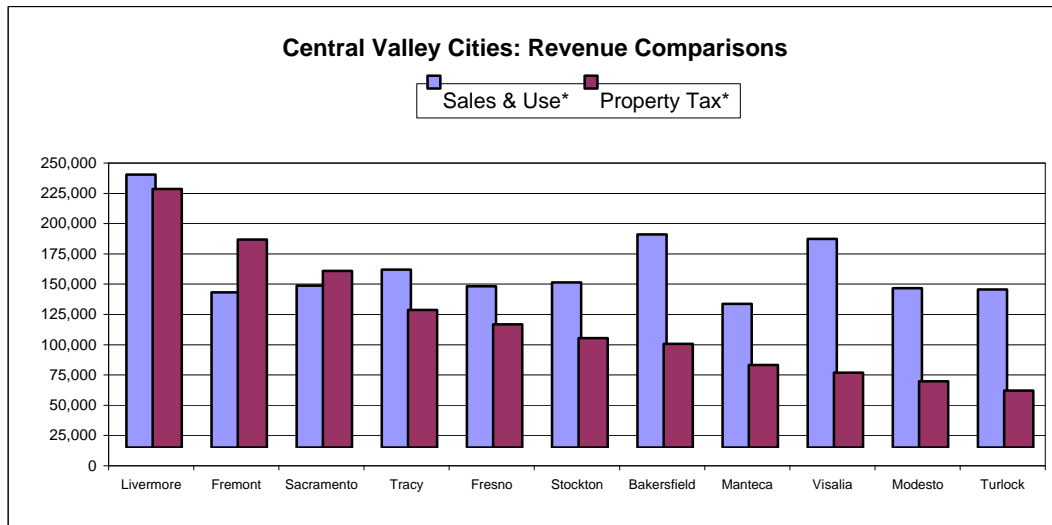


Central Valley Cities Local Sales Property Tax Comparison

Local sales and property taxes form major sources of revenue for city governments. It is difficult to compare some categories such as property taxes. Local property taxes are based on one percent of the County's assessed values times an allocation rate. The allocation rate for each city is different and may be materially different (i.e. Modesto's rate is 3.6% and Stockton's is 5.8%). For local sales taxes, cities typically receive 1% of the County's sales rate. However, for Modesto's 7.375% County rate, instead of 1% only .95% is received locally. The other... 6.00% goes to the state, .30% goes to the County and .125% goes to the Library. (Note: After 7/1/04 the Triple Flip State Allocation kept the same base sales rate but changed the State's allocation from 6.00% to 6.25% and reduced the local portion by .25%. However, the local .25% is backfilled (by ERAF) to restore the same amount to local governments. Triple Flip is the State's mechanism to repay State Budget Deficit Reduction Bonds passed by Propositions 57 & 58.

		Local Taxes			
		Property Tax*	Sales & Use*		
Population	City	FY 03-04	FY 03-04	County	Sales Rate
78,600	Livermore	213,410	225,318	Alameda	8.750%
209,100	Fremont	171,808	128,154	Alameda	8.750%
441,000	Sacramento	145,805	133,787	Sacramento	7.750%
74,100	Tracy	113,711	146,910	San Joaquin	7.750%
456,100	Fresno	101,727	133,172	Fresno	7.875%
269,100	Stockton	90,483	136,465	San Joaquin	7.75%**
279,700	Bakersfield	85,544	176,036	Kern	7.250%
59,700	Manteca	68,113	118,754	San Joaquin	7.750%
102,700	Visalia	61,928	172,347	Tulare	7.500%
206,200	Modesto	54,775	131,672	Stanislaus	7.375%
64,200	Turlock	47,047	130,534	Stanislaus	7.375%
* Per capita per 1,000 people					
**Measure W passed on 11-2-04 as 2/3's of voters elected to raise the City's sales rate by .25% (7.75% to 8.00%).					



Note: Population figures from CA's Department of Finance (Demographic Research Unit) as of 1/1/04