

A Division of American Pacific Mortgage Corporation NMLS 1850



Understanding California's Excise Tax

A GUIDE FOR Smart HOME BUYING



INTRODUCTION

Local government has a number of revenue streams it asserts on people and homebuyers all the time, but the most obscure of the bunch tends to be the excise tax. This vague little fee hits everyone, no matter what kind of real estate is involved. And it is a very different tax than the far more common and recognizable charge, sales tax. Understanding how this tax applies and where it varies, however, can save you substantial funds, especially from one county to the next in California.

WHY THIS OBSCURE TAX MATTERS FOR YOU

Most people are familiar with sales tax and property taxes, but when it comes to a real estate excise tax they often draw a blank. It can't be substantial or they would have noticed it, right? Unfortunately, this sleeper expense can be very noticeable, but because it literally gets processed at the very end of a home sale, most people don't notice. Even when it is posted right in front of them with the closing costs, the excise tax get buried in the minutia and missed entirely.

TERM DEFINITION AND EXPLANATION

An excise tax in general is a sales tax applied to the value of a physical property. Normally, the seller of a property is the one responsible for paying the tax, but in reality it frequently gets wrapped up in the closing costs and charged to the buyer instead. Either way, stated in the paperwork or buried, the seller is going to make sure the buyer is the party that ultimately pays for this charge in a home sale.

CALIFORNIA'S VERSION OF THE TERM

The State of California refers to a real estate excise tax as a "documentary transfer tax" which probably fits the use of it better in practice. The transfer tax exists and is charged in every county, but that does not mean all 58 jurisdictions charge the same amount. In fact, the cost varies from county to county, some a very little bit and some notably by a larger percentage amount.

SPECIFIC TIMING FACTORS AND WHO PAYS (IT'S NOT ALWAYS THE BUYER)

The primary term that states who pays the transfer tax is the sales agreement for the home. This fact usually gets new homebuyers blindsided because first-time buyers frequently just accept the sales agreement forms they are given not knowing better. The fact is, every sales term in every sales agreement is negotiable. The fee has to be paid; without it nobody gets the property title transferred by the county recorder. So it's typically the escrow agent that manages the collection and payment when the final paperwork is being processed in a sale.



CAN THE CHARGE BE NEGOTIATED?

Absolutely, the terms for the transfer tax can be negotiated. And this fact comes up in hot markets where the buyers are challenged and desperate to make a sale happen in a timely manner. On the other hand, when sellers are in heavy competition with each other for homes flying off the market as soon as they are listed, sellers are going to make sure the buyer carries every cent of the excise tax charge possible.

HOW THE TAX IS CALCULATED

The flat fee for the excise tax is \$0.55 of every \$500 of property value. An easier calculation is \$1.10 per \$1,000. So if you have a home selling for \$375,000, the transfer tax at a minimum is going to total \$412.50. However, this is where things start to get tricky; cities and districts in counties can add additional charges. Clearly that can be an issue to pay attention to between two locations practically next to each other.

HOW THE TAX IS PAID

The transfer tax is paid as a charge collected by the County Recorder when the title to the property being sold is processed by paperwork for transfer. The County Recorder collects the fee and then processes the title change. This fee is usually handled by the escrow agent during the sales process and gets bundled with the other closing costs due. As a result of the bundling, the charge can be easily missed among multiple other expenses or even obscured as paperwork fees despite disclosure rules on sales documents.

WHY THERE ARE CALCULATION DIFFERENCES IN DIFFERENT LOCATIONS

Every county in California has to charge a minimum excise tax which then gets sent to the State as a tax revenue. However, this does not stop counties and cities from charging their own fees on top of what is due to the state. Because some jurisdictions have passed ordinances or laws locally, the overall consolidated tax can be higher in some counties than others as long as it doesn't interfere with the state's collection. If one were to look at all the fees together by county, what will be noticed is a pattern that the tax tends to be higher in those areas with higher demand and urban concentration versus far more rural counties on the eastern side of the state.

EXEMPTIONS TO THE TAX TO BE AWARE OF

There are a number of exemptions that exist under state law despite counties being allowed to charge transfer taxes. Some are recognition of property simply being transferred within family generations and some are due to forced transfers due to court actions.



The major list includes:

- → <u>Court Related Exemptions</u> These exemptions are due to court orders that move property between parties who owned the home or property jointly or due to death. Both divorce and probate are key proceedings where the court decides who gets what in terms of real estate, regardless of what otherwise would get charged for a title transfer.
- Gifting The whole point of a gift is literally to give someone something with no strings attached. An excise tax would defeat that purpose. So the law allows gifting because no profit is typically being made in the process in terms of a sale.
- → <u>Legal Name/Owner Changes</u> Title changes tend to be procedural and almost always involve the same parties mutually agreeing to adding a new party or getting rid of an old one. These procedural changes are moving the property in a sale, ergo the exemption.
- <u>Liens</u> Where somebody owes money, real estate can be attached to a local proceeding to force a repayment by that debtor. Collecting debt is never taxed under state or federal law.
- → <u>Easements</u> An easement typically involves giving someone permission to be on or in a property while it is still owned by the original owner. Beach paths to a public beach across a property are common examples. Easements aren't really transferring title; they are just giving permission of use, so no taxes are paid.
- → <u>Trusts</u> Where property is placed in a trust, it is similar to a gift or a title name change, simply moving the property from the original owner to the trust until such time that the trust trigger event occurs. When that event happens, the property is immediately owned by the beneficiary versus sold to them in a sale. So no tax is collected.
- → <u>Partnership dissolutions</u> Dissolutions are like divorces, the people who shared ownership are splitting their business assets back to the individuals again. It's not a sale per se; the ownership rights are simply being recognized as separate again.
- Foreclosures Where a home is used as collateral for debt and is then seized to satisfy the debt, the law treats it as an exemption from taxing. The right of seizure was already established when the debtor chose to use the home for the loan collateral in the first place.
- → <u>Local Government Exemptions</u> Locally, some jurisdictions can create their own exemptions as well. For example, some cities try to make it extremely easy for police officers to buy in their neighborhoods by eliminating local taxes and costs. These advantages encourage them to settle into neighborhoods, with their presence literally reducing and impacting local crime as a result. Teachers can realize many similar benefits as well, and more jurisdictions are using this tool to attract skilled young people to live in their communities, especially in rural areas. This benefit won't get rid of the state part of the fee, but it can make home buying a bit cheaper, especially for first-time homebuyers.



CONCLUSION

While the California transfer tax won't make or break the bank for a home sale in general, it can be notable difference between two homes of the same price in the same regional area. Add the fee up with other costs and it can make a home more expensive or less expensive over all. Either way, buyers should be aware of this tax as it is frequently buried and missed by most homebuyers.



	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law	PropertyValue	Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
ALAMEDA COUNTY			\$ 1.10	\$ 1.10
ALAMEDA	Chartered	\$ 12.00	\$ 1.10	\$ 13.10
ALBANY	Chartered	\$ 11.50	\$ 1.10	\$ 12.60
BERKELEY	Chartered	\$ 15.00	\$ 1.10	\$ 16.10
DUBLIN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EMERYVILLE	Chartered	\$ 12.00	\$ 1.10	\$ 13.10
FREMONT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HAYWARD	Chartered	\$ 4.50	\$ 1.10	\$ 5.60
LIVERMORE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NEWARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OAKLAND	Chartered	\$ 15.00	\$ 1.10	\$ 16.10
PIEDMONT	Chartered	\$ 13.00	\$ 1.10	\$ 14.10
PLEASANTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN LEANDRO	Chartered	\$ 6.00	\$ 1.10	\$ 7.10
UNION CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ALPINE COUNTY			\$ 1.10	\$ 1.10
AMADOR COUNTY			\$ 1.10	\$ 1.10
AMADOR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
IONE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
JACKSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PLYMOUTH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SUTTER CREEK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BUTTE COUNTY			\$ 1.10	\$ 1.10
BIGGS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CHICO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
GRIDLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OROVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PARADISE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CALAVERAS COUNTY			\$ 1.10	\$ 1.10
ANGELS CAMP	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COLUSA COUNTY			\$ 1.10	\$ 1.10
COLUSA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WILLIAMS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CONTRA COSTA COUNTY			\$ 1.10	\$ 1.10
ANTIOCH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BRENTWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CLAYTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CONCORD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DANVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL CERRITO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HERCULES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAFAYETTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MARTINEZ	General Law	\$ 0.55	\$ 0.55	\$ 1.10

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Camornia City Docume	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law		Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
MORAGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OAKLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ORINDA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PINOLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PITTSBURG	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PLEASANT HILL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RICHMOND	Chartered	\$ 7.00	\$ 1.10	\$ 8.10
SAN PABLO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN RAMON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
WALNUT CREEK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DEL NORTE COUNTY		V 0.00	\$ 1.10	\$ 1.10
CRESCENT CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL DORADO COUNTY	Sonorai Lati	Ψ 0.00	\$ 1.10	\$ 1.10
PLACERVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOUTH LAKE TAHOE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FRESNO COUNTY	Conoral Law	Ψ 0.00	\$ 1.10	\$ 1.10
CLOVIS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COALINGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FIREBAUGH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FOWLER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FRESNO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
HURON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KERMAN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KINGSBURG	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MENDOTA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ORANGE COVE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PARLIER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REEDLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANGER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN JOAQUIN	General Law	\$ 0.55 \$ 0.55	\$ 0.55	\$ 1.10
SELMA	General Law	\$ 0.55 \$ 0.55	\$ 0.55	\$ 1.10
GLENN COUNTY	General Law	\$ 0.55		
ORLAND	Conorel Low	¢ 0 55	\$ 1.10 \$ 0.55	\$ 1.10 \$ 1.10
	General Law	\$ 0.55	\$ 0.55	•
WILLOWS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HUMBOLDT COUNTY	Comparel Louis	¢ 0 55	\$ 1.10 \$ 0.55	\$ 1.10
ARCATA	General Law General Law	\$ 0.55	\$ 0.55	\$ 1.10
BLUE LAKE		\$ 0.55	\$ 0.55	\$ 1.10
EUREKA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
FERNDALE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FORTUNA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
RIO DELL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TRINIDAD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
IMPERIAL COUNTY			\$ 1.10	\$ 1.10

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Camornia City Bocun	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law	A. S.	Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
BRAWLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CALEXICO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CALIPATRIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL CENTRO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
HOLTVILLE	General Law	\$ 0.55	\$ 0.55	Ψ 1.10
IMPERIAL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WESTMORLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
INYO COUNTY	Ochoral Law	Ψ 0.55	\$ 1.10	\$ 1.10
BISHOP	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KERN COUNTY	Ochcrar Law	Ψ 0.55	\$ 1.10	\$ 1.10
ARVIN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BAKERSFIELD	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CALIFORNIA CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DELANO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MARICOPA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MCFARLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIDGECREST	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SHAFTER	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TAFT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TEHACHAPI	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WASCO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KINGS COUNTY	Ochoral Law	Ψ 0.55	\$ 1.10	\$ 1.10
AVENAL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CORCORAN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HANFORD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LEMOORE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LAKE COUNTY		Ψ 0.00	\$ 1.10	\$ 1.10
CLEARLAKE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAKEPORT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LASSEN COUNTY		4 0.00	\$ 1.10	\$ 1.10
SUSANVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOS ANGELES COUNTY		+ 0.00	\$ 1.10	\$ 1.10
AGOURA HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ALHAMBRA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ARCADIA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ARTESIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
AVALON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
AZUSA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BALDWIN PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BELL	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
BELLFLOWER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BELL GARDENS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BEVERLY HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
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Samorna Sity Bocamenta	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law		Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
BRADBURY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BURBANK	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CALABASAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CARSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CERRITOS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CLAREMONT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COMMERCE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COMPTON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
COVINA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CUDAHY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CULVER CITY	Chartered	\$ 4.50	\$ 1.10	\$ 5.60
DIAMOND BAR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DOWNEY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
		A		
DUARTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL MONTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL SEGUNDO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GARDENA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GLENDALE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
GLENDORA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HAWAIIAN GARDENS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HAWTHORNE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HERMOSA BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HIDDEN HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HUNTINGTON PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
INDUSTRY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
INGLEWOOD	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
IRWINDALE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LA CANADA FLINTRIDGE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA HABRA HEIGHTS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAKEWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA MIRADA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LANCASTER	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LA PUENTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA VERNE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAWNDALE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOMITA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LONG BEACH	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LOS ANGELES	Chartered	\$ 4.50	\$ 1.10	\$ 5.60
LYNWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MALIBU	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MANHATTAN BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MAYWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONROVIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
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Camornia City Document	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law		Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
MONTEBELLO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONTEREY PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NORWALK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PALMDALE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PALOS VERDES ESTATES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PARAMOUNT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PASADENA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PICO RIVERA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
POMONA	Chartered	\$ 2.20	\$ 1.10	\$ 3.30
RANCHO PALOS VERDES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REDONDO BEACH	Chartered	\$ 2.20	\$ 1.10	\$ 3.30
ROLLING HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ROLLING HILLS ESTATES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ROSEMEAD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN DIMAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN FERNANDO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN GABRIEL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN MARINO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA CLARITA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA FE SPRINGS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA MONICA	Chartered	\$ 3.00	\$ 1.10	\$ 4.10
SIERRA MADRE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SIGNAL HILL	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SOUTH EL MONTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOUTH GATE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOUTH PASADENA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TEMPLE CITY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TORRANCE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
VERNON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
WALNUT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WEST COVINA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WEST HOLLYWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WESTLAKE VILLAGE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WHITTIER	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MADERA COUNTY			\$ 1.10	\$ 1.10
CHOWCHILLA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MADERA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MARIN COUNTY	The second secon	, and a second of the second o	\$ 1.10	\$ 1.10
BELVEDERE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CORTE MADERA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FAIRFAX	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LARKSPUR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MILL VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
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California City Documentary and Property Transfer Tax Rates	California City	Documentary	and Property	Transfer	Tax Rates
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Camornia City Documen	Governance:	Per \$1000	Rev&Tax Code	- Per \$1000
	General Law		Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
NOVATO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ROSS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN ANSELMO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN RAFAEL	Chartered	\$ 2.00	\$ 1.10	\$ 3.10
SAUSALITO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TIBURON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MARIPOSA COUNTY			\$ 1.10	\$ 1.10
MENDOCINO COUNTY			\$ 1.10	\$ 1.10
FORT BRAGG	General Law	\$ 0.55	\$ 0.55	\$ 1.10
POINT ARENA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
UKIAH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WILLITS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MERCED COUNTY			\$ 1.10	\$ 1.10
ATWATER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DOS PALOS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GUSTINE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LIVINGSTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOS BANOS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MERCED	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MODOC COUNTY		**************************************	\$ 1.10	\$ 1.10
ALTURAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONO COUNTY			\$ 1.10	\$ 1.10
MAMMOTH LAKES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONTEREY COUNTY		* 2000	\$ 1.10	\$ 1.10
CARMEL-BY-THE-SEA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DEL REY OAKS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GONZALES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GREENFIELD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KING CITY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MARINA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MONTEREY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PACIFIC GROVE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SALINAS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAND CITY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SEASIDE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOLEDAD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NAPA COUNTY		300 * 000 000 000 000 0000	\$ 1.10	\$ 1.10
AMERICAN CANYON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CALISTOGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NAPA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAINT HELENA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YOUNTVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NEVADA COUNTY		- W	\$ 1.10	\$ 1.10
			10.800 BYFUEVEY	

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Samorna Sity Bosamoni	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law	PropertyValue		PropertyValue
	or Chartered	City Rate	County Rate	Total
GRASS VALLEY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
NEVADA CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TRUCKEE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ORANGE COUNTY			\$ 1.10	\$ 1.10
ALISO VIEJO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ANAHEIM	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
BREA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BUENA PARK	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
COSTA MESA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CYPRESS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
DANA POINT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FOUNTAIN VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FULLERTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GARDEN GROVE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HUNTINGTON BEACH	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
IRVINE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LAGUNA BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAGUNA HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAGUNA NIGUEL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA HABRA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAKE FOREST	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA PALMA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOS ALAMITOS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MISSION VIEJO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NEWPORT BEACH	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ORANGE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PLACENTIA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
RANCHO SANTA MARGARITA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN CLEMENTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN JUAN CAPISTRANO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA ANA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SEAL BEACH	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
STANTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TUSTIN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VILLA PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WESTMINSTER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YORBA LINDA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PLACER COUNTY			\$ 1.10	\$ 1.10
AUBURN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COLFAX	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LINCOLN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOOMIS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ROCKLIN	General Law	\$ 0.55	\$ 0.55	\$ 1.10

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	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law	PropertyValue	Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
ROSEVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PLUMAS COUNTY			\$ 1.10	\$ 1.10
PORTOLA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIVERSIDE COUNTY			\$ 1.10	\$ 1.10
BANNING	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BEAUMONT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BLYTHE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CALIMESA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CANYON LAKE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CATHEDRAL CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COACHELLA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CORONA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DESERT HOT SPRINGS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
EASTVALE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HEMET	General Law	\$ 0.55	\$ 0.55	\$ 1.10
INDIAN WELLS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
INDIO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
JURUPA VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAKE ELSINORE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA QUINTA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MENIFEE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MORENO VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MURRIETA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NORCO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PALM DESERT	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PALM SPRINGS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PERRIS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RANCHO MIRAGE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
RIVERSIDE	Chartered	\$ 1.10	\$ 1.10	\$ 2.20
SAN JACINTO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TEMECULA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WILDOMAR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SACRAMENTO COUNTY			\$ 1.10	\$ 1.10
CITRUS HEIGHTS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ELK GROVE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FOLSOM	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
GALT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ISLETON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SACRAMENTO	Chartered	\$ 2.75	\$ 1.10	\$ 3.85
SAN BENITO COUNTY			\$ 1.10	\$ 1.10
HOLLISTER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN JUAN BAUTISTA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN BERNARDINO COUNTY			\$ 1.10	\$ 1.10
SAN BERNARDINO COUNTY			\$ 1.10	\$ 1.10

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Camornia Orty Bocamen	Governance:	Per \$1000	Rev&Tax Code	- Per \$1000
	General Law		Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
ADELANTO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
APPLE VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BARSTOW	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BIG BEAR LAKE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CHINO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CHINO HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COLTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
		\$ 555500 N	\$ 0.55	\$ 1.10
FONTANA	General Law	\$ 0.55	and the second of the second	
GRAND TERRACE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HESPERIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HIGHLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOMA LINDA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MONTCLAIR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NEEDLES	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ONTARIO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RANCHO CUCAMONGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REDLANDS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIALTO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN BERNARDINO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TWENTYNINE PALMS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAGUNA WOODS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
UPLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VICTORVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
YUCAIPA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YUCCA VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN DIEGO COUNTY	3		\$ 1.10	\$ 1.10
CARLSBAD	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CHULA VISTA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CORONADO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DEL MAR	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
EL CAJON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ENCINITAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ESCONDIDO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
IMPERIAL BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA MESA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LEMON GROVE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NATIONAL CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OCEANSIDE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
POWAY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN DIEGO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
		\$ 0.55 \$ 0.55		
SAN MARCOS	Chartered		\$ 0.55	\$ 1.10 \$ 1.10
SANTEE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SOLANA BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10

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	California City	Documentary	y and Property	Transfer Tax Rates
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	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law	PropertyValue		PropertyValue
	or Chartered	City Rate	County Rate	Total
VISTA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAN FRANCISCO COUNTY		Over \$100,000 AV =:	> 0.5%, Over \$250,000 A	V => 0.68%
SAN FRANCISCO	Chartered			
SAN JOAQUIN COUNTY			\$ 1.10	\$ 1.10
ESCALON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LATHROP	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LODI	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MANTECA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIPON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
STOCKTON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TRACY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN LUIS OBISPO COUNTY			\$ 1.10	\$ 1.10
ARROYO GRANDE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ATASCADERO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL PASO DE ROBLES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GROVER BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MORRO BAY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PISMO BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN LUIS OBISPO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAN MATEO COUNTY			\$ 1.10	\$ 1.10
ATHERTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BELMONT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BRISBANE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BURLINGAME	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COLMA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DALY CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EAST PALO ALTO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FOSTER CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HALF MOON BAY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HILLSBOROUGH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MENLO PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MILLBRAE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PACIFICA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PORTOLA VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REDWOOD CITY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAN BRUNO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN CARLOS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN MATEO	Chartered	0.5% of value	\$ 1.10	\$ 6.10
SOUTH SAN FRANCISCO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WOODSIDE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA BARBARA COUNTY		+	\$ 1.10	\$ 1.10

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California City	Documentary	and Property	Transfer Tax Rates

California City Documentar	Governance:	Per \$1000		
	General Law	Per \$1000	Rev&Tax Code Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
BUELLTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CARPINTERIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GUADALUPE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOMPOC	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA BARBARA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SANTA MARIA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SOLVANG	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SANTA CLARA COUNTY	I	ψ 0.55	\$ 1.10	\$ 1.10
CAMPBELL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CUPERTINO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GILROY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
	General Law			
LOS ALTOS		\$ 0.55	\$ 0.55	\$ 1.10
LOS ALTOS HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOS GATOS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MILPITAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONTE SERENO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MORGAN HILL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MOUNTAIN VIEW	Chartered	\$ 3.30	\$ 1.10	\$ 4.40
PALO ALTO	Chartered	\$ 3.30	\$ 1.10	\$ 4.40
SAN JOSE	Chartered	\$ 3.30	\$ 1.10	\$ 4.40
SANTA CLARA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SARATOGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SUNNYVALE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SANTA CRUZ COUNTY			\$ 1.10	\$ 1.10
CAPITOLA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA CRUZ	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SCOTTS VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WATSONVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SHASTA COUNTY			\$ 1.10	\$ 1.10
ANDERSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REDDING	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SHASTA LAKE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SIERRA COUNTY	I		\$ 1.10	\$ 1.10
LOYALTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SISKIYOU COUNTY	1	,	\$ 1.10	\$ 1.10
DORRIS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DUNSMUIR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ETNA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FORT JONES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONTAGUE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MOUNT SHASTA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TULELAKE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WEED	General Law	\$ 0.55	\$ 0.55	\$ 1.10
	Contoral Law	Ψ 0.00	\$ 5.55	Ψ 1.10

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•	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law	PropertyValue	Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
YREKA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOLANO COUNTY			\$ 1.10	\$ 1.10
BENICIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DIXON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FAIRFIELD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIO VISTA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SUISUN CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VACAVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VALLEJO	Chartered	\$ 3.30	\$ 1.10	\$ 4.40
SONOMA COUNTY			\$ 1.10	\$ 1.10
CLOVERDALE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COTATI	General Law	\$ 1.90	\$ 1.10	\$ 3.00
HEALDSBURG	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PETALUMA	Chartered	\$ 2.00	\$ 1.10	\$ 3.10
ROHNERT PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA ROSA	Chartered	\$ 2.00	\$ 1.10	\$ 3.10
SEBASTOPOL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SONOMA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WINDSOR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
STANISLAUS COUNTY			\$ 1.10	\$ 1.10
CERES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HUGHSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MODESTO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
NEWMAN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OAKDALE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PATTERSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIVERBANK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TURLOCK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WATERFORD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SUTTER COUNTY			\$ 1.10	\$ 1.10
LIVE OAK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YUBA CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10



	Governance:	Per \$1000	Rev&Tax Code	Per \$1000
	General Law	PropertyValue	Sec 11911-11929	PropertyValue
	or Chartered	City Rate	County Rate	Total
TEHAMA COUNTY			\$ 1.10	\$ 1.10
CORNING	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RED BLUFF	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TEHAMA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TRINITY COUNTY			\$ 1.10	\$ 1.10
TULARE COUNTY			\$ 1.10	\$ 1.10
DINUBA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
EXETER	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
FARMERSVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LINDSAY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PORTERVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TULARE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
VISALIA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
WOODLAKE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TUOLUMNE COUNTY			\$ 1.10	\$ 1.10
SONORA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VENTURA COUNTY			\$ 1.10	\$ 1.10
CAMARILLO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FILLMORE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MOORPARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OJAI	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OXNARD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PORT HUENEME	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAN BUENAVENTURA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SANTA PAULA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SIMI VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
THOUSAND OAKS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YOLO COUNTY			\$ 1.10	\$ 1.10
DAVIS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WEST SACRAMENTO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WINTERS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WOODLAND	General Law	\$ 1.10	\$ 1.10	\$ 2.20
YUBA COUNTY			\$ 1.10	\$ 1.10
MARYSVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
WHEATLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GOLETA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RANCHO CORDOVA	General Law	\$ 0.55	\$ 0.55	\$ 1.10

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USLENDING COMPANY

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