

APPENDIX 4

Utility Tax

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 7.00%	Red
Second Tier	5.00% - 6.50%	Orange
Third Tier	3.50% - 4.75%	Yellow
Fourth Tier	0.00% - 3.00%	Light Green
Fifth Tier (Lowest Cost)	0.00%	Dark Green
No Data	N/A	Grey

City	State	Utility Tax	Tier
Vancouver	WA	28.90%	Red
Colton	CA	12.50%	Red
Culver City	CA	11.00%	Red
Los Angeles	CA	10.00%	Red
Seal Beach	CA	10.00%	Red
Pomona	CA	9.00%	Red
Twentynine Palms	CA	9.00%	Red
Inglewood	CA	8.00%	Red
Rialto	CA	8.00%	Red
San Bernardino	CA	7.75%	Red
Irwindale	CA	7.50%	Red
San Francisco	CA	7.50%	Red
Desert Hot Springs	CA	7.00%	Red
Riverside	CA	6.50%	Orange
Torrance	CA	6.50%	Orange
Covina	CA	6.00%	Orange
Indio	CA	6.00%	Orange
La Verne	CA	6.00%	Orange
Los Alamitos	CA	6.00%	Orange
Seattle	WA	6.00%	Orange
Spokane	WA	6.00%	Orange
Moreno Valley	CA	5.75%	Orange
Claremont	CA	5.50%	Orange
Norwalk	CA	5.50%	Orange
Santa Ana	CA	5.50%	Orange
Bellevue	WA	5.00%	Orange
Coachella	CA	5.00%	Orange
Huntington Beach	CA	5.00%	Orange
La Palma	CA	5.00%	Orange
Long Beach	CA	5.00%	Orange
Palm Springs	CA	5.00%	Orange
Portland	OR	5.00%	Orange
San Jose	CA	5.00%	Orange
Santa Fe Springs	CA	5.00%	Orange
Stanton	CA	5.00%	Orange
Whittier	CA	5.00%	Orange
Redondo Beach	CA	4.75%	Yellow
Tucson	AZ	4.50%	Yellow
Azusa	CA	4.00%	Yellow
Westminster	CA	4.00%	Yellow
Yorba Linda	CA	4.00%	Yellow
Canyon Lake	CA	3.95%	Yellow
Montclair	CA	3.89%	Yellow
Placentia	CA	3.50%	Yellow
Baldwin Park	CA	3.00%	Light Green
Beaumont	CA	3.00%	Light Green
Buena Park	CA	3.00%	Light Green
Cathedral City	CA	3.00%	Light Green
El Segundo	CA	3.00%	Light Green
Chandler	AZ	2.75%	Light Green
Prescott	AZ	2.75%	Light Green
Phoenix	AZ	2.70%	Light Green

Needles	CA	2.50%	Light Green
Carson	CA	2.00%	Light Green
Mesa	AZ	2.00%	Light Green
Tempe	AZ	1.80%	Light Green
Gilbert	AZ	1.50%	Light Green
Irvine	CA	1.50%	Light Green
Adelanto	CA	0.00%	Dark Green
Aliso Viejo	CA	0.00%	Dark Green
Anaheim	CA	0.00%	Dark Green
Apple Valley	CA	0.00%	Dark Green
Artesia	CA	0.00%	Dark Green
Banning	CA	0.00%	Dark Green
Barstow	CA	0.00%	Dark Green
Beaverton	OR	0.00%	Dark Green
Bend	OR	0.00%	Dark Green
Big Bear Lake	CA	0.00%	Dark Green
Blythe	CA	0.00%	Dark Green
Boise	ID	0.00%	Dark Green
Boulder	CO	0.00%	Dark Green
Brea	CA	0.00%	Dark Green
Carson City	NV	0.00%	Dark Green
Cerritos	CA	0.00%	Dark Green
Chino	CA	0.00%	Dark Green
Chino Hills	CA	0.00%	Dark Green
Colorado Springs	CO	0.00%	Dark Green
Corona	CA	0.00%	Dark Green
Costa Mesa	CA	0.00%	Dark Green
Cypress	CA	0.00%	Dark Green
Dana Point	CA	0.00%	Dark Green
Denver	CO	0.00%	Dark Green
Diamond Bar	CA	0.00%	Dark Green
Duarte	CA	0.00%	Dark Green
Eastvale	CA	0.00%	Dark Green
Eugene	OR	0.00%	Dark Green
Fontana	CA	0.00%	Dark Green
Fort Worth	TX	0.00%	Dark Green
Fountain Valley	CA	0.00%	Dark Green
Fullerton	CA	0.00%	Dark Green
Garden Grove	CA	0.00%	Dark Green
Gardnerville	NV	0.00%	Dark Green
Glendora	CA	0.00%	Dark Green
Grand Terrace	CA	0.00%	Dark Green
Grants Pass	OR	0.00%	Dark Green
Hemet	CA	0.00%	Dark Green
Henderson	NV	0.00%	Dark Green
Hesperia	CA	0.00%	Dark Green
Highland	CA	0.00%	Dark Green
Honolulu	HI	0.00%	Dark Green
Indian Wells	CA	0.00%	Dark Green
Industry	CA	0.00%	Dark Green
Irving	TX	0.00%	Dark Green
Jurupa Valley	CA	0.00%	Dark Green
La Habra	CA	0.00%	Dark Green

La Mirada	CA	0.00%	Dark Green
La Quinta	CA	0.00%	Dark Green
Laguna Beach	CA	0.00%	Dark Green
Laguna Hills	CA	0.00%	Dark Green
Laguna Niguel	CA	0.00%	Dark Green
Laguna Woods	CA	0.00%	Dark Green
Lake Elsinore	CA	0.00%	Dark Green
Lake Forest	CA	0.00%	Dark Green
Lake Havasu City	AZ	0.00%	Dark Green
Loma Linda	CA	0.00%	Dark Green
Lomita	CA	0.00%	Dark Green
Menifee	CA	0.00%	Dark Green
Minneapolis	MN	0.00%	Dark Green
Mission Viejo	CA	0.00%	Dark Green
Monrovia	CA	0.00%	Dark Green
Murrieta	CA	0.00%	Dark Green
Newport Beach	CA	0.00%	Dark Green
Norco	CA	0.00%	Dark Green
North Las Vegas	NV	0.00%	Dark Green
Ontario	CA	0.00%	Dark Green
Orange	CA	0.00%	Dark Green
Palm Desert	CA	0.00%	Dark Green
Perris	CA	0.00%	Dark Green
Rancho Cucamonga	CA	0.00%	Dark Green
Rancho Mirage	CA	0.00%	Dark Green
Rancho Santa Margarita	CA	0.00%	Dark Green
Redlands	CA	0.00%	Dark Green
San Antonio	TX	0.00%	Dark Green
San Clemente	CA	0.00%	Dark Green
San Dimas	CA	0.00%	Dark Green
San Jacinto	CA	0.00%	Dark Green
San Juan Capistrano	CA	0.00%	Dark Green
Santa Fe	NM	0.00%	Dark Green
Scottsdale	AZ	0.00%	Dark Green
Sparks	NV	0.00%	Dark Green
Temecula	CA	0.00%	Dark Green
Tustin	CA	0.00%	Dark Green
Upland	CA	0.00%	Dark Green
Victorville	CA	0.00%	Dark Green
Villa Park	CA	0.00%	Dark Green
Walnut	CA	0.00%	Dark Green
West Covina	CA	0.00%	Dark Green
Wildomar	CA	0.00%	Dark Green
Yucaipa	CA	0.00%	Dark Green
Yucca Valley	CA	0.00%	Dark Green
Albuquerque	NM		Grey
Austin	TX		Grey
Calimesa	CA		Grey
Dallas	TX		Grey
Houston	TX		Grey
Las Vegas	NV		Grey
Reno	NV		Grey
Salt Lake City	UT		Grey

These data were available for almost every city, though generally hidden deeper on the city's website than Sales Tax. We included Utility User Taxes applicable to jurisdictions exactly coterminous with a subject city; special taxation districts with different borders could not be included. Utility User Taxes generally apply across utilities such as electric, gas, and telecommunications.