<td>$1,419</td>
<td>0.014%</td>
<td>$0.14</td>
</tr>
</tbody>
</table>

Calculation Formulas

RETAIL/GENERAL SERVICES/OTHER (CLASSIFICATION A):
$0 - $25,000 = $89.00, plus $25,001 - $50,000 = $.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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.5%</td>
</tr>
<tr>
<td>Water</td>
<td>6.5%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.008800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>11.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Development Department

Industrial Development Bonds (IDBs)
Will Consider Transaction - Citywide

Land, Acquisition or Construction Subsidies
Will Consider Transaction - RDA

Lease or Tenant Improvement Subsidies
Will Consider in Project Redevelopment Area

Offsite Infrastructure Subsidies
Will Consider Transaction - RDA

Business License Tax Waivers or Reductions
Will Consider Transaction - Enterprise Zone

Permit or Fee Waivers or Reductions
Will Consider Transaction - RDA

Property Tax Reimbursements
Will Consider Transaction - RDA

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
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

Note 1: Transportation Impact Fee: SF: $525 per unit; MF: $420 per unit (residential development only)
Note 2: Traffic & Railroad Signal Mitigation Fee: SF: $190 per unit; MF: $125 per unit; Non-Residential: $.25 per sq. ft.
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
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

- Business Improvement District(s) (BIDs)
  Historic Downtown, Arlington
- Other Non-Residential Assessment/Tax Districts
  Mello-Roos
- State Enterprise Zone(s)
  Agua Mansa Enterprise Zone
- Recycling Market Development Zone(s)
  Portion of Agua Mansa Zone
- Foreign Trade Zone(s)

- Other Special Business or Incentive Zone(s)
  Market Place Local Enterprise Zone, Airport Local Enterprise Zone
- Redevelopment Project Area(s)
  University Corridor/Sycamore Canyon
  Downtown/Airport Industrial
  Casa Blanca
  Arlington
  Magnolia Center
  Highgrove 5-1986

ECONOMIC DEVELOPMENT QUOTES

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

1. University Village Parking Garage
2. Sycamore Canyon Infrastructure (Cotton Wood Ave.)
3. Superform Addition
4. Quebecor World - Utility Economic Development Rate

Business Advantages

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

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
7.1 interchanges for each 100,000 residents

Nearest Commercial Airport
Ontario International Airport; March Cargo Port

Nearest Port Facilities
Los Angeles Worldport and The Port of Long Beach

Bus Transit Service
Riverside Transit Agency

Rail Transit Service
Downtown Station; Metrolink - La Sierra Station; Amtrak

Rail Freight Service
Burlington Northern Santa Fe; Union Pacific So. Pac.
**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Categories</td>
<td>$35</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

- **General Office**: Flat fee = $35.00
- **Professional Office**: Home based business = $35.00 plus additional one time fee of $20.00
- **Retail**: Flat fee = $35.00
- **Wholesale**: Flat fee = $35.00
- **Manufacturing**: Flat fee = $35.00
- **Personal Service**: Flat fee = $35.00
- **Commercial Property**: Flat fee = $35.00
- **Residential Property**: Flat fee = $35.00

**BUSINESS TAX NOTES**

Tax rates not scheduled to change.

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
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<tbody>
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**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
### 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**

- Unlikely to be Available

**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
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

Note 1: Development Impact Fee (total of all components): 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

- 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)
  - Economic Development Zone per SBA
  - Redevelopment Project Area(s)
    - Temecula Project - mixed-use, formed by County in 1989 prior to City Incorporation (active)

### ECONOMIC DEVELOPMENT QUOTES

**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

### TRANSPORTATION AMENITIES

**Freeway Interchange Ratio**

4.1 interchanges for each 100,000 residents

**Nearest Commercial Airport**

Ontario International Airport; San Diego International Airport

**Nearest Port Facilities**

Los Angeles Worldport, Long Beach and San Diego Ports

**Bus Transit Service**

Riverside Transit Agency

**Rail Transit Service**

**Rail Freight Service**

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## BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
</tr>
</tbody>
</table>

### Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0.000%</td>
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</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **No Tax or Fee**
- **Gross Receipts**
- **Employee Payroll**
- **Flat Rate/Other**

### BUSINESS TAX NOTES

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
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<td>0.0%</td>
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<tr>
<td>Parking Tax Rate</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

### UTILITY USER TAX RATES

<table>
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<tr>
<th>Utility Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**: Subject to rates of nearby city.
Unincorporated RIVERSIDE CO.

### Economic Incentives

- **Business Retention/Attraction Program Administered by:**
  - Economic Development Agency

- **Industrial Development Bonds (IDBs)**
  - Will Consider Transaction - Countywide

- **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**
  - Not Applicable

- **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

### Economic Development Quotes

- **Special Incentive Programs and Services**
  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**
  1. Wal-Mart distribution center
  2. Highland Plastics manufacturing plant
  3. Juniper Spectrum entertainment center

- **Business Advantages**
  1. Low Cost land
  2. Availability of land
  3. Qualified workforce

### Development Impact/Exaction Fees

- **Development Impact Fees**
  - Note 1

- **Public Facilities Fees**
  - Note 2

- **Scheduled Traffic Impact/Trip Fees**
  - Note 3

- **Signalization Fees**
  - Note 4

- **Major Thoroughfare/Bridge Fees**
  - Note 5

- **Art in Public Places Fees**
  - Note 5 & 6

- **Other Special Fees**
  - Note 5 & 6

### Special Zones

- **Business Improvement District(s) (BIDs)**

- **Other Non-Residential Assessment/Tax Districts**
  - Landscape; Lighting

- **State Enterprise Zone(s)**
  - Agua Mansa; Coachella Valley

- **Recycling Market Development Zone(s)**
  - Agua Mansa; portions of Unincorp. Area; and eight cities

- **Foreign Trade Zone(s)**

- **Other Special Business or Incentive Zone(s)**

- **Redevelopment Project Area(s)**
  - 12 areas (comprising 37 sub-areas)

### Transportation Amenities

- **Freeway Interchange Ratio**
  - 9.1 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Ontario International Airport

- **Nearest Port Facilities**
  - Los Angeles World Port and Long Beach Port

- **Bus Transit Service**
  - Riverside Transit Agency and Omnitrans

- **Rail Transit Service**
  - Metrolink (western portion of County)

- **Rail Freight Service**
  - Burlington Northern and Union Pacific

---

**Note:**

- Development Mitigation Fee (Residential): $2,135 - $2,883 per unit
- Fire Mitigation Fee $0.25 per sq. ft. commercial & industrial
- Signalization Fee: SF: $240 per unit., MF: $224 per unit.; Commercial: $3,995 per acre; Industrial: $2,797 per acre
- Road/Bridge Fees: Res.: $875 - $2,296 per unit; Comm: $2,377 - $14,625 per acre; Industrial: $2,377 - $5,850 per acre
- Community Plan Mitigation Fees
- 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
# 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.
### BUSINESS TAXES

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous (100)</td>
<td>$35</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Services (81)</td>
<td>$125</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Retail/Wholesale Trades/Occupations (85)</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Retail/Wholesale Trades/Occupations (85)</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Manufacturing/Industrial (Section 67)</td>
<td>$100</td>
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<td>$0.01</td>
</tr>
<tr>
<td>Miscellaneous (100)</td>
<td>$35</td>
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<td>$0.00</td>
</tr>
<tr>
<td>Real Estate (Section 83 c)</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
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<tr>
<td>Hotels, Motels/ Other Rental Units (56)</td>
<td>$1,860</td>
<td>0.019%</td>
<td>$0.19</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
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<td>Cellular</td>
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<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### SPECIAL NOTE

No Tax or Fee

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.258000%</td>
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<td>7.750%</td>
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<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
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<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Available or Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Administered by: City Manager's Office &amp; Redevelopment Agency</td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td></td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td></td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td></td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td></td>
<td>Will Consider Transaction - RDA</td>
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<tr>
<td>Business License Tax Waivers or Reductions</td>
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<tr>
<td>Utility Tax Discounts</td>
<td></td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td></td>
<td>Unlikely to be Available</td>
</tr>
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### 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)
- Redevelopment Project Area(s)
  - Adelanto Industrial Park No. 2
  - Adelanto Industrial Park No. 3
  - Adelanto Industrial Park No. 4

### ECONOMIC DEVELOPMENT QUOTES

- **Business Advantages**
  1. Low labor cost
  2. Low land cost
- **Special Incentive Programs and Services**
  - No Response
- **Notable Public/Private Transactions**
  - No Response

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 0.0 interchanges for each 100,000 residents
- **Nearest Commercial Airport**
  - Ontario International Airport
- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port
- **Bus Transit Service**
  - City of Adelanto Local Area Transit Service
- **Rail Transit Service**
- **Rail Freight Service**
  - Burlington Northern, Union Pacific
## City of Apple Valley, San Bernardino County, California

### Cost Rating

- **General Office**: 20440 Highway 18, Apple Valley, CA 92307
- **Business Licenses**: (760) 240-7051
- **Economic Development**: (760) 240-7900
- **Planning Department**: (760) 240-7200
- **Redevelopment Agency**: (760) 240-7900

### Business Tax Notes

Tax rates not scheduled to change.

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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### Business Taxes

#### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>7011-8999</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Professional Office</td>
<td>7011-8999</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Retail</td>
<td>5211-5999</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Wholesale</td>
<td>5012-5199</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>2011-3999</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Personal Service</td>
<td>7011-8999</td>
<td>$200</td>
<td>0.002%</td>
<td>$0.02</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Exempt</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Exempt</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

#### 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
## ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>Description</th>
<th>Administration</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Redevelopment Agency</td>
<td>Note 1: $1,766 base fee, plus multiplier per sq. ft. based upon use</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Will Consider Transaction - Citywide</td>
<td></td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Will Consider Transaction - Citywide</td>
<td></td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Will Consider Transaction - Citywide</td>
<td></td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Will Consider Transaction - Citywide</td>
<td></td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Will Consider Transaction - Citywide</td>
<td></td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Will Consider Transaction - Citywide</td>
<td></td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
<td></td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Not Applicable</td>
<td></td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Will Consider Transaction - Citywide</td>
<td></td>
</tr>
</tbody>
</table>

### SPECIAL ZONES

<table>
<thead>
<tr>
<th>Description</th>
<th>Administration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Improvement District(s) (BIDs)</td>
<td></td>
</tr>
<tr>
<td>Other Non-Residential Assessment/Tax Districts</td>
<td></td>
</tr>
<tr>
<td>State Enterprise Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Recycling Market Development Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Foreign Trade Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Other Special Business or Incentive Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Redevelopment Project Area(s)</td>
<td>1. Victor Valley Economic Development Authority Project Area</td>
</tr>
<tr>
<td>2. Apple Valley Redevelopment Project Area</td>
<td></td>
</tr>
</tbody>
</table>

## ECONOMIC DEVELOPMENT QUOTES

1. Business Assistance Program provides grants to expanding businesses that create jobs
2. Industrial fee deferral program
3. Section 108 financing

- Secured $1.5 million dollar Section 108 financing for the development of a $22.7 million dollar destination entertainment center.
- Low permit fees & inexpensive land costs
- Quality of life - life and work environment
- Accessibility along Interstate 15 Freeway
- Fast-track permit processing

## 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 1: $1,766 base fee, plus multiplier per sq. ft. based upon use

## TRANSPORTATION AMENITIES

- Freeway Interchange Ratio
  1.8 interchanges for each 100,000 residents

- Nearest Commercial Airport
  Ontario International Airport

- Nearest Port Facilities
  Los Angeles Worldport and Long Beach Port

- Bus Transit Service
  Victor Valley Transit Authority

- Rail Transit Service

- Rail Freight Service
  Burlington Northern, Union Pacific
## City of Barstow

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

San Bernardino County, California

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Office</td>
<td>(760) 256-3531</td>
</tr>
<tr>
<td>Business Licenses</td>
<td>(760) 256-3531 Ext. 3227</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(760) 256-3531 Ext. 3203</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(760) 256-3531 Ext. 3221</td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(760) 256-3531 Ext. 3203</td>
</tr>
</tbody>
</table>

**Business Tax Notes**

Tax rates not scheduled to change.

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

- **Electric Distributor:** Southern California Edison

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.167500%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

### Calculation Formulas

**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

**Professional:**
- Processing fee = $40.00, plus
- $100.00 per owner
- $100.00 per owner

**Broker/Real Estate:**
- $50.00

### Rate Comparison

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$285</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>$1,040</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$285</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>$285</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
</tbody>
</table>

### City Designation/Rate Code

- **General Business:**
- **Professional:**
- **General Business:**
- **General Business:**
- **General Business:**
- **General Business:**
- **Broker/Real Estate:**
- **Broker/Real Estate:**
# ECONOMIC INCENTIVES

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

# 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 1: For Lenwood area only

# 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)
  
  - Project I - (including sub-area A & B) mixed-use  
    - 8,000 acres
  
  - Project II - (including amendments)
    - 1,000 acres

# ECONOMIC DEVELOPMENT QUOTES

1. Land write-down in redevelopment area
2. Partial payment of infrastructure improvements
3. Tax increment reimbursements available
4. Relocation assistance

# TRANSPORTATION AMENITIES

- Freeway Interchange Ratio  
  - 31 interchanges for each 100,000 residents
- Nearest Commercial Airport  
  - Ontario International Airport
- Nearest Port Facilities  
  - Los Angeles Worldport and Long Beach Port
- Bus Transit Service  
  - Mayflower-Laidlaw, Barstow Dial-A-Ride
- Rail Transit Service
- Rail Freight Service  
  - Burlington Northern, Santa Fe, Union Pacific
City of CHINO
San Bernardino County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

Cost Rating

$13220 Central Avenue
Chino, CA 91708
www.cityofchino.org

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

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services (Class 1C)</td>
<td>Professional (Class 2)</td>
<td>Retail/Wholesale (Class 1B)</td>
<td>Retail/Wholesale (Class 1B)</td>
<td>Manufacturing (Class 3)</td>
<td>Services (Class 1C)</td>
<td>Commercial/Residential Property (Class 1B)</td>
<td>Commercial/Residential Property (Class 1B)</td>
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</tbody>
</table>

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

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee</th>
<th>Payroll</th>
<th>Flat Rate/Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services (Class 1C)</td>
<td>$1,250</td>
<td>0.013%</td>
<td>$0.13</td>
<td></td>
</tr>
<tr>
<td>Professional (Class 2)</td>
<td>$2,510</td>
<td>0.025%</td>
<td>$0.25</td>
<td></td>
</tr>
<tr>
<td>Retail/Wholesale (Class 1B)</td>
<td>$1,250</td>
<td>0.013%</td>
<td>$0.13</td>
<td></td>
</tr>
<tr>
<td>Manufacturing (Class 3)</td>
<td>$250</td>
<td>0.003%</td>
<td>$0.03</td>
<td></td>
</tr>
<tr>
<td>Services (Class 1C)</td>
<td>$1,250</td>
<td>0.013%</td>
<td>$0.13</td>
<td></td>
</tr>
<tr>
<td>Commercial/Residential Property (Class 1B)</td>
<td>$1,250</td>
<td>0.013%</td>
<td>$0.13</td>
<td></td>
</tr>
<tr>
<td>Commercial/Residential Property (Class 1B)</td>
<td>$1,250</td>
<td>0.013%</td>
<td>$0.13</td>
<td></td>
</tr>
</tbody>
</table>

Calculation Formulas

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

PROFESSIONAL:
$50.00 per first professional, plus $40.00 per additional professional, plus $10.00 per employee

MANUFACTURING:
0 - 5 employees = $40.00
6 - 15 employees = $80.00
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

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

BUSINESS TAX NOTES
Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Electric</th>
<th>0.0%</th>
<th>Electric Distributor</th>
<th>Southern California Edison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone</td>
<td>0.0%</td>
<td>Special Note</td>
<td></td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 |

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San Bernardino County, California
City of CHINO

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Redevelopment 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
Unlikely to be Available

Permit or Fee Waivers or Reductions
Unlikely to be Available

Property Tax Reimbursements
Will Consider Transaction - Redevelopment Area

Utility Tax Discounts
Not Applicable

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
☒ Other Special Fees

Note 1: General City (per acre): Police: Non-Residential: $863; Residential: $1,572; Fire: Non-Residential: $1,568; Residential: $1,836; 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.

Note 2: Residential: $5,261 per acre; Commercial: $38,674 per acre; Industrial: $15,982 per acre.

Note 3: Parks Fee: SF: $3,500 per unit; MF: $2,719 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)
Industrial Area

☐ Foreign Trade Zone(s)

☐ Other Special Business or Incentive Zone(s)

☒ Redevelopment Project Area(s)
Central Avenue Corridor
71 Freeway Corridor and Industrial Area

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services
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
1. High quality of life
2. Superb location for access to entire Southern California area
3. Pro-Business city council

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
8.7 interchanges for each 100,000 residents

Nearest Commercial Airport
Ontario International Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
Omnitrans

Rail Transit Service
Metrolink

Rail Freight Service
Union Pacific
## BUSINESS TAXES

### 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 and over = $250.00, plus $.45 per $1,000 of gross receipts or fraction thereof over $100,000

**SERVICE BUSINESSES/ENTERTAINERS (CLASSIFICATION B):**

- $0 - $25,000 = $65.00
- $25,001 - $50,000 = $150.00, plus $.95 per $1,000 of gross receipts or fraction thereof over $25,000
- $50,001 - $100,000 = $275.00, plus $.80 per $1,000 of gross receipts or fraction thereof over $50,000
- $100,001 and over = $525.00, plus $.75 per $1,000 of gross receipts or fraction thereof over $100,000

**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

### Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service Oriented (Classification B)</td>
<td>$4,325</td>
<td>0.043%</td>
<td>$0.43</td>
</tr>
<tr>
<td>Professional Services (Classification C)</td>
<td>$5,350</td>
<td>0.054%</td>
<td>$0.54</td>
</tr>
<tr>
<td>Retail/Wholesale/Mfg. (Classification A)</td>
<td>$3,300</td>
<td>0.033%</td>
<td>$0.33</td>
</tr>
<tr>
<td>Retail/Wholesale/Mfg. (Classification A)</td>
<td>$3,300</td>
<td>0.033%</td>
<td>$0.33</td>
</tr>
<tr>
<td>Property Management/Rentals (Classification C)</td>
<td>$5,350</td>
<td>0.054%</td>
<td>$0.54</td>
</tr>
</tbody>
</table>

**No Tax or Fee**

Gross Receipts | Employee Payroll | Flat Rate/Other

**Gross Receipts**

**Employee Payroll**

**Flat Rate/Other**

### BUSINESS TAX NOTES

Business Occupancy Permit of $245.00 required at start of business. Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax</td>
<td>1.107000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## Economic Incentives

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

## 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: based on ITE Generation trip rates.
- Office $2.83 - $5.56 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

### Note 2
Park 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
- State Enterprise Zone(s)
  - Agua Mansa Enterprise Zone
- Recycling Market Development Zone(s)
  - Agua Mansa RMDZ
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
  - West Valley
  - Downtown Project 1 and 2
  - Mount Vernon Corridor
  - Cooley Ranch
  - Santa Ana River
  - Rancho Mill

## Economic Development Quotes

1. State Enterprise Zone
2. Recycling Market Development Zone
3. Redevelopment Project Areas

## Transportation Amenities

- Freeway Interchange Ratio: 12.2 interchanges for each 100,000 residents
- Nearest Commercial Airport: Ontario International Airport
- Nearest Port Facilities: Los Angeles Worldport and Long Beach Port
- Bus Transit Service: Omnitrans
- Rail Transit Service: Metrolink
- Rail Freight Service: Burlington Northern, Union Pacific

## Special Incentive Programs and Services

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

1. Location and access to Southern California Markets
2. Lower cost for land and labor
3. Affordable housing and Colton operates its own utilities
City of FONITANA
San Bernardino County, California

| Cost Rating | 8353 Sierra Avenue  
|             | Fontana, CA 92335  
|             | www.fontana.org  
| Administrative Office | (909) 350-7653  
| Business Licenses | (909) 350-7675  
| Economic Development | (909) 350-6739  
| Planning Department | (909) 350-6718  
| Redevelopment Agency | (909) 350-7697  
| Population (2002) | 139,100  
| Crime Index Total (2001) | 4,008  
| Taxable Retail Store Sales (2000) | $781,177  

### BUSINESS TAXES

#### City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule A</td>
<td>$0</td>
<td>0%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Schedule B</td>
<td>$0</td>
<td>0%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Schedule F</td>
<td>$0</td>
<td>0%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Schedule R</td>
<td>$0</td>
<td>0%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

#### Calculation Formulas

| 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 |

| 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 |

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>4.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

#### Electric Distributor

- Southern California Edison

### SPECIAL NOTE

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Flat Rate/Other

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.111800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
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.)

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)

**50% reduction of fees for In-fill projects**

## 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)
  
  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.

## ECONOMIC DEVELOPMENT QUOTES

### Business Retention/Attraction Program Administered by:
- Housing and Business Development Agency

### Industrial Development Bonds (IDBs)
- Will Consider Transaction - RDA

### Land, Acquisition or Construction Subsidies
- Will Consider Transaction - Citywide

### 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
- Unlikely to be Available

### Financial Relocation Assistance
- Will Consider Transaction - RDA

### Other Special Fees
- Note 2

- **Development Impact Fees**
- **Public Facilities Fees**
- **Scheduled Traffic Impact/Trip Fee**
- **Signalization Fees**
- **Major Thoroughfare/Bridge Fees**
- **Art in Public Places Fees**

## TRANSPORTATION AMENITIES

### Freeway Interchange Ratio
- 5.0 interchanges for each 100,000 residents

### Nearest Commercial Airport
- Ontario International Airport

### Nearest Port Facilities
- Los Angeles Worldport and Long Beach Port

### Bus Transit Service
- Omnitrans

### Rail Transit Service
- Metrolink

### Rail Freight Service
- Burlington Northern, Union Pacific
City of HESPERIA
San Bernardino County, California

15776 Main Street
Hesperia, CA 92345
www.hesperia.net

(760) 947-1000

Population (2002) 65,150

Crime Index Total (2001) 1,957

Taxable Retail Store Sales (2000) $250,059

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
</tr>
</tbody>
</table>

City of HESPERIA
San Bernardino County, California

15776 Main Street
Hesperia, CA 92345
www.hesperia.net

(760) 947-1000

Population (2002) 65,150

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BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
<td>☑ ☐ ☐ ☐ ☑</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Electric</th>
<th>Telephone</th>
<th>Cellular</th>
<th>Gas</th>
<th>Water</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Note

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Ad Valorem Property Tax Rate</th>
<th>Sales Tax Rate</th>
<th>Transient Occupancy Tax Rate</th>
<th>Parking Tax Rate</th>
<th>Documentary Transfer Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.186300%</td>
<td>7.750%</td>
<td>7.0%</td>
<td>0.0%</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## 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
- 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
- Have Completed Transaction - Citywide

### Property Tax Reimbursements
- Will Consider Transaction

### Utility Tax Discounts
- Not Applicable

### Financial Relocation Assistance
- Unlikely to be Available

## DEVELOPMENT IMPACT/EXACTION FEES

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td>Residential: $3,507 per unit; Commercial: $0.76 per sq. ft.</td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td></td>
</tr>
<tr>
<td>Signalerization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>Parks Fee: $816 per lot</td>
</tr>
</tbody>
</table>

## 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 Area I
  - Project Area II
  - Victor Valley Economic Development Redevelopment Area

## 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**
  - 3.1 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Ontario International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - Victor Valley Transit Authority

- **Rail Transit Service**
  - None

- **Rail Freight Service**
  - Burlington Northern, Union Pacific
City of ONTARIO

San Bernardino County, California

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Office</td>
<td>(909) 395-2000</td>
</tr>
<tr>
<td>Business Licenses</td>
<td>(909) 395-2076</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(909) 395-2403</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(909) 395-2036</td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(909) 395-2005</td>
</tr>
</tbody>
</table>

Population (2002) 162,300

Crime Index Total (2001) 8,641

Taxable Retail Store Sales (2000) $2,058,851

**BUSINESS TAXES**

**City Designation/Rate Code**

- General Office  □ □ □ □ □  Administration Headquarters  $1,050  0.011%  $0.11
- Professional Office  □ □ □ □ □  Professional  $5,550  0.056%  $0.56
- Retail  □ □ □ □ □  Retail  $2,050  0.021%  $0.21
- Wholesale  □ □ □ □ □  Wholesale  $2,050  0.021%  $0.21
- Manufacturing  □ □ □ □ □  Manufacturing  $2,050  0.021%  $0.21
- Personal Service  □ □ □ □ □  Services  $4,050  0.041%  $0.41
- Commercial Property  □ □ □ □ □  Rental of Non-Residential Property  $4,050  0.041%  $0.41
- Residential Property  □ □ □ □ □  Rental of Residential Property  $4,050  0.041%  $0.41

**Calculation Formulas**

$50.00 base fee, plus

ADMINISTRATION HEADQUARTERS: $0.20 per $1,000 on cost of total operation

PROFESSIONAL: $0.55 per $1,000 of gross receipts

RETAIL/WHOLESALE/MANUFACTURING: $0.20 per $1,000 of gross receipts

SERVICES: $0.40 per $1,000 of gross receipts

RENTAL OF NON-RESIDENTIAL & RESIDENTIAL PROPERTY: $0.40 per $1,000 of gross receipts

**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%

**Special Note**

**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**

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

**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: Based on the percentage of impact to the intersection
Note 2: Fire Facility Fee (Southeast area): Residential: $475 per unit; Non-Residential: $0.15 per sq. ft.
Note 3: Parks Fee: SF: $810 per unit; MF: $702 per unit

**SPECIAL ZONES**

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
  - Mello-Roos, Landscape, Lighting, 1913 & 1915 Act Bonds
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
  - Ontario International Airport FTZ No. 50-1
- Other Special Business or Incentive Zone(s)
  - Redevelopment Project Area(s)
    - Area I - commercial/industrial
    - Area II - including Mountain Ave./West Holt Blvd. area
    - Center City - mixed uses, 660 acres
    - Cimarron - housing

**ECONOMIC DEVELOPMENT QUOTES**

- Each company is individually reviewed to see if any incentives apply.
- The Ontario Mills Mall is now California’s #1 tourist attraction hosting more than 20 million visitors during the first year of operation.

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio
  - 8.6 interchanges for each 100,000 residents
- Nearest Commercial Airport
  - Ontario International Airport
- Nearest Port Facilities
  - Los Angeles Worldport and Long Beach Port
- Bus Transit Service
  - Omnitrans, Riverside Transit Agency
- Rail Transit Service
  - Riverside Line (East Ontario), also planned in CBD
- Rail Freight Service
  - Burlington Northern, Union Pacific, Southern Pacific

Special Incentive Programs and Services
- Notable Public/Private Transactions
- Business Advantages
  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
# BUSINESS TAXES

### Business Tax Rates

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee</th>
<th>Payroll</th>
<th>Rate/Other</th>
</tr>
</thead>
</table>

### Rate Comparison

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

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>Rate</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.010%</td>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$0.022%</td>
<td>$2,213</td>
<td>0.022%</td>
<td>$0.22</td>
</tr>
<tr>
<td>$0.016%</td>
<td>$1,613</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>$0.016%</td>
<td>$1,613</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>$0.010%</td>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$0.027%</td>
<td>$2,683</td>
<td>0.027%</td>
<td>$0.27</td>
</tr>
<tr>
<td>$0.027%</td>
<td>$2,683</td>
<td>0.027%</td>
<td>$0.27</td>
</tr>
</tbody>
</table>

### Calculation Formulas

**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

**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

**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

**Services/Rentals (B):**

- $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

**Maximum of $1,000**

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### ELECTRIC DISTRIBUTOR

- Southern California Edison

### SPECIAL NOTE

No Tax or Fee

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.093900%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
**ECONOMIC INCENTIVES**

Business Retention/Attraction Program Administered by:
- Redevelopment Agency

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
- Will Consider Transaction - RDA

Property Tax Reimbursements
- Will Consider Transaction - RDA

Utility Tax Discounts
- Not Applicable

Financial Relocation Assistance
- Will Consider Transaction - RDA

**ECONOMIC DEVELOPMENT QUOTES**

- Special Incentive Programs and Services
  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
  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
  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**

- 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

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio
  5.8 interchanges for each 100,000 residents

- Nearest Commercial Airport
  Ontario International Airport

- Nearest Port Facilities
  Los Angeles Worldport and Long Beach Port

- Bus Transit Service
  Omnitrans

- Rail Transit Service
  Metrolink

- Rail Freight Service
  Atchison Topeka & Santa Fe

**SPECIAL ZONES**

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
  Mello-Roos, Landscape, Lighting, Water Assessments
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
  Rancho Project Area - 8,500 acres

*Please check with Engineering Dept. for additional fee information.*

---

**NOTES**

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

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)

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# City of REDLANDS
San Bernardino County, California

## Cost Rating

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>30 Cajon Street</th>
</tr>
</thead>
<tbody>
<tr>
<td>$$$</td>
<td>Redlands, CA 92373</td>
</tr>
</tbody>
</table>

## Administrative Office
- Address: 30 Cajon Street
- Phone: (909) 798-7500

## City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$6,009</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$30,009</td>
<td>0.300%</td>
<td>$3.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$6,009</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$3,809</td>
<td>0.038%</td>
<td>$0.38</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$2,505</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$6,009</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$30,009</td>
<td>0.300%</td>
<td>$3.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$6,009</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
</tbody>
</table>

## 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

<table>
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<tr>
<th>Utility</th>
<th>Rate</th>
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<tbody>
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<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

## Special Note

**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

---

**Rate Comparison**

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

### ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>category</th>
<th>details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program Administered by:</td>
<td>Administrative Services</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Will Consider Transaction - Citywide</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Will Consider Transaction - Citywide</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
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<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Will Consider Transaction - Citywide</td>
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<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Will Consider Transaction - Citywide</td>
</tr>
</tbody>
</table>

### 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  
  - Note 4
- Other Special Fees

**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

- **Business Improvement District(s) (BIDs)**  
  - Downtown BID
- **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)  
    - Redlands Project - mixed-use, 900 acres

### ECONOMIC DEVELOPMENT QUOTES

- **Special Incentive Programs and Services**  
  - Restaurant Incentive Program

- **Notable Public/Private Transactions**
  - Home Depot
  - Approved several commercial developments
  - University of Redlands expansion

- **Business Advantages**
  - High-quality, cultural living environment
  - Business-friendly environment
  - University presence

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**  
  - 12. Interchanges for each 100,000 residents
- **Nearest Commercial Airport**  
  - Ontario International Airport
- **Nearest Port Facilities**  
  - Los Angeles Worldport and Long Beach Port
- **Bus Transit Service**  
  - Omnitrans
- **Rail Transit Service**  
  - Planned
- **Rail Freight Service**  
  - Burlington Northern, Union Pacific
City of **RIALTO**  
San Bernardino County, California

| Cost Rating | 131 S Riverside Ave  
Rialto, CA 92376 |
|-------------|-------------------|
| $$         | Administrative Office  
(909) 820-2689  
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  
 |

**BUSINESS TAXES**

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services (28)</td>
<td>$7,560</td>
<td>0.076%</td>
<td>$0.76</td>
</tr>
<tr>
<td>Professional (25)</td>
<td>$10,054</td>
<td>0.101%</td>
<td>$1.01</td>
</tr>
<tr>
<td>Retail (35)</td>
<td>$4,073</td>
<td>0.041%</td>
<td>$0.41</td>
</tr>
<tr>
<td>Wholesale and Manufactures (45 &amp; 48)</td>
<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
<tr>
<td>Services (28)</td>
<td>$7,560</td>
<td>0.076%</td>
<td>$0.76</td>
</tr>
<tr>
<td>Multi-Rental (55)</td>
<td>$5,239</td>
<td>0.052%</td>
<td>$0.52</td>
</tr>
<tr>
<td>Multi-Rental (55)</td>
<td>$5,239</td>
<td>0.052%</td>
<td>$0.52</td>
</tr>
</tbody>
</table>

**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, plus .0004 x gross receipts in excess of $25,000

**Wholesale/Mfg (45 & 48):**
- $0 - $300,000 = $79.00
- $300,001 - $400,000 = $100.00
- $400,001 - $500,000 = $125.00
- $500,001 - $600,000 = $188.00
- $600,001 - $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, plus .002 x gross receipts in excess of $30,000, then .0005 x gross receipts in excess of $100,000

**TRANSPORTATION AND COMMUNICATIONS:**

**General Office:**
- No Tax or Fee

**Professional Office:**
- No Tax or Fee

**Retail:**
- No Tax or Fee

**Wholesale:**
- No Tax or Fee

**Manufacturing:**
- No Tax or Fee

**Personal Service:**
- No Tax or Fee

**Commercial Property:**
- No Tax or Fee

**Residential Property:**
- No Tax or Fee

**Rate Comparison**

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

**BUSINESS TAX NOTES**

Tax rates not scheduled to change.

**UTILITY USER TAX RATES**

<table>
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<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
<tr>
<td>Special Note</td>
<td></td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.250000%</td>
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## ECONOMIC INCENTIVES

**Business Retention/Attraction Program** Administered by: Redevelopment Agency

**Industrial Development Bonds (IDBs)**
Case by Case Basis

**Land, Acquisition or Construction Subsidies**
Case by Case Basis

**Lease or Tenant Improvement Subsidies**
Case by Case Basis

**Offsite Infrastructure Subsidies**
Case by Case Basis

**Business License Tax Waivers or Reductions**
Case by Case Basis

**Permit or Fee Waivers or Reductions**
Unlikely to be Available

**Property Tax Reimbursements**
Unlikely to be Available

**Utility Tax Discounts**
N/A

**Financial Relocation Assistance**
Case by Case Basis

## DEVELOPMENT IMPACT/EXACTION FEES

- **Development Impact Fees**  
  Note 1

- **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: 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

- **Business Improvement District(s) (BIDs)**
  - Downtown Rialto

- **Other Non-Residential Assessment/Tax Districts**
  - Mello-Roos, Landscape, Lighting

- **State Enterprise Zone(s)**
  - Agua Mansa Enterprise Zone

- **Recycling Market Development Zone(s)**

- **Foreign Trade Zone(s)**

- **Other Special Business or Incentive Zone(s)**

- **Redevelopment Project Area(s)**
  - Industrial Park
  - Gateway Commercial
  - Agua Mansa
  - Central Business District

## 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

## TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 2.1 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Ontario International Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - Omnitrans

- **Rail Transit Service**
  - Metrolink

- **Rail Freight Service**
  - BN and SF
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>Category</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate or Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
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<td></td>
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</tr>
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<td>Wholesale</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
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### City Designation/Rate Code

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### Rate Comparison

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

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</thead>
<tbody>
<tr>
<td>Professional Business</td>
<td>$25,038</td>
<td>0.250%</td>
<td>$2.50</td>
</tr>
<tr>
<td>Retail Merchant</td>
<td>$7,549</td>
<td>0.075%</td>
<td>$0.75</td>
</tr>
<tr>
<td>Wholesale/Manufactures</td>
<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
<tr>
<td>Retail Merchant</td>
<td>$7,549</td>
<td>0.075%</td>
<td>$0.75</td>
</tr>
</tbody>
</table>

### 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

#### 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

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### SPECIAL NOTE

#### Electric Distributor

- Southern California Edison

### PROPERTIES 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
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### Business Retention/Attraction Program Administered by:

- Economic Development Agency

### Industrial Development Bonds (IDBs)

- Will Consider Transaction - RDA

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### 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 - RDA

### Utility Tax Discounts

- Will Consider Transaction - Citywide

### Financial Relocation Assistance

- Will Consider Transaction - Citywide

## DEVELOPMENT IMPACT/EXACTION FEES

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td></td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
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<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
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<td>Signalization Fees</td>
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<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>Note 2</td>
</tr>
</tbody>
</table>

Note 1: Traffic System Fee:
- Commercial/Industrial: $18.148 per trip
- Single Family: $181.48 per unit
- Multifamily: $119.78 per unit

Note 2: Parks Fee (Residential): 1% of permit valuation

## SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)

### Recycling Market Development Zone(s)

- Applying for expansion of Agua Mansa RMDZ to include City

### Foreign Trade Zone(s)

- In process: S.B. Int. Airport (former Norton Air Force Base)

### Other Special Business or Incentive Zone(s)

- Local Agency Military Base Reuse Area (LAMBRA)

### Redevelopment Project Area(s)

- Central City
- Central City North
- Central City West
- Southeast Industrial Park
- State College
- Tri City
- Northwest

## ECONOMIC DEVELOPMENT QUOTES

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

## TRANSPORTATION AMENITIES

### Freeway Interchange Ratio

- 7.4 interchanges for each 100,000 residents

### Nearest Commercial Airport

- San Bernardino International Airport; Ontario International Airport

### Nearest Port Facilities

- Los Angeles Worldport and Long Beach Port

### Bus Transit Service

- Omnitrans

### Rail Transit Service

- Station at old Santa Fe depot, two others planned

### Rail Freight Service

- Burlington Northern, Union Pacific
City of **UPLAND**

San Bernardino County, California

**Cost Rating**

<table>
<thead>
<tr>
<th></th>
<th>Administrative Office</th>
<th>Business Licenses</th>
<th>Economic Development</th>
<th>Planning Department</th>
<th>Redevelopment Agency</th>
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<tr>
<td><strong>460 North Euclid Avenue</strong></td>
<td>(909) 931-4100</td>
<td>(909) 931-4159</td>
<td>(909) 931-4300</td>
<td>(909) 931-4130</td>
<td>(909) 931-4300</td>
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**Population (2002)** 70,500

**Crime Index Total (2001)** 2,995

**Taxable Retail Store Sales (2000)** $475,978

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>Tax or Fee</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rat Rate Other</th>
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<tr>
<td>General Office</td>
<td>☐ ☐ ☑ ☐ ☐</td>
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<td>☐ ☐ ☐ ☐ ☐</td>
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<tr>
<td>Wholesale</td>
<td>☑ ☐ ☑ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
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<tr>
<td>Manufacturing</td>
<td>☑ ☑ ☑ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
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<td>Personal Service</td>
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<tr>
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<td>☐ ☐ ☐ ☐ ☐</td>
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<tr>
<td>Residential Property</td>
<td>☑ ☐ ☐ ☑ ☐</td>
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<td>☐ ☐ ☐ ☐ ☐</td>
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</table>

**City Designation/Rate Code**

- **Administration Offices**: Professional/Semi-Professional
- **Retail/Wholesale/Service**: Retail/Wholesale/Service
- **Manufacturing**: Manufacturing
- **Retail/Wholesale/Service**: Retail/Wholesale/Service
- **Residential Property Rentals**: Residential Property Rentals

**Calculation Formulas**

- **General Office**: $15.00 application fee, plus $54.00 base fee, plus $4.50 per employee
- **Professional Office**: $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

**Rate Comparison**

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

<table>
<thead>
<tr>
<th>Rate</th>
<th>Per $1,000</th>
<th>% of $10m</th>
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<tbody>
<tr>
<td>0.003%</td>
<td>$324</td>
<td>$0.03</td>
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<tr>
<td>0.009%</td>
<td>$864</td>
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<td>0.029%</td>
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<td>0.042%</td>
<td>$4,203</td>
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**BUSINESS TAX NOTES**

Tax rates not scheduled to change.

**UTILITY USER TAX RATES**

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<tr>
<th>Utility</th>
<th>Rate</th>
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<tr>
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<td>Cellular</td>
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<tr>
<td>Gas</td>
<td>0.0%</td>
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<tr>
<td>Water</td>
<td>0.0%</td>
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**Special Note**

**PROPERTY AND OTHER TAX RATES**

<table>
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<tr>
<th>Tax</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.053600%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
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<td>Transient Occupancy Tax Rate</td>
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<td>Parking Tax Rate</td>
<td>0.0%</td>
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<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
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</tbody>
</table>
City of UPLAND
San Bernardino County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Redevelopment Agency and Planning Dept.

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 - 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 - RDA

Utility Tax Discounts
Not Applicable

Financial Relocation Assistance
Unlikely to be Available

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
1. Competitive lease rates and land prices
2. Extraordinary transportation resources
3. Diverse, educated, and readily available work force

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 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

☑ 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)
Project I - Canyon Ridge, residential
Project II - Cable Airport
Project III - Arrow-Benson, commercial
Project IV - 7th/Mountain, commercial
Project V - Foothill Blvd Corridors, mixed
Project VI - Town Center, commercial
Project VII - Project Area No. 7, mixed

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
2.8 interchanges for each 100,000 residents

Nearest Commercial Airport
Ontario International Airport

Nearest Port Facilities
Los Angeles Worldport and Long Beach Port

Bus Transit Service
Omnitrans, Foothill Transit

Rail Transit Service
Metrolink

Rail Freight Service
Burlington Northern, Union Pacific
City of VICTORVILLE
San Bernardino County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
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<tbody>
<tr>
<td>Retail/Wholesale/Occupation</td>
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<td>Professional</td>
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<td>Retail/Wholesale/Occupation</td>
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<tr>
<td>Retail/Wholesale/Occupation</td>
</tr>
<tr>
<td>Hotels, motels and other rental units</td>
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<tr>
<td>Hotels, motels and other rental units</td>
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</table>

**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**

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

**PROPERTY AND OTHER TAX RATES**

- **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:**
  - Redevelopment Agency

- **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 - 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 - 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
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- 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

- **Business Improvement District(s) (BIDs)**
- **Other Non-Residential Assessment/Tax Districts**
  - Landscape, Lighting
- **State Enterprise Zone(s)**
  - Southern California International Airport, LAMBRA Zone
- **Recycling Market Development Zone(s)**
  - Mojave RMDZ
- **Foreign Trade Zone(s)**
  - Southern California Logistics Airport
- **Other Special Business or Incentive Zone(s)**
  - Bear Valley Road area (mixed)
  - Hook Road (commercial)
- **Redevelopment Project Area(s)**
  - Project I - mixed-use, 100 acres (active)

### 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

- **Business Advantages**
  - 1. Available, qualified and affordable labor
  - 2. Accessibility for logistics
  - 3. Affordable land prices

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 7.2 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Southern California Int. Airport; Ontario Int. Airport

- **Nearest Port Facilities**
  - Los Angeles Worldport and Long Beach Port

- **Bus Transit Service**
  - Victor Valley Transit Authority

- **Rail Transit Service**

- **Rail Freight Service**
  - Burlington Northern and Santa Fe
**Unincorporated SAN BERNARDINO CO.**

San Bernardino County, California

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>$</th>
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200 North 'D' Street 6th Floor  
San Bernardino, CA 92415-0040  
www.sbcounty.gov  

Administrative Office  
(909) 387-4811  
Business Licenses  
(909) 387-3841  
Economic Development  
(909) 388-0800  
Planning Department  
(909) 387-4131  
Redevelopment Agency  
(909) 388-7977

292,600

**BUSINESS TAXES**

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<thead>
<tr>
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<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
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<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
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Calculation Formulas

**UTILITY USER TAX RATES**

<table>
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<tr>
<th>Service</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
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<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
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Electric Distributor  
Southern California Edison

<table>
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<th>Rate</th>
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<tr>
<td>Electric - So Cal Edison, Telephone - Verizon, Cellular - Various Providers, Gas - The Gas Company, Water - Various Providers</td>
<td>0.0%</td>
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**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax</th>
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<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
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<tr>
<td>Parking Tax Rate</td>
<td>0%</td>
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</table>

Special Note

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## Unincorporated SAN BERNARDINO CO.

### ECONOMIC INCENTIVES

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<th>Details</th>
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<tr>
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<td>Economic and Community Development Department</td>
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<tr>
<td>Industrial Development Bonds (IDBs)</td>
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<tr>
<td>Land, Acquisition or Construction Subsidies</td>
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<tr>
<td>Lease or Tenant Improvement Subsidies</td>
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</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Will Consider Transaction</td>
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<td>Business License Tax Waivers or Reductions</td>
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<tr>
<td>Permit or Fee Waivers or Reductions</td>
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<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
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<td>Utility Tax Discounts</td>
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<td>Financial Relocation Assistance</td>
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### ECONOMIC DEVELOPMENT QUOTES

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<th>Special Incentive Programs and Services</th>
<th>Details</th>
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<tr>
<td>Employee tax credits, financing, site location assistance,</td>
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<tr>
<td>job training, training assistance, site selection, job</td>
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<tr>
<td>placement</td>
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<table>
<thead>
<tr>
<th>Notable Public/Private Transactions</th>
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<tr>
<td>No Response</td>
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<table>
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<th>Business Advantages</th>
<th>Details</th>
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<tbody>
<tr>
<td>1. Affordable land, housing</td>
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</tr>
<tr>
<td>2. Educated and skilled workforce</td>
<td></td>
</tr>
<tr>
<td>3. Recreation and quality of life</td>
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<tr>
<td>4. Pro-business government</td>
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### DEVELOPMENT IMPACT/EXACTION FEES

<table>
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<tr>
<th>Fee Type</th>
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<tr>
<td>Development Impact Fees</td>
<td>Note 1</td>
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<td>Public Facilities Fees</td>
<td>Note 1</td>
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<tr>
<td>Scheduled Traffic Impact/Trip Fees</td>
<td>Note 2</td>
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<tr>
<td>Signalization Fees</td>
<td>Note 3</td>
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<tr>
<td>Major Thoroughfare/Bridge Fees</td>
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<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td></td>
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</tbody>
</table>

Note 1: In certain areas
Note 2: On project basis
Note 3: See city for fee schedule
See website for details.

### SPECIAL ZONES

<table>
<thead>
<tr>
<th>Zone Type</th>
<th>Details</th>
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<tr>
<td>Business Improvement District(s) (BIDs)</td>
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<tr>
<td>Other Non-Residential Assessment/Tax Districts</td>
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<tr>
<td>State Enterprise Zone(s)</td>
<td>Agua Mansa and LAMBRA Area at George AFB</td>
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<tr>
<td>Recycling Market Development Zone(s)</td>
<td>Agua Mansa; Kaiser Recycle Zone; High Desert; Chino</td>
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<td>Foreign Trade Zone(s)</td>
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<td>Other Special Business or Incentive Zone(s)</td>
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<td>Redevelopment Project Area(s)</td>
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### TRANSPORTATION AMENITIES

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<th>Facility Type</th>
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<tr>
<td>Freeway Interchange Ratio</td>
<td>9.2 interchanges for each 100,000 residents</td>
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<tr>
<td>Nearest Commercial Airport</td>
<td>Ontario International Airport</td>
</tr>
<tr>
<td>Nearest Port Facilities</td>
<td>Los Angeles World Port and Long Beach Port</td>
</tr>
<tr>
<td>Bus Transit Service</td>
<td>Omnitrans, Riverside Transit Agency</td>
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<tr>
<td>Rail Transit Service</td>
<td>Metrolink</td>
</tr>
<tr>
<td>Rail Freight Service</td>
<td>Burlington Northern and Union Pacific</td>
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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.
## City of CARLSBAD

**San Diego County, California**

### Cost Rating

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<tr>
<th>Service</th>
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<td>(760) 434-2821</td>
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<td>Business Licenses</td>
<td>(760) 602-2491</td>
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<td>Economic Development</td>
<td>(760) 602-2732</td>
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<td>Planning Department</td>
<td>(760) 438-1161</td>
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<td>Redevelopment Agency</td>
<td>(760) 434-2811</td>
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<tr>
<td>Administrative Office</td>
<td>1200 Carlsbad Village Drive, Carlsbad, CA 92008</td>
<td>(760) 434-2821</td>
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<tr>
<td>Business Licenses</td>
<td></td>
<td>(760) 602-2491</td>
</tr>
<tr>
<td>Economic Development</td>
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<td>(760) 602-2732</td>
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<tr>
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<td>Redevelopment Agency</td>
<td></td>
<td>(760) 434-2811</td>
</tr>
<tr>
<td>Planning Department</td>
<td></td>
<td>(760) 438-1161</td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td></td>
<td>(760) 434-2811</td>
</tr>
</tbody>
</table>

### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$4,025</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
<tr>
<td>Retail</td>
<td>$3,525</td>
<td>0.035%</td>
<td>$0.35</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$2,025</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$2,025</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$4,025</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$3,025</td>
<td>0.030%</td>
<td>$0.30</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$3,025</td>
<td>0.030%</td>
<td>$0.30</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.027800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of CARLSBAD
San Diego County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by: Economic Development Division

Industrial Development Bonds (IDBs)
Will Consider Transaction - Selected 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
Unlikely to be Available

Property Tax Reimbursements
Will Consider Transaction - Selected Areas

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 3
- Major Thoroughfare/Bridge Fees Note 4
- Art in Public Places Fees
- Other Special Fees Note 5

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

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- Mello-Roos, Parking, Landscape, Lighting, 1911 & 1915 Act 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)
  Carlsbad Village - mixed-use (active)

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
1. High image and high quality industrial parks
2. Significant population of manufacturing and high-tech firms
3. Progressive community

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
8.0 interchanges for each 100,000 residents

Nearest Commercial Airport
San Diego International Airport

Nearest Port Facilities
Port of San Diego

Bus Transit Service
North County Transit District (NCTD)

Rail Transit Service
NCTD Coaster

Rail Freight Service
Burlington Northern
San Diego County, California
City of CHULA VISTA

Cost Rating

$ 276 Fourth Avenue
Chula Vista, CA 91910
www.ci.chula-vista.ca.us

Administrative Office (619) 691-5041
Business Licenses (619) 691-5272
Economic Development (619) 691-5047
Planning Department (619) 691-5101
Redevelopment Agency (619) 691-5047

Population (2002) 190,950
Crime Index Total (2001) 7,702
Taxable Retail Store Sales (2000) $1,401,401

BUSINESS TAXES

City Designation/Rate Code

No Tax or Fee Gross Receipts Employee Payroll Rent Rate/Other

General Office ☐ ☐ ☑ ☑ ☑ General/Business (5.04.150)
Professional Office ☐ ☐ ☐ ☐ ☑ Professional (5.42.010)
Retail ☐ ☐ ☐ ☐ ☑ General/Business (5.04.150)
Wholesale ☐ ☐ ☑ ☑ ☑ General/Business (5.04.150)
Manufacturing ☐ ☑ ☑ ☑ ☑ Manufacturer (5.34.020)
Personal Service ☐ ☑ ☑ ☑ ☑ General/Business (5.04.150)
Commercial Property ☐ ☑ ☑ ☑ ☑ General/Business (5.04.140)
Residential Property ☐ ☑ ☑ ☑ ☑ Rental Business (5.13.010)

Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total $</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General/Business (5.04.150)</td>
<td>$696</td>
<td>0.007%</td>
<td>$0.07</td>
</tr>
<tr>
<td>Professional (5.42.010)</td>
<td>$5,250</td>
<td>0.053%</td>
<td>$0.53</td>
</tr>
<tr>
<td>General/Business (5.04.150)</td>
<td>$696</td>
<td>0.007%</td>
<td>$0.07</td>
</tr>
<tr>
<td>General/Business (5.04.150)</td>
<td>$696</td>
<td>0.007%</td>
<td>$0.07</td>
</tr>
<tr>
<td>Manufacturer (5.34.020)</td>
<td>$374</td>
<td>0.004%</td>
<td>$0.04</td>
</tr>
<tr>
<td>General/Business (5.04.150)</td>
<td>$696</td>
<td>0.007%</td>
<td>$0.07</td>
</tr>
<tr>
<td>General/Business (5.04.150)</td>
<td>$696</td>
<td>0.007%</td>
<td>$0.07</td>
</tr>
<tr>
<td>Rental Business (5.13.010)</td>
<td>$1,118</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

| Special Note     | Electric tax is $0.0025 per KW, Gas tax is $0.00919 per therm. |

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.034860%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of CHULA VISTA

San Diego County, California

**ECONOMIC INCENTIVES**

- **Business Retention/Attraction Program Administered by:**
  - **Division of Community 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 - 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**

- **Property Tax Reimbursements**
  - **Will Consider Transaction - Citywide**

- **Utility Tax Discounts**
  - **Unlikely to be Available**

- **Financial Relocation Assistance**
  - **Unlikely to be Available**

**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
  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

**DEVELOPMENT IMPACT/EXACTION FEES**

- **Development Impact Fees**
  - **Public Facilities Fees**
  - **Scheduled Traffic Impact/Trip Fee**
  - **Art in Public Places Fees**

- **Signalization Fees**

- **Major Thoroughfare/Bridge Fees**

- **Other Special Fees**

**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**

- **Business Improvement District(s) (BIDs)**
  - **Other Non-Residential Assessment/Tax Districts**
    - **Parking**
  - **State Enterprise Zone(s)**
  - **Recycling Market Development Zone(s)**
    - **Pending State approval**
  - **Foreign Trade Zone(s)**
  - **Other Special Business or Incentive Zone(s)**
    - **High-tech/biotech zone**
  - **Redevelopment Project Area(s)**
    - **Town Center I**
    - **Town Center II**
    - **Otay Valley**
    - **Southwest**
    - **Bayfront**

**TRANSPORTATION AMENITIES**

- **Freeway Interchange Ratio**
  - 6.8 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - San Diego International Airport and Brown Field

- **Nearest Port Facilities**
  - Port of San Diego

- **Bus Transit Service**
  - Chula Vista Transit, San Diego Transit

- **Rail Transit Service**
  - San Diego Trolley, Inc. (SDTI)

- **Rail Freight Service**
  - Burlington Northern/San Diego & Arizona Eastern Railroad

**219**
City of EL CAJON
San Diego County, California

200 East Main Street
El Cajon, CA 92020
www.ci.el-cajon.ca.us

Administrative Office (619) 441-1718
Business Licenses (619) 441-1669
Economic Development (619) 441-1741
Planning Department (619) 441-1741
Redevelopment Agency (619) 441-1716

Population (2002) 96,500
Crime Index Total (2001) 4,198
Taxable Retail Store Sales (2000) $1,314,898

BUSINESS TAXES

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

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Categories</td>
<td>$340</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Note</td>
<td></td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.009710%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

- **Business Retention/Attraction Program Administered by:**
  
  City Manager 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

### SPECIAL ZONES

- **Business Improvement District(s) (BIDs)**
  
  El Cajon Community Development Corp.

- **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)**
  
  El Cajon Project Area - mixed-use, 1,550 acres
  
  Downtown Area

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  
  8.3 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  
  San Diego International Airport

- **Nearest Port Facilities**
  
  Port of San Diego

- **Bus Transit Service**
  
  Metropolitan Transit Development Board (MTDB)

- **Rail Transit Service**
  
  San Diego Trolley, Inc. (SDTI)

- **Rail Freight Service**
  
  Burlington Northern

### ECONOMIC DEVELOPMENT QUOTES

- **Special Incentive Programs and Services**
  
  No Response

- **Notable Public/Private Transactions**
  
  No Response

- **Business Advantages**
  
  No Response

### 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: Parks Fee (Residential) SF: $300 per unit; MF: $188 per unit

---

Note 1: Parks Fee (Residential) SF: $300 per unit; MF: $188 per unit
City of EL CENTRO
Imperial County, California

Cost Rating

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>$</th>
</tr>
</thead>
</table>

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

Crime Index Total (2001) 2,129

BUSINESS TAXES

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

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.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous Business (16-60)</td>
<td>$1,643</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Professional and Semi Prof. (16-40)</td>
<td>$458</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Retail Establishments (16-47) Class D</td>
<td>$1,643</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Wholesalers (16-45)</td>
<td>$92</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Manufacturers (16-46)</td>
<td>$545</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Retail Establishments (16-47) Class F</td>
<td>$3,139</td>
<td>0.031%</td>
<td>$0.31</td>
</tr>
<tr>
<td>Exempt</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Apartments (16-42)</td>
<td>$2,809</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
</tbody>
</table>

Calculation Formulas

MISCELLANEOUS BUSINESS:
$0 - $20,000 = $46.00, then $.16 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
WHOLESALERS: $92.00 annual fee only
MANUFACTURERS:
$0 - $20,000 = $46.00, then $.05 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

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Property and Other Tax Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.130000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
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<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility User Tax Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Note

Tax rates not scheduled to change.
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Economic Development & Community Service Dept.

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 - Citywide

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
Unlikely to be Available

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
☐ Art in Public Places Fees
☐ Other Special Fees

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.)

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

1. Childcare Tax Credits
2. Rideshare Tax Credits
3. El Centro Business Assistance Revolving Loan Fund
4. Façade Improvement Program

SPECIAL ZONES

1. River Ranch Fresh Food Project
2. 80-acre Eastside Industrial Park
3. Development of Northgate Plaza Shopping Center

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
7.6 interchanges for each 100,000 residents

Nearest Commercial Airport
San Diego International Airport

Nearest Port Facilities
Port of San Diego

Bus Transit Service
None

Rail Transit Service
None

Rail Freight Service
Union Pacific

Business Advantages
1. Pro-active business climate
2. Availability of work force
3. RDA incentives
## BUSINESS TAXES

**City Designation/Rate Code**
- **Total**, **% of $10m**, **Per $1,000**

<table>
<thead>
<tr>
<th></th>
<th>Retail (01)</th>
<th>Retail (01)</th>
<th>Retail (01)</th>
<th>Retail (01)</th>
</tr>
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<tbody>
<tr>
<td><strong>General Office</strong></td>
<td>$1,595</td>
<td>0.016%</td>
<td>$0.16</td>
<td></td>
</tr>
<tr>
<td><strong>Professional Office</strong></td>
<td>$1,595</td>
<td>0.016%</td>
<td>$0.16</td>
<td></td>
</tr>
<tr>
<td><strong>Retail</strong></td>
<td>$1,595</td>
<td>0.016%</td>
<td>$0.16</td>
<td></td>
</tr>
<tr>
<td><strong>Wholesale</strong></td>
<td>$1,055</td>
<td>0.011%</td>
<td>$0.11</td>
<td></td>
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<tr>
<td><strong>Manufacturing</strong></td>
<td>$1,055</td>
<td>0.011%</td>
<td>$0.11</td>
<td></td>
</tr>
<tr>
<td><strong>Personal Service</strong></td>
<td>$1,595</td>
<td>0.016%</td>
<td>$0.16</td>
<td></td>
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<tr>
<td><strong>Commercial Property</strong></td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td><strong>Residential Property</strong></td>
<td>$1,595</td>
<td>0.016%</td>
<td>$0.16</td>
<td></td>
</tr>
</tbody>
</table>

### Calculation Formulas

#### 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

#### 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

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Electric</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note** Electric Distributor: San Diego Gas & Electric

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.051980%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of Escondido, San Diego County, California

### 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**
- Not Applicable

**Lease or Tenant Improvement Subsidies**
- Not Applicable

**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 - Selected Areas

**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**

**Note 1:** Public Facilities Fee: Comm.: $0.74 per sq. ft.; Indus.: $0.56 per sq. ft.; SF: $1,582 per unit

**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)

**Note 3:** $0.15 per sq. ft. of building area (first 2,000 sq. ft. exempt)

### SPECIAL ZONES

- **Business Improvement District(s) (BIDs)**
  - Downtown Escondido

- **Other Non-Residential Assessment/Tax Districts**
  - Landscape, Lighting

- **State Enterprise Zone(s)**
  - None

- **Other Special Business or Incentive Zone(s)**
  - Historic Preservation Incentives; Downtown Incentives, East Valley Business District, Mercado project area

- **Redevelopment Project Area(s)**
  - Escondido Redevelopment Plan Area - mixed-use

### 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

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 5.8 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - San Diego International Airport & Palomar Commuter Airport

- **Nearest Port Facilities**
  - Port of San Diego

- **Bus Transit Service**
  - North County Transit District (NCTD)

- **Rail Transit Service**
  - Commuter Rail (completion in 2005)

- **Rail Freight Service**
  - Burlington Northern, Santa Fe Railway
2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City of

San Diego County, California

NATIONAL CITY
1243 National City Boulevard
National City, CA 91950
www.ci.national-city.ca.us

Cost
Rating

Administrative Office
Business Licenses
Economic Development
Planning Department
Redevelopment Agency

(619) 336-4200
(619) 336-4264
(619) 336-4250
(619) 336-4310
(619) 336-4250

58,100


2,643

Crime Index Total (2001)
Taxable Retail Store Sales (2000)

$1,026,565

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

Total

Classification 2

$1,192

0.012%

$0.12

Professional Office

Classification 6

$2,384

0.024%

$0.24

Retail

Classification 2

$1,192

0.012%

$0.12

Wholesale

Classification 1

$894

0.009%

$0.09

Manufacturing

Classification 1

$894

0.009%

$0.09

Personal Service

Classification 5

$2,086

0.021%

$0.21

Commercial Property

Classification 2

$1,192

0.012%

$0.12

Residential Property

Residential Rental Property

$10,150

0.102%

$1.02

No

City Designation/Rate Code

General Office

% of $10m

Per $1,000

Calculation Formulas
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 - $1,099,000 = $139; $1,100,000 - $1,199,000 = $149;
$1,200,000 - $1,299,000 = $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
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;

$700,000 - $799,999 = $143; $800,000 - $899,999 = $157;
$900,000 - $999,999 = $172; $1,000,000 - $1,099,000 = $185;
$1,100,000 - $1,199,000 = $199; $1,200,000 - $1,299,000 = $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
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%)

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%

Telephone 0.0%

PROPERTY AND OTHER TAX RATES

Electric Distributor

Ad Valorem Property Tax Rate

1.009710%

San Diego Gas & Electric

Sales Tax Rate

7.750%

Special Note

Transient Occupancy Tax Rate

10.0%

Cellular

0.0%

Gas

0.0%

Parking Tax Rate

0.0%

Water

0.0%

Documentary Transfer Tax Rate

$1.10 per $1,000

226

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$


### ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
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<tbody>
<tr>
<td>Business Retention/Attraction Program Administered by:</td>
<td>Community Development Commission</td>
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<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Will Consider Transaction - Citywide</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Will Consider Transaction - RDA</td>
</tr>
</tbody>
</table>

### 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: Parks Fee: Residential/Non-Residential: $125 flat fee

### SPECIAL ZONES

- **Business Improvement District(s) (BIDs)**
  Mile of Cars

- **Other Non-Residential Assessment/Tax Districts**
  Mile of Cars Special Landscape Maintenance District (Auto Mall)

- **State Enterprise Zone(s)**
  Harbor District

- **Recycling Market Development Zone(s)**

- **Foreign Trade Zone(s)**

- **Other Special Business or Incentive Zone(s)**

- **Redevelopment Project Area(s)**
  National City Project Area (2/3 of City), including the Downtown and Harbor Districts

### ECONOMIC DEVELOPMENT QUOTES

1. Fast permit processing
2. Technical and financial assistance on a case-by-case basis
3. Polanco Redevelopment Act for brownfield development

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

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  0.0 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  San Diego International Airport

- **Nearest Port Facilities**
  Port of San Diego; National City Marine Terminal

- **Bus Transit Service**
  National City Transit; San Diego Transit

- **Rail Transit Service**
  San Diego Trolley (MTDB)

- **Rail Freight Service**
  Burlington Northern, Santa Fe
City of OCEANSIDE
San Diego County, California

300 North Coast Highway
Oceanside, CA 92054-2885

www.ci.oceanside.ca.us


Crime Index Total (2001) 5,931

Taxable Retail Store Sales (2000) $901,272

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>III</td>
<td>General Office</td>
<td>$4,060 0.041% $0.41</td>
</tr>
<tr>
<td>III</td>
<td>Professional Office</td>
<td>$4,060 0.041% $0.41</td>
</tr>
<tr>
<td>III</td>
<td>Retail</td>
<td>$4,060 0.041% $0.41</td>
</tr>
<tr>
<td>III</td>
<td>Wholesale</td>
<td>$4,060 0.041% $0.41</td>
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<tr>
<td>III</td>
<td>Manufacturing</td>
<td>$4,060 0.041% $0.41</td>
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<tr>
<td>III</td>
<td>Personal Service</td>
<td>$4,060 0.041% $0.41</td>
</tr>
<tr>
<td>III</td>
<td>Commercial Property</td>
<td>$4,025 0.040% $0.40</td>
</tr>
<tr>
<td>III</td>
<td>Residential Property</td>
<td>$4,100 0.041% $0.41</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
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<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
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</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
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<tbody>
<tr>
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</tr>
<tr>
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<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of OCEANSIDE
San Diego County, California

**ECONOMIC INCENTIVES**

**Business Retention/Attraction Program Administered by:**
Economic Development & Redevelopment Department

**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**
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 - Citywide

**Utility Tax Discounts**
Not Applicable

**Financial Relocation Assistance**
Unlikely to be Available

**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

**DEVELOPMENT IMPACT/EXACTION FEES**

- Development Impact Fees
- Public Facilities Fees Note 1
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees Note 2
- Major Thoroughfare/Bridge Fees Note 3
- Art in Public Places Fees
- 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**

- **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)
    Project Area (375 acres) - mixed-use

**TRANSPORTATION AMENITIES**

- **Freeway Interchange Ratio**
  5.4 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  San Diego International Airport, Palomar Airport

- **Nearest Port Facilities**
  Port of San Diego

- **Bus Transit Service**
  North County Transit District (NCTD)

- **Rail Transit Service**
  NCTD Coaster/Metrolink

- **Rail Freight Service**
  Burlington Northern
## City of POWAY

**San Diego County, California**

13325 Civic Center Drive  
Poway, CA 92064  
[www.ci.poway.ca.us](http://www.ci.poway.ca.us)

### Administrative Office  
(858) 748-6600  
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  

### BUSINESS TAXES

<table>
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<tr>
<th>City Designation/Rate Code</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Rate/Other</th>
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<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Retail</td>
<td></td>
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<tr>
<td>Wholesale</td>
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<tr>
<td>Manufacturing</td>
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<td></td>
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<tr>
<td>Personal Service</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$3</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$3</td>
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<td>Retail</td>
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<td>Wholesale</td>
<td>$3</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Manufacturing</td>
<td>$3</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Personal Service</td>
<td>$3</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$3</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$3</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

- Electric Distributor
  - San Diego Gas & Electric

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.022710%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>6.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of POWAY
San Diego County, California

**ECONOMIC INCENTIVES**

- Business Retention/Attraction Program Administered by:
  - Economic Development Dept.

- 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
- 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: 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**

- 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)
  - Pagua Project (includes Poway Road) - commercial/industrial

**ECONOMIC DEVELOPMENT QUOTES**

- Special Incentive Programs and Services
  - No Response

- Notable Public/Private Transactions
  - $1 million in commercial stability loans

- Business Advantages
  - No Response

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio
  - 0.0 interchanges for each 100,000 residents

- Nearest Commercial Airport
  - San Diego International Airport

- Nearest Port Facilities
  - Port of San Diego

- Bus Transit Service
  - North County Transit District (NCTD)

- Rail Transit Service

- Rail Freight Service
  - Amtrak
# BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Electric</td>
<td></td>
<td>$11,277,061</td>
<td>1,255,750</td>
<td>50,645</td>
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</table>

### Rate Comparison

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
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<tr>
<td>$625</td>
<td>0.006%</td>
<td>$0.06</td>
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<tr>
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<tr>
<td>$625</td>
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<td>0.006%</td>
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</tr>
<tr>
<td>$625</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
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</table>

### 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 = $67.00 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
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<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td>San Diego Gas &amp; Electric</td>
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</tbody>
</table>
City of SAN DIEGO

San Diego County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Economic Development Division

Industrial Development Bonds (IDBs)
Always Available

Land, Acquisition or Construction Subsidies
Unlikely to be Available

Lease or Tenant Improvement Subsidies
Unlikely to be Available

Offsite Infrastructure Subsidies
Negotiable

Business License Tax Waivers or Reductions
Negotiable

Permit or Fee Waivers or Reductions
Negotiable

Property Tax Reimbursements
Negotiable

Utility Tax Discounts
Not Applicable

Financial Relocation Assistance
Unlikely to be Available

ECONOMIC DEVELOPMENT QUOTES

1. Business & Industry Incentive Program
2. Business Cooperation Program
3. Guaranteed Water for Industry Program

Notable Public/Private Transactions

1. Novartis AG
2. ST Microelectronics, Inc.
3. LG InfoComm, Inc.

Business Advantages

1. Highly skilled and educated workforce
2. Well trained scientific community
4. Access to Pacific Rim Markets

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
☑ Other Special Fees Note 3 & 4

Note 1: Fee structure based on 42 areas, ADT, acres. Also an Interim fee for North City Future Urbanizing Area.
Note 2: Collected in selected areas
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
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

SPECIAL ZONES

☑ Business Improvement District(s) (BIDs)
16 active districts

☐ Other Non-Residential Assessment/Tax Districts
Mello-Roos, Landscape, Lighting, Parking, 1913, 1915 Act Bonds

☑ State Enterprise Zone(s)
San Ysidro/Otay Mesa; Metro Area

☑ Recycling Market Development Zone(s)
Otay Mesa; Rancho Bernardo and Mira Mesa communities

☑ Foreign Trade Zone(s)
Otay Mesa FTZ No. 153

☑ Other Special Business or Incentive Zone(s)
Federal Renewal Community: Central Area/City Heights

☑ Redevelopment Project Area(s)
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

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
7.1 interchanges for each 100,000 residents

Nearest Commercial Airport
San Diego International Airport (Lindbergh Field)

Nearest Port Facilities
Port of San Diego

Bus Transit Service
Metropolitan Transit Development Board

Rail Transit Service
NCTD Coaster; San Diego Trolley

Rail Freight Service
Burlington Northern

233
**City of SAN MARCOS**  
San Diego County, California

### Cost Rating
- **$**

#### Administrative Office
- **Address:** 1 Civic Center Drive  
- **Phone:** (760) 744-1050  
- **Population (2002):** 60,800

#### General Office
- **Population (2002):** 60,800

#### Business Licenses
- **Address:** 1 Civic Center Drive  
- **Phone:** (760) 744-1050 Ext. 3011  
- **Crime Index Total (2001):** 1,534

#### Economic Development
- **Address:** 1 Civic Center Drive  
- **Phone:** (760) 744-1050 Ext. 3238  
- **Taxable Retail Store Sales (2000):** $610,826

### BUSINESS TAXES

#### City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Categories</td>
<td>Per $1,000</td>
</tr>
<tr>
<td>0 - 5 employees = $20.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>6 - 10 employees = $30.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>11 - 20 employees = $50.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>21 - 30 employees = $70.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>31 - 50 employees = $80.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>51 - 100 employees = $100.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>101 - 200 employees = $150.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>201 - 300 employees = $200.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>301 - 400 employees = $250.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>401 - 500 employees = $300.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>501 - 600 employees = $350.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>601 - 700 employees = $400.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>701 - 800 employees = $450.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>801 - 900 employees = $500.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>901 - 1000 employees = $550.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>1001 - 2000 employees = $650.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>2001 - 3000 employees = $750.00</td>
<td>$0.001%</td>
</tr>
<tr>
<td>3001 - 5000 employees = $1000.00</td>
<td>$0.001%</td>
</tr>
</tbody>
</table>

#### 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

**Special Note**

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
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<th>Utility</th>
<th>Rate</th>
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<tr>
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<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.031910%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

**Business Retention/Attraction Program Administered by:**
- Economic Development Coordinator

**Industrial Development Bonds (IDBs)**
- Have Completed 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 - Deferrals

**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
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees [Note 2]
- 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

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
  - Mello-Roos, Landscape, Lighting, Special Street Assessments; Police and Fire Facilities, Services
- 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 Area I
  - Project Area II
  - Project Area III

### ECONOMIC DEVELOPMENT QUOTES

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

### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 8.2 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - San Diego International Airport; Palomar Airport

- **Nearest Port Facilities**
  - Port of San Diego

- **Bus Transit Service**
  - North County Transit District (NCTD)

- **Rail Transit Service**
- **Rail Freight Service**
  - Burlington Northern
## BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
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<td>$2,471</td>
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<tr>
<td>Professional Office</td>
<td>$2,471</td>
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<tr>
<td>Retail</td>
<td>$2,471</td>
<td>0.025%</td>
<td>$0.25</td>
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<tr>
<td>Wholesale</td>
<td>$5,008</td>
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<td>$0.50</td>
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<tr>
<td>Manufacturing</td>
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<td>0.050%</td>
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<td>Personal Service</td>
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<td>Commercial Property</td>
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<tr>
<td>Residential Property</td>
<td>$2,305</td>
<td>0.023%</td>
<td>$0.23</td>
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</tbody>
</table>

### 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

<table>
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<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

### PROPERTY AND OTHER TAX RATES

- **Ad Valorem Property Tax Rate**: 1.099710%
- **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 VISTA  
San Diego County, California  

600 Eucalyptus Avenue  
Vista, CA 92085  
www.ci.vista.ca.us  

Administrative Office: (760) 639-9131  
Business Licenses: (760) 639-6174  
Economic Development: (760) 639-6165  
Planning Department: (760) 639-6100  
Redevelopment Agency: (760) 639-6187  

Population (2002): 92,100  
Crime Index Total (2001): 2,558  
Taxable Retail Store Sales (2000): $629,076  

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**ECONOMIC INCENTIVES**

Business Retention/Attraction Program Administered by:
- Economic Development Dept.

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 - Citywide

Property Tax Reimbursements
- Will Consider Transaction - Citywide

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

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

Note 2: Traffic Signalization Fee: $12.40 per trip

Note 3: Traffic Thoroughfare Fee: Commercial $37.25 per trip, Industrial $117.32 per trip

Note 4: Parks Fee (Residential): $1,391 per unit

**ECONOMIC DEVELOPMENT QUOTES**

- Special Incentive Programs and Services
  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
  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

**SPECIAL ZONES**

- Business Improvement District(s) (BIDs)
  - Downtown BID

- 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)
  - Downtown Commercial Program; Townsite Area

- Redevelopment Project Area(s)
  - Vista Area - 4 sub-areas, non-contiguous, 2,106 acres commercial and industrial (active)

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio
  - 5.4 interchanges for each 100,000 residents

- Nearest Commercial Airport
  - San Diego International Airport

- Nearest Port Facilities
  - Port of San Diego

- Bus Transit Service
  - North County Transit District (NCTD)

- Rail Transit Service

- Rail Freight Service
  - Burlington Northern
Unincorporated SAN DIEGO CO.  
San Diego County, California

### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.</td>
</tr>
<tr>
<td>General Office</td>
<td>Total</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$0</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$0</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
</tr>
</tbody>
</table>

Calculation Formulas

### BUSINESS TAX NOTES

Business license tax repealed by Board of Supervisors in all unincorporated areas.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

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**ECONOMIC INCENTIVES**

<table>
<thead>
<tr>
<th>Program/Service</th>
<th>Administration</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction</td>
<td>CAO Office of Trade &amp; Development</td>
<td></td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td></td>
<td>Will Consider Transaction - Countywide</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td></td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td></td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td></td>
<td>Will Consider Transaction - RDA</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td></td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td></td>
<td>Will Consider Transaction</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td></td>
<td>Will Consider Transaction</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td></td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td></td>
<td>Will Consider Transaction - Countywide</td>
</tr>
</tbody>
</table>

**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.

**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

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

**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
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.
### BUSINESSES TAXES

**Rate Comparison**

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$1,750</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$1,900</td>
<td>0.019%</td>
<td>$0.19</td>
</tr>
<tr>
<td>Retail</td>
<td>$1,750</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$1,750</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$1,750</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$1,750</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$1,750</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$4,635</td>
<td>0.046%</td>
<td>$0.46</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**GENERAL:**

- $0 - $15,000 = $25.00
- $15,001 - $25,000 = $30.00
- $25,001 - $35,000 = $35.00
- $35,001 - $45,000 = $40.00
- $45,001 - $55,000 = $45.00
- $55,001 - $65,000 = $50.00
- $65,001 - $75,000 = $55.00
- $75,001 - $85,000 = $60.00
- $85,001 - $95,000 = $65.00
- $95,001 - $105,000 = $70.00
- $105,001 - $125,000 = $80.00
- $125,001 - $145,000 = $90.00
- $145,001 - $165,000 = $100.00
- $165,001 - $185,000 = $110.00

**MEDICAL/OTHER PROFESSIONALS:**

- Medical/Others: $35.00 per professional, plus $3.00 per additional employee (Other)
- Medical: $50.00 per professional, plus $3.00 per additional employee (Medical)

**APARTMENTS:**

- $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

<table>
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<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

- Southern California Edison for Electric Distributor

---

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.087518%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of CAMARILLO

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Planning and Community Development Department

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
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

Note 1: Police Facility Fee: $933 per acre for non-residential, $153 per unit for residential
Note 2: Traffic Mitigation Fee per District: (per sq. ft or unit)

<table>
<thead>
<tr>
<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>
</tr>
<tr>
<td>District 2:</td>
<td>$4.86</td>
<td>$5.87</td>
<td>$4.60</td>
</tr>
<tr>
<td>District 3:</td>
<td>$3.05</td>
<td>$4.45</td>
<td>$3.50</td>
</tr>
</tbody>
</table>

Note 3: Bridge Policy Fee: $2,450 per acre
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, 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)
Phase II: Ventura Blvd. of Redevelopment Project includes Ventura Blvd. from Lewis Road to Carmen Drive.

ECONOMIC DEVELOPMENT QUOTES

Streamlined development processing review

Notable Public/Private Transactions
New redevelopment area currently has a 50/50 façade program

Business Advantages
1. Proximity to world trade zone
2. Weather
3. Environment

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
8.4 interchanges for each 100,000 residents

Nearest Commercial Airport
Oxnard Airport

Nearest Port Facilities
Port of Oxnard

Bus Transit Service
Camarillo Area Transit, Ventura County VISTA

Rail Transit Service
Ventura Blvd./Lewis Road

Rail Freight Service
Union Pacific
## BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>City Designation</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>All Categories</td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td>All Categories</td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td>All Categories</td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td>All Categories</td>
<td></td>
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<tr>
<td>Commercial Property</td>
<td>All Categories</td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td>All Categories</td>
<td></td>
</tr>
</tbody>
</table>

### Rate Comparison

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$30</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Calculation Formulas

**ALL CATEGORIES:**
Flat fee = $30.00

## BUSINESS TAX NOTES

Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
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<td>0.0%</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

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 - Citywide

**Land, Acquisition or Construction Subsidies**
- Will Consider Transaction - Citywide

**Lease or Tenant Improvement Subsidies**
- Will Consider Transaction - Citywide

**Offsite Infrastructure Subsidies**
- Will Consider Trans; Reduced Parking Req. in Redevel Area

**Business License Tax Waivers or Reductions**
- Not Applicable

**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**
- 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 2
- Art in Public Places Fees Note 3
- Other Special Fees Note 4

Note 1: Library $0.10 per sq. ft.; Police $0.19 per sq. ft.; Fire $0.11 per sq. ft.
Note 2: Base on Location: Comm./Indus.: $4,940 - $19,892 per acre; SF/MF: $1,560 - $3,553 per unit
Note 3: Arts Fee: $0.10 per sq. ft.
Note 4: Parks Fee: $0.25 per sq. ft.

A Parking in Lieu Fee for Old Town Commercial Zone
$3,000 for each parking space that is reduced from required

### 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)
  - Moorpark Project Area - mixed-use

### ECONOMIC DEVELOPMENT QUOTES

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

### TRANSPORTATION AMENITIES

**Freeway Interchange Ratio**
6.1 interchanges for each 100,000 residents

**Nearest Commercial Airport**
Oxnard Airport; LAX; Burbank; Santa Barbara

**Nearest Port Facilities**
Port of Hueneme

**Bus Transit Service**
- Moorpark City Bus; Ventura Inter-city Service (VISTA)

**Rail Transit Service**
- Metrolink High Street Station (Amtrak)
- Union Pacific
## BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retail &amp; General Businesses (31)</td>
<td>$6,168</td>
<td>0.062%</td>
<td>$0.62</td>
</tr>
<tr>
<td>Professions/Occupations/Services (01)</td>
<td>$8,550</td>
<td>0.086%</td>
<td>$0.86</td>
</tr>
<tr>
<td>Retail &amp; General Businesses (31)</td>
<td>$6,168</td>
<td>0.062%</td>
<td>$0.62</td>
</tr>
<tr>
<td>Wholesale Businesses (29)</td>
<td>$2,937</td>
<td>0.029%</td>
<td>$0.29</td>
</tr>
<tr>
<td>Manufacturers (27)</td>
<td>$943</td>
<td>0.009%</td>
<td>$0.09</td>
</tr>
<tr>
<td>Retail &amp; General Businesses (31)</td>
<td>$6,168</td>
<td>0.062%</td>
<td>$0.62</td>
</tr>
<tr>
<td>Motels, Hotels, Apartment (03)</td>
<td>$1,419</td>
<td>0.014%</td>
<td>$0.14</td>
</tr>
<tr>
<td>Motels, Hotels, Apartment (03)</td>
<td>$12,144</td>
<td>0.121%</td>
<td>$1.21</td>
</tr>
</tbody>
</table>

### Calculation Formulas

**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 - $1,131,000 = $375.00, plus .00056 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

**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 - $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 - $1,131,000 = $375.00, plus .00056 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

**MANUFACTURERS (27):**
- 0 - 5 employees = $158.00
- next 6 - 10 employees = $13.00 each
- next 11 - 90 employees = $8.00 each
- in excess of 90 = $5.00 each

**PROF./OCCUPATIONS/SERVICES (01):**
- $158.00 per professional, plus
- $13.00 per non-professional

**MOTELS/HOTELS/APARTMENTS (03):**
- $158.00 for up to 3 units, plus $13.00 each additional unit
- $158.00 for up to 3 units, plus $13.00 each additional unit

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
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<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### 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

---

**Business Note**: Tax rates not scheduled to change.

---

**City Designation/Rate Code**

<table>
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### Calculation Formulas

**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 - $1,131,000 = $375.00, plus .00056 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

**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 - $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 - $1,131,000 = $375.00, plus .00056 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

**MANUFACTURERS (27):**
- 0 - 5 employees = $158.00
- next 6 - 10 employees = $13.00 each
- next 11 - 90 employees = $8.00 each
- in excess of 90 = $5.00 each

**PROF./OCCUPATIONS/SERVICES (01):**
- $158.00 per professional, plus
- $13.00 per non-professional

**MOTELS/HOTELS/APARTMENTS (03):**
- $158.00 for up to 3 units, plus $13.00 each additional unit
- $158.00 for up to 3 units, plus $13.00 each additional unit
## ECONOMIC INCENTIVES

### Business Retention/Attraction Program Administered by:
- Greater Oxnard Economic Development Corporation (Private)

### Industrial Development Bonds (IDBs)
Will Consider Transaction - Citywide

### Land, Acquisition or Construction Subsidies
Unlikely to be Available

### Lease or Tenant Improvement Subsidies
Will Consider Transaction - Citywide

### 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 Notes:
- **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.
- **Note 2:** Traffic Circulation System Facility Fee $174 per ADT; May be subject to additional County Traffic Mitigation Fee.
- **Note 3:** For new construction in excess of 100,000 sq. ft.
- **Note 4:** 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**
- **State Enterprise Zone(s)**
- **Recycling Market Development Zone(s)**
- **Foreign Trade Zone(s)**
- **Redevelopment Project Area(s)**

### Special Zones Details:
- **BIDs**
- **State Enterprise Zone(s)**
- **Recycling Market Development Zone(s)**
- **Foreign Trade Zone(s)**
- **Redevelopment Project Area(s)**

## TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 2.7 interchanges for each 100,000 residents

- **Nearest Commercial Airport**
  - Oxnard Airport

- **Nearest Port Facilities**
  - Port Hueneme

- **Bus Transit Service**
  - South Coast Area Transit

- **Rail Transit Service**
  - Metrolink

- **Rail Freight Service**
  - Union Pacific; Ventura County Railroad

---

247
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>% of $10m</td>
</tr>
<tr>
<td>Professional Services/Administrative offices</td>
<td>$3,600</td>
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<tr>
<td>Retail</td>
<td>$1,650</td>
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<tr>
<td>Manufacturing/Wholesaling</td>
<td>$1,490</td>
</tr>
<tr>
<td>Rental Properties</td>
<td>$10,005</td>
</tr>
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</table>

**Calculation Formulas**

**Section A-1: Retail**

$1 - $20,000 = $25; $20,001 - $25,000 = $31; $25,001 - $30,000 = $36; $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 thereof

**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; over $175,000 = $200,000 = $72; $200,001 - $250,000 = $86; $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 thereof

**Section C: Professionals**

Minimum: $100
$100 for the first person, and each additional professional (partner 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
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<tr>
<td>Cellular</td>
<td>6.0%</td>
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<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>6.0%</td>
</tr>
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### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.027240%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>Business Retention/Attraction Program Administered by:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Development Department</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Industrial Development Bonds (IDBs)</th>
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</thead>
<tbody>
<tr>
<td>Will Consider Transaction - Selected Areas</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Land, Acquisition or Construction Subsidies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Will Consider Transaction - RDA</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lease or Tenant Improvement Subsidies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Will Consider Transaction - RDA</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Offsite Infrastructure Subsidies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Will Consider Transaction - RDA</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business License Tax Waivers or Reductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Will Consider Transaction - Citywide</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Permit or Fee Waivers or Reductions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Will Consider Transaction - Citywide</td>
</tr>
</tbody>
</table>

### DEVELOPMENT IMPACT/EXACHTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Throughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

### SPECIAL ZONES

- Business Improvement District(s) (BIDs)
  - Downtown; Old Town
- Other Non-Residential Assessment/Tax Districts
  - Parking
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
  - Entire City
- Foreign Trade Zone(s)
  - In process of forming with Pt. Mugu/Ventura Co.
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
  - Central City

### TRANSPORTATION AMENITIES

- Freeway Interchange Ratio
  - 8.8 interchanges for each 100,000 residents
- Nearest Commercial Airport
  - Santa Barbara Airport
- Nearest Port Facilities
  - Port of Hueneme; Santa Barbara Harbor
- Bus Transit Service
  - SBMTD
- Rail Transit Service
- Rail Freight Service
  - Union Pacific

### ECONOMIC DEVELOPMENT QUOTES

- Business Advantages
  1. Quality of life
  2. Quality institutions (UC Santa Barbara)
  3. Strong local economy
- Special Incentive Programs and Services
  - No Response
- Notable Public/Private Transactions
  - No Response

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City of SANTA MARIA  
Santa Barbara County, California

**Cost Rating**

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>$</th>
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</thead>
</table>

**Business Taxes**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional (Sec. 4-3.3103)</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Retail (Sec. 4-3.202)</td>
<td>$500</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Wholesale Sales (Sec. 4-3.3147)</td>
<td>$388</td>
<td>0.004%</td>
<td>$0.04</td>
</tr>
<tr>
<td>Office/Commercial Building (Sec. 4 -3.391)</td>
<td>$140</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Apartment House (Sec. 4 -3.312)</td>
<td>$140</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**Professional (Sec. 4-3.3103):**
- $40.00 per professional

**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

**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

**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

**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

**Utility User Tax Rates**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
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</tbody>
</table>

**Special Note**

**Property and Other Tax Rates**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.017040%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

**Business Tax Notes**

All rates are currently 50% of rate schedule. Tax rates not scheduled to change.
ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Santa Maria Valley Development Association

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 - Citywide

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 (defer only)

Property Tax Reimbursements
Unlikely to be Available

Utility Tax Discounts
Not Applicable

Financial Relocation Assistance
Will Consider Transaction - CDBG Qualified Assistance

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: 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

Note 2: Traffic Mitigation fees:
Retail: $1.12 - $2.79 per sq. ft.
Single Family: $1,632 per unit; Multifamily: $982 per unit

Note 3: Parks Fee:
SF: $2,660 per unit; MF: $2,312 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)
- Redeployment Project Area(s)

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
6.3 interchanges for each 100,000 residents

Nearest Commercial Airport
Santa Maria Public Airport; Santa Barbara Airport

Nearest Port Facilities
Port Hueneme

Bus Transit Service
SMAT and SCAT

Rail Transit Service
None

Rail Freight Service
Union Pacific

ECONOMIC DEVELOPMENT QUOTES

1. Fast track development and building plans
2. Revolving loan funds
3. Façade rebate program (West Main and North Broadway Corridors)

SPECIAL INCENTIVES

- Financial Relocation Assistance
- Lease or Tenant Improvement Assistance
- Offsite Infrastructure Subsidies
- Property Tax Reimbursements
- Utility Tax Discounts

Note 1: Growth Mitigation Fees for City Hall, Buildings, Police, etc.
Commercial: $0.20 per sq. ft.
Industrial: $0.20 per sq. ft.
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Note 3: Parks Fee:
SF: $2,660 per unit; MF: $2,312 per unit

Special Incentive Programs and Services

Notable Public/Private Transactions

No Response

Business Advantages

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
BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
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<tbody>
<tr>
<td>All Categories</td>
<td>All Categories</td>
<td>All Categories</td>
<td>All Categories</td>
<td>All Categories</td>
<td>All Categories</td>
<td>All Categories</td>
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</table>

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

<table>
<thead>
<tr>
<th>Electric</th>
<th>Telephone</th>
<th>Cellular</th>
<th>Gas</th>
<th>Water</th>
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</thead>
<tbody>
<tr>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
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</table>

Electric Distributor

Southern California Edison

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Property and Other Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
</tr>
</tbody>
</table>

Documentary Transfer Tax Rate

$1.10 per $1,000
City of SIMI VALLEY
Ventura County, California

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
City Manager’s Office

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
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

ECONOMIC DEVELOPMENT QUOTES

1. Economic incentives available to clean industrial businesses providing high wage scale job opportunities
2. Permit processing assistance.

Notable Public/Private Transactions

1. Redevelopment façade renovation programs
2. City partnership with development community

Business Advantages

1. Large and diverse labor pool
2. Quality sites in quality community
3. Supportive business environment

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 1: Fire Department Fees (County): $0.11 per sq. ft.
Note 2: Traffic Impact Fee Non-residential $11.68 per ADT
Residential $24.89 per ADT

SPECIAL ZONES

- Business Improvement District(s) (BID(s))
- Other Non-Residential Assessment/Tax Districts  
  Landscape, Lighting, 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)
  West End
  Tapo Canyon
  Madera Royale

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
6.9 interchanges for each 100,000 residents

Nearest Commercial Airport
Burbank-Glendale-Pasadena Airport

Nearest Port Facilities
Port of Hueneme-Oxnard Harbor District

Bus Transit Service
Simi Valley Transit

Rail Transit Service
Metrolink

Rail Freight Service
Union Pacific
City of THOUSAND OAKS
Ventura County, California

2100 East Th. Oaks Blvd.
Thousand Oaks, CA 91362
www.toaks.org

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>Administrative Office</th>
<th>Business Licenses</th>
<th>Economic Development</th>
<th>Planning Department</th>
<th>Redevelopment Agency</th>
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<tbody>
<tr>
<td>$</td>
<td>(805) 449-2121</td>
<td>(805) 449-2201</td>
<td>(805) 449-2135</td>
<td>(805) 449-2323</td>
<td>(805) 449-2322</td>
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</table>

Population (2002) 121,000
Crime Index Total (2001) 1,908

BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</td>
</tr>
<tr>
<td></td>
<td>Total</td>
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<tr>
<td>General Office</td>
<td>$1,546</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$1,546</td>
</tr>
<tr>
<td>Retail</td>
<td>$1,546</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$1,546</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$1,546</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$1,546</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$1,546</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$1,546</td>
</tr>
</tbody>
</table>

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
$1,000,001 - $2,000,000 = $350 plus $.24 per $1,000 in excess of $1,000,000
$2,000,001 - $3,000,000 = $590 plus $.20 per $1,000 in excess of $2,000,000
$3,000,001 - $4,000,000 = $790 plus $.16 per $1,000 in excess of $3,000,000
$4,000,001 - $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 TAX NOTES

Tax rates not scheduled to change. $35.00 processing fee for new applicants.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Electric Distributor: Southern California Edison

Special Note

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.200000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of THOUSAND OAKS

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by: Econ. Dev. Manager, 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

Not Applicable

Financial Relocation Assistance

Unlikely to be Available

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
3. Educated work force
4. Very favorable business climate
5. Two universities in the area

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

- 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: 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

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
  Melo-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)
  I - Thousand Oaks Blvd, commercial
  II - Newbury Road, road project

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

9.9 interchanges for each 100,000 residents

Nearest Commercial Airport

Oxnard Airport

Nearest Port Facilities

Port of Hueneme

Bus Transit Service

Thousand Oaks Transit, Ventura County VISTA

Rail Transit Service

Bus to stations for Moorpark/Simi Valley

Rail Freight Service

Union Pacific

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Ventura County, California
## Business Taxes

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
<th>Calculation Formulas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1 (Administrative Headquarters)</td>
<td>$595 0.006% $0.06</td>
<td>Tier 1 (Retail, Wholesales): $45.00 base fee, plus $0.11 per $1,000 of cost of operations up to $5,000,000 Over $5,000,000 = $0.06 per $1,000 of cost of operations in excess of $5,000,000</td>
</tr>
<tr>
<td>Tier 2 (Retail, Wholesales)</td>
<td>$2,595 0.026% $0.26</td>
<td>Tier 2 (Retail, Wholesales): $45.00 base fee, plus $0.34 per $1,000 of gross receipts up to $5,000,000 Over $5,000,000 = $0.17 per $1,000 of gross receipts in excess of $5,000,000</td>
</tr>
<tr>
<td>Tier 1 (Retail, Wholesales)</td>
<td>$895 0.009% $0.09</td>
<td>Tier 1 (Retail, Wholesales): $45.00 base fee, plus $0.11 per $1,000 of gross receipts up to $5,000,000 Over $5,000,000 = $0.06 per $1,000 of gross receipts in excess of $5,000,000</td>
</tr>
<tr>
<td>Tier 2 (Retail, Wholesales)</td>
<td>$2,595 0.026% $0.26</td>
<td>Tier 2 (Retail, Wholesales): $45.00 base fee, plus $0.34 per $1,000 of gross receipts up to $5,000,000 Over $5,000,000 = $0.17 per $1,000 of gross receipts in excess of $5,000,000</td>
</tr>
</tbody>
</table>

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.039332%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

## Business Notes

- Tax rates not scheduled to change.
City of VENTURA (San Buenaventura)

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Economic Development

Industrial Development Bonds (IDBs)
Will Consider Transaction - available 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 - available citywide

Business License Tax Waivers or Reductions
Unlikely to be Available

Permit or Fee Waivers or Reductions
Will Consider Transaction - available 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: 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.

Note 2: Park Facilities Fee: 1 bedroom: $397; 2 bedrooms: $543; 3 bedrooms: $860; 4 or more bedrooms: $1,231.

Note 3: Park Mitigation Fee: SF: $610 per unit; MF: $371 per unit; Commercial: $0.13 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) Entire City
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s) Merged Downtown - mixed use

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services
Three loan programs: micro enterprise, code compliance, and commercial rehabilitation

Notable Public/Private Transactions
1. Expansion of Paradise Chevrolet and Ventura Auto Center
2. Commercial reuse of Pacific drive-in theater
3. 200,000 manufacturing industrial park
4. Port district master plan

Business Advantages
1. Incredible location by the Pacific Ocean
2. Small-town atmosphere in a full service city
3. Various incentive programs available

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
10 interchanges for each 100,000 residents

Nearest Commercial Airport
Oxnard Airport

Nearest Port Facilities
Port Hueneme

Bus Transit Service
South Coast Area Transit, Ventura County VISTA

Rail Transit Service
None

Rail Freight Service
Union Pacific
## BUSINESS TAXES

### Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Calculation Formulas
- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Flat Rate/Other

## BUSINESS TAX NOTES

## UTILITY USER TAX RATES
<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

## PROPERTY AND OTHER TAX RATES
<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
Unincorporated SANTA BARBARA CO.

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

ECONOMIC DEVELOPMENT QUOTES

1. Fast-track permit processing
2. No business license tax
3. No utility user tax

SPECIAL ZONES

Business Improvement District(s) (BIDs)
Other Non-Residential Assessment/Tax Districts
State Enterprise Zone(s)
Foreign Trade Zone(s)
Applying for Zone
Other Special Business or Incentive Zone(s)
Redevelopment Project Area(s)
Isla Vista
Goleta

DEVELOPMENT IMPACT/EXACTION FEES

Development Impact Fees
Public Facilities Fees
Scheduled Traffic Impact/Trip Fees
Signaling Fees
Major Thoroughfare/Bridge Fees
Art in Public Places Fees
Other Special Fees

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

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 Incentive Programs and Services

Establishment of Job Creation Task Force, a broad based public/private collaboration to facilitate business expansion and creation of employment opportunities.

Notable Public/Private Transactions

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
Unincorporated VENTURA CO.
Ventura County, California

800 South Victoria Avenue
Ventura, CA 93009
www.countyofventura.org

Administrative Office (805) 654-2860
Business Licenses (805) 654-2653
Economic Development (805) 654-2229
Planning Department (805) 654-2481
Redevelopment Agency (805) 662-6868

Population (2002) 93,800

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Utility User Tax Rates

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
<tr>
<td>Special Note</td>
<td></td>
</tr>
</tbody>
</table>

Special Note: Subject to rates of nearby city.

Business Tax Notes

Tax rates not scheduled to change.

Rate Comparison

Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group 1</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Group 3</td>
<td>$15,000</td>
<td>0.150%</td>
<td>$1.50</td>
</tr>
<tr>
<td>Group 1</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Group 1</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Group 2</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Group 2</td>
<td>$10,000</td>
<td>0.100%</td>
<td>$1.00</td>
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<tr>
<td>Group 2</td>
<td>$10,000</td>
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<td>$1.00</td>
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<tr>
<td>Group 2</td>
<td>$10,000</td>
<td>0.100%</td>
<td>$1.00</td>
</tr>
</tbody>
</table>

Calculation Formulas

GROUP 1 (including ADMINISTRATIVE HEADQUARTERS):
$0.50 per $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

Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
Unincorporated VENTURA CO.

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
- CEO Office; Economic Development Collaborative
- 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
  - 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

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services
- No Response
Notable Public/Private Transactions
- No Response
Business Advantages
- No Response

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

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

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
  - Entire county
- Foreign Trade Zone(s)
  - Oxnard-Port Hueneme Harbor District FTZ No. 205
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)
  - Piru area

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
- 10 interchanges for each 100,000 residents
Nearest Commercial Airport
- Oxnard Airport
Nearest Port Facilities
- Port of Hueneme and Oxnard Harbor
Bus Transit Service
- Ventura County VISTA
Rail Transit Service
- Metrolink
Rail Freight Service
- Union Pacific
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

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

<table>
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</thead>
<tbody>
<tr>
<td>$</td>
<td>(650) 558-7202</td>
<td>Crime Index Total (2001)</td>
<td>992</td>
</tr>
<tr>
<td></td>
<td>(650) 558-7210</td>
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<td>Economic Development</td>
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<td></td>
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<tr>
<td></td>
<td>None</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Planning Department</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(650) 558-7250</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Redevelopment Agency</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>None</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 6.08.020</td>
<td>$100</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
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</table>

**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**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.025700%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>5.0% (only airport)</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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)**

### 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

### 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
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$5,401</td>
<td>0.054%</td>
<td>$0.54</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$5,401</td>
<td>0.054%</td>
<td>$0.54</td>
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<tr>
<td>Retail</td>
<td>$5,401</td>
<td>0.054%</td>
<td>$0.54</td>
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<tr>
<td>Wholesale</td>
<td>$5,401</td>
<td>0.054%</td>
<td>$0.54</td>
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<tr>
<td>Manufacturing</td>
<td>$5,401</td>
<td>0.054%</td>
<td>$0.54</td>
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<tr>
<td>Personal Service</td>
<td>$5,401</td>
<td>0.054%</td>
<td>$0.54</td>
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<tr>
<td>Commercial Property</td>
<td>$5,401</td>
<td>0.054%</td>
<td>$0.54</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$5,401</td>
<td>0.054%</td>
<td>$0.54</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
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<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.022300%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
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

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 & Edgeworth 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

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 [Note 2]
- Other Special Fees

Note 1: Public Facility Fee:
   Residential: $3,674 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

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

(650) 286-3210
(650) 286-3262
(650) 286-3232
(650) 286-3232
(650) 286-3232

Crime Index Total (2001) 443
Taxable Retail Store Sales (2000) $227,180

BUSINESS TAXES

No Tax or Fee Gross Receipts Employee Payroll Rent Rate/Other

City Designation/Rate Code

General Office ☑ ☐ ☐ ☐ ☐ Section 5.24
Professional Office ☑ ☐ ☐ ☐ ☐ Section 5.24
Retail ☑ ☐ ☐ ☐ ☐ Section 5.24
Wholesale ☑ ☐ ☐ ☐ ☐ Section 5.24
Manufacturing ☑ ☐ ☐ ☐ ☐ Section 5.24
Personal Service ☑ ☐ ☐ ☐ ☐ Section 5.24
Commercial Property ☑ ☐ ☐ ☐ ☐ Section 5.24
Residential Property ☑ ☐ ☐ ☐ ☐ Section 5.24

Rate Comparison

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,750</td>
<td>0.038%</td>
<td>$0.38</td>
</tr>
<tr>
<td>$3,750</td>
<td>0.038%</td>
<td>$0.38</td>
</tr>
<tr>
<td>$3,750</td>
<td>0.038%</td>
<td>$0.38</td>
</tr>
<tr>
<td>$3,750</td>
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<td>$0.38</td>
</tr>
<tr>
<td>$3,750</td>
<td>0.038%</td>
<td>$0.38</td>
</tr>
<tr>
<td>$3,750</td>
<td>0.038%</td>
<td>$0.38</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td>Pacific Gas &amp; Electric</td>
</tr>
<tr>
<td>Special Note</td>
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</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.046200%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
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

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

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
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

- Foster City
- Martin Cove
- Hillsdale/Gull

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
City of MENLO PARK

San Mateo County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative offices (5.16)</td>
<td>$800</td>
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<td>$0.08</td>
</tr>
<tr>
<td>General business (5.12)</td>
<td>$2,750</td>
<td>0.28%</td>
<td>$0.28</td>
</tr>
<tr>
<td>General business (5.12)</td>
<td>$2,750</td>
<td>0.28%</td>
<td>$0.28</td>
</tr>
<tr>
<td>General business (5.12)</td>
<td>$2,750</td>
<td>0.28%</td>
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</tr>
<tr>
<td>General business (5.12)</td>
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<td>0.28%</td>
<td>$0.28</td>
</tr>
<tr>
<td>General business (5.12)</td>
<td>$2,750</td>
<td>0.28%</td>
<td>$0.28</td>
</tr>
<tr>
<td>General business (5.12)</td>
<td>$2,750</td>
<td>0.28%</td>
<td>$0.28</td>
</tr>
</tbody>
</table>

Calculation Formulas

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

plus $250.00 per $1,000,000 up to $30,000,000
Maximum Fee = $8,000

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
Note: Applies to Residential Property only for 5 or more units

BUSINESS TAX NOTES
Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
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<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
<tr>
<td>Electric Distributor</td>
<td>Pacific Gas &amp; Electric</td>
</tr>
<tr>
<td>Special Note</td>
<td></td>
</tr>
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</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.046600%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## 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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Note 1</th>
<th>Note 2</th>
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<tbody>
<tr>
<td>Development Impact Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
<td></td>
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<tr>
<td>Art in Public Places Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Special Zone</th>
<th>Note 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Improvement District(s) (BIDs)</td>
<td></td>
</tr>
<tr>
<td>Other Non-Residential Assessment/Tax Districts</td>
<td></td>
</tr>
</tbody>
</table>
  - 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

<table>
<thead>
<tr>
<th>Category</th>
<th>Note 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Incentive Programs and Services</td>
<td>No Response</td>
</tr>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>No Response</td>
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## TRANSPORTATION AMENITIES

<table>
<thead>
<tr>
<th>Transport Service</th>
<th>Note 1</th>
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<tbody>
<tr>
<td>Freeway Interchange Ratio</td>
<td>9.7 interchanges for each 100,000 residents</td>
</tr>
<tr>
<td>Nearest Commercial Airport</td>
<td>San Francisco International Airport</td>
</tr>
<tr>
<td>Nearest Port Facilities</td>
<td>San Francisco Port, Redwood City Port</td>
</tr>
<tr>
<td>Bus Transit Service</td>
<td>SamTrans</td>
</tr>
<tr>
<td>Rail Transit Service</td>
<td>CalTrain Commuter Rail</td>
</tr>
<tr>
<td>Rail Freight Service</td>
<td>Union Pacific</td>
</tr>
</tbody>
</table>
## BUSINESS TAXES

### Rate Comparison

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,437</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
</tbody>
</table>

### 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 units

Maximum Fee = $3,030

## BUSINESS TAX NOTES

Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

Per City, telephone tax on intrastate calls only

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.032700%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## City of REDWOOD CITY

### Economic Incentives

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
</tr>
</thead>
</table>

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
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- 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

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

### Economic Development Quotes

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
## BUSINESS TAXES

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>In-Town Commercial Business</td>
<td>$4,780</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Professional Office</td>
<td>In-Town Commercial Business</td>
<td>$4,780</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Retail</td>
<td>In-Town Commercial Business</td>
<td>$4,780</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>In-Town Commercial Business</td>
<td>$4,780</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Personal Service</td>
<td>In-Town Commercial Business</td>
<td>$4,780</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Commercial Property</td>
<td>$5,050</td>
<td>0.051%</td>
<td>$0.51</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Apartment Houses</td>
<td>$2,825</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
</tbody>
</table>

### 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 = $17,330.00, 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor**

- Pacific Gas & Electric

**Special Note**

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Retail/Other

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.035300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>per $1,000</td>
</tr>
</tbody>
</table>
City of SAN BRUNO

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

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

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: 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 District
- 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)

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

San Mateo County, California
## BUSINESS TAXES

### Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code 07 - Other Businesses</td>
<td>$60,500</td>
<td>0.605%</td>
<td>$6.05</td>
</tr>
<tr>
<td>Code 07 - Other Businesses</td>
<td>$105,000</td>
<td>1.050%</td>
<td>$10.50</td>
</tr>
<tr>
<td>Code 08 - Retail Sales</td>
<td>$60,500</td>
<td>0.605%</td>
<td>$6.05</td>
</tr>
<tr>
<td>Code 13 - Wholesale Sales</td>
<td>$30,000</td>
<td>0.300%</td>
<td>$3.00</td>
</tr>
<tr>
<td>Code 07 - Other Businesses</td>
<td>$60,500</td>
<td>0.605%</td>
<td>$6.05</td>
</tr>
<tr>
<td>Code 07 - Other Businesses</td>
<td>$60,500</td>
<td>0.605%</td>
<td>$6.05</td>
</tr>
<tr>
<td>Code 07 - Other Businesses</td>
<td>$60,500</td>
<td>0.605%</td>
<td>$6.05</td>
</tr>
<tr>
<td>Code 03 - Hotels, Apartments, etc.</td>
<td>$30,000</td>
<td>0.300%</td>
<td>$3.00</td>
</tr>
</tbody>
</table>

### 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

### 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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>7.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>7.5%</td>
</tr>
<tr>
<td>Gas</td>
<td>7.5%</td>
</tr>
<tr>
<td>Water</td>
<td>7.5%</td>
</tr>
</tbody>
</table>

### Electric Distributor

- Special Note

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.016500%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.500%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>14.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>25.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$5.00 per $1,000</td>
</tr>
</tbody>
</table>
## 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
City of SAN MATEO
San Mateo County, California

330 West 20th Street
San Mateo, CA 94403-1388
www.ci.sanmateo.ca.us

Population (2002)  94,050
Cost of Doing Business Survey®

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BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Businesses (5.24.200)</td>
<td>$5,758</td>
<td>0.058%</td>
<td>$0.58</td>
</tr>
<tr>
<td>Professions (5.24.200)</td>
<td>$5,758</td>
<td>0.058%</td>
<td>$0.58</td>
</tr>
<tr>
<td>Retailers (5.24.200)</td>
<td>$5,758</td>
<td>0.058%</td>
<td>$0.58</td>
</tr>
<tr>
<td>Wholesales (5.24.200)</td>
<td>$5,758</td>
<td>0.058%</td>
<td>$0.58</td>
</tr>
<tr>
<td>Manufacturers (5.24.200)</td>
<td>$5,758</td>
<td>0.058%</td>
<td>$0.58</td>
</tr>
<tr>
<td>Businesses (5.24.200)</td>
<td>$5,758</td>
<td>0.058%</td>
<td>$0.58</td>
</tr>
<tr>
<td>Exempt</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Exempt</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Note

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.050300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$6.10 per $1,000</td>
</tr>
</tbody>
</table>
## 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
## San Mateo County, California
### CITY OF SOUTH SAN FRANCISCO

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### BUSINESS TAXES

<table>
<thead>
<tr>
<th>Utility User Tax Rates</th>
<th>Property and Other Tax Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric 0.0%</td>
<td>Ad Valorem Property Tax Rate 1.022400%</td>
</tr>
<tr>
<td>Telephone 0.0%</td>
<td>Sales Tax Rate 8.250%</td>
</tr>
<tr>
<td>Cellular 0.0%</td>
<td>Transient Occupancy Tax Rate 8.0% + 2.80/room</td>
</tr>
<tr>
<td>Gas 0.0%</td>
<td>Parking Tax Rate 8.0%</td>
</tr>
<tr>
<td>Water 0.0%</td>
<td>Documentary Transfer Tax Rate $1.10 per $1,000</td>
</tr>
</tbody>
</table>

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional &amp; Semiprofessional (6.16.120)</td>
<td>$1,400</td>
<td>0.014%</td>
<td>$0.14</td>
</tr>
<tr>
<td>Professional &amp; Semiprofessional (6.16.120)</td>
<td>$1,400</td>
<td>0.014%</td>
<td>$0.14</td>
</tr>
<tr>
<td>Retail Sales (6.16.160)</td>
<td>$575</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Wholesale Sales (6.16.230)</td>
<td>$575</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Manufacturer (6.16.080)</td>
<td>$575</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Business &amp; Personal Services (6.16.030)</td>
<td>$575</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Professional &amp; Semiprofessional (6.16.120)</td>
<td>$1,400</td>
<td>0.014%</td>
<td>$0.14</td>
</tr>
<tr>
<td>Rental of Residential Property (6.16.150)</td>
<td>$16,725</td>
<td>0.167%</td>
<td>$1.67</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

- **PROFESSIONAL & SEMI-PROFESSIONAL:** $150.00 base fee, plus $125.00 per partner
- **RETAIL SALES:** $75.00 base fee, plus $5.00 per employee (includes owner), $80 minimum, $1,000 maximum
- **WHOLESALE SALES:** $75.00 base fee, plus $5.00 per employee (includes owner), $80 minimum, $1,000 maximum
- **MANUFACTURER:** $75.00 base fee, plus $5.00 per employee (includes owner), $80 minimum, $1,000 maximum
- **BUSINESS & PERSONAL SERVICES:** $75.00 base fee, plus $5.00 per employee (includes owner), $80 minimum, $1,000 maximum
- **RENTAL OF RESIDENTIAL PROPERTY:** $75.00 base fee, plus $6.00 per room (Assume 3 rooms per unit for Rate Comparison calculation.)

---

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

---

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td>City of SSF Energy Services</td>
</tr>
<tr>
<td>Special Note</td>
<td></td>
</tr>
</tbody>
</table>
## 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**

## Economic Development Quotes

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business improvement assistance for new and existing businesses in the Downtown area (i.e., tenant improvements)</td>
<td></td>
</tr>
</tbody>
</table>

### 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

## 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 - $8.45 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

## 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
- Union Pacific

### Economic Development
- Business Retention/Attraction Program
- Industrial Development Bonds (IDBs)
- Lease or Tenant Improvement Subsidies
- Offsite Infrastructure Subsidies
- Business License Tax Waivers or Reductions
- Permit or Fee Waivers or Reductions
- Property Tax Reimbursements
- Utility Tax Discounts
- Financial Relocation Assistance

### Economic Incentives
- Business Retention/Attraction Program
- Industrial Development Bonds (IDBs)
- Lease or Tenant Improvement Subsidies
- Offsite Infrastructure Subsidies
- Business License Tax Waivers or Reductions
- Permit or Fee Waivers or Reductions
- Property Tax Reimbursements
- Utility Tax Discounts
- Financial Relocation Assistance

### 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)

### Transportation Amenities
- Freeway Interchange Ratio
- Nearest Commercial Airport
- Nearest Port Facilities
- Bus Transit Service
- Rail Transit Service
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

<table>
<thead>
<tr>
<th>Administrative Office</th>
<th>(408) 866-2125</th>
<th>Population (2002)</th>
<th>38,400</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Licenses</td>
<td>(408) 866-2117</td>
<td>Crime Index Total (2001)</td>
<td>1,193</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(408) 866-2110</td>
<td>Taxable Retail Store Sales (2000)</td>
<td>$615,047</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(408) 866-2140</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(408) 866-2110</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Business Taxes

<table>
<thead>
<tr>
<th>Rate Comparison</th>
<th>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>City Designation/Rate Code</strong></td>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>General Office</td>
<td>$87</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$87</td>
</tr>
<tr>
<td>Retail</td>
<td>$87</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$87</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$87</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$87</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$87</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$1,866</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:**
- Pacific Gas & Electric

**Special Note:**

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.077100%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

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City of CAMPBELL

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

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

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: 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
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

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
Guadeloupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service
Union Pacific
### City of CUPERTINO

**Cost Rating**

<table>
<thead>
<tr>
<th>Administrative Office</th>
<th>(408) 777-3200</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Licenses</td>
<td>(408) 777-3221</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(408) 777-3220</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(408) 777-3308</td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(408) 777-3220</td>
</tr>
</tbody>
</table>

Santa Clara County, California

**2003 Kosmont-Rose Institute Cost of Doing Business Survey®**

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---

### BUSINESS TAXES

#### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Rate Comparison</th>
<th>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>% of $10m</td>
</tr>
<tr>
<td>Business Generally (5.04.280)</td>
<td>$560</td>
</tr>
<tr>
<td>Business Generally (5.04.280)</td>
<td>$560</td>
</tr>
<tr>
<td>Business Generally (5.04.280)</td>
<td>$1,758</td>
</tr>
<tr>
<td>Business Generally (5.04.280)</td>
<td>$1,784</td>
</tr>
<tr>
<td>Business Generally (5.04.280)</td>
<td>$8,419</td>
</tr>
</tbody>
</table>

#### Calculation Formulas

**BUSINESS GENERALLY:** $98.00 plus Square Feet x 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 first 4 units, $9.00 for each additional unit

---

### BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

---

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>2.4%</td>
</tr>
<tr>
<td>Telephone</td>
<td>2.4%</td>
</tr>
<tr>
<td>Cellular</td>
<td>2.4%</td>
</tr>
<tr>
<td>Gas</td>
<td>2.4%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

---

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.102300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of CUPERTINO

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
Guadeloupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service
Union Pacific

287
City of GILROY
Santa Clara County, California

Cost Rating

$$

7351 Rosanna Street
Gilroy, CA 95020

Administrative Office (408) 846-0400
Business Licenses (408) 846-0420
Economic Development (408) 847-7611
Planning Department (408) 846-0440
Redevelopment Agency None

Crime Index Total (2001) 1,716
Taxable Retail Store Sales (2000) $733,088

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Professional (Section 13.40)</td>
<td>Professional (Section 13.40)</td>
<td>Section 13.39</td>
<td>Section 13.39</td>
<td>Section 13.39</td>
<td>Non-Professional (Section 13.40)</td>
<td>Section 13.39</td>
<td></td>
</tr>
</tbody>
</table>

Calculation Formulas

**NON-PROFESSIONAL:**
- $50.00 flat rate

**PROFESSIONAL:**
- $100.00 flat rate
- 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

**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

BUSINESS TAX NOTES

Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

*Special Note*

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Rate Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.109300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of GILROY

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

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

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 (Note 4)

Note 1: Police/Fire Fee: Res.: $91 - $588 per unit; Comm./Indus.: $0.008 - $3.56 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) (Check)
- 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)

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
Guadeloupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service
Union Pacific
### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

#### Electric
- **No Distributor**

#### Special Note

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.000000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>0 per $1,000</td>
</tr>
</tbody>
</table>
### 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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Available Status</th>
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<tbody>
<tr>
<td>Development Impact Fees</td>
<td>Yes</td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td>No</td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td>Yes</td>
</tr>
<tr>
<td>Signalization Fees</td>
<td>No</td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td>No</td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td>No</td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>No</td>
</tr>
</tbody>
</table>

Note 1: Community benefit

### SPECIAL ZONES

- Business Improvement District(s) (BIDs) - No
- Other Non-Residential Assessment/Tax Districts - No
- State Enterprise Zone(s) - No
- Recycling Market Development Zone(s) - No
- Foreign Trade Zone(s) - No
- Other Special Business or Incentive Zone(s) - No
- 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
### City of MILPITAS

455 East Calaveras Blvd
Milpitas, CA 95035
www.ci.milpitas.ca.gov

Administrative Office: (408) 586-3051
Business Licenses: (408) 586-3102
Economic Development: (408) 586-3051
Planning Department: (408) 586-3276
Redevelopment Agency: (408) 586-3051

**Population (2002):** 63,800
**Crime Index Total (2001):** 2,158
**Taxable Retail Store Sales (2000):** $917,651

### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 17.01-1</td>
<td>Section 17.01-1</td>
<td>Section 17.01-1</td>
<td>Section 17.01-1</td>
<td>Section 17.01-1</td>
<td>Section 17.01-1</td>
<td>Section 17.01-3</td>
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<td></td>
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<tr>
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<td>$175</td>
<td>$175</td>
<td>$175</td>
<td>$175</td>
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<td>$1,872</td>
<td>$1,872</td>
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<tr>
<td>Per $1,000</td>
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<td>$0.02</td>
<td>$0.02</td>
<td>$0.02</td>
<td>$0.02</td>
<td>$0.02</td>
<td>$0.19</td>
<td>$0.19</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
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<tr>
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<td>0.0%</td>
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<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:** Pacific Gas & Electric

**Special Note:**

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
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<tbody>
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<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of MILPITAS

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

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

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: 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

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
Guadeloupe Light Rail Line, CalTrain Commuter Rail

Rail Freight Service
Union Pacific
## BUSINESS TAXES

### Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$608</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$550</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Retail</td>
<td>$608</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$608</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$608</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$608</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$608</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$2,790</td>
<td>0.028%</td>
<td>$0.28</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

*Special Note*

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.074300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of MORGAN HILL

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

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

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)

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
  Guadeloupe Light Rail Line, CalTrain Commuter Rail

- Rail Freight Service
  Union Pacific
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 18.24</td>
<td>$30</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Section 18.24</td>
<td>$30</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Section 18.26</td>
<td>$30</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Section 18.26</td>
<td>$30</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Section 18.26</td>
<td>$30</td>
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<tr>
<td>Section 18.23</td>
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<tr>
<td>Section 18.54</td>
<td>$1,852</td>
<td>0.019%</td>
<td>$0.19</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>3.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>3.0%</td>
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<tr>
<td>Cellular</td>
<td>3.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>3.0%</td>
</tr>
<tr>
<td>Water</td>
<td>3.0%</td>
</tr>
</tbody>
</table>

**Special Note:** Per City, telephone tax on interstate calls only. Waste-water 8%

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.095500%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$2.75 per $1,000</td>
</tr>
</tbody>
</table>

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296
## Economic Incentives

**Business Retention/Attraction Program Administered by:**
- Economic Development Manager

**Industrial Development Bonds (IDBs)**
- Unlikely to be Available

**Land, Acquisition or Construction Subsidies**
- WillConsider Transaction - Downtown

**Lease or Tenant Improvement Subsidies**
- WillConsider 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

## 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:**
  - Guadeloupe Light Rail Line, CalTrain Commuter Rail

- **Rail Freight Service:**
  - Union Pacific
City of PALO ALTO
Palo Alto, CA 94301

Cost Rating: $$

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Admin</td>
<td>(650) 329-2171</td>
<td>60,500</td>
<td>1,894</td>
<td>$1,557,881</td>
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<tr>
<td>Business</td>
<td>(650) 329-2604</td>
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<td>Economic</td>
<td>(650) 329-2604</td>
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<tr>
<td>Planning</td>
<td>(650) 329-2441</td>
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</table>

**BUSINESS TAXES**

<table>
<thead>
<tr>
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<th>Retail</th>
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<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>% of $10m</td>
<td>0.000%</td>
<td>0.000%</td>
<td>0.000%</td>
<td>0.000%</td>
<td>0.000%</td>
<td>0.000%</td>
<td>0.000%</td>
<td>0.000%</td>
</tr>
<tr>
<td>Per $1,000</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**BUSINESS TAX NOTES**

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
<th>Electric Distributor</th>
<th>Special Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
<td>Palo Alto Electric</td>
<td>Per City, telephone tax on intrastate calls only</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
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</tr>
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<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$2.75 per $1,000</td>
</tr>
</tbody>
</table>
**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

**ECONOMIC DEVELOPMENT QUOTES**

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

**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)
- Redevelopment Project Area(s)

**TRANSPORTATION AMENITIES**

**Freeway Interchange Ratio**
11.6 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**
Guadeloupe Light Rail Line, CalTrain Commuter Rail

**Rail Freight Service**
Union Pacific

---

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.
### BUSINESS TAXES

#### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Section 4.76.360</td>
<td>$1,806</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Section 4.76.360</td>
<td>$1,806</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Retail</td>
<td>Section 4.76.360</td>
<td>$1,806</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Section 4.76.360</td>
<td>$1,806</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Section 4.76.360</td>
<td>$1,806</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Section 4.76.360</td>
<td>$1,806</td>
<td>0.018%</td>
<td>$0.18</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Section 4.76.440</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Section 4.76.480</td>
<td>$4,625</td>
<td>0.046%</td>
<td>$0.46</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:** Pacific Gas & Electric

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.095000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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

### 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 workforce in nation
3. Quality of life: innovative city services, parks, cultural arts community, and major sports teams

### 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
- Trafic in Public Places Fees
- Other Special Fees

**Notes:**

1. Res. Construction Tax (certain areas): $90-$99 per unit; Building & Structures Tax (certain areas): 1.0%-1.54% of valuation
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)
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.
4. 1% in Redevelopment Project Areas
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

### 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
## BUSINESS TAXES

**City Designation/Rate Code**
- Schedule A: Commercial
- Schedule B: Manufacturing
- Schedule C: Professional
- Exempt
- Rental Units

<table>
<thead>
<tr>
<th>Calculation Formulas</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SCHEDULE A - COMMERCIAL</strong></td>
</tr>
<tr>
<td>1 employee = $15; 2 - 5 employees = $30</td>
</tr>
<tr>
<td>6 -10 employees = $70; 11 - 15 employees = $90</td>
</tr>
<tr>
<td>16 - 20 employees = $115; 21 - 25 employees = $175</td>
</tr>
<tr>
<td>26 - 30 employees = $225; 31 - 40 employees = $280</td>
</tr>
<tr>
<td>41 - 55 employees = $330; 56 - 75 employees = $380</td>
</tr>
<tr>
<td>76 - 100 employees = $460; 101+ employees = $500</td>
</tr>
</tbody>
</table>

| **SCHEDULE B - MANUFACTURING** |
| 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 |

| **SCHEDULE C - PROFESSIONAL** |
| 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 |

**RENTAL UNITS**: $4.85 per unit over 3 units

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
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</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor**: Santa Clara Electric Utility

### 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
## City of SANTA CLARA

### ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>Business Retention/Attraction Program Administered by:</th>
<th>Assistant City Manager/Planning Director</th>
</tr>
</thead>
<tbody>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Will Consider Transaction - Industrial Areas</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Will Consider Transaction - Commercial/Industrial Areas</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Will Consider Transaction - Commercial/Industrial Areas</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Will Consider Transaction - Industrial Areas</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Unlikely to be Available</td>
</tr>
</tbody>
</table>

### 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**


**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 development.

**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**
  - Guadeloupe Light Rail Line, CalTrain & Altamont Commuter

- **Rail Freight Service**
  - Union Pacific
City of SANTA CRUZ

Santa Cruz County, California

809 Center Street
Santa Cruz, CA 95060
www.ci.santa-cruz.ca.us/ra

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BUSINESS TAXES

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

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

General Office

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Rate/Basis

Class A: 5.04.040 (1)

Total $400
% of $10m 0.004%
Per $1,000 $0.04

Professional Office

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Rate/Basis

Class C: 5.04.040 (3)

Total $885
% of $10m 0.009%
Per $1,000 $0.09

Retail

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Rate/Basis

Class A: 5.04.040 (1)

Total $400
% of $10m 0.004%
Per $1,000 $0.04

Wholesale

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Rate/Basis

Class A: 5.04.040 (1)

Total $400
% of $10m 0.004%
Per $1,000 $0.04

Manufacturing

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Rate/Basis

Class A: 5.04.040 (1)

Total $400
% of $10m 0.004%
Per $1,000 $0.04

Personal Service

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Rate/Basis

Class B: 5.04.040 (2)

Total $640
% of $10m 0.006%
Per $1,000 $0.06

Commercial Property

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Rate/Basis

Class B: 5.04.040 (2)

Total $640
% of $10m 0.006%
Per $1,000 $0.06

Residential Property

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Rate/Basis

Class B: 5.04.040 (2)

Total $640
% of $10m 0.006%
Per $1,000 $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%
- Telephone: 7.0%
- Cellular: 7.0%
- Gas: 7.0%
- Water: 7.0%

Special Note:
Low income exemptions on first $34.00
Rebates for gas and electric bills

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
- Other Special Fees

**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

### 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

### 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
City of SUNNYVALE
Santa Clara County, California

Cost Rating

$ 456 West Olive Ave.
Sunnyvale, CA 94088-3707
www.ci.sunnyvale.ca.us

Administrative Office (408) 730-7380
Business Licenses (408) 730-7620
Economic Development (408) 730-7606
Planning Department (408) 730-7435
Redevelopment Agency (408) 730-7444

Population (2002) 132,800
Crime Index Total (2001) 2,715

BUSINESS TAXES

City Designation/Rate Code

General Office Section 5.04-110
Professional Office Section 5.04-110
Retail Section 5.04-110
Wholesale Section 5.04-110
Manufacturing Section 5.04-110
Personal Service Section 5.04-110
Commercial Property Section 5.04-110
Residential Property Section 5.04-110

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

$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%
Telephone 2.0%
Cellular 0.0%
Gas 2.0%
Water 0.0%

Electric Distributor Pacific Gas & Electric

Special Note
City has a voter approved option to increase tax rates by 1% (to 3%) if revenue declines

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
  - Will Consider Transaction
- **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**

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

**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**
  Guadeloupe Light Rail Line, CalTrain Commuter Rail
- **Rail Freight Service**
  Union Pacific
**City of WATSONVILLE**

Santa Cruz County, California

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### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Services (3-4.13)</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Professional Persons (3-4.27)</td>
<td>$5,100</td>
<td>0.051%</td>
<td>$0.51</td>
</tr>
<tr>
<td>Retail and General Business (3-4.39)</td>
<td>$1,450</td>
<td>0.015%</td>
<td>$0.15</td>
</tr>
<tr>
<td>Wholesale Merchandise (3-4.34)</td>
<td>$100</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Manufacturing and Electronic Industries (3-4.24)</td>
<td>$125</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Personal Services (3-4.13)</td>
<td>$100</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Rental Services (3-4.29)</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Rental Services (3-4.29)</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**BUSINESS SERVICES:**

$50.00 flat fee

**PROFESSIONAL PERSONS:**

$100.00 flat fee, plus $50.00 for each additional member

**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

**WHOLESALE MERCHANDISE:**

$100.00 flat fee

**MANUFACTURING AND ELECTRONIC INDUSTRIES:**

$125.00 flat fee

**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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>6.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

**Special Note**

---

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.122000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.000%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## City of WATSONVILLE

### 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

### 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

### 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)
- Redevelopment Project Area(s)

### 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

### Notes

- Public Facilities Fee: $.40 per sq. ft.; Fire Impact Fee: Residential: $0.20 per sq. ft.; Non-residential: $.25 per sq. ft.
- Traffic Impact Fees (citywide): SF: $118.00 per 14 trips; MF: $118.00 per 10 trips; Non-residential: $88.50 per trip
- 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
- Parks Fee: Res.: $600 - $750 per bedroom; Non-Res.: $0.50 per sq. ft.
Index of Communities by County/Region

Central Coast

Monterey
Salinas
San Luis Obispo
City of MONTEREY
Monterey County, California

Cost Rating
$$  

City Hall
Monterey, CA 93940
www.monterey.org/

Administrative Office  (831) 646-3760
Business Licenses  (831) 646-3944
Economic Development  (831) 646-3885
Planning Department  (831) 646-3885
Redevelopment Agency  (831) 646-3885

Population (2002)  29,800
Crime Index Total (2001)  1,393

BUSINESS TAXES

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$23,996</td>
<td>0.240%</td>
<td>$2.40</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$23,996</td>
<td>0.240%</td>
<td>$2.40</td>
</tr>
<tr>
<td>Retail</td>
<td>$12,041</td>
<td>0.120%</td>
<td>$1.20</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$11,996</td>
<td>0.120%</td>
<td>$1.20</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$5,196</td>
<td>0.052%</td>
<td>$0.52</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$12,041</td>
<td>0.120%</td>
<td>$1.20</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$23,985</td>
<td>0.240%</td>
<td>$2.40</td>
</tr>
</tbody>
</table>

Calculation Formulas

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.

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.

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.

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 or 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 or more, the sum of $546 plus $25 for each $50,000 of gross receipts or fraction thereof in excess of $500,000 per annum.

RENTAL OF 10 OR MORE RESIDENTIAL UNITS, SECTION 19-55
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.

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

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
<tr>
<td>Electric Distributor</td>
<td>Pacific Gas &amp; Electric</td>
</tr>
</tbody>
</table>

Special Note
Utility User Taxes are 2.0% for Residential; 5.0% for commercial and industrial.

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.000000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of MONTEREY

Monterey 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**
- 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:** 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

### 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
City of SALINAS
200 Lincoln Ave
Salinas, CA 93901
www.ci.salinas.ca.us

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Multiple Categories</td>
<td>Professions (19-27)</td>
<td>Retail Sales and General Business (19-23)</td>
<td>Wholesalers (19-25)</td>
<td>Exempt</td>
<td>Occupations and Services (19-27.1)</td>
<td>Exempt</td>
<td>Residential Rental - Four units or more (19-35.1)</td>
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<td>0.014%</td>
<td>$0.14</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$3,000</td>
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<td>$0.30</td>
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<tr>
<td>$575</td>
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<td>$0.06</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1,400</td>
<td>0.014%</td>
<td>$0.14</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$11,100</td>
<td>0.111%</td>
<td>$1.11</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

BUSINESS TAX NOTES
Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Rate Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.003290%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of SALINAS

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

ECONOMIC DEVELOPMENT QUOTES

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 Penninsula Golf Complex

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: 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 Districts
  Landcape, 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
  Central City
  Sunset

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
4.7 interchanges for each 100,000 residents

Nearest Commercial Airport
San Jose Intr1/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
www.slocity.org

Administrative Office (805) 781-7114
Business Licenses (805) 781-7134
Economic Development (805) 781-7174
Planning Department (805) 781-7170
Redevelopment Agency None

Population (2002) 44,400
Crime Index Total (2001) 2,115
Taxable Retail Store Sales (2000) $710,019

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Gross Receipts</th>
<th>Employee</th>
<th>Payroll</th>
<th>Rate/Other</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>3.01.202</td>
<td>$5,000</td>
<td>0.050%</td>
</tr>
<tr>
<td>Professional Office</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>3.01.202</td>
<td>$5,000</td>
<td>0.050%</td>
</tr>
<tr>
<td>Retail</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>3.01.202</td>
<td>$5,000</td>
<td>0.050%</td>
</tr>
<tr>
<td>Wholesale</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>3.01.202</td>
<td>$5,000</td>
<td>0.050%</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>3.01.202</td>
<td>$5,000</td>
<td>0.050%</td>
</tr>
<tr>
<td>Personal Service</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>3.01.202</td>
<td>$5,000</td>
<td>0.050%</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>3.01.202</td>
<td>$5,000</td>
<td>0.050%</td>
</tr>
<tr>
<td>Residential Property</td>
<td>☑</td>
<td>☑</td>
<td>☑</td>
<td>3.01.202</td>
<td>$5,000</td>
<td>0.050%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
<th>Cost Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
<td>$$</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
<td>$</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
<td>$</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
<td>$</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
<td>$</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.109800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
San Luis Obispo County, California

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

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

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)

TRANSPORTATION AMENITIES

Freeway Interchange Ratio

17.9 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
### 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.
### BUSINESS TAXES

#### Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Headquarters</td>
<td>$4,002</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
<tr>
<td>Professional, Semiprofessional</td>
<td>$4,002</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
<tr>
<td>Retail and Wholesaling</td>
<td>$4,002</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$4,002</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
<tr>
<td>Business and Personal Services</td>
<td>$4,002</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
<tr>
<td>Nonresidential Property Rental</td>
<td>$10,000</td>
<td>0.100%</td>
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<tr>
<td>Dwelling Unit Rental</td>
<td>$18,500</td>
<td>0.185%</td>
<td>$1.85</td>
</tr>
</tbody>
</table>

#### 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

**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

**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

**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

**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

**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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
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<tr>
<td>Gas</td>
<td>7.5%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### SPECIAL NOTE

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
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<tr>
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<td>Gas</td>
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</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.109300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$6.50 per $1,000</td>
</tr>
</tbody>
</table>
## ECONOMIC INCENTIVES

**Business Retention/Attraction Program**
- Administered by: Economic Development Manager
- Will Consider Transaction - Citywide

**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

### ECONOMIC DEVELOPMENT QUOTES

1. Redevelopment project area
2. LAMBRA designation
3. Special electric utility rate discount for new or expanding businesses

### 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

### 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
BUSINESS TAXES

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

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</thead>
<tbody>
<tr>
<td>Section 3-1.201</td>
<td>$3,050</td>
<td>0.031%</td>
<td>$0.31</td>
</tr>
<tr>
<td>Section 3-1.211</td>
<td>$313</td>
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<td>$0.03</td>
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<td>Section 3-1.201</td>
<td>$3,050</td>
<td>0.031%</td>
<td>$0.31</td>
</tr>
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</tr>
<tr>
<td>Section 3-1.201</td>
<td>$3,050</td>
<td>0.031%</td>
<td>$0.31</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

| Electric Distributor | Pacific Gas & Electric |

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
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<th>Rate</th>
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<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

322
City of ANTIOCH

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

ECONOMIC DEVELOPMENT QUOTES

- Increase WAN fund maximum to $500,000 from $200,000

- 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

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: 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
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

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
## BUSINESS TAXES

<table>
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<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Headquarters</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
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<tr>
<td>Professional, Semiprofessional</td>
<td>$36,000</td>
<td>0.360%</td>
<td>$3.60</td>
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<tr>
<td>Retail</td>
<td>$12,000</td>
<td>0.120%</td>
<td>$1.20</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$12,000</td>
<td>0.120%</td>
<td>$1.20</td>
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<tr>
<td>Manufacturing</td>
<td>$10,800</td>
<td>0.108%</td>
<td>$1.08</td>
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<tr>
<td>Business, Personal and Repair</td>
<td>$18,000</td>
<td>0.180%</td>
<td>$1.80</td>
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<td>Rental of Real Property</td>
<td>$108,100</td>
<td>1.081%</td>
<td>$10.81</td>
</tr>
<tr>
<td>Rental of Real Property</td>
<td>$108,100</td>
<td>1.081%</td>
<td>$10.81</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **Administrative Headquarters:**
  
  $1.20 per $1,000 of gross payroll

- **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

- **Rentals of Real Property:**
  
  $10.81 per $1,000 of gross receipts

## BUSINESS TAX NOTES

Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
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<th>Utility</th>
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</tr>
<tr>
<td>Gas</td>
<td>7.5%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
<tr>
<td>Electric Distributor</td>
<td>Pacific Gas &amp; Electric</td>
</tr>
<tr>
<td>Special Note</td>
<td></td>
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</table>

## PROPERTY AND OTHER TAX RATES

<table>
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<th>Tax Type</th>
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</tr>
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<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.234400%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$16.10 per $1,000</td>
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</tbody>
</table>
### 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

**Special Incentive Programs and Services**

### 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:** 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

1. Small business financing available
2. Below market interest business loans
3. Targeted façade improvement grants
4. Bayer/Miles pharmaceutical manufacturing development: 30 year agreement for development with $12 million mitigation package

### 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
Contra Costa County, California

City of Concord, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

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BUSINESS TAXES

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

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</thead>
<tbody>
<tr>
<td>Professions and Trades</td>
<td>$7,775</td>
<td>0.078%</td>
<td>$0.78</td>
</tr>
<tr>
<td>Retail/Wholesale</td>
<td>$5,226</td>
<td>0.052%</td>
<td>$0.52</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$891</td>
<td>0.009%</td>
<td>$0.09</td>
</tr>
<tr>
<td>Professions and Trades</td>
<td>$7,775</td>
<td>0.078%</td>
<td>$0.78</td>
</tr>
<tr>
<td>Retail/Wholesale</td>
<td>$5,226</td>
<td>0.052%</td>
<td>$0.52</td>
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<tr>
<td>Manufacturing</td>
<td>$891</td>
<td>0.009%</td>
<td>$0.09</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$7,742</td>
<td>0.077%</td>
<td>$0.77</td>
</tr>
</tbody>
</table>

Calculation Formulas

PROFESSIONS AND TRADES:
$168.98, plus $126.76 for each associate and $25.37 for each employee

RETAIL/WHOLESALE:
$0 - $25,000 = $25.00,
$25,001 - $75,000 = $25.00 plus .09% 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 .076% 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

MANUFACTURING:
0 - 10 employees = $15.17 per employee (min. $100.63),
11 - 30 employees = $151.69 plus .09% over 10,
31 - 50 employees = $388.19 plus .08% over 30,
51 - 100 employees = $555.50 plus .07% over 50,
101 and over = $890.23 plus .06% over 100

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

No Tax or Fee

Gross Receipts
Employee Payroll
Flat Rate/Other

UTILITY USER TAX RATES

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<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.096100%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.
### 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

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. One-Stop Permitting Center</td>
</tr>
<tr>
<td>2. Façade improvement loan/grant program</td>
</tr>
<tr>
<td>3. In-lieu parking fee of $1522 per space in pedestrian core of Concord’s Downtown</td>
</tr>
<tr>
<td>4. Online Econ Dev website: <a href="http://www.concordfirst.com">www.concordfirst.com</a></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Notable Public/Private Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. 437,000 sq. ft. Class A twin towers with RDA participation</td>
</tr>
<tr>
<td>2. 259 unit luxury apartments on 4.59 acres</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Advantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Central location</td>
</tr>
<tr>
<td>2. Lower cost of doing business</td>
</tr>
<tr>
<td>3. Family-friendly city</td>
</tr>
<tr>
<td>4. Highly educated and skilled workers</td>
</tr>
</tbody>
</table>

### Transportation Amenities

<table>
<thead>
<tr>
<th>Freeway Interchange Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.6 interchanges for each 100,000 residents</td>
</tr>
</tbody>
</table>

**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
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sec. 4.04.250</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
</tbody>
</table>

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

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Electric Distributor
- Pacific Gas & Electric
- Special Note

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Property and Other Tax Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.074400%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
## 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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Facilities Fee</td>
<td>$9,279 - $13,722 per unit</td>
</tr>
<tr>
<td>Development Facilities Fee</td>
<td>$5,800 - $8,577 per unit</td>
</tr>
<tr>
<td>Development Facilities Fee</td>
<td>$1.20 - $1.21 per sq. ft.</td>
</tr>
<tr>
<td>Development Facilities Fee</td>
<td>$2.33 - $2.35 per sq. ft.</td>
</tr>
<tr>
<td>Development Facilities Fee</td>
<td>$1.03 per sq. ft.</td>
</tr>
<tr>
<td>Fire fees</td>
<td>Note 1</td>
</tr>
</tbody>
</table>

### Eastern Dublin Traffic Impact Fee
- Residential: $3,144 - $5,242 per unit
- Tri-Valley (per unit): SF: 1,500; MF: 1,050

### I-580 Interchange Fee
- Res.: $158 - $264 per unit

### Inclusionary Housing Fee
- Eastern Dublin Noise Mitigation and Quimby Act Fees

## Economic Development Quotes

<table>
<thead>
<tr>
<th>Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Incentive Programs and Services</td>
<td>No Response</td>
</tr>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>No Response</td>
</tr>
</tbody>
</table>

## Transportation Amenities

### Freeway Interchange Ratio
- 17 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
## BUSINESS TAXES

### Rate Comparison

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 3-1.124 and 1.126</td>
<td>$8,000</td>
<td>0.08%</td>
<td>$0.80</td>
</tr>
<tr>
<td>Section 3-1.124 and 1.126</td>
<td>$8,000</td>
<td>0.08%</td>
<td>$0.80</td>
</tr>
<tr>
<td>Section 3-1.124</td>
<td>$8,000</td>
<td>0.08%</td>
<td>$0.80</td>
</tr>
<tr>
<td>Section 3-1.124</td>
<td>$8,000</td>
<td>0.08%</td>
<td>$0.80</td>
</tr>
<tr>
<td>Section 3-1.124</td>
<td>$8,000</td>
<td>0.08%</td>
<td>$0.80</td>
</tr>
<tr>
<td>Section 3-1.128</td>
<td>$35,000</td>
<td>0.35%</td>
<td>$3.50</td>
</tr>
<tr>
<td>Exempt</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Calculation Formulas

1. **General Office** (Minimum fee = $25.00)
   - 0.08% of Gross Receipts
2. **Professional Office** (Minimum fee = $25.00)
   - 0.08% of Employee Payroll
3. **Retail** (Minimum fee = $25.00)
   - 0.08% of Payroll, Utilities, Rent (or Depreciation)
4. **Wholesale** (Minimum fee = $25.00)
   - 0.08% of Payroll, Utilities, Rent (or Depreciation)
5. **Manufacturing** (Minimum fee = $25.00)
   - 0.08% of Payroll, Utilities, Rent (or Depreciation)
6. **Personal Service** (Minimum fee = $25.00)
   - 0.08% of Payroll, Utilities, Rent (or Depreciation)
7. **Commercial Property** (Minimum fee = $25.00)
   - 0.08% of Payroll, Utilities, Rent (or Depreciation)
8. **Residential Property** (Exempt)

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.5%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.5%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

- Maximum $99,096

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.0544%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

---

**City of EMERYVILLE**

**Cost Rating**: $$

1333 Park Avenue
Emeryville, CA 94608

www.ci.emeryville.ca.us

**Administrative Office**: (510) 596-4300

**Business Licenses**: (510) 596-4325

**Economic Development**: (510) 596-4350

**Planning Department**: (510) 596-4360

**Redevelopment Agency**: (510) 596-4350

**Population (2002)**: 7,300

**Crime Index Total (2001)**: 0

**Taxable Retail Store Sales (2000)**: $533,724

**Utility User Tax Rates**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.5%</td>
</tr>
<tr>
<td>Telephone</td>
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</tr>
<tr>
<td>Gas</td>
<td>5.5%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Economic Development**

(510) 596-4350
City of EMERYVILLE
Alameda 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  Note 1
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees  Note 2
- Other Special Fees

Note 1: Traffic Impact Fee:
- Office: $0.34 - $0.68 per sq. ft.
- Retail: $0.73 - $9.23 per sq. ft.
- Manufacture: $0.29 per sq. ft.
- Wholesale: $0.73 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. Marriott 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
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 5-1201</td>
<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
<tr>
<td>Section 5-1203</td>
<td>$13,000</td>
<td>0.130%</td>
<td>$1.30</td>
</tr>
<tr>
<td>Section 5-1201</td>
<td>$2,500</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
<tr>
<td>Section 5-1205</td>
<td>$1,200</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>Section 5-1201</td>
<td>$1,200</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>Section 5-1207</td>
<td>$13,000</td>
<td>0.130%</td>
<td>$1.30</td>
</tr>
<tr>
<td>Section 5-1207</td>
<td>$13,000</td>
<td>0.130%</td>
<td>$1.30</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note:**

**Electric Distributor:** Pacific Gas & Electric

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.038300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
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

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 space; 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

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

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
### BUSINESS TAXES

#### Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional - Semi-professional (Sec. 8-1.86)</td>
<td>$13,267</td>
<td>0.133%</td>
<td>$1.33</td>
</tr>
<tr>
<td>Professional - Semi-professional (Sec. 8-1.86)</td>
<td>$13,267</td>
<td>0.133%</td>
<td>$1.33</td>
</tr>
<tr>
<td>Retail Mer., Jobbers, Other Bus. (Sec. 8-1.99)</td>
<td>$2,699</td>
<td>0.027%</td>
<td>$0.27</td>
</tr>
<tr>
<td>Wholesale Sales, Retail Merchants (Sec. 8-1.8)</td>
<td>$1,143</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Retail Mer., Jobbers, Other Bus. (Sec. 8-1.99)</td>
<td>$2,699</td>
<td>0.027%</td>
<td>$0.27</td>
</tr>
</tbody>
</table>

#### Calculation Formulas

<table>
<thead>
<tr>
<th>Category</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional-Semi-Professional</td>
<td>$0 - 10,000 = 21.35$; $10,001 - 15,000 = 32.00$; $15,001 - 20,000 = 40.00$; $20,001 - 25,000 = 48.00$; $25,001 - 30,000 = 58.80$; $30,001 - 40,000 = 69.35$; $40,001 - 100,000 = 100.00$; $100,001 and over = $100.00 plus $1.33 per $1,000 in excess of $100,000</td>
</tr>
<tr>
<td>Wholesale Sales, Retail Merchants</td>
<td>$0 - 30,000 = 16.00$; $30,001 - 60,000 = 20.00$; $60,001 - 125,000 = 28.00$; $125,001 - 175,000 = 42.70$; $175,001 - 200,000 = 53.35$; $200,001 - 250,000 = 61.35$; $250,001 - 300,000 = 69.35$; $300,001 - 400,000 = 85.35$; $400,001 - 450,000 = 93.35$; $450,001 - 500,000 = 101.35$; $500,001 - 600,000 = 117.35$; $600,001 - 700,000 = 132.00$; $700,001 - 800,000 = 146.70$; $800,001 - 900,000 = 161.35$; $900,001 - 1,000,000 = 176.00$; $1,000,001 - 1,250,000 = 196.00$; $1,250,001 - 1,500,000 = 238.70$; $1,500,001 - 1,750,000 = 266.70$; $1,750,001 - 2,000,000 = 288.00$; $2,000,001 - 2,250,000 = 309.35$; $2,250,001 - 2,500,000 = 352.00$; $2,500,001 - 3,000,000 = 373.35$; $3,000,001 and over = $373.35 plus $0.11 for each $1,000 in excess of $3,000,000</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.006500%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$5.60 per $1,000</td>
</tr>
</tbody>
</table>
**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

---

**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

---

**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

---

**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
City of LIVERMORE

Alameda County, California

1052 South Livermore Ave
Livermore, CA 94550
www.ci.livermore.ca.us

Cost Rating
$$

Administrative Office (925) 373-5100
Business Licenses (925) 373-5158
Economic Development (925) 373-5095
Planning Department (925) 373-5200
Redevelopment Agency (925) 373-5095

Population (2002) 76,650
Crime Index Total (2001) 2,215
Taxable Retail Store Sales (2000) $858,565

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional, Semiprofessional</td>
<td>$16,000</td>
<td>0.160%</td>
<td>$1.60</td>
</tr>
<tr>
<td>Professional, Semiprofessional</td>
<td>$16,000</td>
<td>0.160%</td>
<td>$1.60</td>
</tr>
<tr>
<td>Retail</td>
<td>$8,000</td>
<td>0.080%</td>
<td>$0.80</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$8,000</td>
<td>0.080%</td>
<td>$0.80</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$8,000</td>
<td>0.080%</td>
<td>$0.80</td>
</tr>
<tr>
<td>Professional, Semiprofessional</td>
<td>$16,000</td>
<td>0.160%</td>
<td>$1.60</td>
</tr>
<tr>
<td>Rental Commercial Property</td>
<td>$12,000</td>
<td>0.120%</td>
<td>$1.20</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$12,000</td>
<td>0.120%</td>
<td>$1.20</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td>Pacific Gas &amp; Electric</td>
</tr>
<tr>
<td>Special Note</td>
<td></td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.100800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of LIVERMORE

Alameda County, California

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

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

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

Notes 1 & 2

Special Incentive Programs
and Services

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

ECONOMIC DEVELOPMENT QUOTES

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

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
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Headquarters (Code K)</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Professional/Semi-Professional (Code F)</td>
<td>$36,000</td>
<td>0.360%</td>
<td>$3.60</td>
</tr>
<tr>
<td>Retail Sales (Code A)</td>
<td>$12,000</td>
<td>0.120%</td>
<td>$1.20</td>
</tr>
<tr>
<td>Wholesale (Code D)</td>
<td>$12,000</td>
<td>0.120%</td>
<td>$1.20</td>
</tr>
<tr>
<td>Manufacturing (Code I and J)</td>
<td>$10,800</td>
<td>0.108%</td>
<td>$1.08</td>
</tr>
<tr>
<td>Business/Personal Service (Code E)</td>
<td>$18,000</td>
<td>0.180%</td>
<td>$1.80</td>
</tr>
<tr>
<td>Rental Commercial/Industrial (Code N)</td>
<td>$139,500</td>
<td>1.395%</td>
<td>$13.95</td>
</tr>
<tr>
<td>Rental Residential (Code M)</td>
<td>$139,500</td>
<td>1.395%</td>
<td>$13.95</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

- **Administrative Headquarters (Code K):**
  
  $1.20 per $1,000 of gross payroll

- **Professional/Semi-Professional (Code F):**
  
  $3.60 per $1,000 of gross receipts

- **Retail/Wholesale (Codes A and D):**

  $1.20 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/Personal Service (Code E):**

  $1.80 per $1,000 of gross receipts

- **Rentals Commercial/Industrial (Code N):**

  $13.95 per $1,000 of gross receipts

- **Rentals Residential (Code M):**

  5 or more units: $13.95 per $1,000 of gross receipts

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.5%</td>
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<tr>
<td>Telephone</td>
<td>7.5%</td>
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<tr>
<td>Cellular</td>
<td>7.5%</td>
</tr>
<tr>
<td>Gas</td>
<td>7.5%</td>
</tr>
<tr>
<td>Water</td>
<td>7.5%</td>
</tr>
</tbody>
</table>

**Special Note**

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.303900%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>11.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$16.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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/EFACTION FEES

- **Development Impact Fees**  
  Note 1: Affordable Housing Impact Fees commence July 1, 2005

- **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)**  
  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

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
## BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Gross Receipts</th>
<th>Gross Receipts or Professionals</th>
<th>Gross Receipts</th>
<th>Gross Receipts</th>
<th>Gross Receipts</th>
<th>Gross Receipts</th>
<th>Gross Receipts</th>
<th>Gross Receipts</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Personal Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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.

### Rate Comparison

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$825</td>
<td>0.008%</td>
<td>$0.08</td>
</tr>
</tbody>
</table>

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

- **Electric Distributor**: Pittsburg Power Co./Pacific Gas & Electric

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.093800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
**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

**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 MW, $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

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BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 01:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Option A (Category 01)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Option B $285.00 each professional plus $118 per associate plus $32 per employee, whichever is lower</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Category 07:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$0.41 per sq. ft.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Category 11:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$285.00 base fee plus $15 per employee</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Category 04, 41:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$66.00 per rentable unit</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Calculation Formulas

CATEGORY 01:

| $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:

| $285.00 base fee plus $15 per employee |

CATEGORY 04, 41:

| $66.00 per rentable unit |

BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>1.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>1.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Utility Distributor</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td>Pacific Gas &amp; Electric</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Property Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.006500%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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

### ECONOMIC DEVELOPMENT QUOTES

- **Special Incentive Programs and Services:** No Response
- **Notable Public/Private Transactions:** No Response
- **Business Advantages:** No Response

### 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

**Notes:**
- 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

### 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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Licenses</td>
<td>(925) 931-5440</td>
<td>Crime Index Total (2001)</td>
<td>1,759</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(925) 931-5040</td>
<td>Taxable Retail Store Sales (2000)</td>
<td>$1,289,993</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(925) 931-5600</td>
<td>None</td>
<td></td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>None</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$3,000 0.030% $0.30</td>
</tr>
<tr>
<td>Retail</td>
<td>$3,000 0.030% $0.30</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$3,000 0.030% $0.30</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$3,000 0.030% $0.30</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$3,000 0.030% $0.30</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$3,000 0.030% $0.30</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$3,000 0.030% $0.30</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.115200%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
**City of PLEASANTON**

**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

**ECONOMIC DEVELOPMENT QUOTES**

- Special Incentive Programs and Services: None
- Notable Public/Private Transactions: None

**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 - Notes 2 & 3
- ☑ Other Special Fees

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)

**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, California

Contra Costa County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Hall 1401 Marina Way So.
Richmond, CA 94804
www.ci.richmond.ca.us

Administrative Office (510) 620-6512
Business Licenses (510) 620-6742
Economic Development (510) 307-8138
Planning Department (510) 620-6706
Redevelopment Agency (510) 307-8140

Population (2002) 101,100
Crime Index Total (2001) 7,285
Taxable Retail Store Sales (2000) $945,561

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 7.04</td>
<td>Section 7.04</td>
<td>Section 7.04</td>
<td>Section 7.04</td>
<td>Section 7.04</td>
<td>Section 7.04</td>
<td>Section 7.04</td>
<td>Section 7.04</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,640</td>
<td>0.026%</td>
<td>$0.26</td>
</tr>
<tr>
<td>$2,640</td>
<td>0.026%</td>
<td>$0.26</td>
</tr>
<tr>
<td>$2,640</td>
<td>0.026%</td>
<td>$0.26</td>
</tr>
<tr>
<td>$2,640</td>
<td>0.026%</td>
<td>$0.26</td>
</tr>
<tr>
<td>$2,640</td>
<td>0.026%</td>
<td>$0.26</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>10.0</td>
</tr>
<tr>
<td>Telephone</td>
<td>10.0</td>
</tr>
<tr>
<td>Cellular</td>
<td>10.0</td>
</tr>
<tr>
<td>Gas</td>
<td>10.0</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.166900%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$8.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

**Note:**
- 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.
- Sub-regional Transportation Fee: Single Family: $700 per unit; Multifamily: $560 per unit; Commercial Office, Industrial, Retail: $150 per vehicle trip generated
- 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)

### ECONOMIC DEVELOPMENT QUOTES

1. State Enterprise Zone Tax Credits
2. Small Business Incubator
3. Recycling Market Development Zones
4. California Main Street Program

### 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

### SPECIAL ZONES

**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
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rate Class 05 - Services (2-2-500)</td>
<td>$1,950</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Rate Class 06 - Professional (2-2-500)</td>
<td>$2,925</td>
<td>0.029%</td>
<td>$0.29</td>
</tr>
<tr>
<td>Rate Class 01 - Retail (2-2-500)</td>
<td>$975</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>Rate Class 02 - Wholesale (2-2-500)</td>
<td>$975</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>Rate Class 03 - Manufacturing (2-2-500)</td>
<td>$975</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>Rate Class 05 - Services (2-2-500)</td>
<td>$1,950</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Rate Class 10 - Non-residential Property (2-2-5)</td>
<td>$3,037</td>
<td>0.030%</td>
<td>$0.30</td>
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<tr>
<td>Rate Class 09 - Residential Property</td>
<td>$5,587</td>
<td>0.056%</td>
<td>$0.56</td>
</tr>
</tbody>
</table>

### Calculation Formulas

All businesses pay a base fee of $36.50 in addition to the following fees, as applicable:

| Rate Class 03: MANUFACTURING | $9.75 per employee |
| Rate Class 01: RETAIL | $9.75 per employee |
| Rate Class 02: WHOLESALE | $9.75 per employee |
| Rate Class 05: SERVICES | $19.50 per employee |

Rate Class 06: PROFESSIONAL
$29.25 per employee

Rate Class 10: NON RESIDENTIAL PROPERTY
$36.50 base fee plus $6.00 per $1,000 sq. ft.

Rate Class 09: RESIDENTIAL PROPERTY
$36.50 base fee plus $6.00 per unit

## 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>6.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

- Electric Distributor: Pacific Gas & Electric

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
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</tr>
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<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$7.10 per $1,000</td>
</tr>
</tbody>
</table>
City of SAN LEANDRO

Alameda County, California

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

ECONOMIC DEVELOPMENT QUOTES

1. Available properties database
2. Responsive one-stop permit center
3. RDA land acquisition assistance
4. Utility and wastewater fee incentives

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)

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

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.), $450 per 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)

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

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

Cost Rating

$2222 Camino Ramon
San Ramon, CA 94583
www.sanramon.ca.gov

Administrative Office (925) 973-2530
Business Licenses (973) 973-2513
Economic Development (925) 973-2550
Planning Department (925) 973-2560
Redevelopment Agency (925) 973-2550

Population (2002) 46,200
Crime Index Total (2001) 1,128
Taxable Retail Store Sales (2000) $476,167

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$300</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
</tbody>
</table>

Calculation Formulas

GENERAL BUSINESS:
0 - 5 employees = $30.00
6 - 50 employees = $60.00
More than 50 employees = $300.00

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

LESSORS OF DWELLING UNITS
1 unit = $30.00
2-5 units = $60.00
More than 5 units = $300.00

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

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

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

---

**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

---

**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: 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

---

**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
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adm. &amp; General Offices (Sec. 5.20.058)</td>
<td>$4,000</td>
<td>0.040%</td>
<td>$0.40</td>
</tr>
<tr>
<td>Professional Services (Sec. 5.20.040)</td>
<td>$139</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Retail Sales, etc.</td>
<td>$3,700</td>
<td>0.037%</td>
<td>$0.37</td>
</tr>
<tr>
<td>Whole./Manu./Warehouses (Sec. 5.20.030)</td>
<td>$3,700</td>
<td>0.037%</td>
<td>$0.37</td>
</tr>
<tr>
<td>Professional Services (Sec. 5.20.040)</td>
<td>$139</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Lease for Commercial Use (Sec. 5.20.070 B)</td>
<td>$7,400</td>
<td>0.074%</td>
<td>$0.74</td>
</tr>
<tr>
<td>Apartment/Rental Units (Sec. 5.20.070 A)</td>
<td>$6,899</td>
<td>0.069%</td>
<td>$0.69</td>
</tr>
</tbody>
</table>

#### Calculation Formulas

<table>
<thead>
<tr>
<th>Category</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration &amp; General Offices</td>
<td>$0.40 per $1,000 of gross receipts</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$139.00 flat fee</td>
</tr>
<tr>
<td>Retail Sales</td>
<td>$0.37 per $1,000 of gross receipts, $86 minimum</td>
</tr>
<tr>
<td>Wholesale/Manufacturing/Warehouses</td>
<td>$0.37 per $1,000 of gross receipts, $86 minimum</td>
</tr>
<tr>
<td>Lease for Commercial Use</td>
<td>$0.74 per $1,000 of gross receipts, $86 minimum</td>
</tr>
<tr>
<td>Apartment/Rental Units</td>
<td>$84.00 (1-4 units) plus $7.40 per additional unit</td>
</tr>
</tbody>
</table>

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### SPECIAL NOTE

#### Rate Comparison

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

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.146600%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of UNION CITY

Alameda County, California

**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

**SPECIAL ZONES**

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
- State Enterprise 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**
  - 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

**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: 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.

**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

353
## BUSINESS TAXES

### Rate Comparison

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 8-6.16</td>
<td>$2,019</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Section 8-6.16</td>
<td>$2,019</td>
<td>0.020%</td>
<td>$0.20</td>
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<tr>
<td>Section 8-6.16</td>
<td>$2,019</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
</tbody>
</table>

### Calculation Formulas

**SECTION 8-6.16 - GROSS RECEIPTS - OPTION A:**

- $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;
- $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;

**FLAT RATE - OPTION B:**

Flat fee = $266.00, plus $89.00 per partner and $17.00 per employee or agent.

### BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
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</tr>
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<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### SPECIAL NOTE

- Pacific Gas & Electric

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>0.000000%</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.5%</td>
</tr>
<tr>
<td>Parking Tax</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of WALNUT CREEK

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.: $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)
- Redevelopment Project Area(s)

- Shadelands Business Park - exempt from traffic criteria
- Mount Diablo
- South Broadway

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

ECONOMIC DEVELOPMENT QUOTES

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Two downtown areas are in redevelopment district</td>
</tr>
<tr>
<td>2. City open to financial participation to increase parking for private development</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Notable Public/Private Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>City completed development process, including EIR for three key downtown sites, one site already completed, one site under construction</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Advantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Location to Greater Bay Area</td>
</tr>
<tr>
<td>2. Excellent quality of life</td>
</tr>
<tr>
<td>3. Service-oriented City</td>
</tr>
</tbody>
</table>

TRANSPORTATION AMENITIES

- 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

651 Pine Street
Martinez, CA 94553
www.co.contra-costa.ca.us

Administrative Office (925) 335-1080
Business Licenses (925) 646-4230
Economic Development (925) 335-1275
Planning Department (925) 335-1276
Redevelopment Agency (925) 335-1275


BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class A (Section 64-12.802)</td>
<td>$1,090</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
</tbody>
</table>

**Rate Comparison**
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

**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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric Distributor</td>
<td>Pacific Gas &amp; Electric</td>
</tr>
<tr>
<td>Special Note</td>
<td></td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
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<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
### Economic Incentives

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

### Development Impact/Exaction Fees

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td>Yes</td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td>Yes</td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fees</td>
<td>Yes, Note 1</td>
</tr>
<tr>
<td>Signalization Fees</td>
<td>Yes</td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td>Yes</td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td>Yes</td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>Yes, Note 2</td>
</tr>
</tbody>
</table>

**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

**Note 2:** Park Fee (per unit): Residential: $1,350 - $2,000

### Special Zones

<table>
<thead>
<tr>
<th>Type</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Improvement District(s) (BIDs)</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Other Non-Residential Assessment/Tax Districts</td>
<td>Mello-Roos; Landscape; Lighting; Weed Abatement</td>
</tr>
<tr>
<td>State Enterprise Zone(s)</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Recycling Market Development Zone(s)</td>
<td>Industrial shoreline area</td>
</tr>
<tr>
<td>Foreign Trade Zone(s)</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Other Special Business or Incentive Zone(s)</td>
<td>Redevlopment Project Area(s): North Richmond, Pleasant Hill - BART, Rodeo, Bay Point</td>
</tr>
</tbody>
</table>

### Economic Development Quotes

<table>
<thead>
<tr>
<th>Type</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Incentive Programs and Services</td>
<td>None Available</td>
</tr>
<tr>
<td>Notable Public/Private Transactions</td>
<td>Master-planned development of Pleasant Hill at BART Station</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>1. Central Bay Area location and proximity to Bay Area, Sacramento, San Joaquin, &amp; Silicon Valley markets 2. Relatively lower rents &amp; affordable housing 3. Land availability and labor pool</td>
</tr>
</tbody>
</table>

### Transportation Amenities

<table>
<thead>
<tr>
<th>Type</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freeway Interchange Ratio</td>
<td>0.0 interchanges for each 100,000 residents</td>
</tr>
<tr>
<td>Nearest Commercial Airport</td>
<td>Oakland International Airport</td>
</tr>
<tr>
<td>Nearest Port Facilities</td>
<td>Richmond Inner-Harbor</td>
</tr>
<tr>
<td>Bus Transit Service</td>
<td>AC Transit; Ctr. C. C. Transit Auth.; Tri Delta Transit; WestCA</td>
</tr>
<tr>
<td>Rail Transit Service</td>
<td>BART</td>
</tr>
<tr>
<td>Rail Freight Service</td>
<td>Burlington Northern and Union Pacific</td>
</tr>
</tbody>
</table>
Index of Communities by County/Region

Northern Bay Area

- Benicia
- Fairfield
- Napa
- Novato
- Petaluma
- San Rafael
- Santa Rosa
- Vacaville
- Vallejo
## City of Benicia

**Administrative Office**: 250 East L Street, Benicia, CA 94510  
Tel: (707) 746-4200

**Economic Development**: (707) 746-4215  
**Planning Department**: (707) 746-4280

**Cost Rating**: $$

### BUSINESS TAXES

<table>
<thead>
<tr>
<th>Classification</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Flat Rate/Other</th>
<th>Rate Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Classification E</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Classification G</td>
</tr>
<tr>
<td>Retail</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Classification C (also A, B, D &amp; E)</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Classification A (also C, D &amp; E)</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Manufacturing, Fabricating, Pressing</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Classification C (also D &amp; E)</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Classification E (also C &amp; D)</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Classification E (also B, C, D &amp; F)</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **CLASSIFICATION A**: $0.15 per $1,000 of gross receipts,  
  Minimum fee = $30.00, Maximum fee = $150.00
- **CLASSIFICATION B**: $0.20 per $1,000 of gross receipts,  
  Minimum fee = $30.00, Maximum fee = $150.00
- **CLASSIFICATION C**: $0.25 per $1,000 of gross receipts,  
  Minimum fee = $30.00, Maximum fee = $150.00
- **CLASSIFICATION D**: $0.35 per $1,000 of gross receipts,  
  Minimum fee = $30.00, Maximum fee = $150.00
- **CLASSIFICATION E**: $0.40 per $1,000 of gross receipts,  
  Minimum fee = $30.00, Maximum fee = $150.00
- **CLASSIFICATION F**: $0.25 per $1,000 of gross receipts,  
  Minimum fee = $40.00, Maximum fee = $150.00
- **CLASSIFICATION G**: $0.50 per $1,000 of gross receipts,  
  Minimum fee = $75.00, Maximum fee = $150.00
- **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

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>4.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>4.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>4.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**: Exemption from utility user taxes allowed if taxpayer pays at least $1 million annually.

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.117883%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.375%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of BENICIA

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

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

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 & 4
- Other Special Fees

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.: $.190 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: $1.67 - $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)

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
25.9 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
## BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Classification</th>
<th>Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Classification B</td>
<td>$2,236</td>
<td>0.022%</td>
<td>$0.22</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Classification B</td>
<td>$2,236</td>
<td>0.022%</td>
<td>$0.22</td>
</tr>
<tr>
<td>Retail</td>
<td>Classification A</td>
<td>$1,740</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Classification C</td>
<td>$1,144</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Classification C</td>
<td>$1,144</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Classification A</td>
<td>$1,740</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Classification A</td>
<td>$1,740</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Classification A</td>
<td>$1,740</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
</tbody>
</table>

### Calculation Formulas

**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 = $140; $240,000 - $279,999 = $150; $280,000 - $319,999 = $160; $320,000 - $359,999 = $170; $360,000 - $399,999 = $180; $400,000 - $449,999 = $190; $450,000 - $499,999 = $200; $500,000 - $549,999 = $210; $550,000 - $599,999 = $220; $600,000 - $649,999 = $230; $650,000 - $699,999 = $240; $700,000 - $749,999 = $250; $750,000 - $799,999 = $260; $800,000 - $849,999 = $270; $850,000 - $899,999 = $280; $900,000 - $949,999 = $290; $950,000 - $999,999 = $300; $1,000,000 - $1,099,999 = $310; $1,100,000 and over = $320 + $10 per each additional $100,000 (or fraction thereof) + $15 per each additional $100,000 (or fraction thereof)

**Classification B:**
- less than $20,000 = $76; $20,000 - $39,999 = $76; $40,000 - $59,999 = $80; $60,000 - $79,999 = $80; $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 = $140; $240,000 - $279,999 = $150; $280,000 - $319,999 = $160; $320,000 - $359,999 = $170; $360,000 - $399,999 = $180; $400,000 - $449,999 = $190; $450,000 - $499,999 = $200; $500,000 - $549,999 = $210; $550,000 - $599,999 = $220; $600,000 - $649,999 = $230; $650,000 - $699,999 = $240; $700,000 - $749,999 = $250; $750,000 - $799,999 = $260; $800,000 - $849,999 = $270; $850,000 - $899,999 = $280; $900,000 - $949,999 = $290; $950,000 - $999,999 = $300; $1,000,000 - $1,099,999 = $310; $1,100,000 and over = $320 + $10 per each additional $100,000 (or fraction thereof)

**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 = $56; $240,000 - $279,999 = $60; $280,000 - $319,999 = $64; $320,000 - $359,999 = $68; $360,000 - $399,999 = $72; $400,000 - $449,999 = $76; $450,000 - $499,999 = $80; $500,000 - $549,999 = $84; $550,000 - $599,999 = $88; $600,000 - $649,999 = $92; $650,000 - $699,999 = $96; $700,000 - $749,999 = $100; $750,000 - $799,999 = $104; $800,000 - $849,999 = $108; $850,000 - $899,999 = $112; $900,000 - $949,999 = $116; $950,000 - $999,999 = $120; $1,000,000 - $1,049,999 = $124; $1,050,000 - $1,099,999 = $128; $1,100,000 and over = $132 + $10 per each additional $100,000 (or fraction thereof)

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>2.0%</td>
</tr>
<tr>
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<td>2.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>2.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>2.0%</td>
</tr>
<tr>
<td>Water</td>
<td>2.0%</td>
</tr>
</tbody>
</table>

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
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<td>1.032100%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.375%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of FAIRFIELD

Solano County, California

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

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

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: 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

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
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 5.04.370</td>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</td>
</tr>
<tr>
<td>$10,000</td>
<td>0.100%</td>
</tr>
<tr>
<td>$10,000</td>
<td>0.100%</td>
</tr>
<tr>
<td>$10,000</td>
<td>0.100%</td>
</tr>
<tr>
<td>$10,000</td>
<td>0.100%</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
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<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Note

- Electric Distributor: Pacific Gas & Electric

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.026800%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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

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
# Business Taxes

<table>
<thead>
<tr>
<th>Category</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Rat Rate/Other</th>
<th>Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>General</td>
<td>$1,094</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Professionals</td>
<td>$8,375</td>
<td>0.084%</td>
<td>$0.84</td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>General</td>
<td>$1,094</td>
<td>0.011%</td>
<td>$0.11</td>
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<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>General</td>
<td>$1,094</td>
<td>0.011%</td>
<td>$0.11</td>
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<tr>
<td>Manufacturing</td>
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<td>General</td>
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<td>General</td>
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<td>$0.11</td>
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<tr>
<td>Commercial Property</td>
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<td>Rentals</td>
<td>$1,811</td>
<td>0.018%</td>
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<tr>
<td>Residential Property</td>
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<td></td>
<td>Rentals</td>
<td>$16,661</td>
<td>0.167%</td>
<td>$1.67</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
<tr>
<td>Electric Distributor</td>
<td>Pacific Gas &amp; Electric</td>
</tr>
</tbody>
</table>

**Special Note**

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.095000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

*Notes 1, 2, 3 & 4*

**Public Facilities Fee (total):** Residential: $1,511 per unit; Non-residential: $.15 per sq. ft.

**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.

**Residential Development Tax:** 1 bedroom: $350; 2 bedrooms: $520; 3 bedrooms: $640; 4 bedrooms: $760; 5 bedrooms: $880; each additional: $120

**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

### Transportation Amenities

- **Freeway Interchange Ratio:** 12.3 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
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Headquarters</td>
<td>$1,600</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Professions</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Retail</td>
<td>$1,600</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$1,600</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Manufacturers</td>
<td>$1,600</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Professions</td>
<td>$1,600</td>
<td>0.016%</td>
<td>$0.16</td>
</tr>
<tr>
<td>Rental of Non-Residential</td>
<td>$3,200</td>
<td>0.032%</td>
<td>$0.32</td>
</tr>
<tr>
<td>Rental of Residential</td>
<td>$3,200</td>
<td>0.032%</td>
<td>$0.32</td>
</tr>
</tbody>
</table>

### Calculation Formulas

**Administrative Headquarters and Manufacturers:**
- 0.016% of gross receipts

**Professions:**
- 0.048% of gross receipts

**Retail:**
- 0.016% of gross receipts

**Wholesale:**
- 0.016% of gross receipts

**Rental of Non-Residential:**
- 0.032% of gross receipts

**Rental of Residential:**
- No Tax or Fee

---

## BUSINESS TAX NOTES

Tax rates not scheduled to change.

---

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:**
- Pacific Gas & Electric

**Special Note:**
- No Tax or Fee

---

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.069900%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.500%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$3.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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:
  - Community Facilities: Residential $838.50 per unit; other $23,493.71 per acre
  - Note 2: Traffic Fee: Residential $1,197 - $3,007 per unit; other $996 - $2,619 per 1,000 sq. ft.
  - Note 3: Low Income Housing: Residential $150 - $2,400 per unit
  - Note 4: 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

### Special 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
### BUSINESS TAXES

**Rate Comparison**

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Schedule A (10.04.105)</td>
<td>$3,500</td>
<td>0.035%</td>
<td>$0.35</td>
</tr>
<tr>
<td>Schedule B (10.04.105)</td>
<td>$3,500</td>
<td>0.035%</td>
<td>$0.35</td>
</tr>
<tr>
<td>Schedule A (10.04.105)</td>
<td>$2,410</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Schedule B (10.04.105)</td>
<td>$2,410</td>
<td>0.024%</td>
<td>$0.24</td>
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<tr>
<td>Flat Rate/Specific (10.04.105)</td>
<td>$1,638</td>
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<td>$0.16</td>
</tr>
<tr>
<td>Schedule A (10.04.105)</td>
<td>$2,410</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Apartment House (10.04.105)</td>
<td>$19,693</td>
<td>0.197%</td>
<td>$1.97</td>
</tr>
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</table>

### Calculation Formulas

**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

**SCHEDULE B:**
- $0 - $50,000 = $80.00
- $50,001 - $100,000 = $120.00
- $100,001 - $200,000 = $180.00

### BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
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</table>

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.000000%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
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<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$3.10 per $1,000</td>
</tr>
</tbody>
</table>
### Marin County, California
#### City of SAN RAFAEL

### 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
- [ ] Scheduled Traffic Impact/Trip Fee
- [ ] Signalization Fees
- [ ] Major Thoroughfare/Bridge Fees
- [ ] Art in Public Places Fees
- [ ] Other Special Fees

#### 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 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 SANTA ROSA
Sonoma County, California

Cost Rating: $$

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Licenses</td>
<td>(707) 543-3170</td>
<td>Crime Index Total (2001)</td>
<td>5,899</td>
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<tr>
<td>Economic Development</td>
<td>(707) 543-3059</td>
<td>Taxable Retail Store Sales (2000)</td>
<td>$2,290,456</td>
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<tr>
<td>Planning Department</td>
<td>(707) 543-3222</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(707) 543-3300</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 6-04.220 (A) Group 1</td>
<td>$3,417</td>
<td>0.034%</td>
<td>$0.34</td>
</tr>
<tr>
<td>Section 6-04.220 (B) Group 2</td>
<td>$8,404</td>
<td>0.084%</td>
<td>$0.84</td>
</tr>
<tr>
<td>Section 6-04.220 (D) Group 4</td>
<td>$16,783</td>
<td>0.168%</td>
<td>$1.68</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

| Electric Distributor | Pacific Gas & Electric |

**PROPERTY AND OTHER TAX RATES**

<table>
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<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
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<tbody>
<tr>
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<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$3.10 per $1,000</td>
</tr>
</tbody>
</table>

[372]
### 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

### 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

### DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

Note 1: Infrastructure Fees (Southwest area): Office: $4.34 per sq. ft.; Retail: $3.95 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**
- **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
City of VACAVILLE

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

Solano County, California

650 Merchant Street
Vacaville, CA 95688
www.cityofvacaville.com

Administrative Office (707) 449-5100
Business Licenses (707) 449-5117
Economic Development (707) 449-5114
Planning Department (707) 449-5140
Redevelopment Agency (707) 449-5660

Population (2002) 92,250
Crime Index Total (2001) 2,404

Taxable Retail Store Sales (2000) $786,178

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professions and Services (5.12.010 A)</td>
<td>$625</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Retail (5.12.010 C)</td>
<td>$625</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Wholesale (5.12.010 C)</td>
<td>$575</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Manufacturing (5.12.010 C)</td>
<td>$575</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Service Oriented Firms (5.12.010 C)</td>
<td>$575</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
<tr>
<td>Professions and Services (5.12.010 A)</td>
<td>$625</td>
<td>0.006%</td>
<td>$0.06</td>
</tr>
</tbody>
</table>

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;
451 - 500 employees = $1,075.00;
501 and over employees = $1,100.00

BUSINESS TAX NOTES

Residential Property under 3 units is exempt. Fee includes excise tax. Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.060674%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.375%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of VACAVILLE

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

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

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: Development and Traffic Impact Fees (*per sq. ft.)

- Greenbelt: $150 per unit
- General: $476 per unit
- Police: $482 per unit
- Fire: $216 per unit
- Traffic: $6,167 per unit
- County: $1,744 per unit

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

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
# BUSINESS TAXES

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Rate/Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Professional Office</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Retail</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Wholesale</td>
<td>□</td>
<td>□</td>
<td>□</td>
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<tr>
<td>Manufacturing</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Personal Service</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
<tr>
<td>Residential Property</td>
<td>□</td>
<td>□</td>
<td>□</td>
</tr>
</tbody>
</table>

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,758</td>
<td>0.038%</td>
<td>$0.38</td>
</tr>
</tbody>
</table>

Calculation Formulas

Fee category based on net profit: A: greater 20% of gross receipts; B: between 10-20%; C: less than 10%

<table>
<thead>
<tr>
<th>Gross Receipts</th>
<th>Fee A</th>
<th>Fee B</th>
<th>Fee C</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - $5,000</td>
<td>$40</td>
<td>$40</td>
<td>$40</td>
</tr>
<tr>
<td>$5,001 - $10,000</td>
<td>$56</td>
<td>$54</td>
<td>$51</td>
</tr>
<tr>
<td>$10,001 - $15,000</td>
<td>$78</td>
<td>$66</td>
<td>$54</td>
</tr>
<tr>
<td>$15,001 - $20,000</td>
<td>$93</td>
<td>$78</td>
<td>$63</td>
</tr>
<tr>
<td>$20,001 - $25,000</td>
<td>$105</td>
<td>$96</td>
<td>$72</td>
</tr>
<tr>
<td>$25,001 - $30,000</td>
<td>$117</td>
<td>$99</td>
<td>$81</td>
</tr>
<tr>
<td>$30,001 - $40,000</td>
<td>$132</td>
<td>$111</td>
<td>$90</td>
</tr>
<tr>
<td>$40,001 - $50,000</td>
<td>$150</td>
<td>$126</td>
<td>$102</td>
</tr>
<tr>
<td>$50,001 - $60,000</td>
<td>$165</td>
<td>$138</td>
<td>$114</td>
</tr>
<tr>
<td>$60,001 - $70,000</td>
<td>$180</td>
<td>$150</td>
<td>$123</td>
</tr>
<tr>
<td>$70,001 - $80,000</td>
<td>$192</td>
<td>$162</td>
<td>$132</td>
</tr>
<tr>
<td>$80,001 - $90,000</td>
<td>$204</td>
<td>$171</td>
<td>$141</td>
</tr>
<tr>
<td>$90,001 - $100,000</td>
<td>$216</td>
<td>$183</td>
<td>$150</td>
</tr>
<tr>
<td>$100,001 - $125,000</td>
<td>$237</td>
<td>$198</td>
<td>$162</td>
</tr>
<tr>
<td>$125,001 - $150,000</td>
<td>$261</td>
<td>$219</td>
<td>$180</td>
</tr>
<tr>
<td>$150,001 - $175,000</td>
<td>$282</td>
<td>$237</td>
<td>$195</td>
</tr>
</tbody>
</table>

Gross Receipts: Fee A = $175,001 - $200,000, Fee B = $200,001 - $250,000, Fee C = $250,001 - $300,000

Rate is per 1,000 over minimum

# BUSINESS TAX NOTES

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>7.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>7.5%</td>
</tr>
<tr>
<td>Gas</td>
<td>7.5%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Note: Pacific Gas & Electric

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.149483%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.375%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>11.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$4.40 per $1,000</td>
</tr>
</tbody>
</table>

Population (2002): 118,600

Crime Index Total (2001): 7,316

Taxable Retail Store Sales (2000): $822,416

Cost Rating: $$ $
City of VALLEJO

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

ECONOMIC DEVELOPMENT QUOTES

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

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 Vallejo Project Area(s)
  Vallejo Central
  Flosden Acres
  Marina Vista
  Waterfront

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.
Butte County, California
City of CHICO

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Designation/Rate Code
License Tax 3.32.320
License Tax 3.32.320
License Tax 3.32.320
License Tax 3.32.320
License Tax 3.32.320
License Tax 3.32.320
Hotels, Motels, Apartments 3.32.320 (C)

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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
<tr>
<td>Electric Distributor</td>
<td>Pacific Gas &amp; Electric</td>
</tr>
<tr>
<td>Special Note</td>
<td></td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.050791%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

Cost Rating $$$$
## 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

- **Special Incentive Programs and Services**
  - No Response

- **Notable Public/Private Transactions**
  - No Response

- **Business Advantages**
  - No Response

## 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 | 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)**
  - Application submitted

- **Foreign Trade Zone(s)**
  - Unlikely to be Available

- **Other Special Business or Incentive Zone(s)**

- **Redevelopment Project Area(s)**
  - Greater Chico Urban Area Redevelopment Project Area
  - Chico Merged Redevelopment Project Area

## 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

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

BUSINESS TAXES

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.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group III (in most cases)</td>
<td>$8,996</td>
<td>0.090%</td>
<td>$0.90</td>
</tr>
<tr>
<td>Group IV</td>
<td>$17,991</td>
<td>0.180%</td>
<td>$1.80</td>
</tr>
<tr>
<td>Group II</td>
<td>$5,997</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Group II (Food is Group I)</td>
<td>$5,997</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Group II (Food is Group I)</td>
<td>$5,997</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Group III</td>
<td>$8,996</td>
<td>0.090%</td>
<td>$0.90</td>
</tr>
<tr>
<td>Group IV</td>
<td>$17,991</td>
<td>0.180%</td>
<td>$1.80</td>
</tr>
<tr>
<td>Group II</td>
<td>$5,997</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Group II</td>
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<td>Group II</td>
<td>$5,997</td>
<td>0.060%</td>
<td>$0.60</td>
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</table>

Calculation Formulas

<table>
<thead>
<tr>
<th>GROSS RECEIPTS</th>
<th>GROUP I</th>
<th>GROUP II</th>
<th>GROUP III</th>
<th>GROUP IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - $9,999</td>
<td>$1.50</td>
<td>$3.00</td>
<td>$4.50</td>
<td>$9.00</td>
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<td>$6.00</td>
<td>$9.00</td>
<td>$18.00</td>
</tr>
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BUSINESS TAX NOTES

All business must pay a $10.00 registration fee. Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
<th>Special Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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<tr>
<td>Telephone</td>
<td>0.0%</td>
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<tr>
<td>Cellular</td>
<td>0.0%</td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
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<tr>
<td>Water</td>
<td>0.0%</td>
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PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.056600%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>11.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
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</tbody>
</table>
City of DAVIS

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

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

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: SF - $13,491 per DU; MF $9,160 per DU
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

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
  Amtrak

- Rail Freight Service
  Union Pacific
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
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<td>0.010%</td>
<td>$0.10</td>
</tr>
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<td>$0.10</td>
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<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
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</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Electric</td>
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<td>Telephone</td>
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<tr>
<td>Cellular</td>
<td>3.0%</td>
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<tr>
<td>Gas</td>
<td>3.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
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</table>

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
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<td>Sales Tax Rate</td>
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<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
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

ECONOMIC DEVELOPMENT QUOTES

- Special Incentive Programs and Services
  1. Enterprise Zone - State tax credits
  2. Redevelopment 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

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: 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

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
### BUSINESS TAXES

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
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<tbody>
<tr>
<td>$250</td>
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<td>$0.03</td>
</tr>
<tr>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$500</td>
<td>0.005%</td>
<td>$0.05</td>
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<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>$500</td>
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<td>$0.05</td>
</tr>
<tr>
<td>$500</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

#### COMMERCIAL, INDUSTRIAL, RESEARCH AND DEVELOPMENT

- **GROSS RECEIPTS:
  - $0 - $99,999.00 = $40.00
  - $100,000.00 - $999,999.00 = $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 .0005 x gross receipts**

#### SERVICE PROFESSIONS, MANUFACTURING, AND WHOLESALE:

- **GROSS RECEIPTS:
  - 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**

### BUSINESS TAX NOTES

Tax rates scheduled to change by CPI.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
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<tr>
<td>Water</td>
<td>0.0%</td>
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**Special Note**

<table>
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<tr>
<td>Electric</td>
<td>Sacramento MUD</td>
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### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.070000%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
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<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
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<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
| Documentary Transfer Tax Rate         | $1.10 per $1,000 | 386
## 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

## 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

## 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.
## Business Taxes

### Business Tax Notes

Tax rates not scheduled to change.

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.107000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **Professions and Occupations**:
  - $90.00 plus $6.00 per employee (0 - 8)
  - plus $4.00 per additional employee

- **Retail and Wholesale Sales Generally/Businesses Not Specified**:
  - $50.00 plus $8.00 per employee (1 - 4)
  - plus $4.00 per additional employee

- **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
  - 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.

- **Real Property - Residential, Apartment, Hotel/Motel**:
  - $5.00 per unit

### Rate Comparison

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

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/Manufacturers

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-Hilltop-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
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>Classification</th>
<th>Rate Code</th>
<th>Total</th>
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<td>Schedule A (Section 6.04.270)</td>
<td>$250</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Schedule A (Section 6.04.270)</td>
<td>$250</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Schedule A (Section 6.04.270)</td>
<td>$250</td>
<td>0.003%</td>
<td>$0.03</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Schedule C (Section 6.04.290)</td>
<td>$1,171</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
</tbody>
</table>

### Calculation Formulas

**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

**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

**Schedule C:**

- 3 - 6 units = $15.00
- 7 - 12 units = $30.00

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Phone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

### Special Note

- Electric Distributor: City of Roseville Electric

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.043339%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>6.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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

**Property Tax Reimbursements**
- Will Consider Transaction - Citywide

**Utility Tax Discounts**
- Will Consider Transaction - Citywide

**Financial Relocation Assistance**
- Will Consider Transaction - Citywide

**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

### 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 Note 4
- Other Special Fees

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](http://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](http://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

**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
City of SACRAMENTO
Sacramento County, California

Cost Rating
$$

730 "I" St.
Sacramento, CA 95814-2904
www.cityofsacramento.org

Administrative Office (916) 264-5270
Business Licenses (916) 264-8500
Economic Development (916) 264-7223
Planning Department (916) 264-5381
Redevelopment Agency (916) 444-9210

Population (2002) 426,000
Crime Index Total (2001) 31,131

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and Services (23.04.401.A, B)</td>
<td>$4,026</td>
<td>0.040%</td>
</tr>
<tr>
<td>Professionals (23.04.402)</td>
<td>$4,200</td>
<td>0.042%</td>
</tr>
<tr>
<td>Sales and Services (23.04.401.A, B)</td>
<td>$4,026</td>
<td>0.040%</td>
</tr>
<tr>
<td>Sales and Services (23.04.401.A, B)</td>
<td>$4,026</td>
<td>0.040%</td>
</tr>
<tr>
<td>Rental of Non-residential (23.04.404.C)</td>
<td>$4,026</td>
<td>0.040%</td>
</tr>
<tr>
<td>Rental of Residential (23.04.404.C)</td>
<td>$10,847</td>
<td>0.108%</td>
</tr>
</tbody>
</table>

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 for 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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>7.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>7.5%</td>
</tr>
<tr>
<td>Gas</td>
<td>7.5%</td>
</tr>
<tr>
<td>Water</td>
<td>7.5%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.038200%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of SACRAMENTO  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 - 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

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services
1. IBDS, 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, Horsdros Community College
4. Convenient access to markets

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: 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
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
- Oak Park
- Alkali Flat
- Richards Blvd.
- Richards Blvd.
- Del Paso Heights
- Cary Rd.
- Stockton Blvd.
- Franklin Blvd.
- Auburn Blvd.
- Army Depot

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
## BUSINESS TAXES

### City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exempt</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
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<tr>
<td>General Business (Section 4.06)</td>
<td>$42</td>
<td>0.00%</td>
<td>$0.00</td>
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<tr>
<td>General Business (Section 4.06)</td>
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<td>Exempt</td>
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<tr>
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<td>$0.00</td>
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<tr>
<td>Exempt</td>
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<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Exempt</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
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</tbody>
</table>

### Calculation Formulas

**GENERAL BUSINESS:**

$125.00 for 3 years

---

## BUSINESS TAX NOTES

Tax rates not scheduled to change.

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## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>2.5%</td>
</tr>
<tr>
<td>Telephone</td>
<td>2.5%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>2.5%</td>
</tr>
<tr>
<td>Water</td>
<td>2.5%</td>
</tr>
</tbody>
</table>

### Special Note

Per County, telephone tax on local calls only

---

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
## Economic Incentives

<table>
<thead>
<tr>
<th>Incentive Type</th>
<th>Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Will Consider</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Will Consider</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Will Consider</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Will Consider</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Will Consider</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Will Consider</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Will Consider</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Will Consider</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Will Consider</td>
</tr>
</tbody>
</table>

### Special Zones

- **Business Improvement Districts (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. 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

Kern County, California
City of BAKERSFIELD

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

Cost Rating

1501 Truxtun Avenue
Bakersfield, CA 93301
www.ci.bakersfield.ca.us

Administrative Office (661) 326-3767
Business Licenses (661) 326-3763
Economic Development (661) 326-3765
Planning Department (661) 326-3733
Redevelopment Agency (661) 326-3765

Crime Index Total (2001) 10,502
Taxable Retail Store Sales (2000) $2,840,206

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee</th>
<th>Payroll</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Classification B</td>
<td>$1,650</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Classification A</td>
<td>$6,500</td>
<td>0.065%</td>
<td>$0.65</td>
</tr>
<tr>
<td>Retail</td>
<td>Classification B</td>
<td>$1,650</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Classification B</td>
<td>$1,650</td>
<td>0.017%</td>
<td>$0.17</td>
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<tr>
<td>Manufacturing</td>
<td>Classification B</td>
<td>$1,650</td>
<td>0.017%</td>
<td>$0.17</td>
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<tr>
<td>Personal Service</td>
<td>Classification B</td>
<td>$1,650</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Classification B</td>
<td>$1,650</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Classification B</td>
<td>$1,650</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
</tbody>
</table>

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

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

BUSINESS TAX NOTES
Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Electric</th>
<th>Telephone</th>
<th>Cellular</th>
<th>Gas</th>
<th>Water</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Electric Distributor</td>
<td>PGE &amp; SCE</td>
<td>Special Note</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 |

www.ci.bakersfield.ca.us
City of BAKERSFIELD

DEVELOPMENT IMPACT/EXACTION FEES

- Development Impact Fees
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

Costs:
- Note 1: Retail: $35 - $60 per ADT
- Office: $33 - $41 per ADT
- Industrial: $38 - $57 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)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Redevelopment Project Area(s)

ECONOMIC DEVELOPMENT QUOTES

- Business Retention/Attraction Program Administered by: Economic Development Department
- Industrial Development Bonds (IDBs)
- Land, Acquisition or Construction Subsidies
- Lease or Tenant Improvement Subsidies
- Offsite Infrastructure Subsidies
- Business License Tax Waivers or Reductions
- Permit or Fee Waivers or Reductions
- Property Tax Reimbursements
- Utility Tax Discounts
- Financial Relocation Assistance

- Special Incentive Programs and Services
- Notable Public/Private Transactions

- Business Advantages

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

1033 Fifth Street
Clovis, CA 93612
www.ci.clovis.ca.us

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

BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Headquarters</td>
<td>$5,000 0.050%  $0.50</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$5,199 0.052%  $0.52</td>
</tr>
<tr>
<td>Retail: General and Durable</td>
<td>$5,000 0.050%  $0.50</td>
</tr>
<tr>
<td>Wholesale Businesses</td>
<td>$5,000 0.050%  $0.50</td>
</tr>
<tr>
<td>Manufacturing and Processing</td>
<td>$5,199 0.052%  $0.52</td>
</tr>
<tr>
<td>Business and Personal Services</td>
<td>$5,199 0.052%  $0.52</td>
</tr>
<tr>
<td>Property Rentals and Sales</td>
<td>$5,199 0.052%  $0.52</td>
</tr>
<tr>
<td>Property Rentals and Sales</td>
<td>$5,199 0.052%  $0.52</td>
</tr>
</tbody>
</table>

Calculation Formulas

| ADMINISTRATIVE HEADQUARTERS: $0.50 per $1,000 of gross receipts |
| PROFESSIONAL SERVICES: $3.00 per $1,000 of gross receipts       |
| RETAIL: GENERAL MERCHANDISE: $0.50 per $1,000 of gross receipts |
| RETAIL: DURABLE MERCHANDISE: $1.00 per $1,000 of gross receipts |
| WHOLESALE BUSINESSES: $0.50 per $1,000 of gross receipts        |

MANUFACTURING AND PROCESSING: $0.75 per $1,000 of gross receipts
BUSINESS AND PERSONAL SERVICES: $2.25 per $1,000 of gross receipts
PROPERTY RENTALS AND SALES: $2.00 per $1,000 of gross receipts

Minimum Fee = $129.00
Maximum Fee = $5,199.00

BUSINESS TAX NOTES

Minimum and maximum rates scheduled to change by CPI.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Electric Distributor</th>
<th>0.0%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

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
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

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 - $5,000 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

1. Redevelopment tax increment assistance
2. Water and sewer development impact fee loan/grants
3. Foreign Trade Zone
4. Fast track processing

### 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
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>General Office</th>
<th>Personal Service and Retail (5-302)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$9,282 0.093% $0.93</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Professional Office</th>
<th>Professionals (5-306)</th>
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<tr>
<td></td>
<td>$6,230 0.062% $0.62</td>
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<table>
<thead>
<tr>
<th>Retail</th>
<th>Personal Service and Retail (5-302)</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$9,282 0.093% $0.93</td>
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</table>

<table>
<thead>
<tr>
<th>Wholesale</th>
<th>Manufacturing and Wholesale (5-302)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$7,086 0.071% $0.71</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Manufacturing</th>
<th>Manufacturing and Wholesale (5-302)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$7,086 0.071% $0.71</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Personal Service</th>
<th>Personal Service and Retail (5-302)</th>
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<tbody>
<tr>
<td></td>
<td>$9,282 0.093% $0.93</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Commercial Property</th>
<th>Commercial &amp; Apartment Rental (5-302)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$9,282 0.093% $0.93</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Residential Property</th>
<th>Commercial &amp; Apartment Rental (5-302)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$9,282 0.093% $0.93</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**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

**PERSONAL SERVICE AND RETAIL:**
- $10 - $1,250 = $0; $1,250.01 - $3,000 = $8.50; $3,001 - $6,000 = $12.50; $6,000.01 - $9,000 = $13.75; $9,001 - $12,000 = $17; $12,001 - $15,000 = $19; $15,001 - $18,000 = $22; $18,001 - $21,000 = $24; $21,001 - $30,000 = $27; $30,001 - $35,000 = $31; $35,001 - $40,000 = $36; $40,001 - $50,000 = $40; $50,001 - $60,000 = $50; $60,001 - $70,000 = $63; $70,001 - $80,000 = $72; $80,001 - $90,000 = $81; $90,001 - $100,000 = $90; $100,001 - $115,000 = $103; $115,001 - $130,000 = $116; $130,001 - $150,000 = $132; $150,001 - $175,000 = $158; $175,001 - $200,000 = $179; $200,001 - $225,000 = $226; $225,001 - $250,000 = $232; $250,001 - $275,000 = $263; $275,001 - $300,000 = $352; $300,001 - $350,000 = $400; $350,001 - $400,000 = $442; $400,001 - $450,000 = $500; $450,001 - $500,000 = $516; $500,001 - $550,000 = $547; $550,001 - $600,000 = $574; $600,001 - $650,000 = $600; over $650,000 = $600 plus $0.93 per each additional $1,000 or portion thereof

**MANUFACTURING AND WHOLESALE:**
- $10 - $1,250 = $0; $1,250.01 - $3,000 = $7.50; $3,001 - $6,000 = $8.50; $6,000.01 - $9,000 = $9.50; $9,001 - $12,000 = $11.50; $12,001 - $15,000 = $13.75; $15,001 - $18,000 = $17; $18,001 - $21,000 = $19; $21,001 - $24,000 = $22; $24,001 - $27,000 = $24; $27,001 - $30,000 = $27; $30,001 - $35,000 = $31; $35,001 - $40,000 = $36; $40,001 - $45,000 = $40; $45,001 - $50,000 = $45; $50,001 - $60,000 = $54; $60,001 - $70,000 = $63; $70,001 - $80,000 = $72; $80,001 - $90,000 = $81; $90,001 - $100,000 = $90; $100,001 - $115,000 = $103; $115,001 - $130,000 = $116; $130,001 - $150,000 = $132; $150,001 - $175,000 = $158; $175,001 - $200,000 = $179; $200,001 - $225,000 = $226; $225,001 - $250,000 = $232; $250,001 - $275,000 = $263; $275,001 - $300,000 = $352; $300,001 - $350,000 = $400; $350,001 - $400,000 = $442; $400,001 - $450,000 = $500; $450,001 - $500,000 = $516; $500,001 - $550,000 = $547; $550,001 - $600,000 = $574; $600,001 - $650,000 = $600; over $650,000 = $600 plus $0.93 per each additional $1,000 or portion thereof

**COMMERCIAL AND APARTMENT RENTAL:**
- For 4 or more units, use Personal Service and Retail category for calculations

### 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.
### 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  
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- 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 District(s)
- 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)  
  CBD  
  Jefferson Area  
  Mariposa  
  Chinatown Expanded  
  West Fresno I  
  Fresno Air Terminal  
  West Fresno II  
  West Fresno III  
  (Contact City for complete list)  
  Southwest Fresno GNRA  
  Fruit/Church

### ECONOMIC DEVELOPMENT QUOTES

**Business Advantages**  
1. Low cost of operation  
2. Business friendly municipal services  
3. Outstanding location  
4. Very competitive water and sewer rates

**Notable Public/Private Transactions**  
GAP Distribution Center (doubled in size); Regional medial center; Butterfield’s brewery; Caesar Chavez adult school; Mormon Temple; Team Results Hqrs.; Panapacific

### 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
## BUSINESS TAXES

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Headquarters</td>
<td>$6,000</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Professions</td>
<td>$6,000</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Retail</td>
<td>$6,000</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$6,000</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Manufacturers</td>
<td>$1,000</td>
<td>0.010%</td>
<td>$0.10</td>
</tr>
<tr>
<td>Services</td>
<td>$6,000</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Rental Non-Residential Property</td>
<td>$6,000</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
<tr>
<td>Rental Residential Property</td>
<td>$6,000</td>
<td>0.060%</td>
<td>$0.60</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**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

**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

**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

**RENTAL NON-RESIDENTIAL PROPERTY/RENTAL RESIDENTIAL PROPERTY:**

- Minimum fee = $50.00
- $0.60 per $1,000 of gross receipts

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

City of Lodi

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.10000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>6.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of MODESTO

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

ECONOMIC DEVELOPMENT QUOTES

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

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

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

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

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: 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)

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
Amtrak

Rail Freight Service
Union Pacific; Central California Traction
## Merced County, California

**City of MERCED**

### Cost Rating

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
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</table>

**678 West 18th Street**  
Merced, CA 95340  
www.ci.merced.ca.us

<table>
<thead>
<tr>
<th>Administrative Office</th>
<th>(209) 385-6834</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Licenses</td>
<td>(209) 385-6843</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(209) 385-4788</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(209) 385-6858</td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(209) 385-6827</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Payroll</th>
<th>Flat Rate/Other</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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</table>

**Business Tax Notes**

Ranges for tax classification is based on monthly averages. Fees are quarterly fees.

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Utility</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Note**

### Business Taxes

#### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 5.08.040 (Classification A, B, C, or D)</td>
<td>$2,408</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Section 5.08.040 (31)</td>
<td>$17,424</td>
<td>0.174%</td>
<td>$1.74</td>
</tr>
<tr>
<td>Section 5.08.040 (Classification A and B)</td>
<td>$2,408</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Section 5.08.040 (Classification C)</td>
<td>$2,408</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Section 5.08.040 (Classification D)</td>
<td>$2,408</td>
<td>0.024%</td>
<td>$0.24</td>
</tr>
<tr>
<td>Section 5.08.040 (Classification A)</td>
<td>$2,408</td>
<td>0.024%</td>
<td>$0.24</td>
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<tr>
<td>Section 5.08.040 (Classification A)</td>
<td>$9,216</td>
<td>0.092%</td>
<td>$0.92</td>
</tr>
</tbody>
</table>

### Calculation Formulas

Businesses may be classified by type or by profit level:

#### 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 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; over $11,000 = $30 + $0.50 per $1,000; $9,000,001 - $12,000,000 = $3.50 per $1,000; over $12,000,000 add $4.10 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 = $23.25; $10,001 - $11,000 = $25; greater than $11,000 = $25 + $0.50 per $1,000; $3,000,001 - $6,000,000 = $0.80 per $1,000; $6,000,001 - $9,000,000 = $0.90 per $1,000; $9,000,001 - $12,000,000 = $0.95 per $1,000; over $12,000,000 add $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):

Gross receipts Classification A plus $7.36 per unit

#### SECTION 5.08.040 (18):

Gross receipts Classification A plus $7.36 per unit

### Business 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
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fee
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

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: $386 per unit; MF: $524 per unit; Retail: $3.56-$38.53 per sq.
ft. Office: $1.95 per sq. ft.; Industrial: $.44-$6.68 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
### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

**Special Note**

Maximum annual tax per metered utility service is $1,500.

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.058100%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.375%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### BUSINESS TAXES

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - $25,000</td>
<td>$25.00</td>
<td>$25.00</td>
<td>$25.00</td>
<td>$25.00</td>
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<td>$25,001 - $50,000</td>
<td>$47.50</td>
<td>$47.50</td>
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<td>$40.00</td>
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<td>$50,001 - $75,000</td>
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<td>$75,001 - $100,000</td>
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<td>$80.00</td>
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<td>$60.00</td>
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<td>$100,001 - $150,000</td>
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<td>$150,001 - $200,000</td>
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<td>$200,001 - $300,000</td>
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<td>$300,001 - $400,000</td>
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<td>$160.00</td>
<td>$150.00</td>
<td>$150.00</td>
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<tr>
<td>$400,001 - $600,000</td>
<td>$185.00</td>
<td>$185.00</td>
<td>$165.00</td>
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<td>$600,001 - $800,000</td>
<td>$210.00</td>
<td>$210.00</td>
<td>$180.00</td>
<td>$180.00</td>
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<tr>
<td>$800,001 - $1,000,000</td>
<td>$235.00</td>
<td>$235.00</td>
<td>$195.00</td>
<td>$195.00</td>
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<tr>
<td>$1,000,001 plus</td>
<td>$260.00 plus</td>
<td>$260.00 plus</td>
<td>$210.00 plus</td>
<td>$210.00 plus</td>
</tr>
<tr>
<td>$200,000</td>
<td>$25 for each</td>
<td>$25 for each</td>
<td>$15 for each</td>
<td>$15 for each</td>
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<tr>
<td>$1,000,000 plus</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
</tr>
</tbody>
</table>

### BUSINESS TAX NOTES

Tax rates not scheduled to change.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>6.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>6.0%</td>
</tr>
<tr>
<td>Electric Distributor</td>
<td>Southern California Edison</td>
</tr>
</tbody>
</table>

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.000000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>8.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
### 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 Intl/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
City of STOCKTON
San Joaquin County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

425 North EL Dorado Street
Stockton, CA 95202
www.stocktongov.com

Administrative Office (209) 937-8212
Business Licenses (209) 937-8313
Economic Development (209) 937-8530
Planning Department (209) 937-8266
Redevelopment Agency (209) 937-8810

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

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retail Sales and Miscellaneous (6.030.1)</td>
<td>$9,024</td>
<td>0.090%</td>
<td>$0.90</td>
</tr>
<tr>
<td>Professions (6.033)</td>
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<td>Retail Sales and Miscellaneous (6.030.1)</td>
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<td>0.090%</td>
<td>$0.90</td>
</tr>
<tr>
<td>Wholesaling and Newspaper (6.031.0)</td>
<td>$4,024</td>
<td>0.040%</td>
<td>$0.40</td>
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<td>Manufacturing and Miscellaneous (6.032.1)</td>
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<td>$0.25</td>
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<td>Retail Sales and Miscellaneous (6.030.1)</td>
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<td>0.090%</td>
<td>$0.90</td>
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<tr>
<td>Retail Sales and Miscellaneous (6.030.1)</td>
<td>$9,024</td>
<td>0.090%</td>
<td>$0.90</td>
</tr>
<tr>
<td>Retail Sales and Miscellaneous (6.030.1)</td>
<td>$9,024</td>
<td>0.090%</td>
<td>$0.90</td>
</tr>
</tbody>
</table>

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% |

<table>
<thead>
<tr>
<th>Electric Distributor</th>
<th>Pacific Gas &amp; Electric</th>
</tr>
</thead>
</table>

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/EXACTATION 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.

ECONOMIC DEVELOPMENT QUOTES

State Enterprise Zone, development fee deferral program, facade improvement loans and grants, Recycling Market Development Zone, Foreign Trade Zone, Downtown Financial Incentive Program

SPECIAL ZONES

- Business Improvement District(s) (BIDs)
  - Downtown Tenants
  - Mello-Roos, Parking, Landscape, Lighting, Public infrastructure

- Other Non-Residential Assessment/Tax Districts
  - 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

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

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
4. "Advantage Stockton" site selection website @ www.stocktongov.com

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

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
City of TRACY
San Joaquin County, California

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

Cost Rating

325 East 10th Street
Tracy, CA 95376
www.ci.tracy.ca.us

(209) 831-4100
(209) 831-4120
(209) 831-4104
(209) 831-4600
(209) 831-4630

Population (2002) 65,650
Crime Index Total (2001) 2,238
Taxable Retail Store Sales (2000) $542,714

BUSINESS TAXES

City Designation/Rate Code

General Office Section 6-1.201
Professional Office Section 6-1.201
Retail Section 6-1.202
Wholesale Section 6-1.202
Manufacturing Section 6-1.202
Personal Service Section 6-1.201
Commercial Property Section 6-1.203
Residential Property Section 6-1.203

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
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</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
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</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
</tr>
</tbody>
</table>

Special Note

No Tax or Fee
Gross Receipts
Payroll
Flat Rate/Other

Rate Comparison

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Manufacturing</td>
<td></td>
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<tr>
<td>Personal Service</td>
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<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
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</tbody>
</table>

Calculation Formulas

<table>
<thead>
<tr>
<th>Calculation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SECTION 6-1.202</td>
<td>$0 - $10,000 = $25.00</td>
</tr>
<tr>
<td></td>
<td>$10,001-$30,000 = $35.00</td>
</tr>
<tr>
<td></td>
<td>$30,001-$50,000 = $55.00</td>
</tr>
<tr>
<td></td>
<td>$50,000 and over = $75.00</td>
</tr>
<tr>
<td>SECTION 6-1.201</td>
<td>$100.00 for all categories plus $20.00 per employee</td>
</tr>
<tr>
<td>SECTION 6-1.203</td>
<td>$60.00 plus $5.00 per unit over 5 units</td>
</tr>
<tr>
<td>Maximum Fee (for all categories)</td>
<td>$2,000.00</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td></td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fee</td>
<td>Note 1</td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td></td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Incentive Programs and Services</td>
<td>No Response</td>
</tr>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>No Response</td>
</tr>
</tbody>
</table>

## 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
City of TULARE  Tulare County, California

Cost Rating

$$

411 East Kern Avenue
Tulare, CA 93874-4257

Business Licenses (559) 684-4232
Economic Development (559) 688-3388  Crime Index Total (2001)  3,049
Planning Department (559) 684-4217
Redevelopment Agency (559) 684-4233  Taxable Retail Store Sales (2000)  $341,557

BUSINESS TAXES

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 |
| $1,920 | 0.019% | $0.19 |
| $1,920 | 0.019% | $0.19 |
| $1,000 | 0.010% | $0.10 |
| $500 | 0.005% | $0.05 |
| $370 | 0.004% | $0.04 |
| $1,000 | 0.010% | $0.10 |
| $0 | 0.000% | $0.00 |
| $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 = $895.00; $828,001 - $936,000 = $995.00; $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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>7.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>7.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>7.0%</td>
</tr>
<tr>
<td>Water</td>
<td>7.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.001000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of TULARE

**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

**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

**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: Impact and Signal Fees:
- Law Enforcement: $34/Unit, MF: $44/Unit, Com./AC: $202/Unit, Ind./AC: $11/Unit
- Fire: $35/Unit, MF: $33/Unit, Com./AC: $187/Unit, Ind./AC: $3/Unit
- General Facilities: $98/Unit, MF: $44/Unit, Com./AC: $341/Unit, Ind./AC: $336/Unit
- Streets: $841/Unit, MF: $584/Unit, Com./AC: $11,492/Unit, Ind./AC: $5,277/Unit

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

**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
City of TURLOCK
Stanislaus County, California

Business Taxes

City Designation/Rate Code

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 3-1-132</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Office</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Retail</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$5,000</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
</tbody>
</table>

Calculation Formulas

SECTION 3-1-132:
$0.50 per $1,000 of gross receipts
OR
0 - $69,999 = $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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Taxable Description</th>
<th>Rate</th>
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</thead>
<tbody>
<tr>
<td>Ad Valorem Property Tax Rate</td>
<td>1.014800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.375%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>
City of TURLOCK

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

ECONOMIC DEVELOPMENT QUOTES

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

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: 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-.177 per sq. ft.; Industrial: $.10 - .49 per sq. ft.

Note 3: Parks Fee (Residential): $862.70 per unit

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

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
**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable. Other assumptions may apply.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>General Office</td>
<td>Professionals (96-37)</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Retail (96-57)</td>
</tr>
<tr>
<td>Retail</td>
<td>Manufactures/Wholesale (96-57)</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Manufactures/Wholesale (96-57)</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Services</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Commercial Landlord (60-52)</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Apartment Owners (60-52)</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

- **PROFESSIONALS:**
  - Minimum fee = $48.00 per professional
  - $0.75 per $1,000 of gross receipts
  - Maximum fee = $96.00 per professional

- **SERVICES:**
  - Minimum fee = $48.00
  - $1.00 per $1,000 of gross receipts
  - Maximum fee = $258.00

- **RETAIL:**
  - Minimum fee = $48.00
  - $0.70 per $1,000 of gross receipts
  - Maximum fee = $1,118.00

- **MANUFACTURERS/WHOLESALE:**
  - Minimum fee = $48.00
  - $0.40 per $1,000 of gross receipts
  - Maximum fee = $639.00

- **COMMERCIAL LANDLORD:**
  - Minimum fee = $48.00
  - $0.70 per $1,000 of gross receipts
  - Maximum fee = $1,088.00

- **APARTMENT OWNERS:**
  - Minimum fee = $48.00
  - $0.70 per $1,000 of gross receipts
  - Maximum fee = $1,088.00

Surcharge of 100% is assessed if entity is in Downtown Business District.

**BUSINESS TAX NOTES**

Tax rates scheduled to change by CPI.

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
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</tr>
<tr>
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<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
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<th>Rate</th>
</tr>
</thead>
<tbody>
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</tr>
<tr>
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<td>0.0%</td>
</tr>
<tr>
<td>Documentary Transfer Tax Rate</td>
<td>$1.10 per $1,000</td>
</tr>
</tbody>
</table>

**City of VISALIA**

Tulare County, California

707 West Acequia Ave
Visalia, CA 93291

www.ci.visalia.ca.us

Administrative Office (559) 738-3355
Business Licenses (559) 738-3326
Economic Development (559) 738-3511
Planning Department (559) 738 3436
Redevelopment Agency (559) 738 3361

Population (2002) 95,800
Crime Index Total (2001) 5,734
Taxable Retail Store Sales (2000) $1,005,523
## City of VISALIA

### 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**
- **Public Facilities Fees**
- **Scheduled Traffic Impact/Trip Fee**
- **Signalization Fees**
- **Major Thoroughfare/Bridge Fees**
- **Art in Public Places Fees**
- **Other Special Fees**

**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: $8.7 - $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

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
<th>No Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>No Response</td>
</tr>
</tbody>
</table>

### 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
Unincorporated KERN CO.

1115 Truxtun Avenue
Bakersfield, CA 93301
www.co.kern.ca.us

Administrative Office  (661) 868-3198
Business Licenses  (661) 868-3485
Economic Development  (661) 868-3151
Planning Department  (661) 862-8600
Redevelopment Agency  None

Population (2002)  273,250

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Calculation Formulas

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Phone: (661) 868-3198
E-mail: info@co.kern.ca.us
Website: www.co.kern.ca.us

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

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### Unincorporated KERN CO.

#### ECONOMIC INCENTIVES

- **Business Retention/Attraction Program Administered by:** Economic Development Division
- **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**
  - 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
- 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: Traffic Impact Fee: $33 - $2,197 per trip |
| Note 2: Habitat Conservation (all new development): $1,240 per acre |

#### SPECIAL ZONES

- **Business Improvement District(s) (BIDs)**
  - So. Union Avenue (pending)
- Other Non-Residential Assessment/Tax Districts
- **State Enterprise Zone(s)**
  - Southeast Metro 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)**

#### ECONOMIC DEVELOPMENT QUOTES

- **Special Incentive Programs and Services**
  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**
  1. Availability of range of skilled and unskilled workers
  2. Business friendly environment
  3. Quality of life

#### TRANSPORTATION AMENITIES

- **Freeway Interchange Ratio**
  - 8.1 interchanges for each 100,000 residents
- **Nearest Commercial Airport**
  - Meadows Field Airport; Inyokern Airport
- **Nearest Port Facilities**
  - Port Hueneme; LA Worldport & Long Beach Port
- **Bus Transit Service**
  - Golden Empire Transit
- **Rail Transit Service**
  - None
- **Rail Freight Service**
  - Burlington Northern; Union Pacific
Index of Communities by County/Region

Northwest

Eugene, OR
Portland, OR
Seattle, WA
Tacoma, WA
## City of Eugene, Lane County, Oregon

### Cost Rating

<table>
<thead>
<tr>
<th>Rating</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>$$$</td>
<td>Administrative Office: 777 Pearl Street, Eugene, OR 97401 (541) 682-5010</td>
</tr>
<tr>
<td>$</td>
<td>Business Licenses: (541) 682-5379</td>
</tr>
<tr>
<td>$</td>
<td>Economic Development: (541) 682-5535</td>
</tr>
<tr>
<td>$</td>
<td>Planning Department: (541) 682-8086</td>
</tr>
<tr>
<td>$</td>
<td>Redevelopment Agency: (541) 682-5535</td>
</tr>
</tbody>
</table>

### 2003 Kosmont-Rose Institute Cost of Doing Business Survey®

**Population (2002):** 137,900

**Crime Index Total (2001):** 9,528

### BUSINESS TAXES

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Professional Office</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Retail</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Wholesale</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Personal Service</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Residential Property</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
</tbody>
</table>

### BUSINESS TAX NOTES

#### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
<td>Electric Distributor: Eugene Water &amp; Electric</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Gas</td>
<td>4.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
<td>Paid by Natural Gas Supplier</td>
</tr>
</tbody>
</table>

#### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.866600%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>0.000%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property Notes:** Actual Rate varies from $10.5509-$18.666 per $1,000

**City Designation/Rate Code**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
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<td></td>
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<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td></td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Rate Comparison

Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

**Calculation Formulas**

1. General Office: No Tax or Fee
2. Professional Office: No Tax or Fee
3. Retail: No Tax or Fee
4. Wholesale: No Tax or Fee
5. Manufacturing: No Tax or Fee
6. Personal Service: No Tax or Fee
7. Commercial Property: No Tax or Fee
8. Residential Property: No Tax or Fee

---

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## 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)

**Notes:**
- **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
- **Redevelopment Project Area(s)**
  - Downtown Urban Renewal
  - Riverfront Urban Renewal
- **Recycling Market Development Zone(s)**
- **Foreign Trade Zone(s)**
- **Other Special Business or Incentive Zone(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**
  - 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
City of PORTLAND  Multnomah County, Oregon

**BUSINESS TAXES**

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Section 7.02.500</td>
<td>$22,000</td>
<td>0.220%</td>
<td>$2.20</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Section 7.02.500</td>
<td>$22,000</td>
<td>0.220%</td>
<td>$2.20</td>
</tr>
<tr>
<td>Retail</td>
<td>Section 7.02.500</td>
<td>$22,000</td>
<td>0.220%</td>
<td>$2.20</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Section 7.02.500</td>
<td>$22,000</td>
<td>0.220%</td>
<td>$2.20</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Section 7.02.500</td>
<td>$22,000</td>
<td>0.220%</td>
<td>$2.20</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Section 7.02.500</td>
<td>$22,000</td>
<td>0.220%</td>
<td>$2.20</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Section 7.02.500</td>
<td>$22,000</td>
<td>0.220%</td>
<td>$2.20</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Section 7.02.500</td>
<td>$22,000</td>
<td>0.220%</td>
<td>$2.20</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>7.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>7.5%</td>
</tr>
</tbody>
</table>

**Special Notes:**
- Per City, telephone tax on local calls only

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.100000%</td>
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<tr>
<td>Sales Tax Rate</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>6%, General: 5%, POVA:</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**
City of PORTLAND

Multnomah County, Oregon

**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

**ECONOMIC DEVELOPMENT QUOTES**

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

**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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
<td>Scheduled Traffic Impact/Trip Fees</td>
<td>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.</td>
</tr>
<tr>
<td>Parks Fee</td>
<td>Note 2: Parks Fee: SF: $1,419 per unit; MF: $915 per unit</td>
</tr>
</tbody>
</table>

**SPECIAL ZONES**

- **Business Improvement District(s) (BIDs)**
  - Downtown Property Owners
- **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)**
  - Waterfront
  - Lents Town center
  - River District
  - Central Eastside Industrial
  - Convention Center
  - Airport Way
  - South Park Blocks
  - Eastearay
  - North Interstate
  - Macadam

**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
### City of SEATTLE, King County, Washington

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>Cost Rating</th>
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</thead>
<tbody>
<tr>
<td>$$$</td>
<td></td>
</tr>
</tbody>
</table>

**Administrative Office**
- Address: 618 Second Ave. Seattle, WA 98104
- Phone: (206) 684-0505

**Business Licenses**
- Phone: (206) 684-8484

**Economic Development**
- Phone: (206) 684-8090

**Planning Department**
- Phone: (206) 684-8080

**Redevelopment Agency**
- None

---

### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$21,580</td>
<td>0.216%</td>
<td>$2.16</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$21,580</td>
<td>0.216%</td>
<td>$2.16</td>
</tr>
<tr>
<td>Retail</td>
<td>$21,580</td>
<td>0.216%</td>
<td>$2.16</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$21,580</td>
<td>0.216%</td>
<td>$2.16</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$21,580</td>
<td>0.216%</td>
<td>$2.16</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$41,580</td>
<td>0.416%</td>
<td>$4.16</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$21,580</td>
<td>0.216%</td>
<td>$2.16</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$21,580</td>
<td>0.216%</td>
<td>$2.16</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>6.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:**
- Seattle City Light

**Special Notes:**
- Tax is on utility provider, actual rate about 6.1%

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.142000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.600%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>15.2%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**
### 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:** 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

- Business Improvement District(s) (BIDs) - Several districts
- Other Non-Residential Assessment/Tax Districts - Parking
- State Enterprise Zone(s)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s) - FTZ No. 5
- Other Special Business or Incentive Zone(s) - Federal Enterprise Community; Community Empowerment Zone
- Redevelopment Project Area(s) - Public Development Association for Pike Place Market

### Economic Development Quotes

#### Special Incentive Programs and Services
- No Response

#### Notable Public/Private Transactions
- No Response

#### Business Advantages
1. Quality of life and environment
2. Educated workforce
3. Intermodal transportation crossroads

### Transportation Amenities

- Freeway Interchange Ratio
  - 5.3 interchanges for each 100,000 residents
- Nearest Commercial Airport
  - Seattle-Tacoma International Airport
- Nearest Port Facilities
  - Port of Seattle
- Bus Transit Service
  - Metro
- Rail Transit Service
  - Sound Transit
- Rail Freight Service
  - Burlington Northern, Santa Fe Union Pacific
City of TACOMA

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

Crime Index Total (2001) 18,493

BUSINESS TAX NOTES
Tax rates not scheduled to change.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>6.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>8.0%</td>
</tr>
</tbody>
</table>

Electric Distributor: Tacoma Public Utilities

Special Notes: Collected from provider

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.711000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.500%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>13.1%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Property Tax Notes:
### 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
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

**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

- Multifamily property tax abatement

### 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

### Note 1

Mitigation of direct impacts will be required through environmental review.

### Note 2

Parks Fee: $25 per lot for all new development.

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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
# BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$35</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$35</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$35</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$35</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$35</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$35</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$35</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$35</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Calculation Formulas

- $35 annual fee for all businesses

# BUSINESS TAX NOTES

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:**

**Special Notes:**

# PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.493200%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>5.00%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0</td>
</tr>
</tbody>
</table>

**Property**

Actual Rate: 4.5248% on 33% of assessed value

**Tax Notes:**
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

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)

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)

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
City of CHANDLER, Maricopa County, Arizona

**Cost Rating**

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>55 N. Arizona Place</th>
<th>Chandler, AZ 85225</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Administrative Office</td>
<td>(480) 782-2250</td>
</tr>
<tr>
<td></td>
<td>Business Licenses</td>
<td>(480) 782-2279</td>
</tr>
<tr>
<td></td>
<td>Economic Development</td>
<td>(480) 782-3030</td>
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<tr>
<td></td>
<td>Planning Department</td>
<td>(480) 782-3000</td>
</tr>
<tr>
<td></td>
<td>Redevelopment Agency</td>
<td>(480) 782-3200</td>
</tr>
</tbody>
</table>

**BUSINESS TAXES**

- **General Office**: Article III, Section 300
- **Professional Office**: Article III, Section 300
- **Retail**: Article IV, Section 460
- **Wholesale**: Article III, Section 300
- **Manufacturing**: Article III, Section 300
- **Personal Service**: Article III, Section 300
- **Commercial Property**: Article IV, Section 445
- **Residential Property**: Article IV, Section 445

**Rate Comparison**

Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article III, Section 300</td>
<td>$10</td>
<td>0.00%</td>
<td>0.00</td>
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<tr>
<td>Article III, Section 300</td>
<td>$10</td>
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<td>Article IV, Section 460</td>
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<td>0.00</td>
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<tr>
<td>Article III, Section 300</td>
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<td>0.00%</td>
<td>0.00</td>
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<tr>
<td>Article III, Section 300</td>
<td>$10</td>
<td>0.00%</td>
<td>0.00</td>
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<tr>
<td>Article IV, Section 445</td>
<td>$150,000</td>
<td>1.500%</td>
<td>$15.00</td>
</tr>
<tr>
<td>Article IV, Section 445</td>
<td>$150,025</td>
<td>1.500%</td>
<td>$15.00</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>9.1%</td>
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<tr>
<td>Telephone</td>
<td>9.1%</td>
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<tr>
<td>Cellular</td>
<td>9.1%</td>
</tr>
<tr>
<td>Gas</td>
<td>9.1%</td>
</tr>
<tr>
<td>Water</td>
<td>9.1%</td>
</tr>
</tbody>
</table>

**Special Notes:** Actual rate is 9.05%

**Electric Distributor:** Arizona Public Service & Salt River Project

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>3.257500%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.800%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>11.67%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th></th>
<th>SF</th>
<th>MF</th>
<th>Commercial</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fire</td>
<td>$108</td>
<td>$108</td>
<td>$0.03/sq. ft.</td>
</tr>
<tr>
<td>Police</td>
<td>$163</td>
<td>$163</td>
<td>$0.05/sq. ft.</td>
</tr>
<tr>
<td>Library</td>
<td>$70</td>
<td>$58</td>
<td>$0</td>
</tr>
<tr>
<td>Parks</td>
<td>$696</td>
<td>$400</td>
<td>$0</td>
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<tr>
<td>Gen. Gov't</td>
<td>$237</td>
<td>$237</td>
<td>$0.07</td>
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<tr>
<td>Water</td>
<td>$2,109</td>
<td>$1,476</td>
<td>varies</td>
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<tr>
<td>Wastewater</td>
<td>$1,197</td>
<td>$886</td>
<td>varies</td>
</tr>
<tr>
<td>Reclaimed Water</td>
<td>$899</td>
<td>$667</td>
<td>varies</td>
</tr>
<tr>
<td>Arterial Streets</td>
<td>$1,574</td>
<td>$1,034</td>
<td>varies</td>
</tr>
</tbody>
</table>

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, TX 75201

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>1500 Marrilla</th>
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<tbody>
<tr>
<td></td>
<td>Dallas, TX 75201</td>
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<tr>
<td>Administrative Office</td>
<td>(214) 670-3302</td>
</tr>
<tr>
<td>Business Licenses</td>
<td>(214) 670-1859</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(214) 670-1685</td>
</tr>
<tr>
<td>Planning Department</td>
<td>(214) 670-4127</td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(214) 670-1686</td>
</tr>
</tbody>
</table>

---

## BUSINESS TAXES

### Rate Comparison

**Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
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<tr>
<td>Manufacturing</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **No Tax or Fee**
- **Gross Receipts**
- **Employee Payroll**
- **Flat Rate/Other**

---

## BUSINESS TAX NOTES

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>4.0%</td>
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<tr>
<td>Telephone</td>
<td>4.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>4.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:** TU Electric

**Special Notes:**

---

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
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<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.215300%</td>
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<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>15.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**
City of DALLAS

Dallas County, Texas

**ECONOMIC INCENTIVES**

<table>
<thead>
<tr>
<th>Incentive Type</th>
<th>Availability</th>
</tr>
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<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Economic Development Department</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Available, but not used regularly</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Available- in certain areas</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
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<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Available</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Unlikely to be Available</td>
</tr>
</tbody>
</table>

**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

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
- State Enterprise 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. 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
City of DENVER

Denver County, Colorado

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

<table>
<thead>
<tr>
<th>Administrative Office</th>
<th>(720) 865-9000</th>
<th>Population (2002)</th>
<th>554,600</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Licenses</td>
<td>(720) 865-2800</td>
<td>Crime Index Total (2001)</td>
<td>30,617</td>
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<tr>
<td>Economic Development</td>
<td>(720) 913-1640</td>
<td></td>
<td></td>
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<tr>
<td>Planning Department</td>
<td>(720) 865-2915</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(303) 534-3872</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Flat Rate/Other</th>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
<td>DRMC, Sec. 53-296: All Categories</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
<td>DRMC, Sec. 53-296: All Categories</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
<td>DRMC, Sec. 53-296: All Categories</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td></td>
<td>DRMC, Sec. 53-296: All Categories</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td></td>
<td></td>
<td>DRMC, Sec. 53-296: All Categories</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
<td></td>
<td></td>
<td>DRMC, Sec. 53-296: All Categories</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
<td>DRMC, Sec. 53-296: All Categories</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
<td>DRMC, Sec. 53-296: All Categories</td>
<td>$4,800</td>
<td>0.048%</td>
<td>$0.48</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

All Categories:
$48 per year for each employee

**BUSINESS TAX NOTES**

<table>
<thead>
<tr>
<th>Electric</th>
<th>3.0%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>3.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Notes:
Telephone and Cellular: $1.12 per account

**UTILITY USER TAX RATES**

**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
## ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>ECONOMIC INCENTIVES</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program Administered by:</td>
<td></td>
</tr>
<tr>
<td>Mayor’s Office of Economic Development</td>
<td></td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Unlikely to be Available</td>
</tr>
</tbody>
</table>

## SPECIAL ZONES

<table>
<thead>
<tr>
<th>SPECIAL ZONES</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Improvement District(s) (BIDs)</td>
<td></td>
</tr>
<tr>
<td>Other Non-Residential Assessment/Tax Districts</td>
<td></td>
</tr>
<tr>
<td>State Enterprise Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Denver Urban Enterprise Zone</td>
<td></td>
</tr>
<tr>
<td>Recycling Market Development Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Foreign Trade Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Aspen Distribution Center and World Port at Denver International Air</td>
<td></td>
</tr>
<tr>
<td>Other Special Business or Incentive Zone(s)</td>
<td></td>
</tr>
<tr>
<td>Redevelopment Project Area(s)</td>
<td></td>
</tr>
</tbody>
</table>

## ECONOMIC DEVELOPMENT QUOTES

<table>
<thead>
<tr>
<th>ECONOMIC DEVELOPMENT QUOTES</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Incentive Programs and Services</td>
<td>No Response</td>
</tr>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>No Response</td>
</tr>
</tbody>
</table>

## DEVELOPMENT IMPACT/EXACTION FEES

<table>
<thead>
<tr>
<th>DEVELOPMENT IMPACT/EXACTION FEES</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td></td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>Note 1</td>
</tr>
</tbody>
</table>

Note 1: Gateway District Infrastructure Facilities Fee: $0.20 - $0.50 per sq. ft. of designated Zone Lot

## TRANSPORTATION AMENITIES

<table>
<thead>
<tr>
<th>TRANSPORTATION AMENITIES</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Freeway Interchange Ratio</td>
<td>1.4 interchanges for each 100,000 residents</td>
</tr>
<tr>
<td>Nearest Commercial Airport</td>
<td>Denver International Airport</td>
</tr>
<tr>
<td>Nearest Port Facilities</td>
<td>No Response</td>
</tr>
<tr>
<td>Bus Transit Service</td>
<td>RTD Bus</td>
</tr>
<tr>
<td>Rail Transit Service</td>
<td>RTD Light Rail</td>
</tr>
<tr>
<td>Rail Freight Service</td>
<td>Burlington Northern; Santa Fe; Union Pacific; Southern Pacific</td>
</tr>
</tbody>
</table>
## City of FLAGSTAFF

**211 West Aspen Avenue**  
Flagstaff, AZ 86001  
www.flagstaff.az.gov

### Administrative Office  
(928) 774-5281  
52,900

### Business Licenses  
(928) 779-7614  
Crime Index Total (2001)  
4,913

### Economic Development  
(800) 595-7658  
Redevelopment Agency  
(928) 779-7610

---

### BUSINESS TAXES

#### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Article III, Section 3-5-300</td>
<td>$20</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Article III, Section 3-5-300</td>
<td>$20</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>Article IV, Section 3-5-460</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Article III, Section 3-5-300</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Article III, Section 3-5-300</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Article III, Section 3-5-300</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Article IV, Section 3-5-445</td>
<td>$100,000</td>
<td>1.00%</td>
<td>$10.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Exempt</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

#### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.7%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.7%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.7%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.7%</td>
</tr>
<tr>
<td>Water</td>
<td>5.7%</td>
</tr>
</tbody>
</table>

**Electric Distributor:**  
Arizona Public Service

**Special Notes:**  
Actual rate is 8.55%. Additional state and county water tax is $0.65 per 100,000 gal.

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.692100%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>6.525%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.099%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**
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

SPECIAL ZONES

☑ Business Improvement District(s) (BIDs)
Special Improvement District

☑ State Enterprise Zone(s)
City of Flagstaff; Coconino County

Shipping Infrastructure

Freeway Interchange Ratio
11.3 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

TRANSPORTATION AMENITIES
City of HENDERSON

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

BUSINESS TAXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 4.05, Section 4.05.164</td>
<td>Chapter 4.05, Section 4.05.010</td>
<td>Chapter 4.05, Section 4.05.010</td>
<td>Chapter 4.05, Section 4.05.010</td>
<td>Chapter 4.05, Section 4.05.016</td>
<td>Exempt</td>
<td>Chapter 4.05, Section 4.05.106</td>
<td></td>
</tr>
</tbody>
</table>

Rate Comparison

Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>$10,000</td>
<td>0.100%</td>
<td>$1.00</td>
</tr>
<tr>
<td>$5,600</td>
<td>0.056%</td>
<td>$0.56</td>
</tr>
<tr>
<td>$5,600</td>
<td>0.056%</td>
<td>$0.56</td>
</tr>
<tr>
<td>$5,600</td>
<td>0.056%</td>
<td>$0.56</td>
</tr>
<tr>
<td>$5,600</td>
<td>0.056%</td>
<td>$0.56</td>
</tr>
<tr>
<td>$4,645</td>
<td>0.046%</td>
<td>$0.46</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Electric</th>
<th>Telephone</th>
<th>Cellular</th>
<th>Gas</th>
<th>Water</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.0%</td>
<td>5.0%</td>
<td>5.0%</td>
<td>5.0%</td>
<td>4.0%</td>
</tr>
</tbody>
</table>

Electric Distributor: Nevada Power Company

Special Notes: Partial exemption for some industrial customers. Intrastate telephone tax only.

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Estimated Property Tax Rate</th>
<th>Sales Tax Rate</th>
<th>Transient Occupancy Tax Rate</th>
<th>Parking Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.997500%</td>
<td>7.250%</td>
<td>9.0% to 10.0%</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

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

**ECONOMIC DEVELOPMENT QUOTES**

**Special Incentive Programs and Services**
1. Sales & use tax abatement/deferral
2. State business tax abatement
3. Employee recruitment and training
4. Redevelopment area
5. Cnty package of services and programs

**Notable Public/Private Transactions**
1. Coast Shopping Center
2. Water Street Coffee Company
3. BT's Glass Company
4. Cornerstone OPA
5. Tuscany OPA

**Business Advantages**
1. No corporate or personal income taxes, excellent cost of living
2. Growing population and highly skilled labor force
3. Close access to LA and Phoenix markets

**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

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
- 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

**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
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

Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
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<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

General Office

Professional Office

Retail

Wholesale

Manufacturing

Personal Service

Commercial Property

Residential Property

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>4.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Notes:

- Electric $0.0026838/kwh. Telephone access line fee is $5.15 per month

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax</td>
<td>2.956300%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax</td>
<td>17.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Property Tax Notes:
**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

**ECONOMIC DEVELOPMENT QUOTES**

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
<th>Hotel Occupancy Tax Rebate Incentives for CBD Hotels to add hotel rooms inventory for Convention Center Expansion. Room block required under agreement terms.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notable Public/Private Transactions</td>
<td>Downtown Arena, opening of Reliant Stadium for Houston Texans</td>
</tr>
</tbody>
</table>

**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)

**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
City of LAS VEGAS

400 East Stewart Ave.
Las Vegas, NV 89101
www.ci.las-vegas.nv.us

(702) 229-6501

Population (2002) 478,400

Crime Index Total (2001) 50,838

Las Vegas, NV 89101

Business Licenses (702) 229-6281

Planning Department (702) 229-6301

Redevelopment Agency (702) 229-6551

Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>Business Category</th>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Various Categories</td>
<td>$200</td>
<td>0.20%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Various Categories</td>
<td>$7,500</td>
<td>0.75%</td>
<td>$0.75</td>
</tr>
<tr>
<td>Retail</td>
<td>Section 6.04.005 Sales-Based Fee</td>
<td>$5,600</td>
<td>0.56%</td>
<td>$0.56</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Section 6.04.005 Sales-Based Fee</td>
<td>$5,600</td>
<td>0.56%</td>
<td>$0.56</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Section 6.04.005 Sales-Based Fee</td>
<td>$5,600</td>
<td>0.56%</td>
<td>$0.56</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Section 6.04.502</td>
<td>$15,000</td>
<td>1.50%</td>
<td>$1.50</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Exempt</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Section 6.04.040</td>
<td>$2,338</td>
<td>0.23%</td>
<td>$0.23</td>
</tr>
</tbody>
</table>

Calculation Formulas

VARIOUS CATEGORIES (GENERAL OFFICE):
$200 per flat fee

VARIOUS CATEGORIES (PROFESSIONAL OFFICE):
$150 per licensed professional

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 6.04.005 (PERSONAL SERVICES):
$150 per employee

SECTION 6.04.502 (PERSONAL SERVICES):
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 statue 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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

Electric Distributor:
Nevada Power Company

Special Notes:
Per City, telephone tax on intrastate calls only

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.137500%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.000%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0% - 11.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>1.50/hr. meter</td>
</tr>
</tbody>
</table>

Property Tax Notes:
City of LAS VEGAS

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: $50 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

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

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

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
City of PHOENIX  Maricopa County, Arizona

200 West Washington Street
Phoenix, AZ 85003

www.ci.phoenix.az.us

(602) 262-6011

Population (2002) 1,321,050

Television 2.7%

City Designation/Rate Code

Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Privilege (Sales) or Use Tax</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Privilege (Sales) or Use Tax</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Privilege (Sales) or Use Tax</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Privilege (Sales) or Use Tax</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Privilege (Sales) or Use Tax</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Rentals of Non-Lodging Real Estate Code (09)</td>
<td>$190,000</td>
<td>1.900%</td>
<td>$19.00</td>
</tr>
<tr>
<td>Lodging Code (13)</td>
<td>$181,850</td>
<td>1.819%</td>
<td>$18.19</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>7.1%</td>
</tr>
<tr>
<td>Telephone</td>
<td>11.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>11.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>9.0%</td>
</tr>
<tr>
<td>Water</td>
<td>9.0%</td>
</tr>
</tbody>
</table>

Electric Distributor: Arizona Public Service

Special Notes:

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>5.913900%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.100%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.07%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Property Tax Notes:
## Economic Incentives

<table>
<thead>
<tr>
<th>Incentive</th>
<th>Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Administered by:</td>
</tr>
<tr>
<td>Community and Economic Development Department</td>
<td></td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Industrial Revenue Bond Financing Available</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Will Consider Transaction</td>
</tr>
</tbody>
</table>

## 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

*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
- 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
  - Nuestro Barrio
  - Eastlake Park
  - Sky Harbor
  - Longview

## Economic Development Quotes

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
City of RENO

Washoe County, Nevada

Cost Rating

$$$ 2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City of RENO

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

Rate Comparison

Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

City Designation/Rate Code  Total  % of $10m  Per $1,000
General Office  General Business License  4.04.110 $7,545  0.075%  $0.75
Professional Office  General Business License  4.04.110 $7,545  0.075%  $0.75
Retail  General Business License  4.04.110 $7,545  0.075%  $0.75
Wholesale  General Business License  4.04.110 $7,545  0.075%  $0.75
Manufacturing  General Business License  4.04.110 $7,545  0.075%  $0.75
Personal Service  General Business License  4.04.110 $7,545  0.075%  $0.75
Commercial Property  General Business License  4.04.110 $7,545  0.075%  $0.75
Residential Property  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

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Notes:
City charges a franchise fee for utilities that varies by utility

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>3.520000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>13.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Property Tax Notes:
## ECONOMIC INCENTIVES

**Business Retention/Attraction Program Administered by:**
- Economic Development Auth. of Western Nevada (EDAWN)

**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

### SPECIAL ZONES

- Business Improvement District(s) (BIDs)
- Other Non-Residential Assessment/Tax Districts
  - Downtown Police & Maintenance 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)

### ECONOMIC DEVELOPMENT QUOTES

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
<th>Small business loan program in Redevelopment areas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notable Public/Private Transactions</td>
<td>1. Redevelopment Agency and San Diego developers are partners in the Riverfront entertainment complex in Downtown</td>
</tr>
<tr>
<td></td>
<td>2. 12-screen Century Cinemas opened at the Riverfront</td>
</tr>
<tr>
<td></td>
<td>3. Rehabilitated Riverside Casino into artist studios</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>1. Low cost of doing business</td>
</tr>
<tr>
<td></td>
<td>2. Very high quality of life</td>
</tr>
<tr>
<td></td>
<td>3. Close to Northern California markets</td>
</tr>
</tbody>
</table>

### TRANSPORTATION AMENITIES

**Freeway Interchange Ratio**
- 6.6 interchanges for each 100,000 residents

**Nearest Commercial Airport**
- Reno Tahoe International Airport

**Nearest Port Facilities**
- Port of San Francisco

**Bus Transit Service**
- Cityfare System

**Rail Transit Service**
- None

**Rail Freight Service**
- Burlington Northern and Union Pacific
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

BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article I, Section 5.04.070</td>
<td>$1,070</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Article I, Section 5.04.070</td>
<td>$1,070</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Article I, Section 5.04.070</td>
<td>$1,070</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Article I, Section 5.04.070</td>
<td>$1,070</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Article I, Section 5.04.070</td>
<td>$1,070</td>
<td>0.011%</td>
<td>$0.11</td>
</tr>
<tr>
<td>Article I, Section 5.04.070/Schedule 1</td>
<td>$3,845</td>
<td>0.038%</td>
<td>$0.38</td>
</tr>
</tbody>
</table>

Calculation Formulas

ARTICLE I, SECTION 5.04.070:
Base Fee: $70.00, plus $10.00 per employee

ARTICLE I, 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

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>6.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>6.0%</td>
</tr>
<tr>
<td>Water</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

Special Notes:
- $1/month/cellular phone

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.014468%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>6.350%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>10.85%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>2.0%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td></td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fees</td>
<td></td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td>Notes 1</td>
</tr>
</tbody>
</table>

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
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>General Office</th>
<th>Professional Office</th>
<th>Retail</th>
<th>Wholesale</th>
<th>Manufacturing</th>
<th>Personal Service</th>
<th>Commercial Property</th>
<th>Residential Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>Occupational</td>
<td>$492 0.005%</td>
<td>$492 0.005%</td>
<td>$492 0.005%</td>
<td>$492 0.005%</td>
<td>$492 0.005%</td>
<td>$492 0.005%</td>
<td>$200,000 2.000%</td>
<td>$0 0.000%</td>
</tr>
<tr>
<td>Exempt</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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

### Rate Comparison

Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$492</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>$492</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>$492</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>$492</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>$492</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>9.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>9.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>9.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>9.0%</td>
</tr>
<tr>
<td>Water</td>
<td>9.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:** Tucson Electric Power

**Special Notes:**
- Rates include privilege tax & franchise fee. Telephone tax on intrastate calls only.

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.120200%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.607%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**
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 District(s)
  - 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
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
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL OFFICE</td>
<td>$4,925</td>
<td>0.049%</td>
<td>$0.49</td>
</tr>
<tr>
<td>OTHER CATEGORY</td>
<td>$4,925</td>
<td>0.049%</td>
<td>$0.49</td>
</tr>
<tr>
<td>OTHER CATEGORY</td>
<td>$4,925</td>
<td>0.049%</td>
<td>$0.49</td>
</tr>
<tr>
<td>OTHER CATEGORY</td>
<td>$4,925</td>
<td>0.049%</td>
<td>$0.49</td>
</tr>
<tr>
<td>OTHER CATEGORY</td>
<td>$4,925</td>
<td>0.049%</td>
<td>$0.49</td>
</tr>
<tr>
<td>Hotel</td>
<td>$5,800</td>
<td>0.058%</td>
<td>$0.58</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>7.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>8.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Notes:**
- Water tax is $8.00 per cubic foot; electricity charged by usage.

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Property Tax Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.870549%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>3.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>$1.50 max</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**
- Actual Rate: 7.77% times 2.309 equalizer on 16% of assessed value
City of CHICAGO

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
- Public Facilities Fees
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- Major Thoroughfare/Bridge Fees
- Art in Public Places Fees
- Other Special Fees

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)
- 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

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

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

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**City of EAU CLAIRE**

**Eau Claire County, Wisconsin**

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>203 South Farwell</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Eau Claire, WI 54701</td>
</tr>
<tr>
<td></td>
<td><a href="http://www.ci.eau-claire.wi.us">www.ci.eau-claire.wi.us</a></td>
</tr>
</tbody>
</table>

**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

---

### BUSINESS TAXES

#### Rate Comparison

Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Manufacturing</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

#### Calculation Formulas

- **No Tax or Fee**
- **Gross Receipts**
- **Employee Payroll**
- **Flat Rate/Other**

---

### BUSINESS TAX NOTES

#### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:** Xcel Energy

#### SPECIAL NOTES:

---

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.193400%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>5.500%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>7.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**  
Actual Rate: $21,934 per $1000
### City of EAU CLAIRE

**ECONOMIC INCENTIVES**

<table>
<thead>
<tr>
<th>Incentive Type</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Administered by: Economic Development Department</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Will Consider Transaction</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Will Consider Transaction</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Will Consider Transaction</td>
</tr>
</tbody>
</table>

**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**

- [x] Business Improvement District(s) (BIDs)
  - Three in Downtown
- [ ] Other Non-Residential Assessment/Tax Districts
- [x] State Enterprise Zone(s)
  - Wisconsin Dev. Zone Program; I-94 Corridor Tech. Zone Program
- [ ] Recycling Market Development Zone(s)
- [ ] Foreign Trade Zone(s)
- [ ] Other Special Business or Incentive Zone(s)
- [x] Redevelopment Project Area(s)
  - North Barstow Street

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio
  - 16.2 interchanges for each 100,000 residents
- Nearest Commercial Airport
  - Chippewa Valley Regional Airport
- Nearest Port Facilities
  - None
- Bus Transit Service
  - City Transit
- Rail Transit Service
  - None
- Rail Freight Service
  - Union Pacific

**ECONOMIC DEVELOPMENT QUOTES**

<table>
<thead>
<tr>
<th>Category</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Incentive Programs and Services</td>
<td>No Response</td>
</tr>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>No Response</td>
</tr>
</tbody>
</table>
### BUSINESS TAXES

#### City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Category A</td>
<td>No Tax or Fee</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Category A</td>
<td>No Tax or Fee</td>
</tr>
<tr>
<td>Retail</td>
<td>Category A</td>
<td>No Tax or Fee</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Category A</td>
<td>No Tax or Fee</td>
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<tr>
<td>Manufacturing</td>
<td>Category B</td>
<td>Gross Receipts</td>
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<tr>
<td>Personal Service</td>
<td>Category A</td>
<td>Payroll</td>
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<tr>
<td>Commercial Property</td>
<td>Category A</td>
<td>Flat Rate/Other</td>
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<tr>
<td>Residential Property</td>
<td>Category A</td>
<td>Flat Rate/Other</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**Category A:**
- **Low Limit:** $0
- **High Limit:** $28,000
- **Base Rate:** $25.00
- **Incremental Rate:** 0

**Category B:**
- **Low Limit:** $0
- **High Limit:** $31,000
- **Base Rate:** $25.00
- **Incremental Rate:** 0

**Rate Comparison**

- **Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.**
- **Total:** $8,343
- **% of $10m:** 0.083%
- **Per $1,000:** $0.83

### BUSINESS TAX NOTES

All Categories have $25.00 Minimum Fee  
Base Rate + (Gross Receipts - Low Limit) x Incremental Rate

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>10.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>10.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>10.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Special Notes:**
- Electric, Telephone, and Gas: 7% residential 10% business

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>0.428800%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>0.750%</td>
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<tr>
<td>Transient Occupancy Tax Rate</td>
<td>7.5</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**
### 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
City of NAPERVILLE
Will and Du Page Counties, Illinois

Cost Rating

400 South Eagle Street
Naperville, IL 60540
www.naperville.il.us

Business Licenses (630) 420-6045
Economic Development (630) 305-7701 Crime Index Total (2001) 0
Planning Department (630) 548-2974
Redevelopment Agency (630) 548-2974

BUSINESS TAXES

Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

City Designation/Rate Code

<table>
<thead>
<tr>
<th>General Office</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
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</thead>
<tbody>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Wholesale</td>
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<td></td>
<td></td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Manufacturing</td>
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<td></td>
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<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<td>Personal Service</td>
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<tr>
<td>Commercial Property</td>
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<td>Residential Property</td>
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<td></td>
<td></td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
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</tr>
<tr>
<td>Cellular</td>
<td>5.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>5.0%</td>
</tr>
</tbody>
</table>

Special Notes:

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.054600%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>0.000%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>4.4%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0</td>
</tr>
</tbody>
</table>

Property Tax Notes:
### Economic Incentives

**Business Retention/Attraction Program Administered by:**
- Naperville Development Partnership

**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**
- 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)
- Other Non-Residential Assessment/Tax Districts
  - Special Service Areas
- 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

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
<th>No Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>No Response</td>
</tr>
</tbody>
</table>

### Transportation Amenities

**Freeway Interchange Ratio**
- 1.6 interchanges for each 100,000 residents

**Nearest Commercial Airport**
- Chicago Midway

**Nearest Port Facilities**
- None

**Bus Transit Service**
- PACE

**Rail Transit Service**
- Downtown Naperville

**Rail Freight Service**
- Burlington Northern, Santa Fe
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
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<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
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<tr>
<td>Personal Service</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.00%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- No Tax or Fee
- Gross Receipts
- Employee Payroll
- Rate Other

## BUSINESS TAX NOTES

Subject to State Fees.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>8.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>8.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Special Notes:

- Electric Distributor: Commonwealth Edison

## 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
- Scheduled Traffic Impact/Trip Fees
- Signalization Fees
- 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
**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Retail</td>
<td>$150</td>
<td>0.002%</td>
<td>$0.02</td>
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<tr>
<td>Wholesale</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
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<tr>
<td>Manufacturing</td>
<td>$50</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$50</td>
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<td>$0.01</td>
</tr>
<tr>
<td>Commercial Property</td>
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<td>0.001%</td>
<td>$0.01</td>
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<tr>
<td>Residential Property</td>
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<td>$0.01</td>
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<table>
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<tbody>
<tr>
<td>Utility User Tax Rates</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Electric</td>
<td>1.0%</td>
<td>Electric Distributor:</td>
<td>Com Ed</td>
</tr>
<tr>
<td>Telephone</td>
<td>4.0%</td>
<td>Special Notes:</td>
<td></td>
</tr>
<tr>
<td>Cellular</td>
<td>4.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td>1.0%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td>1.0%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Business Tax Notes |

<table>
<thead>
<tr>
<th>Property and Other Tax Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
</tr>
</tbody>
</table>

**UTILITY USER TAX RATES**

- **Electric**: 1.0%
- **Telephone**: 4.0%
- **Cellular**: 4.0%
- **Gas**: 1.0%
- **Water**: 1.0%

**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%
## 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**
- **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)**
- **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
## BUSINESS TAXES

<table>
<thead>
<tr>
<th>General Office</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee</th>
<th>Payroll</th>
<th>Rat Rate Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Office</td>
<td>No Tax or Fee</td>
<td>Gross Receipts</td>
<td>Employee</td>
<td>Payroll</td>
<td>Rat Rate Other</td>
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<td>Payroll</td>
<td>Rat Rate Other</td>
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<td>Wholesale</td>
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<td>Gross Receipts</td>
<td>Employee</td>
<td>Payroll</td>
<td>Rat Rate Other</td>
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<tr>
<td>Manufacturing</td>
<td>No Tax or Fee</td>
<td>Gross Receipts</td>
<td>Employee</td>
<td>Payroll</td>
<td>Rat Rate Other</td>
</tr>
<tr>
<td>Personal Service</td>
<td>No Tax or Fee</td>
<td>Gross Receipts</td>
<td>Employee</td>
<td>Payroll</td>
<td>Rat Rate Other</td>
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<td>Commercial Property</td>
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<td>Employee</td>
<td>Payroll</td>
<td>Rat Rate Other</td>
</tr>
<tr>
<td>Residential Property</td>
<td>No Tax or Fee</td>
<td>Gross Receipts</td>
<td>Employee</td>
<td>Payroll</td>
<td>Rat Rate Other</td>
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</tbody>
</table>

### Rate Comparison

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
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<tr>
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</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

### Calculation Formulas

- **No Tax or Fee**
- **Gross Receipts**
- **Employee**
- **Payroll**
- **Rat Rate Other**

## BUSINESS TAX NOTES

Subject to State Fees.

## UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
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<tbody>
<tr>
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<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

### Electric Distributor:

City Water, Light & Power Company

### Special Notes:

## PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.514600%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0</td>
</tr>
</tbody>
</table>

### Property Tax Notes:
## ECONOMIC INCENTIVES

<table>
<thead>
<tr>
<th>Service Type</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program Administered by:</td>
<td>Office of Planning and Economic Development</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Will Consider Transaction</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Will Consider Transaction</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Have Completed Transaction - available in Enterprise Zone</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Unlikely to be Available</td>
</tr>
</tbody>
</table>

### 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.

## DEVELOPMENT IMPACT/EXACTION FEES

- ✔️ Development Impact Fees  
  - Note 1: Determined by total cost and type of development
- ✔️ Public Facilities Fees  
  - Note 2: Water, sewer main extension determined by project cost
- ✔️ Scheduled Traffic Impact/Trip Fees  
  - Note 3: 50% of cost to improve substandard roadway
- ✔️ Signalization Fees
- ✔️ Major Thoroughfare/Bridge Fees
- ✔️ Art in Public Places Fees
- ✔️ Other Special Fees

## SPECIAL ZONES

- ✔️ Business Improvement District(s) (BIDs)
- ✔️ State Enterprise Zone(s)  
  - Property tax abatements; Building materials sales tax exemption
- ✔️ Other Special Business or Incentive Zone(s)  
  - Tax Increment Financing District
- ✔️ Redevelopment Project Area(s)

## 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
City of ST. PETERS
St. Charles County, Missouri

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

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

General Office General Business $50 0.001% $0.01
Professional Office General Business $50 0.001% $0.01
Retail General Business $50 0.001% $0.01
Wholesale General Business $50 0.001% $0.01
Manufacturing General Business $50 0.001% $0.01
Personal Service General Business $50 0.001% $0.01
Commercial Property General Business $50 0.001% $0.01
Residential Property General Business $50 0.001% $0.01

Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

City Designation/Rate Code

General Office General Business $50 0.001% $0.01
Professional Office General Business $50 0.001% $0.01
Retail General Business $50 0.001% $0.01
Wholesale General Business $50 0.001% $0.01
Manufacturing General Business $50 0.001% $0.01
Personal Service General Business $50 0.001% $0.01
Commercial Property General Business $50 0.001% $0.01
Residential Property General Business $50 0.001% $0.01

Calculation Formulas

GENERAL BUSINESS
$50 flat fee

Business Tax Notes:

Special Notes:

Electric Distributor: Ameren UE

Utility User Tax Rates

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
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<tr>
<td>Water</td>
<td>0.0%</td>
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</tbody>
</table>

Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.236700%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.425%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Property Tax Notes:
City of ST. PETERS

St. Charles County, Missouri

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:

City Administrator’s Office

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

Unlikely to be Available

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

Will Consider Transaction

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

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

Note 1: Roadway contributions in lieu of actual road work or on site detention is negotiated on a case-by-case basis

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)

Business License Tax Waivers or Reductions

Will Consider Transaction

PROPERTY TAX REIMBURSEMENTS

Unlikely to be Available

Utility Tax Discounts

Will Consider Transaction

Business License Tax Waivers or Reductions

Unlikely to be Available

PERMIT OR FEE WAIVERS OR REDUCTIONS

Unlikely to be Available

ECONOMIC DEVELOPMENT QUOTE

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

5.8 interchanges for each 100,000 residents

Nearest Commercial Airport

Lambert-St. Louis International

Nearest Port Facilities

Port of St. Louis

Bus Transit Service

None

Rail Transit Service

None

Rail Freight Service

Norfolk & Southern
Unincorporated ST. CHARLES COUNTY
St. Charles County, Missouri

1001 Boardwalk Springs Place, Suite 50
O'Fallen, MO 63366

Administrative Office (636) 441-6880
Business Licenses
Economic Development (636) 441-6880
Planning Department
Redevelopment Agency

Population (2002) 280,700

BUSINESS TAXES

Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Electric Distributor: Culvre River, American UE

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Rate</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Rate</td>
<td>5.825%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>5% on sleeping rooms</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0</td>
</tr>
</tbody>
</table>
Unincorporated ST. CHARLES COUNTY

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

ECONOMIC DEVELOPMENT QUOTES

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 Intl St. Louis

Nearest Port Facilities
Tri-Cities Port Authority

Bus Transit Service
Greyhound

Rail Transit Service
Amtrak

Rail Freight Service
Norfolk Southern

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)

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
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

BUSINESS TAXES

Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

City Designation/Rate Code

| General Office | Boston Code, Chapter XVIII, All Categories | $13 | 0.000% | $0.00 |
| Professional Office | Boston Code, Chapter XVIII, All Categories | $13 | 0.000% | $0.00 |
| Retail | Boston Code, Chapter XVIII, All Categories | $13 | 0.000% | $0.00 |
| Wholesale | Boston Code, Chapter XVIII, All Categories | $13 | 0.000% | $0.00 |
| Manufacturing | Boston Code, Chapter XVIII, All Categories | $13 | 0.000% | $0.00 |
| Personal Service | Boston Code, Chapter XVIII, All Categories | $13 | 0.000% | $0.00 |
| Commercial Property | Boston Code, Chapter XVIII, All Categories | $13 | 0.000% | $0.00 |
| Residential Property | Boston Code, Chapter XVIII, All Categories | $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:
### Economic Incentives

<table>
<thead>
<tr>
<th>Incentive Type</th>
<th>Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Office of Business Development</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Unlikely to be Available</td>
</tr>
</tbody>
</table>

### Development Impact/Exaction Fees

- **Development Impact Fees**: Note 1
- **Public Facilities Fees**: Unlikely to be Available
- **Scheduled Traffic Impact/Trip Fees**: Note 2
- **Signalization Fees**: Unlikely to be Available
- **Major Thoroughfare/Bridge Fees**: Unlikely to be Available
- **Art in Public Places Fees**: Unlikely to be Available
- **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

- **Business Improvement District(s) (BIDs)**: Unlikely to be Available
- **Other Non-Residential Assessment/Tax Districts**: Unlikely to be Available
- **State Enterprise Zone(s)**: Unlikely to be Available
- **Recycling Market Development Zone(s)**: Unlikely to be Available
- **Foreign Trade Zone(s)**: Unlikely to be Available
- **Other Special Business or Incentive Zone(s)**: Fed. Empowerment Zone; Enhanced Enterprise Community
- **Redevelopment Project Area(s)**: No Response

### 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**: 1.7 interchanges for each 100,000 residents
- **Nearest Commercial Airport**: Logan Airport
- **Nearest Port Facilities**: No response
- **Bus Transit Service**: MBTA
- **Rail Transit Service**: MBTA (commuter; Green Line; subway)
- **Rail Freight Service**: No response
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

BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.</td>
</tr>
<tr>
<td>General Office</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>$0</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$0</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$0</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
</tr>
</tbody>
</table>

Calculation Formulas

BUSINESS TAX NOTES

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>0.720000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>0.00%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0</td>
</tr>
</tbody>
</table>

Property Tax Notes:

Special Notes:
## Hartford County, Connecticut

### Economic Incentives

<table>
<thead>
<tr>
<th>Program</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Retention/Attraction Program</td>
<td>Administered by Hartford Economic Development Commission (HEDC)</td>
</tr>
<tr>
<td>Industrial Development Bonds (IDBs)</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Land, Acquisition or Construction Subsidies</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Lease or Tenant Improvement Subsidies</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Offsite Infrastructure Subsidies</td>
<td>Have Completed Transaction</td>
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<tr>
<td>Business License Tax Waivers or Reductions</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Permit or Fee Waivers or Reductions</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Property Tax Reimbursements</td>
<td>Have Completed Transaction</td>
</tr>
<tr>
<td>Utility Tax Discounts</td>
<td>Unlikely to be Available</td>
</tr>
<tr>
<td>Financial Relocation Assistance</td>
<td>Will Consider Transaction</td>
</tr>
</tbody>
</table>

### 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**
  - Enterprise 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
BUSINESS TAXES

Rate Comparison

Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>Rate Comparison</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$71,200</td>
<td>0.712%</td>
<td>$7.12</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$71,200</td>
<td>0.712%</td>
<td>$7.12</td>
</tr>
<tr>
<td>Retail</td>
<td>$71,200</td>
<td>0.712%</td>
<td>$7.12</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$71,200</td>
<td>0.712%</td>
<td>$7.12</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$71,200</td>
<td>0.712%</td>
<td>$7.12</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$71,200</td>
<td>0.712%</td>
<td>$7.12</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$71,200</td>
<td>0.712%</td>
<td>$7.12</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$908,825</td>
<td>9.088%</td>
<td>$90.88</td>
</tr>
</tbody>
</table>

Calculation Formulas

UNINCORPORATED BUSINESS TAX, Title 11, Chapter 5:
Unincorporated business tax of 4% on taxable income

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.

COMMERCIAL RENT TAX, Title 11, Chapter 7:
Commercial rent tax 3.9% of the taxpayers base rent

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.

Sliding Scale for base rents between $100,000 and $140,000.

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.

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 Unicorporated 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>2.4%</td>
</tr>
<tr>
<td>Telephone</td>
<td>2.4%</td>
</tr>
<tr>
<td>Cellular</td>
<td>2.4%</td>
</tr>
<tr>
<td>Gas</td>
<td>2.4%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Special Notes: Actual rate is 2.35%

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>4.399200%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>8.250%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>5% plus $0.50 - $2.00 per</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>6.0% - 14.0%</td>
</tr>
</tbody>
</table>

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**
  - 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
- ☐ 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
B USINESS T AXES

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Rate Comparison</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$153,328</td>
<td>1.533%</td>
<td>$15.33</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$153,328</td>
<td>1.533%</td>
<td>$15.33</td>
</tr>
<tr>
<td>Retail</td>
<td>$133,000</td>
<td>1.330%</td>
<td>$13.30</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$133,000</td>
<td>1.330%</td>
<td>$13.30</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$133,000</td>
<td>1.330%</td>
<td>$13.30</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$133,000</td>
<td>1.330%</td>
<td>$13.30</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$133,000</td>
<td>1.330%</td>
<td>$13.30</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$833,000</td>
<td>8.330%</td>
<td>$83.30</td>
</tr>
</tbody>
</table>

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

B USINESS T AX 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

U NITY USER T AX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Electric Distributor: PECO

S pecial Notes:

P ROPERTY AND OTHER T AX RATES

<table>
<thead>
<tr>
<th>Tax Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.644500%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.000%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>14.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>15.0%</td>
</tr>
</tbody>
</table>

Property Tax Notes:
## City of Philadelphia

### 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

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>In KOZs, all State and City business taxes can be waived through 2010 for qualifying companies.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Notable Public/Private Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recently opened a 1.1 million sq. ft. warehouse distribution center in a KOZ that will employ 1100 workers when fully operational.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Advantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Large skilled labor force</td>
</tr>
<tr>
<td>2. Developed trans. access to local and int'l market</td>
</tr>
<tr>
<td>3. concentrations of finance market</td>
</tr>
<tr>
<td>4. precision manufacturing</td>
</tr>
<tr>
<td>5. medical services</td>
</tr>
</tbody>
</table>

### 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
## City of SYRACUSE

### Onondaga County, New York

**312 City Hall, 233 E. Washington St.**  
*Syracuse, NY 13202*  
[www.syracuse.ny.us](http://www.syracuse.ny.us)

<table>
<thead>
<tr>
<th>Administrative Office</th>
<th>(315) 448-8005</th>
<th>Population (2002)</th>
<th>147,300</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Licenses</td>
<td>(315) 448-8310</td>
<td>Crime Index Total (2001)</td>
<td>9,526</td>
</tr>
<tr>
<td>Economic Development</td>
<td>(315) 448-8100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Planning Department</td>
<td>(315) 448-8100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Redevelopment Agency</td>
<td>(315) 448-8100</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### BUSINESS TAXES

#### Rate Comparison

Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

#### Calculation Formulas

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

### BUSINESS TAX NOTES

Subject to State Fees.

### UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>1.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>1.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>1.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>1.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:** National Grid

### Special Notes:

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Class</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.191000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>3.00%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>0</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**
City of SYRACUSE

ECONOMIC INCENTIVES

Business Retention/Attraction Program Administered by:
Department of Economic Development

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
Have Completed Transaction

Financial Relocation Assistance
Have Completed Transaction

ECONOMIC DEVELOPMENT QUOTES

Special Incentive Programs and Services
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 Lien of Taxes (PILOT) funds allow money to be reinvested in projects for public improvements

TRANSPORTATION AMENITIES

Freeway Interchange Ratio
5.4 interchanges for each 100,000 residents

Nearest Commercial Airport
Hancock International Airport

Nearest Port Facilities
Port of Oswego - Great Lakes - St. Lawrence

Bus Transit Service
CNY Regional Transportation

Rail Transit Service
Amtrak

Rail Freight Service
CSX

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

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

☑ Business Improvement District(s) (BIDs)
☐ Other Non-Residential Assessment/Tax Districts

☑ State Enterprise Zone(s)
   NYS Empire Zone
☐ Recycling Market Development Zone(s)

☑ Foreign Trade Zone(s)

☑ Other Special Business or Incentive Zone(s)
   Federal Empowerment Zone
☐ Redevelopment Project Area(s)
### Cost Rating

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>District of Columbia</th>
<th>City of Washington, D.C.</th>
</tr>
</thead>
<tbody>
<tr>
<td>$$ $$ $$</td>
<td>441 4th Street, NW</td>
<td>Washington, D.C. 20001</td>
</tr>
</tbody>
</table>

**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  

---

### BUSINESS TAXES

#### Rate Comparison

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>11.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>11.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>11.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>11.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:** PEPCO

**Special Notes:**

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.850000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>5.750%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>14.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>12.0%</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**

---

**Rate formulas**

License Fee: $45 per year  

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Ward 3: 2.5% Title 47, Chapter 18</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Ward 3: 2.5% Title 47, Chapter 18</td>
</tr>
<tr>
<td>Retail</td>
<td>Ward 3: 2.5% Title 47, Chapter 18</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Ward 3: 2.5% Title 47, Chapter 18</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Ward 3: 2.5% Title 47, Chapter 18</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Ward 3: 2.5% Title 47, Chapter 18</td>
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<tr>
<td>Commercial Property</td>
<td>Ward 3: 2.5% Title 47, Chapter 18</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Ward 3: 2.5% Title 47, Chapter 18</td>
</tr>
</tbody>
</table>
City of WASHINGTON, D.C.

**ECONOMIC INCENTIVES**

Business Retention/Attraction Program Administered by:
Office of The Deputy Mayor for Planning and Economic Development

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 Facilities 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)
- 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
  1. Freedom Forum's Newseum
  2. Brentwood Shopping Center
  3. KMART
  4. Homedepot
  5. Giant

- Business Advantages
  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 Metro Rail

- Rail Freight Service
  - CSX
Index of Communities by County/Region

Southeast

Atlanta, GA
Charlotte, NC
Coral Springs, FL
Durham, NC
Gainsville, FL
Miami, FL
Newport News, VA
Ocala, FL
Sunrise, FL
### BUSINESS TAXES

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Occupation Tax: Class 3</th>
<th>Occupation Tax: Class 2</th>
<th>Occupation Tax: Class 6</th>
<th>Occupation Tax: Class 5</th>
<th>Occupation Tax: Class 7</th>
<th>Rate Comparison</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$10,102 0.101% $1.01</td>
<td>$9,103 0.091% $0.91</td>
<td>$18,094 0.181% $1.81</td>
<td>$15,596 0.156% $1.56</td>
<td>$20,591 0.206% $2.06</td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td>$20,000 0.200% $2.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td></td>
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<tr>
<td>Wholesale</td>
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<tr>
<td>Manufacturing</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
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<td></td>
<td></td>
</tr>
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<td>Commercial Property</td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Calculation Formulas

**OCCUPATION TAX (gross receipts):**
- 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

**PROFESSIONAL OCCUPATION TAX:**
- $400 per professional

### 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

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:** Georgia Power

### SPECIAL NOTES:

- Actual Rate: $45.701 per $1000 on 40% of assessed value

### PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.828000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.000%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>7.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property 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

---

**ECONOMIC DEVELOPMENT QUOTES**

1. Special Incentive Programs and Services
   - Urban Enterprise Zone
   - Tax Abatement Program

2. Notable Public/Private Transactions
   - Tax Increment Financing (Tax Allocation Districts)

3. Business Advantages
   - Airport, Rail, Transit Systems
   - Labor Force, Diversity
   - Low Cost

---

**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

**Note:** Fees are net of property tax credit. Also, fees will be reduced by 50% within 1,000 feet of a MARTA station.

**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)
  - Empowerment Zone
- Redevelopment Project Area(s)

---

**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
**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALL CATEGORIES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Office</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>$2,000</td>
<td>0.020%</td>
<td>$0.20</td>
</tr>
<tr>
<td>Residential Property</td>
<td>$600,000</td>
<td>6.000%</td>
<td>$60.00</td>
</tr>
</tbody>
</table>

**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

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.306700%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>7.000%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property 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.
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
Available 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

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

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)

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
City of CORAL SPRINGS

Broward County, Florida

2003 Kosmont-Rose Institute Cost of Doing Business Survey®

City Designation/Rate Code

<table>
<thead>
<tr>
<th>Category</th>
<th>Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>Category 15</td>
<td>$385</td>
<td>0.004%</td>
<td>$0.04</td>
</tr>
<tr>
<td>Professional Office</td>
<td>Category 11</td>
<td>$115</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Retail</td>
<td>Category 13</td>
<td>$115</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Wholesale</td>
<td>Category 13</td>
<td>$867</td>
<td>0.009%</td>
<td>$0.09</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>Category 9</td>
<td>$463</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Personal Service</td>
<td>Category 2</td>
<td>$115</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Commercial Property</td>
<td>Category 15</td>
<td>$385</td>
<td>0.004%</td>
<td>$0.04</td>
</tr>
<tr>
<td>Residential Property</td>
<td>Category 12</td>
<td>$8,510</td>
<td>0.085%</td>
<td>$0.85</td>
</tr>
</tbody>
</table>

Calculation Formulas

- Category 2: Services/Business Personal
  Fee: $115.00

- Category 9: MFG/Industrial
  0-50 employees: $172.00
  51-over: $463.00

- Category 11: Professional Services
  Fee: $115.00

- Category 12: Residential/Hotels and Motels
  Housing/Apartments: $9.20 per unit

- 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 15: Noncategorized
  Fee: $385.00

**BUSINESS TAX NOTES**

**UTILITY USER TAX RATES**

- Electric 10.0%
- Telephone 5.2%
- Cellular 5.2%
- Gas 10.0%
- Water 10.0%

**Special Notes:**

- Electric Distributor: Florida Power & Light

**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

**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

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Available Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Impact Fees</td>
<td>Note 1</td>
</tr>
<tr>
<td>Public Facilities Fees</td>
<td></td>
</tr>
<tr>
<td>Scheduled Traffic Impact/Trip Fees</td>
<td></td>
</tr>
<tr>
<td>Signalization Fees</td>
<td></td>
</tr>
<tr>
<td>Major Thoroughfare/Bridge Fees</td>
<td></td>
</tr>
<tr>
<td>Art in Public Places Fees</td>
<td></td>
</tr>
<tr>
<td>Other Special Fees</td>
<td></td>
</tr>
</tbody>
</table>

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

## 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
- Amtrak

**Rail Freight Service**
- Unlikely to be Available

## ECONOMIC DEVELOPMENT QUOTES

**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)

**Notable Public/Private Transactions**
1. Allume Entertainment
2. First Data
3. Allied Extrusion
4. Rooms-To-Go

**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.
**City of DURHAM**

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**

---

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>No Tax or Fee</th>
<th>Gross Receipts</th>
<th>Employee Payroll</th>
<th>Rat Rate Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>✔</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td>✔</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td>✔</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td>✔</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Rate Comparison**  
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$5,008</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>$2,510</td>
<td>0.025%</td>
<td>$0.25</td>
</tr>
<tr>
<td>$5,008</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>$5,008</td>
<td>0.050%</td>
<td>$0.50</td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>0.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>0.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>0.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Electric Distributor:**

**Special Notes:**

---

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>4.148000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>0.045%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>N/A</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>N/A</td>
</tr>
<tr>
<td>Property Actu rate</td>
<td>$41.48 per $1000</td>
</tr>
</tbody>
</table>

---

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## 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*

### 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

### 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**

### 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
City of Gainesville, Alachua County, Florida

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

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $1m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Zoning Group IX: Business Office</td>
<td>$525</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Zoning Group IX: Professional</td>
<td>$5,250</td>
<td>0.053%</td>
<td>$0.53</td>
</tr>
<tr>
<td>Zoning Group VI: Wholesale</td>
<td>$525</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Zoning Group IX: Manufacturing</td>
<td>$525</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Zoning Group IX: Services</td>
<td>$525</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Zoning Group IX: Business Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Zoning Group IX: Professional</td>
<td>$105</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Zoning Group IX: Services</td>
<td>$525</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

**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

**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 - $200,000 = $420
- $200,001 - $300,000 = $525
- Over $300,000 = $625

**ZONING GROUP VII: RETAIL TRADE**
When cost value of inventory based on most recent fiscal year end inventory prior to June 1st equals:
- $0 - $10,000 = $52.50
- $10,001 - $20,000 = $105
- $20,001 - $50,000 = $157.50
- $50,001 - $100,000 = $210
- $100,001 - $150,000 = $262.50
- $150,000 - $300,000 = $315
- $300,001 - $500,000 = $420
- Over $500,000 = $525

**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**

<table>
<thead>
<tr>
<th>Service</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>10.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>7.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>7.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>10.0%</td>
</tr>
<tr>
<td>Water</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Category</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.655090%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>6.000%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>9.0%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Property Tax Notes:**

Actual Rate varies between $26.5215 - $26.5509 per $1000
City of GAINESVILLE  

**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)
- Recycling Market Development Zone(s)
- Foreign Trade Zone(s)
- Other Special Business or Incentive Zone(s)
- Redevelopment Project Area(s)

**ECONOMIC DEVELOPMENT QUOTES**

<table>
<thead>
<tr>
<th>Special Incentive Programs and Services</th>
<th>No Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notable Public/Private Transactions</td>
<td>No Response</td>
</tr>
<tr>
<td>Business Advantages</td>
<td>No Response</td>
</tr>
</tbody>
</table>

**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
## City of Miami, Dade County, Florida

### Cost Rating

<table>
<thead>
<tr>
<th>Cost Rating</th>
<th>Address</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>$$ $$ $$</td>
<td>444 SW 2nd Avenue, Miami, FL 33133</td>
<td>(305) 250-5400, (305) 416-1450, (305) 416-1435</td>
</tr>
</tbody>
</table>

### Administrative Office
- Crime Index Total (2001): 35,550

### Utility User Tax Rates

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>6.1%</td>
</tr>
<tr>
<td>Telephone</td>
<td>7.0%</td>
</tr>
<tr>
<td>Cellular</td>
<td>7.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>7.0%</td>
</tr>
<tr>
<td>Water</td>
<td>7.0%</td>
</tr>
</tbody>
</table>

### Electric Distributor
- Florida Power & Light

### Property and Other Tax Rates

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>2.600000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>6.500%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>12.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>20.0%</td>
</tr>
</tbody>
</table>

### General Business Licenses
- Special Notes:
  - No Tax on Non-Everyone

### Calculation Formulas

- **Administrative Office**: $125.00
- **Professional Office**: $110.00 per professional
- **Retail, Merchants**: When the average value of merchandise carried, including merchandise on consignment is as follows:
  - $0 - $1,000: $60.00 plus $5.85 for each additional $1,000 or fraction thereof
- **Wholesale**: When one or more power machines are used, employing persons, including owners and operators:
  - 1 - 5 employees: $65
  - 6 - 10 employees: $128
- **Manufacturers**: When over 20 employees:
  - 11 - 25 employees: $381
  - 26 and over employees: $507
- **General Services**: $12.00 per employee
- **Other License**: $97.00 per employee
- **Apartment Houses**: $26.00 per unit, plus $1.85 per additional room over 10

### Business Tax Notes

- All business categories require a service charge of $3.00 per year.

### Rate Comparison

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sec. 31-50: Administrative Office</td>
<td>$128</td>
<td>0.001%</td>
<td>$0.01</td>
</tr>
<tr>
<td>Sec. 31-50: Professional</td>
<td>$5,503</td>
<td>0.055%</td>
<td>$0.55</td>
</tr>
<tr>
<td>Sec. 31-50: Retail, Merchants</td>
<td>$29,307</td>
<td>0.293%</td>
<td>$2.93</td>
</tr>
<tr>
<td>Sec. 31-50: Wholesale</td>
<td>$510</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Sec. 31-50: Manufacturers</td>
<td>$510</td>
<td>0.005%</td>
<td>$0.05</td>
</tr>
<tr>
<td>Sec. 31-50: General Services</td>
<td>$1,203</td>
<td>0.012%</td>
<td>$0.12</td>
</tr>
<tr>
<td>Sec. 31-50: Other License</td>
<td>$9,703</td>
<td>0.097%</td>
<td>$0.97</td>
</tr>
<tr>
<td>Sec. 31-50: Apartment Houses</td>
<td>$1,722</td>
<td>0.017%</td>
<td>$0.17</td>
</tr>
</tbody>
</table>
City of MIAMI

Dade County, Florida

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)

2400 Washington Avenue
Newport News, VA 23607
www.newportnewsva.com

Economic Development (757) 926-8428  Crime Index Total (2001) 9,897
Planning Department (757) 926-8428
Redevelopment Agency (757) 926-2620

BUSINESS TAXES

Rate Comparison
Annual tax for the first $10 million in receipts or the first 100 employees, as applicable.

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wholesale</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Commercial Property</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Property</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Calculation Formulas

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

PROFESSIONAL SERVICE:
$0 - $50,000 = $30
$50,001 - $100,000 = $50; $100,001 and over = $0.58 per $100 of gross receipts

RETAIL SALES:
$0 - $50,000 = $30
$50,001 - $100,000 = $50
$100,001 - $5,000,000 = $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

WHOLESALE:
$0 - $10,000 of inventory cost = $50, plus $0.20 per $100 of inventory cost over $10,000

REAL ESTATE:
$0 - $50,000 = $30; $50,001 - $100,000 = $50; $100,001 and over = $0.58 per $100 of gross receipts

BUSINESS TAX NOTES

Certain businesses may qualify for tax abatement if located within enterprise zone.

UTILITY USER TAX RATES

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
<th>Distributor/Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>5.0%</td>
<td>Virginia Power</td>
</tr>
<tr>
<td>Telephone</td>
<td>20.0%</td>
<td></td>
</tr>
<tr>
<td>Cellular</td>
<td>1.5%</td>
<td></td>
</tr>
<tr>
<td>Gas</td>
<td>10.0%</td>
<td>Electric, Telephone, Cellular, and Gas marginal rates dependent on usage.</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
<td></td>
</tr>
</tbody>
</table>

PROPERTY AND OTHER TAX RATES

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
<td>1.270000%</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
<td>4.500%</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
<td>7.5%</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

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

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

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

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
City of Ocala, Marion County, Florida

Cost Rating: $  
151 SE Osceola Ave.  
Ocala, FL 34471  
www.ocalafl.org

Administrative Office: (352) 629-8401  
Business Licenses: (352) 629-8355  
Economic Development: (352) 629-4187  
Planning Department: (352) 629-8527  
Redevelopment Agency: (352) 629-8231

**BUSINESS TAXES**

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Professional Office</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Retail</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Wholesale</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Manufacturing</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Personal Service</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Commercial Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
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<tr>
<td>Residential Property</td>
<td>$0</td>
<td>0.000%</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Calculation Formulas**

<table>
<thead>
<tr>
<th>Occupational Licenses</th>
</tr>
</thead>
</table>

**BUSINESS TAX NOTES**

**UTILITY USER TAX RATES**

<table>
<thead>
<tr>
<th>Utility</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric</td>
<td>10.0%</td>
</tr>
<tr>
<td>Telephone</td>
<td>5.2%</td>
</tr>
<tr>
<td>Cellular</td>
<td>0.0%</td>
</tr>
<tr>
<td>Gas</td>
<td>5.0%</td>
</tr>
<tr>
<td>Water</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Electric Distributor: Ocala Electric Utility

**PROPERTY AND OTHER TAX RATES**

<table>
<thead>
<tr>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated Property Tax Rate</td>
</tr>
<tr>
<td>Sales Tax Rate</td>
</tr>
<tr>
<td>Transient Occupancy Tax Rate</td>
</tr>
<tr>
<td>Parking Tax Rate</td>
</tr>
<tr>
<td>Property Tax Notes:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Rate</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.778400%</td>
<td>Telephone, cellular and cable services are consolidated into 5.22% tax rate</td>
</tr>
<tr>
<td>7.000%</td>
<td>Parking Meters &amp; Fines</td>
</tr>
</tbody>
</table>
## Economic Incentives

### 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**

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)**
- **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)**
- **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
## BUSINESS TAXES

### Calculation Formulas

**BUSINESS OFFICE:**
- Flat fee = $107.10
- 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

**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

### Rate Comparison

<table>
<thead>
<tr>
<th>City Designation/Rate Code</th>
<th>Total</th>
<th>% of $10m</th>
<th>Per $1,000</th>
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<tbody>
<tr>
<td>Business Office</td>
<td>$107</td>
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<td>Professional</td>
<td>$7,700</td>
<td>0.077%</td>
<td>$0.77</td>
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<td>Retail/Warehouse (Inventory Amount)</td>
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<td>Manufacturing</td>
<td>$281</td>
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<td>$0.03</td>
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<td>Personal Service</td>
<td>$2.144</td>
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<tr>
<td>Residential/Commercial Lessor</td>
<td>$7,700</td>
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<td>$0.77</td>
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<tr>
<td>Residential/Commercial Lessor</td>
<td>$7,700</td>
<td>0.077%</td>
<td>$0.77</td>
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### 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

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<th>Utility</th>
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<td>Electric</td>
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<tr>
<td>Telephone</td>
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<td>Cellular</td>
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<td>Gas</td>
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<td>Water</td>
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## PROPERTY AND OTHER TAX RATES

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<th>Tax Type</th>
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<td>Estimated Property Tax Rate</td>
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<tr>
<td>Sales Tax Rate</td>
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<td>Transient Occupancy Tax Rate</td>
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<tr>
<td>Parking Tax Rate</td>
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</table>

**Electric Distributor:**
- Florida Power & Light

**Special Notes:**
- Gas and water rates apply to services provided by the city's utility providers.

**Population (2002):** 85,800

**Crime Index Total (2001):** 4,989
**City of SUNRISE**

**ECONOMIC INCENTIVES**

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<th>Service Type</th>
<th>Availability</th>
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<td>Business Retention/Attraction Program</td>
<td>Administered by: Economic Development Department</td>
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<td>Industrial Development Bonds (IDBs)</td>
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<td>Land, Acquisition or Construction Subsidies</td>
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<tr>
<td>Lease or Tenant Improvement Subsidies</td>
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<td>Offsite Infrastructure Subsidies</td>
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<td>Business License Tax Waivers or Reductions</td>
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<tr>
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<td>Utility Tax Discounts</td>
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<td>Financial Relocation Assistance</td>
<td>Will Consider Transaction</td>
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**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)
- Redevelopment Project Area(s) (Eastside Area)

**TRANSPORTATION AMENITIES**

- Freeway Interchange Ratio: 0.0 interchanges for each 100,000 residents
- Nearest Commercial Airport: Ft. Lauderdale-Hollywood International Airport
- Nearest Port Facilities: Port of Ft. Lauderdale
- Bus Transit Service: Broward County Transit
- Rail Transit Service: None
- Rail Freight Service: None
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 office-based 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.
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 cites 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

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