

## 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.

<u>Population</u>	<u>City</u>	<u>Property Tax*</u> <u>FY2005-06</u>	<u>Sales &amp; Use*</u> <u>FY2005-06</u>	<u>County</u>	<u>County Sales Rate</u>
81,443	Livermore	205,960	217,453	Alameda	8.750%
209,100	Fremont	171,808	128,154	Alameda	8.750%
457,514	Sacramento	140,542	128,958	Sacramento	7.750%
80,461	Tracy	104,721	135,296	San Joaquin	7.750%
464,727	Fresno	99,838	130,700	Fresno	7.975%
269,100	Stockton	90,483	136,465	San Joaquin	7.750%
62,817	Lodi	96,876	139,373	San Joaquin	7.750%
311,824	Bakersfield	76,732	157,901	Kern	7.250%
63,703	Manteca	63,833	111,291	San Joaquin	7.750%
<b>208,107</b>	<b>Modesto</b>	<b>54,273</b>	<b>130,465</b>	<b>Stanislaus</b>	<b>7.375%</b>
67,876	Turlock	44,499	123,465	Stanislaus	7.375%

\* Per capita per 1,000 people

