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California City and County Sales and Use Tax Rates

This publication incorporates the district tax rate changes through July 1, 2013. This is the last issue of this publication. For future rate changes, please refer to www.boe.ca.gov/sutax/pam71.htm.

July 1, 2013

Publication 71

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Preface

Many of California's cities, counties, towns, and communities have special taxing jurisdictions (districts), which impose a transactions (sales) and use tax. These districts increase the tax rate in a particular area by adding the district tax to the combined statewide rate of 7.50%. The rates for these districts range from 0.10% to 1.00% per district. More than one district tax may be in effect in a given location.

As a seller or a consumer, you may be required to report and pay district taxes for your taxable sales and purchases. For more information on district taxes and how they are applied, you should download or order:

- Publication 44, *District Taxes*
- Publication 105, *District Taxes and Delivered Sales*

For more information visit our website at www.boe.ca.gov to:

- View an electronic version of this publication:
www.boe.ca.gov/pdf/pub71.pdf
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- Search for rates by city or county or to access links to search rates by address:
www.boe.ca.gov/sutax/pam71.htm

How To Use This Publication

To find out the sales and use tax rate for a county, city, or community in California, first locate the county, city, or community name, listed alphabetically beginning on page 6. The rate is shown, along with the name of the county in which the city or community is located. The rate includes the combined statewide rate of 7.50% plus any applicable district taxes.

Please Note: Some communities located within a county or city may not be listed. Also, it is not always possible to determine the correct rate based solely on a mailing address. For example, a customer may live near a county line and have a zip code and city name whose mail is routed to a Post Office in a neighboring county which has a different tax rate. If you relied solely on the Post Office mailing address to determine the tax rate, you might assume the customer lived in a county other than the one in which he or she actually resides. As a result, you may apply an incorrect tax rate.

If you are in doubt about the correct rate or if you cannot find a community, check with your customer, call our toll-free number 1-800-400-7115 (TTY:711), or call the local Board of Equalization (BOE) office near you for assistance. You may want to refer to other references for help, such as the *California Directory of Post Offices*, *Thomas Guides*, and other map references. Post Office mailing addresses sometimes use a “city” designation other than the actual city in which the addressee is located. For example, in Los Angeles County, the “cities” of Hollywood, Van Nuys, Sherman Oaks, San Pedro, West Los Angeles, and Eagle Rock are actually located within the City of Los Angeles.

Recent Tax Rate Changes

This publication incorporates the district tax rate changes through July 1, 2013. This is the last issue of this publication. For future rate changes, please refer to www.boe.ca.gov/sutax/pam71.htm.

District Taxes, Rates, and Effective Dates

(City): Indicates district tax applies within the city limits and is in addition to other applicable state, local, and transit district taxes.
Certain cities provide addresses located within a special taxing jurisdiction.

Tax Area	District Name and Acronyms	Rate	Effective Date	End Date
Alameda County	Alameda County Essential Health Care Services Transactions and Use Tax (ACHC)	0.50%	07-01-04	
	Alameda County Transportation Improvement Authority (ACTI)	0.50%	04-01-02	
	Alameda County Transportation Authority (ACTA)	0.50%	04-01-87	03-31-02
	Bay Area Rapid Transit District (BART)	0.50%	04-01-70	
Albany (City)	City of Albany Transactions and Use Tax (ALBG)	0.50%	04-01-13	
San Leandro (City)	City of San Leandro Transactions and Use Tax (SLGF)	0.25%	04-01-11	
Union City (City)	City of Union City Transactions and Use Tax (UCGF)	0.50%	04-01-11	
Amador County	Amador County Fire Protection and Emergency Med. Services Transactions and Use Tax (AMCG)	0.50%	04-01-09	
Colusa County				
Williams (City)	City of Williams Transactions and Use Tax (WLMS)	0.50%	04-01-07	
Contra Costa County	Contra Costa Transportation Authority (CCTA)	0.50%	04-01-89	
	Bay Area Rapid Transit District (BART)	0.50%	04-01-70	
Concord (City)	City of Concord Transactions and Use Tax (CNCD)	0.50%	04-01-11	
El Cerrito (City)	City of El Cerrito Street Improvements Transactions and Use Tax (ECSI)	0.50%	07-01-08	
El Cerrito (City)	City of El Cerrito Transactions and Use Tax (ELCT)	0.50%	04-01-11	
Hercules (City)	City of Hercules Temporary Transactions and Use Tax (HTGT)	0.50%	10-01-12	
Moraga (City)	City of Moraga Transactions and Use Tax (MGAG)	1.00%	04-01-13	
Orinda (City)	City of Orinda Transactions and Use Tax (ORGT)	0.50%	04-01-13	
Pinole (City)	City of Pinole Transactions and Use Tax (PNLE)	0.50%	04-01-07	
Pittsburg (City)	City of Pittsburg Preservation of Citywide Service Temporary Transactions and Use Tax (PPTG)	0.50%	10-01-12	
Richmond (City)	City of Richmond Transactions and Use Tax (RMGT)	0.50%	04-01-05	
San Pablo (City)	City of San Pablo Transactions and Use Tax (SPGT)	0.50%	10-01-12	
Del Norte County	Del Norte County District (DNCD)	0.50%	07-01-93	06-30-98
El Dorado County				
Placerville (City)	City of Placerville Public Safety Transactions and Use Tax (PLPS)	0.25%	04-01-99	
Placerville (City)	City of Placerville Special Transactions and Use Tax (PLST)	0.25%	04-01-11	
South Lake Tahoe (City)	City of South Lake Tahoe Transactions and Use Tax (SLTG)	0.50%	04-01-05	
Fresno County	Fresno County Public Library Transactions and Use Tax (FCPL)	0.125%	04-01-99	
Fresno County	Fresno County Transportation Authority (FCTA)	0.50%	07-01-87	
Fresno County	Fresno County Zoo Authority (FCZA)	0.10%	04-01-05	
Clovis (City)	City of Clovis Public Safety Transactions and Use Tax (CCPS)	0.30%	04-01-00	9-30-08
Reedley (City)	City of Reedley Public Safety Transactions and Use Tax (RDPS)	0.50%	07-01-08	
Sanger (City)	City of Sanger Public Safety Transactions and Use Tax (SGPS)	0.75%	07-01-08	
Selma (City)	City of Selma Public Safety Transactions and Use Tax (SLMA)	0.50%	04-01-08	
Humboldt County				
Arcata (City)	City of Arcata Transactions and Use Tax (ARGF)	0.75%	04-01-09	
Eureka (City)	City of Eureka Transactions and Use Tax (ERKA)	0.25%	04-01-09	
Eureka (City)	City of Eureka Supplemental Transactions and Use Tax (ERST)	0.50%	04-01-11	
Trinidad (City)	City of Trinidad Transactions and Use Tax (TRGF)	0.75%	04-01-09	
Trinidad (City)	City of Trinidad General Revenue Transactions and Use Tax (TDGF)	1.00%	10-01-04	12-31-08
Imperial County	Imperial County Local Transportation Authority (IMTA)	0.50%	04-01-90	
Calexico (City)	Calexico General Fund Transactions and Use Tax (CXGF)	0.50%	10-01-10	
Calexico (City)	Calexico Heffernan Memorial Hospital District (CXHD)	0.50%	10-01-92	03-31-06
Inyo County	Inyo County Rural Counties Transactions Tax (INRC)	0.50%	10-01-88	
Kern County				
Arvin (City)	City of Arvin Transactions and Use Tax (ARVN)	1.00%	04-01-09	
Delano (City)	City of Delano Transactions and Use Tax (DLNO)	1.00%	04-01-08	
Ridgecrest (City)	City of Ridgecrest Temporary Transactions and Use Tax (RTGT)	0.75%	10-01-12	
Lake County				
Clearlake (City)	City of Clearlake Public Safety Transactions and Use Tax (CLPS)	0.50%	07-01-95	
Lakeport (City)	City of Lakeport Transactions and Use Tax (LPGT)	0.50%	04-01-05	
Los Angeles County	Los Angeles County Transportation Commission (LATC)	0.50%	04-01-91	
	Los Angeles County Transportation Commission (LACT)	0.50%	07-01-82	
	Los Angeles County Metro Transportation Authority (LAMT)	0.50%	07-01-09	
Avalon (City)	City of Avalon Municipal Hospital and Clinic Tax (AMHC)	0.50%	10-01-00	
Commerce (City)	City of Commerce Transactions and Use Tax (CMMG)	0.50%	04-01-13	
Culver City (City)	City of Culver City Essential City Services Transactions and Use Tax (CLEG)	0.50%	04-01-13	
El Monte (City)	City of El Monte Transactions and Use Tax (EMGF)	0.50%	04-01-09	
Inglewood (City)	City of Inglewood Vital City Services Transactions and Use Tax (IGWD)	0.50%	04-01-07	
La Mirada (City)	City of La Mirada Transactions and Use Tax (LMGT)	1.00%	04-01-13	
Pico Rivera (City)	City of Pico Rivera Transactions and Use Tax (PCRV)	1.00%	04-01-09	
Santa Monica (City)	City of Santa Monica Transactions and Use Tax (STMA)	0.50%	04-01-11	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronyms	Rate	Effective Date	End Date
South El Monte (City)	City of South El Monte Vital City Services Protection Transactions and Use Tax (SEMT)	0.50%	04-01-11	
South Gate (City)	City of South Gate Transactions and Use Tax (SGTE)	1.00%	10-01-08	
Madera County	Madera County 2006 Transportation Authority (MCTC)	0.50%	04-01-07	
	Madera County Transportation Authority (MCTA)	0.50%	10-01-90	09-30-05
Marin County	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax (MPSF)	0.25%	04-01-13	
	Transportation Authority Marin County (TAMC)	0.50%	04-01-05	
	Sonoma-Marina Area Rail Transit District (SMRT)	0.25%	04-01-09	
	City of Fairfax Transactions and Use Tax (FFGT)	0.50%	04-01-12	
Fairfax (City)	City of Fairfax Transactions and Use Tax (FFGT)	0.50%	04-01-12	
Novato (City)	City of Novato Transactions and Use Tax (NOVT)	0.50%	04-01-11	
San Rafael (City)	City of San Rafael Transactions and Use Tax (RFEL)	0.50%	04-01-06	
Mariposa County	Mariposa County Healthcare Transactions and Use Tax (MCHC)	0.50%	04-01-05	
	Mariposa County Healthcare Authority (MCHA)	0.50%	07-01-00	06-30-04
Mendocino County	Mendocino Library Special Transactions and Use Tax (MLST)	0.125%	04-01-12	
Fort Bragg (City)	City of Fort Bragg Maintain City Streets Transactions and Use Tax (FBCS)	0.50%	01-01-05	
Fort Bragg (City)	City of Fort Bragg CV Starr Center Special Transactions and Use Tax (FBSS)	0.50%	07-01-12	
Point Arena (City)	City of Point Arena Transactions and Use Tax (PARS)	0.50%	04-01-04	
Ukiah (City)	City of Ukiah Transactions and Use Tax (UKGT)	0.50%	10-01-05	
Willits (City)	City of Willits Transactions and Use Tax (WCRS)	0.50%	10-01-03	
Merced County	City of Atwater Public Safety Transactions and Use Tax (ATWS)	0.50%	07-01-13	
	City of Gustine Community Enhancement to Services Transactions and Use Tax (GSTG)	0.50%	04-01-10	
Los Banos (City)	City of Los Banos Public Safety Transactions and Use Tax (LBPS)	0.50%	04-01-05	
Merced (City)	City of Merced Transactions and Use Tax (MRCD)	0.50%	04-01-06	
Mono County				
Mammoth Lakes (City)	City of Mammoth Lakes Parks, Recreation, and Trails Transactions and Use Tax (MLPR)	0.50%	10-01-08	
Monterey County				
Carmel (City)	City of Carmel Transactions and Use Tax (CBSG)	1.00%	04-01-13	
Del Rey Oaks (City)	City of Del Rey Oaks Transactions and Use Tax (DLRY)	1.00%	04-01-07	
Greenfield (City)	City of Greenfield Transactions and Use Tax (GFGT)	1.00%	10-01-12	
Marina (City)	City of Marina Transactions and Use Tax (MRNA)	1.00%	04-01-11	
Pacific Grove (City)	City of Pacific Grove Transactions and Use Tax (PGRV)	1.00%	10-01-08	
Salinas (City)	City of Salinas Temporary Transactions and Use Tax (SLNS)	0.50%	04-01-06	
Sand City (City)	City of Sand City General Purpose Transactions and Use Tax (SAND)	0.50%	04-01-05	
Seaside (City)	City of Seaside Transactions and Use Tax (SEAS)	1.00%	07-01-08	
Soledad (City)	City of Soledad Temporary Emergency Transactions and Use Tax (STEG)	1.00%	10-01-12	
Napa County	Napa County Flood Protection Authority Tax (NCFP)	0.50%	07-01-98	
Nevada County				
Nevada County	Nevada County Public Library Transactions and Use Tax (NVPL)	0.125%	10-01-98	
Grass Valley (City)	City of Grass Valley Transactions and Use Tax (GVGT)	0.50%	04-01-13	
Nevada City (City)	City of Nevada City Transactions and Use Tax (NVGT)	0.375%	04-01-13	
Nevada City (City)	City of Nevada City Street Improvements Transactions and Use Tax (NVSI)	0.50%	04-01-07	
Truckee (City)	Town of Truckee Road Maintenance Transactions and Use Tax (TRSR)	0.50%	10-01-98	
Orange County				
Orange County	Orange County Local Transportation Authority (OCTA)	0.50%	04-01-91	
La Habra (City)	City of La Habra Transactions and Use Tax (LHBR)	0.50%	04-01-09	
Laguna Beach (City)	City of Laguna Beach Temporary Transactions and Use Tax (LGBH)	0.50%	07-01-06	06-30-09
Riverside County				
Riverside County	Riverside County Transportation Commission (RCTC)	0.50%	07-01-89	
Cathedral City (City)	City of Cathedral City Transactions and Use Tax (CCGT)	1.00%	10-01-10	
Palm Springs (City)	City of Palm Springs Transactions and Use Tax (PSGT)	1.00%	04-01-12	
Sacramento County				
Sacramento County	Sacramento Transportation Authority (STAT)	0.50%	04-01-89	
Galt (City)	City of Galt Public Safety Transactions and Use Tax (GLTS)	0.50%	04-01-09	
Sacramento (City)	City of Sacramento Transactions and Use Tax (SACG)	0.50%	04-01-13	
San Benito County	San Benito County General Fund Augmentation (SBTU)	0.50%	01-01-94	12-31-97
	San Benito County Council of Governments (SBCG)	0.50%	01-01-89	12-31-98
Hollister (City)	City of Hollister Transactions and Use Tax (HLST)	1.00%	04-01-08	
San Juan Bautista (City)	City of San Juan Bautista Transactions and Use Tax (SJBG)	0.75%	04-01-05	
San Bernardino County				
San Bernardino County	San Bernardino County Transportation Authority (SBER)	0.50%	04-01-90	
Montclair (City)	City of Montclair Transactions and Use Tax (MTGR)	0.25%	04-01-05	
San Bernardino (City)	City of San Bernardino Transactions and Use Tax (SBRN)	0.25%	04-01-07	
San Diego County				
San Diego County	San Diego County Regional Transportation Commission (SDTC)	0.50%	04-01-88	
El Cajon (City)	City of El Cajon Service Preservation Transactions and Use Tax (ECGF)	0.50%	04-01-09	
El Cajon (City)	City of El Cajon Public Safety Facilities Transactions and Use Tax (ECPS)	0.50%	04-01-05	
La Mesa (City)	City of La Mesa Transactions and Use Tax (LMSA)	0.75%	04-01-09	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronyms	Rate	Effective Date	End Date
National City (City)	City of National City Transactions and Use Tax (NCGT)	1.00%	10-01-06	
Vista (City)	City of Vista Transactions and Use Tax (VSTA)	0.50%	04-01-07	
San Francisco City and County	San Francisco County Public Finance Authority (SFPF)	0.25%	10-01-93	
	San Francisco County Transportation Authority (SFTA)	0.50%	04-01-90	
	Bay Area Rapid Transit District (BART)	0.50%	04-01-70	
San Joaquin County	San Joaquin Transportation Authority (SJTA)	0.50%	04-01-91	
Lathrop (City)	City of Lathrop Public Safety/Essentials Services Transactions and Use Tax (LTHG)	1.00%	04-01-13	
Manteca (City)	City of Manteca Public Safety Transactions and Use Tax (MTPS)	0.50%	04-01-07	
Stockton (City)	City of Stockton Public Safety Transactions and Use Tax (SPFG)	0.25%	04-01-05	
Tracy (City)	City of Tracy Transactions and Use Tax (TRCY)	0.50%	04-01-11	
San Luis Obispo County				
Arroyo Grande (City)	City of Arroyo Grande Transactions and Use Tax (ARGD)	0.50%	04-01-07	
Grover Beach (City)	City of Grover Beach Transactions and Use Tax (GRBH)	0.50%	04-01-07	
Morro Bay (City)	City of Morro Bay Transactions and Use Tax (MRBY)	0.50%	04-01-07	
Paso Robles (City)	City of Paso Robles Transactions and Use Tax (PRBG)	0.50%	04-01-13	
Pismo Beach (City)	City of Pismo Beach Transactions and Use Tax (PSMO)	0.50%	10-01-08	
San Luis Obispo (City)	City of San Luis Obispo Essential Services Transactions and Use Tax (SLOG)	0.50%	04-01-07	
San Mateo County				
	San Mateo County Retail Transactions and Use Tax (SMGT)	0.50%	04-01-13	
	San Mateo County Transportation Authority (SMTA)	0.50%	01-01-89	
	San Mateo County Transit District (SMCT)	0.50%	07-01-82	
Half Moon Bay (City)	City of Half Moon Bay Transactions and Use Tax (HMBG)	0.50%	04-01-13	
San Mateo (City)	City of San Mateo Transactions and Use Tax (SMTG)	0.25%	04-01-10	
Santa Barbara County	Santa Barbara County Local Transportation Authority (SBAB)	0.50%	04-01-90	
Santa Maria (City)	City of Santa Maria Transactions and Use Tax (SMAG)	0.25%	10-01-12	
Santa Clara County				
	Santa Clara County Retail Transactions and Use Tax (SCCR)	0.125%	04-01-13	
	Santa Clara County Transactions and Use Tax (SCGF)	0.50%	04-01-97	03-31-06
	Santa Clara County Transit District (SCCT)	0.50%	10-01-76	
	Santa Clara County Valley Transportation Authority (SCVT)	0.50%	04-01-06	
	Santa Clara VTA BART Operating and Maintenance Transactions and Use Tax (SVTB)	0.125%	07-01-12	
Campbell (City)	City of Campbell Vital City Services, Maintenance and Protection Transactions and Use Tax (CMPL)	0.25%	04-01-09	
Santa Cruz County				
	Santa Cruz County Public Library Transactions and Use Tax (SZPL)	0.25%	04-01-97	
	Santa Cruz County Earthquake Recovery Bond (SCER)	0.50%	04-01-91	03-31-97
	Santa Cruz Metropolitan Transit District (SCMT)	0.50%	01-01-79	
Capitola (City)	City of Capitola Permanent Retail Transactions and Use Tax (CPRG)	0.25%	04-01-13	
Capitola (City)	City of Capitola Transactions and Use Tax (CPGT)	0.25%	04-01-05	
Santa Cruz (City)	City of Santa Cruz Replacement Transactions and Use Tax (STCZ)	0.50%	04-01-07	
Santa Cruz (City)	City of Santa Cruz Transactions and Use Tax (SZGT)	0.25%	07-01-04	03-31-07
Scotts Valley (City)	City of Scotts Valley Transactions and Use Tax (SVGT)	0.50%	04-01-06	03-31-09
Scotts Valley (City)	City of Scotts Valley Transactions and Use Tax (SVGF)	0.25%	04-01-09	03-31-11
Watsonville (City)	City of Watsonville Transactions and Use Tax (WTVL)	0.25%	04-01-07	
Siskiyou County				
Mount Shasta (City)	City of Mt. Shasta Libraries Transactions and Use Tax (MTSH)	0.25%	10-01-11	
Solano County				
Fairfield (City)	Solano County Public Library Transactions and Use Tax (SLPL)	0.125%	10-01-98	
	City of Fairfield Transactions and Use Tax (FLDG)	1.00%	04-01-13	
Rio Vista (City)	City of Rio Vista General Transactions and Use Tax (RVGG)	0.75%	04-01-13	
Vacaville (City)	City of Vacaville Transactions and Use Tax (VACG)	0.25%	04-01-13	
Vallejo (City)	City of Vallejo Transactions and Use Tax (VJGT)	1.00%	04-01-12	
Sonoma County				
	Sonoma County Open Space Authority (SCOS)	0.25%	04-01-91	03-31-11
	Sonoma County Transportation Authority (SNTA)	0.25%	04-01-05	
	Sonoma-Marin Area Rail Transportation Authority (SMRT)	0.25%	04-01-09	
	Sonoma County Agricultural Preservation & Open Space District Transactions and Use Tax (SAPD)	0.25%	04-01-11	
Cotati (City)	City of Cotati Transactions and Use Tax (CTGF)	0.50%	10-01-10	
Healdsburg (City)	City of Healdsburg Transactions and Use Tax (HDBG)	0.50%	04-01-13	
Rohnert Park (City)	City of Rohnert Park Transactions and Use Tax (RPGF)	0.50%	10-01-10	
Santa Rosa (City)	City of Santa Rosa Public Safety Transactions and Use Tax (SRPS)	0.25%	04-01-05	
Santa Rosa (City)	City of Santa Rosa 2010 Transactions and Use Tax (SRGF)	0.25%	04-01-11	
Sebastopol (City)	City of Sebastopol Community Transactions and Use Tax (SEBG)	0.25%	04-01-05	
Sebastopol (City)	City of Sebastopol Increase in the Community Transactions and Use Tax (SBCGS)	0.50%	04-01-13	
Sebastopol (City)	City of Sebastopol Transactions and Use Tax (SEGR)	0.125%	04-01-03	03-31-05
Sonoma (City)	City of Sonoma Transactions and Use Tax (SOGT)	0.50%	10-01-12	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Acronyms	Rate	Effective Date	End Date
Stanislaus County	Stanislaus County Library Transactions and Use Tax (STCL)	0.125%	07-01-95	
Oakdale (City)	City of Oakdale Transactions and Use Tax (ODGT)	0.50%	04-01-12	
Ceres (City)	City of Ceres Public Safety Transactions and Use Tax (CRPS)	0.50%	04-01-08	
Tulare County	Tulare County Transportation Authority (TCTA)	0.50%	04-01-07	
	Tulare County Transactions and Use Tax (TCTU)	0.50%	10-01-95	12-31-97
Dinuba (City)	City of Dinuba Police and Fire Protection Transactions and Use Tax (DNBA)	0.75%	04-01-06	
Farmersville (City)	City of Farmersville Transactions and Use Tax (FMGT)	0.50%	04-01-05	
Porterville (City)	City of Porterville Public Safety, Police and Fire Protection Transactions and Use Tax (PTVL)	0.50%	04-01-06	
Tulare (City)	City of Tulare Transactions and Use Tax (TLRE)	0.50%	04-01-06	
Visalia (City)	City of Visalia Public Safety Transactions and Use Tax (VPST)	0.25%	07-01-04	
Tuolumne County				
Sonora (City)	City of Sonora Transactions and Use Tax (SPFW)	0.50%	01-01-05	
Ventura County				
Oxnard (City)	City of Oxnard Vital Services Transactions and Use Tax (OXND)	0.50%	04-01-09	
Port Hueneme (City)	City of Port Hueneme Transactions and Use Tax (PTHN)	0.50%	04-01-09	
Yolo County				
Davis (City)	City of Davis General Revenue Transactions and Use Tax (DAGT)	0.50%	07-01-04	
West Sacramento (City)	City of West Sacramento Transactions and Use Tax (WSTU)	0.50%	04-01-03	
Woodland (City)	City of Woodland Supplemental Transactions and Use Tax (WOSF)	0.25%	10-01-10	
Woodland (City)	City of Woodland Transactions and Use Tax (WDLD)	0.50%	10-01-06	
Woodland (City)	City of Woodland General Revenue Transactions and Use Tax (WOGT)	0.50%	07-01-00	06-30-06
Yuba County				
Wheatland (City)	City of Wheatland Transactions and Use Tax (WTLD)	0.50%	04-01-11	

Cities, Counties, and Tax Rates

A		
County	Total County Rate	
Alameda +	9.00%	
Alpine	7.50%	
Amador	8.00%	
Location	Rate	County
Acampo	8.00%	San Joaquin
Acton	9.00%	Los Angeles
Adelaida	7.50%	San Luis Obispo
Adelanto*	8.00%	San Bernardino
Adin	7.50%	Modoc
Agoura	9.00%	Los Angeles
Agoura Hills*	9.00%	Los Angeles
Agua Caliente	8.25%	Sonoma
Agua Caliente Springs	8.00%	San Diego
Agua Dulce	9.00%	Los Angeles
Aguanga	8.00%	Riverside
Ahwahnee	8.00%	Madera
Al Tahoe	8.00%	El Dorado
Alameda*	9.00%	Alameda
Alamo	8.50%	Contra Costa
Albany*	9.50%	Alameda
Alberhill	8.00%	Riverside
(Lake Elsinore*)		
Albion	7.625%	Mendocino
Alderpoint	7.50%	Humboldt
Alhambra*	9.00%	Los Angeles
Aliso Viejo*	8.00%	Orange
Alleghany	7.50%	Sierra
Almaden Valley	8.75%	Santa Clara
Almanor	7.50%	Plumas
Almondale	9.00%	Los Angeles
Alondra	9.00%	Los Angeles
Alpaugh	8.00%	Tulare
Alpine	8.00%	San Diego
Alta	7.50%	Placer
Alta Loma	8.00%	San Bernardino
(Rancho Cucamonga*)		
Altadena	9.00%	Los Angeles
Altaville	7.50%	Calaveras
Alton	7.50%	Humboldt
Alturas*	7.50%	Modoc
Alviso	8.75%	Santa Clara
(San Jose*)		
Amador City*	8.00%	Amador
Amargosa	8.00%	Inyo
(Death Valley)		

Location	Rate	County
Amboy	8.00%	San Bernardino
American Canyon*	8.00%	Napa
Anaheim*	8.00%	Orange
Anderson*	7.50%	Shasta
Angels Camp*	7.50%	Calaveras
Angelus Oaks	8.00%	San Bernardino
Angwin	8.00%	Napa
Annapolis	8.25%	Sonoma
Antelope	8.00%	Sacramento
Antelope Acres	9.00%	Los Angeles
Antioch*	8.50%	Contra Costa
Anza	8.00%	Riverside
Apple Valley*	8.00%	San Bernardino
Applegate	7.50%	Placer
Aptos	8.25%	Santa Cruz
Arbuckle	7.50%	Colusa
Arcadia*	9.00%	Los Angeles
Arcata*	8.25%	Humboldt
Argus	8.00%	San Bernardino
Arleta	9.00%	Los Angeles
(Los Angeles*)		
Arlington	8.00%	Riverside
(Riverside*)		
Armona	7.50%	Kings
Army Terminal	9.00%	Alameda
Arnold	7.50%	Calaveras
Aromas	7.50%	Monterey
Arrowbear Lake	8.00%	San Bernardino
Arrowhead	8.00%	San Bernardino
Highlands		
Arroyo Grande*	8.00%	San Luis Obispo
Artesia*	9.00%	Los Angeles
Artois	7.50%	Glenn
Arvin*	8.50%	Kern
Ashland	9.00%	Alameda
Asti	8.25%	Sonoma
Atascadero*	7.50%	San Luis Obispo
Athens	9.00%	Los Angeles
Atherton*	9.00%	San Mateo
Atwater*	8.00%	Merced
Atwood	8.00%	Orange
Auberry	8.225%	Fresno
Auburn*	7.50%	Placer
Avalon*	9.50%	Los Angeles
Avenal*	7.50%	Kings
Avery	7.50%	Calaveras
Avila Beach	7.50%	San Luis Obispo
Azusa*	9.00%	Los Angeles

B		
County	Total County Rate	
Butte	7.50%	
Location	Rate	County
Badger	8.00%	Tulare
Bailey	9.00%	Los Angeles
Baker	8.00%	San Bernardino
Bakersfield*	7.50%	Kern
Balboa	8.00%	Orange
(Newport Beach*)		
Balboa Island	8.00%	Orange
(Newport Beach*)		
Balboa Park	8.00%	San Diego
(San Diego*)		
Baldwin Park*	9.00%	Los Angeles
Ballard	8.00%	Santa Barbara
Ballico	7.50%	Merced
Ballroad	8.00%	Orange
Bangor	7.50%	Butte
Banning*	8.00%	Riverside
Banta	8.00%	San Joaquin
Bard	8.00%	Imperial
Barrington	9.00%	Los Angeles
Barstow*	8.00%	San Bernardino
Bartlett	8.00%	Inyo
Barton	8.225%	Fresno
Base Line	8.00%	San Bernardino
Bass Lake	8.00%	Madera
Bassett	9.00%	Los Angeles
Baxter	7.50%	Placer
Bay Point	8.50%	Contra Costa
Bayside	7.50%	Humboldt
Baywood Park	7.50%	San Luis Obispo
Beale A.F.B.	7.50%	Yuba
Bear River Lake	8.00%	Amador
Bear Valley	7.50%	Alpine
Bear Valley	8.00%	Mariposa
Beaumont*	8.00%	Riverside
Beckwourth	7.50%	Plumas
Bel Air Estates	9.00%	Los Angeles
Belden	7.50%	Plumas
Bell Gardens*	9.00%	Los Angeles
Bell*	9.00%	Los Angeles
Bella Vista	7.50%	Shasta
Bellflower*	9.00%	Los Angeles
Belmont*	9.00%	San Mateo
Belvedere*	8.50%	Marin

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Cities, Counties, and Tax Rates

Location	Rate	County	Location	Rate	County	Location	Rate	County
Ben Lomond	8.25%	Santa Cruz	Bouquet Canyon (Santa Clarita*)	9.00%	Los Angeles	Cabazon	8.00%	Riverside
Benicia*	7.625%	Solano	Bowman	7.50%	Placer	Cabrillo	9.00%	Los Angeles
Benton	7.50%	Mono	Boyes Hot Springs	8.25%	Sonoma	Cadiz	8.00%	San Bernardino
Berkeley*	9.00%	Alameda	Bradbury*	9.00%	Los Angeles	Calabasas	9.00%	Los Angeles
Bermuda Dunes	8.00%	Riverside	Bradford	9.00%	Alameda	Highlands		
Berry Creek	7.50%	Butte	Bradley	7.50%	Monterey	Calabasas Park	9.00%	Los Angeles
Bethel Island	8.50%	Contra Costa	Branscomb	7.625%	Mendocino	Calabasas*	9.00%	Los Angeles
Betteravia	8.00%	Santa Barbara	Brawley*	8.00%	Imperial	Callexico*	8.50%	Imperial
Beverly Hills*	9.00%	Los Angeles	Brea*	8.00%	Orange	Caliente	7.50%	Kern
Bieber	7.50%	Lassen	Brents Junction	9.00%	Los Angeles	California City*	7.50%	Kern
Big Bar	7.50%	Trinity	Brentwood	9.00%	Los Angeles	California	8.00%	Tulare
Big Basin	8.25%	Santa Cruz	(Los Angeles*)			Hot Springs		
Big Bear City	8.00%	San Bernardino	Brentwood*	8.50%	Contra Costa	California Valley	7.50%	San Luis Obispo
Big Bear Lake*	8.00%	San Bernardino	Briceland	7.50%	Humboldt	Calimesa*	8.00%	Riverside
Big Bend	7.50%	Shasta	Bridgeport	8.00%	Mariposa	Calipatria*	8.00%	Imperial
Big Creek	8.225%	Fresno	Bridgeport	7.50%	Mono	Calistoga*	8.00%	Napa
Big Oak Flat	7.50%	Tuolumne	Bridgeville	7.50%	Humboldt	Callahan	7.50%	Siskiyou
Big Pine	8.00%	Inyo	Brisbane*	9.00%	San Mateo	Calpella	7.625%	Mendocino
Big River	8.00%	San Bernardino	Broderick (West Sacramento*)	8.00%	Yolo	Calpine	7.50%	Sierra
Big Sur	7.50%	Monterey	Brookdale	8.25%	Santa Cruz	Calwa	8.225%	Fresno
Biggs*	7.50%	Butte	Brookhurst	8.00%	Orange	Camarillo*	7.50%	Ventura
Bijou	8.00%	El Dorado	Center			Cambria	7.50%	San Luis Obispo
Biola	8.225%	Fresno	Brooks	7.50%	Yolo	Cambrian Park	8.75%	Santa Clara
Biola College (La Mirada*)	9.00%	Los Angeles	Browns Valley	7.50%	Yuba	Cameron Park	7.50%	El Dorado
Birds Landing	7.625%	Solano	Brownsville	7.50%	Yuba	Camino	7.50%	El Dorado
Bishop*	8.00%	Inyo	Bryn Mawr	8.00%	San Bernardino	Camp Beale	7.50%	Yuba
Black Hawk	8.50%	Contra Costa	Bryte (West Sacramento*)	8.00%	Yolo	Camp Connell	7.50%	Calaveras
Blairsden	7.50%	Plumas	Buellton*	8.00%	Santa Barbara	Camp Curry	8.00%	Mariposa
Blocksburg	7.50%	Humboldt	Buena Park*	8.00%	Orange	Camp Kaweah	8.00%	Tulare
Bloomington	8.00%	San Bernardino	Burbank*	9.00%	Los Angeles	Camp Meeker	8.25%	Sonoma
Blossom Hill	8.75%	Santa Clara	Burlingame*	9.00%	San Mateo	Camp Nelson	8.00%	Tulare
Blossom Valley	8.75%	Santa Clara	Burney	7.50%	Shasta	Camp Pendleton	8.00%	San Diego
Blue Jay	8.00%	San Bernardino	Burnt Ranch	7.50%	Trinity	Camp Roberts	7.50%	Monterey
Blue Lake*	7.50%	Humboldt	Burrel	8.225%	Fresno	Campbell*	9.00%	Santa Clara
Blythe*	8.00%	Riverside	Burson	7.50%	Calaveras	Campo	8.00%	San Diego
Bodega	8.25%	Sonoma	Butte City	7.50%	Glenn	Campo Seco	7.50%	Calaveras
Bodega Bay	8.25%	Sonoma	Butte Meadows	7.50%	Butte	Camptonville	7.50%	Yuba
Bodfish	7.50%	Kern	Buttonwillow	7.50%	Kern	Canby	7.50%	Modoc
Bolinas	8.50%	Marin	Byron	8.50%	Contra Costa	Canoga Annex	9.00%	Los Angeles
Bolsa	8.00%	Orange				Canoga Park	9.00%	Los Angeles
Bombay Beach	8.00%	Imperial				(Los Angeles*)		
Bonita	8.00%	San Diego				Cantil	7.50%	Kern
Bonny Doon	8.25%	Santa Cruz				Cantua Creek	8.225%	Fresno
Bonsall	8.00%	San Diego				Canyon	8.50%	Contra Costa
Boonville	7.625%	Mendocino				Canyon Country (Santa Clarita*)	9.00%	Los Angeles
Boron	7.50%	Kern				Canyon Lake*	8.00%	Riverside
Borrego Springs	8.00%	San Diego				Canyondam	7.50%	Plumas
Bostonia	8.00%	San Diego				Capay	7.50%	Yolo
Boulder Creek	8.25%	Santa Cruz				Capistrano Beach (Dana Point*)	8.00%	Orange
Boulevard	8.00%	San Diego						

C	
County	Total County Rate
Calaveras	7.50%
Colusa +	7.50%
Contra Costa +	8.50%

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Cities, Counties, and Tax Rates

Location	Rate	County	Location	Rate	County	Location	Rate	County
Capitola*	8.75%	Santa Cruz	China Lake	7.50%	Kern	Comptche	7.625%	Mendocino
Cardiff By The Sea (Encinitas*)	8.00%	San Diego	NWC (Ridgecrest*)			Compton*	9.00%	Los Angeles
Cardwell	8.225%	Fresno	Chinese Camp	7.50%	Tuolumne	Concord*	9.00%	Contra Costa
Carlotta	7.50%	Humboldt	Chino Hills*	8.00%	San Bernardino	Cool	7.50%	El Dorado
Carlsbad*	8.00%	San Diego	Chino*	8.00%	San Bernardino	Copperopolis	7.50%	Calaveras
Carmel Rancho	7.50%	Monterey	Chiriaco Summit	8.00%	Riverside	Corcoran*	7.50%	Kings
Carmel Valley	7.50%	Monterey	Cholame	7.50%	San Luis Obispo	Cornell	9.00%	Los Angeles
Carmel*	8.50%	Monterey	Chowchilla*	8.00%	Madera	Corning*	7.50%	Tehama
Carmichael	8.00%	Sacramento	Chualar	7.50%	Monterey	Corona Del Mar (Newport Beach*)	8.00%	Orange
Carnelian Bay	7.50%	Placer	Chula Vista*	8.00%	San Diego	Corona*	8.00%	Riverside
Carpinteria*	8.00%	Santa Barbara	Cima	8.00%	San Bernardino	Coronado*	8.00%	San Diego
Carson*	9.00%	Los Angeles	Citrus Heights*	8.00%	Sacramento	Corralitos	8.25%	Santa Cruz
Cartago	8.00%	Inyo	City of	9.50%	Los Angeles	Corte Madera*	8.50%	Marin
Caruthers	8.225%	Fresno	Commerce*			Coso Junction	8.00%	Inyo
Casitas Springs	7.50%	Ventura	City of Industry*	9.00%	Los Angeles	Costa Mesa*	8.00%	Orange
Casmalia	8.00%	Santa Barbara	City Terrace	9.00%	Los Angeles	Cotati*	8.75%	Sonoma
Caspar	7.625%	Mendocino	Claremont*	9.00%	Los Angeles	Coto De Coza	8.00%	Orange
Cassel	7.50%	Shasta	Clarksburg	7.50%	Yolo	Cottonwood	7.50%	Shasta
Castaic	9.00%	Los Angeles	Clayton*	8.50%	Contra Costa	Coulterville	8.00%	Mariposa
Castella	7.50%	Shasta	Clear Creek	7.50%	Siskiyou	Courtland	8.00%	Sacramento
Castle A.F.B.	7.50%	Merced	Clearlake	8.00%	Lake	Covelo	7.625%	Mendocino
Castro Valley	9.00%	Alameda	Highlands (Clearlake*)			Covina*	9.00%	Los Angeles
Castroville	7.50%	Monterey	Clearlake Oaks	7.50%	Lake	Cowan Heights	8.00%	Orange
Cathedral City*	9.00%	Riverside	Clearlake Park	8.00%	Lake	Coyote	8.75%	Santa Clara
Catheys Valley	8.00%	Mariposa	(Clearlake*)			Crannell	7.50%	Humboldt
Cayucos	7.50%	San Luis Obispo	Clearlake*	8.00%	Lake	Crenshaw	9.00%	Los Angeles
Cazadero	8.25%	Sonoma	Clements	8.00%	San Joaquin	Crescent City*	7.50%	Del Norte
Cecilville	7.50%	Siskiyou	Clinter	8.225%	Fresno	Crescent Mills	7.50%	Plumas
Cedar	9.00%	Los Angeles	Clio	7.50%	Plumas	Cressey	7.50%	Merced
Cedar Crest	8.225%	Fresno	Clipper Mills	7.50%	Butte	Crest	8.00%	San Diego
Cedar Glen	8.00%	San Bernardino	Cloverdale*	8.25%	Sonoma	Crest Park	8.00%	San Bernardino
Cedar Ridge	7.625%	Nevada	Clovis*	8.225%	Fresno	Cresta Blanca	9.00%	Alameda
Cedarpines Park	8.00%	San Bernardino	Coachella*	8.00%	Riverside	Crestline	8.00%	San Bernardino
Cedarville	7.50%	Modoc	Coalinga*	8.225%	Fresno	Creston	7.50%	San Luis Obispo
Central Valley	7.50%	Shasta	Coarsegold	8.00%	Madera	Crockett	8.50%	Contra Costa
Century City	9.00%	Los Angeles	Cobb	7.50%	Lake	Cromberg	7.50%	Plumas
Ceres*	8.125%	Stanislaus	Cohasset	7.50%	Butte	Cross Roads	8.00%	San Bernardino
Cerritos*	9.00%	Los Angeles	Cole	9.00%	Los Angeles	Crowley Lake	7.50%	Mono
Challenge	7.50%	Yuba	Coleville	7.50%	Mono	Crows Landing	7.625%	Stanislaus
Chambers Lodge	7.50%	Placer	Colfax*	7.50%	Placer	Cucamonga	8.00%	San Bernardino
Charter Oak	9.00%	Los Angeles	College City	7.50%	Colusa	(Rancho Cucamonga*)		
Chatsworth (Los Angeles*)	9.00%	Los Angeles	College Grove	8.00%	San Diego	Cudahy*	9.00%	Los Angeles
Cherry Valley	8.00%	Riverside	Center			Culver City*	9.50%	Los Angeles
Chester	7.50%	Plumas	Colma*	9.00%	San Mateo	Cummings	7.625%	Mendocino
Chicago Park	7.625%	Nevada	Coloma	7.50%	El Dorado	Cupertino*	8.75%	Santa Clara
Chico*	7.50%	Butte	Colorado	8.00%	Mariposa	Curry Village	8.00%	Mariposa
Chilcoot	7.50%	Plumas	Colton*	8.00%	San Bernardino	Cutler	8.00%	Tulare
			Columbia	7.50%	Tuolumne	Cutten	7.50%	Humboldt
			Colusa*	7.50%	Colusa	Cuyama	8.00%	Santa Barbara
			Commerce*	9.50%	Los Angeles	Cypress*	8.00%	Orange

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Cities, Counties, and Tax Rates

D		
County	Total County Rate	
Del Norte	7.50%	
Location	Rate	County
Daggett	8.00%	San Bernardino
Dairy Farm	7.625%	Solano
Daly City*	9.00%	San Mateo
Dana Point*	8.00%	Orange
Danville*	8.50%	Contra Costa
Dardanelle	7.50%	Tuolumne
Darwin	8.00%	Inyo
Davenport	8.25%	Santa Cruz
Davis Creek	7.50%	Modoc
Davis*	8.00%	Yolo
<i>The University of California Davis campus tax rate is 7.50%</i>		
Death Valley	8.00%	Inyo
Death Valley Junction	8.00%	Inyo
Deer Park	8.00%	Napa
Del Kern (Bakersfield*)	7.50%	Kern
Del Mar Heights (Morro Bay*)	8.00%	San Luis Obispo
Del Mar*	8.00%	San Diego
Del Monte Park (Monterey*)	7.50%	Monterey
Del Rey	8.225%	Fresno
Del Rey Oaks*	8.50%	Monterey
Del Rosa	8.00%	San Bernardino
Del Sur	9.00%	Los Angeles
Delano*	8.50%	Kern
Delevan	7.50%	Colusa
Delhi	7.50%	Merced
Denair	7.625%	Stanislaus
Denny	7.50%	Trinity
Descanso	8.00%	San Diego
Desert Center	8.00%	Riverside
Desert Hot Springs*	8.00%	Riverside
Di Giorgio	7.50%	Kern
Diablo	8.50%	Contra Costa
Diamond Bar*	9.00%	Los Angeles
Diamond Springs	7.50%	El Dorado
Dillon Beach	8.50%	Marin
Dinkey Creek	8.225%	Fresno
Dinuba*	8.75%	Tulare
Discovery Bay	8.50%	Contra Costa
Dixon*	7.625%	Solano
Dobbins	7.50%	Yuba

Location	Rate	County
Dogtown	8.50%	Marin
Dollar Ranch	8.50%	Contra Costa
Dorris*	7.50%	Siskiyou
Dos Palos*	7.50%	Merced
Dos Rios	7.625%	Mendocino
Douglas City	7.50%	Trinity
Douglas Flat	7.50%	Calaveras
Downey*	9.00%	Los Angeles
Downieville	7.50%	Sierra
Doyle	7.50%	Lassen
Drytown	8.00%	Amador
Duarte*	9.00%	Los Angeles
Dublin*	9.00%	Alameda
Ducor	8.00%	Tulare
Dulzura	8.00%	San Diego
Duncans Mills	8.25%	Sonoma
Dunlap	8.225%	Fresno
Dunnigan	7.50%	Yolo
Dunsmuir*	7.50%	Siskiyou
Durham	7.50%	Butte
Dutch Flat	7.50%	Placer

E		
County	Total County Rate	
El Dorado +	7.50%	
Location	Rate	County
Eagle Mountain	8.00%	Riverside
Eagle Rock (Los Angeles*)	9.00%	Los Angeles
Eagleville	7.50%	Modoc
Earlmar	8.00%	Tulare
Earp	8.00%	San Bernardino
East Highlands (Highland*)	8.00%	San Bernardino
East Irvine (Irvine*)	8.00%	Orange
East Los Angeles	9.00%	Los Angeles
East Lynwood (Lynwood*)	9.00%	Los Angeles
East Nicolaus	7.50%	Sutter
East Palo Alto*	9.00%	San Mateo
East Porterville	8.00%	Tulare
East Rancho	9.00%	Los Angeles
Dominguez		
East San Pedro (Los Angeles*)	9.00%	Los Angeles
Eastgate	9.00%	Los Angeles
Easton	8.225%	Fresno

Location	Rate	County
Eastside	8.00%	San Bernardino
Eastvale*	8.00%	Riverside
Echo Lake	7.50%	El Dorado
Echo Park (Los Angeles*)	9.00%	Los Angeles
Edgemont	8.00%	Riverside
(Moreno Valley*)		
Edgewood	7.50%	Siskiyou
Edison	7.50%	Kern
Edwards	7.50%	Kern
Edwards A.F.B.	7.50%	Kern
El Cajon*	9.00%	San Diego
El Centro*	8.00%	Imperial
El Cerrito*	9.50%	Contra Costa
El Dorado	7.50%	El Dorado
El Dorado Hills	7.50%	El Dorado
El Granada	9.00%	San Mateo
El Macero	7.50%	Yolo
El Modena	8.00%	Orange
El Monte*	9.50%	Los Angeles
El Nido	7.50%	Merced
El Portal	8.00%	Mariposa
El Segundo*	9.00%	Los Angeles
El Sobrante	8.50%	Contra Costa
El Toro	8.00%	Orange
(Lake Forest*)		
El Toro M.C.A.S.	8.00%	Orange
El Verano	8.25%	Sonoma
El Viejo	7.625%	Stanislaus
Eldridge	8.25%	Sonoma
Elizabeth Lake	9.00%	Los Angeles
Elk	7.625%	Mendocino
Elk Creek	7.50%	Glenn
Elk Grove*	8.00%	Sacramento
Elmira	7.625%	Solano
Elmwood	9.00%	Alameda
Elverta	8.00%	Sacramento
Emerald Hills	9.00%	San Mateo
(Redwood City*)		
Emeryville*	9.00%	Alameda
Emigrant Gap	7.50%	Placer
Empire	7.625%	Stanislaus
Encinitas*	8.00%	San Diego
Encino	9.00%	Los Angeles
(Los Angeles*)		
Enterprise	7.50%	Shasta
Escalon*	8.00%	San Joaquin
Escondido*	8.00%	San Diego
Esparto	7.50%	Yolo
Essex	8.00%	San Bernardino

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Cities, Counties, and Tax Rates

Location	Rate	County
Etiwanda (Rancho Cucamonga*)	8.00%	San Bernardino
Etna*	7.50%	Siskiyou
Ettersburg	7.50%	Humboldt
Eureka*	8.25%	Humboldt
Exeter*	8.00%	Tulare

F

County	Total County Rate
Fresno +	8.225%

Location	Rate	County
Fair Oaks	8.00%	Sacramento
Fairfax*	9.00%	Marin
Fairfield*	8.625%	Solano
Fairmount	8.50%	Contra Costa
Fall River Mills	7.50%	Shasta
Fallbrook	8.00%	San Diego
Fallbrook	8.00%	San Diego
Junction		
Fallen Leaf	7.50%	El Dorado
Fallon	8.50%	Marin
Fancher	8.225%	Fresno
Farmersville*	8.50%	Tulare
Farmington	8.00%	San Joaquin
Fawnskin	8.00%	San Bernardino
Feather Falls	7.50%	Butte
Fellows	7.50%	Kern
Felton	8.25%	Santa Cruz
Fenner	8.00%	San Bernardino
Fernbridge (Fortuna*)	7.50%	Humboldt
Ferndale*	7.50%	Humboldt
Fiddletown	8.00%	Amador
Fields Landing	7.50%	Humboldt
Fig Garden Village (Fresno*)	8.225%	Fresno
Fillmore*	7.50%	Ventura
Finley	7.50%	Lake
Firebaugh*	8.225%	Fresno
Fish Camp	8.00%	Mariposa
Five Points	8.225%	Fresno
Flinn Springs	8.00%	San Diego
Flintridge (LaCanada/ Flintridge*)	9.00%	Los Angeles
Florence	9.00%	Los Angeles
Floriston	7.625%	Nevada
Flournoy	7.50%	Tehama

Location	Rate	County
Folsom*	8.00%	Sacramento
Fontana*	8.00%	San Bernardino
Foothill Ranch	8.00%	Orange
Forbestown	7.50%	Butte
Forest Falls	8.00%	San Bernardino
Forest Glen	7.50%	Trinity
Forest Knolls	8.50%	Marin
Forest Park	9.00%	Los Angeles
Forest Ranch	7.50%	Butte
Foresthill	7.50%	Placer
Forestville	8.25%	Sonoma
Forks of Salmon	7.50%	Siskiyou
Fort Bidwell	7.50%	Modoc
Fort Bragg*	8.625%	Mendocino
Fort Dick	7.50%	Del Norte
Fort Irwin	8.00%	San Bernardino
Fort Jones*	7.50%	Siskiyou
Fort Ord (Seaside*)	7.50%	Monterey
Fort Seward	7.50%	Humboldt
Fortuna*	7.50%	Humboldt
Foster City*	9.00%	San Mateo
Fountain Valley*	8.00%	Orange
Fowler*	8.225%	Fresno
Frazier Park	7.50%	Kern
Freedom	8.25%	Santa Cruz
Freedom (Watsonville*)	8.50%	Santa Cruz
Freeport	8.00%	Sacramento
Freestone	8.25%	Sonoma
Fremont*	9.00%	Alameda
French Camp	8.00%	San Joaquin
French Gulch	7.50%	Shasta
Freshwater	7.50%	Humboldt
Fresno*	8.225%	Fresno
Friant	8.225%	Fresno
Friendly Valley (Santa Clarita*)	9.00%	Los Angeles
Frontera	8.00%	Riverside
Fullerton*	8.00%	Orange
Fulton	8.25%	Sonoma

G

County	Total County Rate
Glenn	7.50%

Location	Rate	County
Galt*	8.50%	Sacramento
Garberville	7.50%	Humboldt
Garden Grove*	8.00%	Orange
Garden Valley	7.50%	El Dorado

Location	Rate	County
Gardena*	9.00%	Los Angeles
Garey	8.00%	Santa Barbara
Garnet	8.00%	Riverside
Gasquet	7.50%	Del Norte
Gaviota	8.00%	Santa Barbara
Gazelle	7.50%	Siskiyou
George A.F.B.	8.00%	San Bernardino
Georgetown	7.50%	El Dorado
Gerber	7.50%	Tehama
Geyserville	8.25%	Sonoma
Giant Forest	8.00%	Tulare
Gillman Hot Springs	8.00%	Riverside
Gilroy*	8.75%	Santa Clara
Glassell Park (Los Angeles*)	9.00%	Los Angeles
Glen Avon	8.00%	Riverside
Glen Ellen	8.25%	Sonoma
Glenburn	7.50%	Shasta
Glencoe	7.50%	Calaveras
Glendale*	9.00%	Los Angeles
Glendora*	9.00%	Los Angeles
Glenhaven	7.50%	Lake
Glenn	7.50%	Glenn
Glennville	7.50%	Kern
Gold River (Rancho Cordova*)	8.00%	Sacramento
Gold Run	7.50%	Placer
Golden Hills	7.50%	Kern
Goleta*	8.00%	Santa Barbara
Gonzales*	7.50%	Monterey
Goodyears Bar	7.50%	Sierra
Gorman	9.00%	Los Angeles
Goshen	8.00%	Tulare
Government Island	9.00%	Alameda
Graeagle	7.50%	Plumas
Granada Hills (Los Angeles*)	9.00%	Los Angeles
Grand Terrace*	8.00%	San Bernardino
Granite Bay	7.50%	Placer
Grass Valley*	8.125%	Nevada
Graton	8.25%	Sonoma
Green Valley	9.00%	Los Angeles
Green Valley Lake	8.00%	San Bernardino
Greenacres	7.50%	Kern
Greenbrae (Larkspur*)	8.50%	Marin
Greenfield*	8.50%	Monterey
Greenville	7.50%	Siskiyou
Greenville	7.50%	Plumas

* Incorporated city + Certain cities within the county have a higher tax rate. Locate the city to find the correct rate.

Cities, Counties, and Tax Rates

Location	Rate	County
Greenwood	7.50%	El Dorado
Grenada	7.50%	Siskiyou
Gridley*	7.50%	Butte
Grimes	7.50%	Colusa
Grizzly Flats	7.50%	El Dorado
Groveland	7.50%	Tuolumne
Grover Beach*	8.00%	San Luis Obispo
Guadalupe*	8.00%	Santa Barbara
Gualala	7.625%	Mendocino
Guasti	8.00%	San Bernardino
(Ontario*)		
Guatay	8.00%	San Diego
Guerneville	8.25%	Sonoma
Guinda	7.50%	Yolo
Gustine*	8.00%	Merced

H

County	Total County Rate
Humboldt +	7.50%

Location	Rate	County
Hacienda Heights	9.00%	Los Angeles
Halcyon	7.50%	San Luis Obispo
Half Moon Bay*	9.50%	San Mateo
Hamilton A.F.B.	9.00%	Marin
(Novato*)		
Hamilton City	7.50%	Glenn
Hanford*	7.50%	Kings
Happy Camp	7.50%	Siskiyou
Harbison Canyon	8.00%	San Diego
Harbor City	9.00%	Los Angeles
(Los Angeles*)		
Harmony	7.50%	San Luis Obispo
Harris	7.50%	Humboldt
Hat Creek	7.50%	Shasta
Hathaway Pines	7.50%	Calaveras
Havas Lake	8.00%	San Bernardino
Hawaiian	9.00%	Los Angeles
Gardens*		
Hawthorne*	9.00%	Los Angeles
Hayfork	7.50%	Trinity
Hayward*	9.00%	Alameda
Hazard	9.00%	Los Angeles
Healdsburg*	8.75%	Sonoma
Heber	8.00%	Imperial
Helena	7.50%	Trinity
Helendale	8.00%	San Bernardino
Helm	8.225%	Fresno
Hemet*	8.00%	Riverside
Herald	8.00%	Sacramento

Location	Rate	County
Hercules*	9.00%	Contra Costa
Herlong	7.50%	Lassen
Hermosa Beach*	9.00%	Los Angeles
Herndon	8.225%	Fresno
Hesperia*	8.00%	San Bernardino
Heyer	9.00%	Alameda
Hickman	7.625%	Stanislaus
Hidden Hills*	9.00%	Los Angeles
Highgrove	8.00%	Riverside
Highland Park	9.00%	Los Angeles
(Los Angeles*)		
Highland*	8.00%	San Bernardino
Highway City	8.225%	Fresno
(Fresno*)		
Hillcrest	8.00%	San Diego
(San Diego*)		
Hillsborough*	9.00%	San Mateo
Hillsdale	9.25%	San Mateo
(San Mateo*)		
Hilmar	7.50%	Merced
Hilt	7.50%	Siskiyou
Hinkley	8.00%	San Bernardino
Hobergs	7.50%	Lake
Hollister*	8.50%	San Benito
Hollywood	9.00%	Los Angeles
(Los Angeles*)		
Holmes	7.50%	Humboldt
Holt	8.00%	San Joaquin
Holtville*	8.00%	Imperial
Holy City	8.75%	Santa Clara
Homeland	8.00%	Riverside
Homestead	7.50%	Kern
Homestead	8.00%	Riverside
Homewood	7.50%	Placer
Honby	9.00%	Los Angeles
Honeydew	7.50%	Humboldt
Hood	8.00%	Sacramento
Hoopa	7.50%	Humboldt
Hope Valley	7.50%	Alpine
(Forest Camp)		
Hopland	7.625%	Mendocino
Hornbrook	7.50%	Siskiyou
Hornitos	8.00%	Mariposa
Horse Creek	7.50%	Siskiyou
Horse Lake	7.50%	Lassen
Hughson*	7.625%	Stanislaus
Hume	8.225%	Fresno
Huntington	8.00%	Orange
Huntington	8.00%	Orange
Beach*		

Location	Rate	County
Huntington Lake	8.225%	Fresno
Huntington Park*	9.00%	Los Angeles
Huron*	8.225%	Fresno
Hyampom	7.50%	Trinity
Hyde Park	9.00%	Los Angeles
(Los Angeles*)		
Hydesville	7.50%	Humboldt

I

County	Total County Rate
Imperial +	8.00%
Inyo	8.00%

Location	Rate	County
Idria	7.50%	San Benito
Idyllwild	8.00%	Riverside
Ignacio (Novato*)	9.00%	Marin
Igo	7.50%	Shasta
Imola (Napa*)	8.00%	Napa
Imperial Beach*	8.00%	San Diego
Imperial*	8.00%	Imperial
Independence	8.00%	Inyo
Indian Wells*	8.00%	Riverside
Indio*	8.00%	Riverside
Industry*	9.00%	Los Angeles
Inglewood*	9.50%	Los Angeles
Inverness	8.50%	Marin
Inyo	8.00%	Inyo
Inyokern	7.50%	Kern
Ione*	8.00%	Amador
Iowa Hill	7.50%	Placer
Irvine*	8.00%	Orange
Irwindale*	9.00%	Los Angeles
Isla Vista	8.00%	Santa Barbara
Island Mountain	7.50%	Trinity
Isleton*	8.00%	Sacramento
Ivanhoe	8.00%	Tulare
Ivanpah	8.00%	San Bernardino

J

Location	Rate	County
Jackson*	8.00%	Amador
Jacumba	8.00%	San Diego
Jamacha	8.00%	San Diego
Jamestown	7.50%	Tuolumne
Jamul	8.00%	San Diego
Janesville	7.50%	Lassen
Jenner	8.25%	Sonoma

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Cities, Counties, and Tax Rates

Location	Rate	County
Johannesburg	7.50%	Kern
Johnsondale	8.00%	Tulare
Johnstonville	7.50%	Lassen
Johnstown	8.00%	San Diego
Jolon	7.50%	Monterey
Joshua Tree	8.00%	San Bernardino
Julian	8.00%	San Diego
Junction City	7.50%	Trinity
June Lake	7.50%	Mono
Juniper	7.50%	Lassen
Jurupa Valley*	8.00%	Riverside

K

County	Total County Rate
Kern +	7.50%
Kings	7.50%

Location	Rate	County
Kagel Canyon	9.00%	Los Angeles
Kaweah	8.00%	Tulare
Keddie	7.50%	Plumas
Keeler	8.00%	Inyo
Keene	7.50%	Kern
Kelsey	7.50%	El Dorado
Kelseyville	7.50%	Lake
Kelso	8.00%	San Bernardino
Kensington	8.50%	Contra Costa
Kentfield	8.50%	Marin
Kenwood	8.25%	Sonoma
Kerman*	8.225%	Fresno
Kernville	7.50%	Kern
Keswick	7.50%	Shasta
Kettleman City	7.50%	Kings
Keyes	7.625%	Stanislaus
King City*	7.50%	Monterey
Kings Beach	7.50%	Placer
Kings Canyon	8.00%	Tulare
National Park		
Kingsburg*	8.225%	Fresno
Kinyon	7.50%	Siskiyou
Kirkwood	7.50%	Alpine
Kit Carson	8.00%	Amador
Klamath	7.50%	Del Norte
Klamath River	7.50%	Siskiyou
Kneeland	7.50%	Humboldt
Knights Ferry	7.625%	Stanislaus
Knights Landing	7.50%	Yolo
Knightsen	8.50%	Contra Costa

Location	Rate	County
Korbel	7.50%	Humboldt
Korbel	8.25%	Sonoma
Kyburz	7.50%	El Dorado

L

County	Total County Rate
Lake +	7.50%
Lassen	7.50%
Los Angeles +	9.00%

Location	Rate	County
L.A. Airport	9.00%	Los Angeles
(Los Angeles*)		
La Canada-	9.00%	Los Angeles
Flintridge*		
La Crescenta	9.00%	Los Angeles
La Cresta Village	7.50%	Kern
La Grange	7.625%	Stanislaus
La Habra Heights*	9.00%	Los Angeles
La Habra*	8.50%	Orange
La Honda	9.00%	San Mateo
La Jolla (San	8.00%	San Diego
Diego*)		
La Mesa*	8.75%	San Diego
La Mirada*	10.00%	Los Angeles
La Palma*	8.00%	Orange
La Porte	7.50%	Plumas
La Puente*	9.00%	Los Angeles
La Quinta*	8.00%	Riverside
La Selva Beach	8.25%	Santa Cruz
La Verne*	9.00%	Los Angeles
La Vina	9.00%	Los Angeles
Ladera	9.00%	San Mateo
Ladera Heights	9.00%	Los Angeles
Ladera Ranch	8.00%	Orange
Lafayette*	8.50%	Contra Costa
Laguna Beach*	8.00%	Orange
Laguna Hills*	8.00%	Orange
Laguna Niguel*	8.00%	Orange
Laguna Woods*	8.00%	Orange
Lagunitas	8.50%	Marin
Lake Alpine	7.50%	Alpine
Lake Arrowhead	8.00%	San Bernardino
Lake City	7.50%	Modoc
Lake City	7.625%	Nevada
Lake Elsinore*	8.00%	Riverside
Lake Forest*	8.00%	Orange
Lake Hughes	9.00%	Los Angeles
Lake Isabella	7.50%	Kern
Lake Los Angeles	9.00%	Los Angeles

Location	Rate	County
Lake Mary	7.50%	Mono
Lake San Marcos	8.00%	San Diego
Lake Shastina	7.50%	Siskiyou
Lake Sherwood	7.50%	Ventura
Lakehead	7.50%	Shasta
Lakeport*	8.00%	Lake
Lakeshore	8.225%	Fresno
Lakeside	8.00%	San Diego
Lakeview	8.00%	Riverside
Lakeview Terrace	9.00%	Los Angeles
(Los Angeles*)		
Lakewood*	9.00%	Los Angeles
Lamont	7.50%	Kern
Lancaster*	9.00%	Los Angeles
Landers	8.00%	San Bernardino
Landscape	9.00%	Alameda
Lang	9.00%	Los Angeles
Larkfield	8.25%	Sonoma
Larkspur*	8.50%	Marin
Larwin Plaza	7.625%	Solano
Lathrop*	9.00%	San Joaquin
Laton	8.225%	Fresno
Lawndale*	9.00%	Los Angeles
Laws	8.00%	Inyo
Laytonville	7.625%	Mendocino
Le Grand	7.50%	Merced
(Also LeGrand)		
Lebec	7.50%	Kern
Lee Vining	7.50%	Mono
Leggett	7.625%	Mendocino
Leisure World	8.00%	Orange
Leisure World	8.00%	Orange
(Seal Beach*)		
Lemon Grove*	8.00%	San Diego
Lemoncove	8.00%	Tulare
Lemoore*	7.50%	Kings
Lennox	9.00%	Los Angeles
Lenwood	8.00%	San Bernardino
Leona Valley	9.00%	Los Angeles
Leucadia	8.00%	San Diego
(Encinitas*)		
Lewiston	7.50%	Trinity
Liberty Farms	7.625%	Solano
Likely	7.50%	Modoc
Lincoln Acres	8.00%	San Diego
Lincoln Heights	9.00%	Los Angeles
(Los Angeles*)		
Lincoln Village	8.00%	San Joaquin
Lincoln*	7.50%	Placer
Linda	7.50%	Yuba
Linden	8.00%	San Joaquin

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Cities, Counties, and Tax Rates

Location	Rate	County
Lindsay*	8.00%	Tulare
Linnell	8.00%	Tulare
Litchfield	7.50%	Lassen
Little Lake	8.00%	Inyo
Little Norway	7.50%	El Dorado
Little Valley	7.50%	Lassen
Littleriver	7.625%	Mendocino
Littlerock (Also Little Rock)	9.00%	Los Angeles
Live Oak	8.25%	Santa Cruz
Live Oak*	7.50%	Sutter
Livermore*	9.00%	Alameda
Livingston*	7.50%	Merced
Llano	9.00%	Los Angeles
Loch Lomond	7.50%	Lake
Locke	8.00%	Sacramento
Lockeford	8.00%	San Joaquin
Lockheed	8.25%	Santa Cruz
Lockwood	7.50%	Monterey
Lodi*	8.00%	San Joaquin
Loleta	7.50%	Humboldt
Loma Linda*	8.00%	San Bernardino
Loma Mar	9.00%	San Mateo
Loma Rica	7.50%	Yuba
Lomita*	9.00%	Los Angeles
Lompoc*	8.00%	Santa Barbara
London	8.00%	Tulare
Lone Pine	8.00%	Inyo
Long Barn	7.50%	Tuolumne
Long Beach*	9.00%	Los Angeles
Longview	9.00%	Los Angeles
Lookout	7.50%	Modoc
Loomis*	7.50%	Placer
Lorre Estates	8.75%	Santa Clara
Los Alamitos*	8.00%	Orange
Los Alamos	8.00%	Santa Barbara
Los Altos Hills*	8.75%	Santa Clara
Los Altos*	8.75%	Santa Clara
Los Angeles*	9.00%	Los Angeles
Los Banos*	8.00%	Merced
Los Gatos*	8.75%	Santa Clara
Los Molinos	7.50%	Tehama
Los Nietos	9.00%	Los Angeles
Los Olivos	8.00%	Santa Barbara
Los Osos	7.50%	San Luis Obispo
Los Padres	7.50%	San Luis Obispo
Los Serranos (Chino Hills*)	8.00%	San Bernardino
Lost Hills	7.50%	Kern
Lost Lake	8.00%	Riverside
Lotus	7.50%	El Dorado

Location	Rate	County
Lower Lake	7.50%	Lake
Loyalton*	7.50%	Sierra
Lucerne	7.50%	Lake
Lucerne Valley	8.00%	San Bernardino
Lucia	7.50%	Monterey
Ludlow	8.00%	San Bernardino
Lugo	9.00%	Los Angeles
Lynwood*	9.00%	Los Angeles
Lytle Creek	8.00%	San Bernardino

M	
County	Total County Rate
Madera	8.00%
Marin +	8.50%
Mariposa	8.00%
Mendocino +	7.625%
Merced +	7.50%
Modoc	7.50%
Mono +	7.50%
Monterey +	7.50%

Location	Rate	County
Macdoel	7.50%	Siskiyou
Maclay	9.00%	Los Angeles
Mad River	7.50%	Trinity
Madeline	7.50%	Lassen
Madera*	8.00%	Madera
Madison	7.50%	Yolo
Magalia	7.50%	Butte
Malaga	8.225%	Fresno
Malibu*	9.00%	Los Angeles
Mammoth Lakes*	8.00%	Mono
Manhattan Beach*	9.00%	Los Angeles
Manteca*	8.50%	San Joaquin
Manton	7.50%	Tehama
Manzanita Lake	7.50%	Shasta
Mar Vista	9.00%	Los Angeles
Marcelina	9.00%	Los Angeles
March A.F.B.	8.00%	Riverside
Mare Island (Vallejo*)	8.625%	Solano
Maricopa*	7.50%	Kern
Marin City	8.50%	Marin
Marina Del Rey	9.00%	Los Angeles
Marina*	8.50%	Monterey
Marine Corps (Twentynine Palms)	8.00%	San Bernardino
Mariner	8.00%	Orange

Location	Rate	County
Mariposa	8.00%	Mariposa
Markleeville	7.50%	Alpine
Marsh Manor	9.00%	San Mateo
Marshall	8.50%	Marin
Martell	8.00%	Amador
Martinez*	8.50%	Contra Costa
Marysville*	7.50%	Yuba
Mather	7.50%	Tuolumne
Mather	8.00%	Sacramento
Maxwell	7.50%	Colusa
Maywood*	9.00%	Los Angeles
McArthur	7.50%	Shasta
McClellan	8.00%	Sacramento
McCloud	7.50%	Siskiyou
McFarland*	7.50%	Kern
McKinleyville	7.50%	Humboldt
McKittrick	7.50%	Kern
Mead Valley	8.00%	Riverside
Meadow Valley	7.50%	Plumas
Meadow Vista	7.50%	Placer
Meadowbrook	8.00%	Riverside
Mecca	8.00%	Riverside
Meeks Bay	7.50%	El Dorado
Meiners Oaks	7.50%	Ventura
Mendocino	7.625%	Mendocino
Mendota*	8.225%	Fresno
Meniffee	8.00%	Riverside
Menlo Park*	9.00%	San Mateo
Mentone	8.00%	San Bernardino
Merced*	8.00%	Merced
Meridian	7.50%	Sutter
Mettler	7.50%	Kern
Meyers	7.50%	El Dorado
Middletown	7.50%	Lake
Midland	8.00%	Riverside
Midpines	8.00%	Mariposa
Midway City	8.00%	Orange
Milford	7.50%	Lassen
Mill Creek	7.50%	Tehama
Mill Valley*	8.50%	Marin
Millbrae*	9.00%	San Mateo
Millville	7.50%	Shasta
Milpitas*	8.75%	Santa Clara
Mineral	7.50%	Tehama
Mineral King	8.00%	Tulare
Mint Canyon	9.00%	Los Angeles
Mira Loma	8.00%	Riverside
Mira Vista	8.50%	Contra Costa
Miracle Hot Springs	7.50%	Kern

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Cities, Counties, and Tax Rates

Location	Rate	County
Miramar	8.00%	San Diego
(San Diego*)		
Miramonte	8.225%	Fresno
Miranda	7.50%	Humboldt
Mission Hills	9.00%	Los Angeles
(Los Angeles*)		
Mission Viejo*	8.00%	Orange
Mi-Wuk Village	7.50%	Tuolumne
Moccasin	7.50%	Tuolumne
Modesto*	7.625%	Stanislaus
Moffett Field	8.75%	Santa Clara
Mojave	7.50%	Kern
Mokelumne Hill	7.50%	Calaveras
Monarch Beach	8.00%	Orange
(Dana Point*)		
Moneta	9.00%	Los Angeles
Mono	8.225%	Fresno
Hot Springs		
Mono Lake	7.50%	Mono
Monolith	7.50%	Kern
Monrovia*	9.00%	Los Angeles
Monta Vista	8.75%	Santa Clara
Montague*	7.50%	Siskiyou
Montalvo	7.50%	Ventura
(Ventura*)		
Montara	9.00%	San Mateo
Montclair*	8.25%	San Bernardino
Monte Rio	8.25%	Sonoma
Monte Sereno*	8.75%	Santa Clara
Montebello*	9.00%	Los Angeles
Montecito	8.00%	Santa Barbara
Monterey Bay	8.25%	Santa Cruz
Academy		
Monterey Park*	9.00%	Los Angeles
Monterey*	7.50%	Monterey
Montgomery	7.50%	Shasta
Creek		
Montrose	9.00%	Los Angeles
Mooney	8.00%	Tulare
Moonridge	8.00%	San Bernardino
Moorpark*	7.50%	Ventura
Moraga*	9.50%	Contra Costa
Moreno Valley*	8.00%	Riverside
Morgan Hill*	8.75%	Santa Clara
Morongo Valley	8.00%	San Bernardino
Morro Bay*	8.00%	San Luis Obispo
Morro Plaza	7.50%	San Luis Obispo
Moss Beach	9.00%	San Mateo
Moss Landing	7.50%	Monterey
Mount Hamilton	8.75%	Santa Clara
Mount Hebron	7.50%	Siskiyou

Location	Rate	County
Mount Hermon	8.25%	Santa Cruz
Mount Laguna	8.00%	San Diego
Mount Shasta*	7.75%	Siskiyou
Mount Wilson	9.00%	Los Angeles
Mountain Center	8.00%	Riverside
Mountain Mesa	7.50%	Kern
Mountain Pass	8.00%	San Bernardino
Mountain Ranch	7.50%	Calaveras
Mountain View*	8.75%	Santa Clara
Mt. Aukum	7.50%	El Dorado
Mt. Baldy	8.00%	San Bernardino
Murphys	7.50%	Calaveras
Murrieta*	8.00%	Riverside
Muscoy	8.00%	San Bernardino
Myers Flat	7.50%	Humboldt

N

County	Total County Rate
Napa	8.00%
Nevada +	7.625%

Location	Rate	County
Napa*	8.00%	Napa
Naples	9.00%	Los Angeles
Nashville	7.50%	El Dorado
National City*	9.00%	San Diego
Naval (Port Hueneme*)	8.00%	Ventura
Naval (San Diego*)	8.00%	San Diego
Naval Air Station (Alameda*)	9.00%	Alameda
Naval Air Station (Coronado*)	8.00%	San Diego
Naval Air Station (Lemoore*)	7.50%	Kings
Naval Hospital (Oakland*)	9.00%	Alameda
Naval Hospital (San Diego*)	8.00%	San Diego
Naval Supply Center (Oakland*)	9.00%	Alameda
Naval Training Center (San Diego*)	8.00%	San Diego
Navarro	7.625%	Mendocino
Needles*	8.00%	San Bernardino
Nelson	7.50%	Butte
Nevada City*	8.50%	Nevada
New Almaden	8.75%	Santa Clara

Location	Rate	County
New Cuyama	8.00%	Santa Barbara
New Idria	7.50%	San Benito
Newark*	9.00%	Alameda
Newberry	8.00%	San Bernardino
Newberry Springs	8.00%	San Bernardino
Newbury Park (Thousand Oaks*)	7.50%	Ventura
Newcastle	7.50%	Placer
Newhall (Santa Clarita*)	9.00%	Los Angeles
Newman*	7.625%	Stanislaus
Newport Beach*	8.00%	Orange
Nicasio	8.50%	Marin
Nice	7.50%	Lake
Nicolaus	7.50%	Sutter
Niland	8.00%	Imperial
Nipomo	7.50%	San Luis Obispo
Nipton	8.00%	San Bernardino
Norco*	8.00%	Riverside
Norden	7.625%	Nevada
North Edwards	7.50%	Kern
North Fork	8.00%	Madera
North Gardena	9.00%	Los Angeles
North Highlands	8.00%	Sacramento
North Hills (Los Angeles*)	9.00%	Los Angeles
North Hollywood (Los Angeles*)	9.00%	Los Angeles
North Palm Springs	8.00%	Riverside
North San Juan	7.625%	Nevada
North Shore	8.00%	Riverside
Northridge (Los Angeles*)	9.00%	Los Angeles
Norton A.F.B. (San Bernardino*)	8.25%	San Bernardino
Norwalk*	9.00%	Los Angeles
Novato*	9.00%	Marin
Nubieber	7.50%	Lassen
Nuevo	8.00%	Riverside
Nyeland Acres	7.50%	Ventura

O

County	Total County Rate
Orange +	8.00%

* Incorporated city + Certain cities within the county have a higher tax rate. Locate the city to find the correct rate.

Cities, Counties, and Tax Rates

Location	Rate	County
Oak Park	7.50%	Ventura
Oak Run	7.50%	Shasta
Oak View	7.50%	Ventura
Oakdale*	8.125%	Stanislaus
Oakhurst	8.00%	Madera
Oakland*	9.00%	Alameda
Oakley*	8.50%	Contra Costa
Oakville	8.00%	Napa
Oasis	8.00%	Riverside
Oban	9.00%	Los Angeles
O'Brien	7.50%	Shasta
Occidental	8.25%	Sonoma
Oceano	7.50%	San Luis Obispo
Oceanside*	8.00%	San Diego
Ocotillo	8.00%	Imperial
Ocotillo Wells	8.00%	San Diego
Oildale	7.50%	Kern
Ojai*	7.50%	Ventura
Olancha	8.00%	Inyo
Old Station	7.50%	Shasta
Olema	8.50%	Marin
Olinda	7.50%	Shasta
Olive View	9.00%	Los Angeles
(Los Angeles*)		
Olivehurst	7.50%	Yuba
Olivenhain	8.00%	San Diego
(Encinitas*)		
Olympic Valley	7.50%	Placer
Omo Ranch	7.50%	El Dorado
O'Neals	8.00%	Madera
Ono	7.50%	Shasta
Ontario*	8.00%	San Bernardino
Onyx	7.50%	Kern
Opal Cliffs	8.25%	Santa Cruz
Orange Cove*	8.225%	Fresno
Orange*	8.00%	Orange
Orangevale	8.00%	Sacramento
Orcutt	8.00%	Santa Barbara
Ordbend	7.50%	Glenn
Oregon House	7.50%	Yuba
Orick	7.50%	Humboldt
Orinda*	9.00%	Contra Costa
Orland*	7.50%	Glenn
Orleans	7.50%	Humboldt
Oro Grande	8.00%	San Bernardino
Orosi	8.00%	Tulare
Oroville*	7.50%	Butte
Otay	8.00%	San Diego
(Chula Vista*)		
Oxnard*	8.00%	Ventura

P		
County	Total County Rate	
Placer	7.50%	
Plumas	7.50%	
Location	Rate	County
Pacheco	8.50%	Contra Costa
Pacific Grove*	8.50%	Monterey
Pacific House	7.50%	El Dorado
Pacific Palisades	9.00%	Los Angeles
(Los Angeles*)		
Pacifica*	9.00%	San Mateo
Pacoima	9.00%	Los Angeles
(Los Angeles*)		
Paicines	7.50%	San Benito
Pajaro	7.50%	Monterey
Pala	8.00%	San Diego
Palermo	7.50%	Butte
Pallett	9.00%	Los Angeles
Palm City	8.00%	Riverside
Palm City	8.00%	San Diego
(San Diego*)		
Palm Desert*	8.00%	Riverside
Palm Springs*	9.00%	Riverside
Palmdale*	9.00%	Los Angeles
Palo Alto*	8.75%	Santa Clara
Palo Cedro	7.50%	Shasta
Palo Verde	8.00%	Imperial
Palomar	8.00%	San Diego
Mountain		
Palos Verdes	9.00%	Los Angeles
Estates*		
Palos Verdes/	9.00%	Los Angeles
Peninsula		
Panorama City	9.00%	Los Angeles
(Los Angeles*)		
Paradise*	7.50%	Butte
Paramount*	9.00%	Los Angeles
Parker Dam	8.00%	San Bernardino
Parkfield	7.50%	Monterey
Parlier*	8.225%	Fresno
Pasadena*	9.00%	Los Angeles
Paskenta	7.50%	Tehama
Paso Robles*	8.00%	San Luis Obispo
Patterson*	7.625%	Stanislaus
Patton	8.00%	San Bernardino
Pauma Valley	8.00%	San Diego
Paynes Creek	7.50%	Tehama
Pearblossom	9.00%	Los Angeles
Pearland	9.00%	Los Angeles
Pebble Beach	7.50%	Monterey

Location	Rate	County
Pedley	8.00%	Riverside
Peninsula Village	7.50%	Plumas
Penn Valley	7.625%	Nevada
Penngrove	8.25%	Sonoma
Penryn	7.50%	Placer
Pepperwood	7.50%	Humboldt
Permanente	8.75%	Santa Clara
Perris*	8.00%	Riverside
Perry (Whittier*)	9.00%	Los Angeles
Pescadero	9.00%	San Mateo
Petaluma*	8.25%	Sonoma
Petrolia	7.50%	Humboldt
Phelan	8.00%	San Bernardino
Phillipsville	7.50%	Humboldt
Philo	7.625%	Mendocino
Pico Rivera*	10.00%	Los Angeles
Piedmont*	9.00%	Alameda
Piedra	8.225%	Fresno
Piercy	7.625%	Mendocino
Pilot Hill	7.50%	El Dorado
Pine Grove	8.00%	Amador
Pine Valley	8.00%	San Diego
Pinecrest	7.50%	Tuolumne
Pinedale (Fresno*)	8.225%	Fresno
Pinetree	9.00%	Los Angeles
Pinole*	9.00%	Contra Costa
Pinon Hills	8.00%	San Bernardino
Pioneer	8.00%	Amador
Pioneertown	8.00%	San Bernardino
Piru	7.50%	Ventura
Pismo Beach*	8.00%	San Luis Obispo
Pittsburg*	9.00%	Contra Costa
Pixley	8.00%	Tulare
Placentia*	8.00%	Orange
Placerville*	8.00%	El Dorado
Plainview	8.00%	Tulare
Planada	7.50%	Merced
Plaster City	8.00%	Imperial
Platina	7.50%	Shasta
Playa Del Rey	9.00%	Los Angeles
(Los Angeles*)		
Pleasant Grove	7.50%	Sutter
Pleasant Hill*	8.50%	Contra Costa
Pleasanton*	9.00%	Alameda
Plymouth*	8.00%	Amador
Point Arena*	8.125%	Mendocino
Point Mugu	7.50%	Ventura

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Cities, Counties, and Tax Rates

Location	Rate	County
Point Reyes Station	8.50%	Marin
Pollock Pines	7.50%	El Dorado
Pomona*	9.00%	Los Angeles
Pond	7.50%	Kern
Pondosa	7.50%	Siskiyou
Pope Valley	8.00%	Napa
Poplar	8.00%	Tulare
Port Costa	8.50%	Contra Costa
Port Hueneme*	8.00%	Ventura
Porter Ranch (Los Angeles*)	9.00%	Los Angeles
Porterville*	8.50%	Tulare
Portola Valley*	9.00%	San Mateo
Portola*	7.50%	Plumas
Portuguese Bend (Rancho Palos Verdes*)	9.00%	Los Angeles
Posey	8.00%	Tulare
Potrero	8.00%	San Diego
Potter Valley	7.625%	Mendocino
Poway*	8.00%	San Diego
Prather	8.225%	Fresno
Presidio (San Francisco*)	8.75%	San Francisco
Presidio of Monterey (Monterey*)	7.50%	Monterey
Priest Valley	7.50%	Monterey
Princeton	7.50%	Colusa
Proberta	7.50%	Tehama
Project City	7.50%	Shasta
Prunedale	7.50%	Monterey
Pt. Dume	9.00%	Los Angeles
Pulga	7.50%	Butte
Pumpkin Center	7.50%	Kern

Q

Location	Rate	County
Quail Valley	8.00%	Riverside
Quartz Hill	9.00%	Los Angeles
Quincy	7.50%	Plumas

R

County	Total County Rate
Riverside +	8.00%

Location	Rate	County
Rackerby	7.50%	Yuba
Rail Road Flat	7.50%	Calaveras
Rainbow	8.00%	San Diego
Raisin City	8.225%	Fresno
Ramona	8.00%	San Diego
Ranchita	8.00%	San Diego
Rancho Bernardo (San Diego*)	8.00%	San Diego
Rancho California	8.00%	Riverside
Rancho Cordova*	8.00%	Sacramento
Rancho Cucamonga*	8.00%	San Bernardino
Rancho Dominguez	9.00%	Los Angeles
Rancho Mirage*	8.00%	Los Angeles
Rancho Murieta	8.00%	Riverside
Rancho Palos Verdes*	8.00%	Sacramento
Rancho Park (Los Angeles*)	9.00%	Los Angeles
Rancho Santa Fe	8.00%	Los Angeles
Rancho Santa Margarita*	8.00%	Orange
Randsburg	7.50%	Kern
Ravendale	7.50%	Lassen
Ravenna	9.00%	Los Angeles
Raymond	8.00%	Madera
Red Bluff*	7.50%	Tehama
Red Mountain	8.00%	San Bernardino
Red Top	8.00%	Madera
Redcrest	7.50%	Humboldt
Redding*	7.50%	Shasta
Redlands*	8.00%	San Bernardino
Redondo Beach*	9.00%	Los Angeles
Redway	7.50%	Humboldt
Redwood City*	9.00%	San Mateo
Redwood Estates	8.75%	Santa Clara
Redwood Valley	7.625%	Mendocino
Reedley*	8.725%	Fresno
Refugio Beach	8.00%	Santa Barbara
Represa (Folsom Prison)	8.00%	Sacramento
Requa	7.50%	Del Norte
Rescue	7.50%	El Dorado
Reseda (Los Angeles*)	9.00%	Los Angeles
Rheem Valley (Moraga*)	8.50%	Contra Costa

Location	Rate	County
Rialto*	8.00%	San Bernardino
Richardson Grove	7.50%	Humboldt
Richardson Springs	7.50%	Butte
Richfield	7.50%	Tehama
Richgrove	8.00%	Tulare
Richmond*	9.00%	Contra Costa
Richvale	7.50%	Butte
Ridgecrest*	8.25%	Kern
Rimforest	8.00%	San Bernardino
Rimpau (Los Angeles*)	9.00%	Los Angeles
Rio Bravo (Bakersfield*)	7.50%	Kern
Rio Del Mar	8.25%	Santa Cruz
Rio Dell*	7.50%	Humboldt
Rio Linda	8.00%	Sacramento
Rio Nido	8.25%	Sonoma
Rio Oso	7.50%	Sutter
Rio Vista*	8.375%	Solano
Ripley	8.00%	Riverside
Ripon*	8.00%	San Joaquin
River Pines	8.00%	Amador
Riverbank*	7.625%	Stanislaus
Riverdale	8.225%	Fresno
Riverside*	8.00%	Riverside
Robbins	7.50%	Sutter
Rocklin*	7.50%	Placer
Rodeo	8.50%	Contra Costa
Rohnert Park*	8.75%	Sonoma
Rohnerville	7.50%	Humboldt
Rolling Hills Estates*	9.00%	Los Angeles
Rolling Hills*	9.00%	Los Angeles
Romoland	8.00%	Riverside
Rosamond	7.50%	Kern
Rose Bowl (Pasadena*)	9.00%	Los Angeles
Roseland	8.25%	Sonoma
Rosemead*	9.00%	Los Angeles
Roseville*	7.50%	Placer
Ross*	8.50%	Marin
Rossmoor	8.00%	Orange
Rough and Ready	7.625%	Nevada
Round Mountain	7.50%	Shasta
Rowland Heights	9.00%	Los Angeles
Royal Oaks	7.50%	Monterey
Rubidoux	8.00%	Riverside

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Cities, Counties, and Tax Rates

Location	Rate	County
Ruby Valley	7.50%	Humboldt
Rumsey	7.50%	Yolo
Running Springs	8.00%	San Bernardino
Ruth	7.50%	Trinity
Rutherford	8.00%	Napa
Ryde	8.00%	Sacramento

S

County	Total County Rate
Sacramento +	8.00%
San Benito +	7.50%
San Bernardino +	8.00%
San Diego +	8.00%
San Francisco	8.75%
San Joaquin +	8.00%
San Luis Obispo +	7.50%
San Mateo +	9.00%
Santa Barbara	8.00%
Santa Clara +	8.75%
Santa Cruz +	8.25%
Shasta	7.50%
Sierra	7.50%
Siskiyou +	7.50%
Solano	7.625%
Sonoma +	8.25%
Stanislaus +	7.625%
Sutter	7.50%

Location	Rate	County
Sacramento*	8.50%	Sacramento
Saint Helena*	8.00%	Napa
Salida	7.625%	Stanislaus
Salinas*	8.00%	Monterey
Salton City	8.00%	Imperial
Salyer	7.50%	Trinity
Samoa	7.50%	Humboldt
San Andreas	7.50%	Calaveras
San Anselmo*	8.50%	Marin
San Ardo	7.50%	Monterey
San Benito	7.50%	San Benito
San Bernardino*	8.25%	San Bernardino
San Bruno*	9.00%	San Mateo
San Carlos (San Diego*)	8.00%	San Diego
San Carlos*	9.00%	San Mateo
San Clemente*	8.00%	Orange
San Diego*	8.00%	San Diego
San Dimas*	9.00%	Los Angeles
San Fernando*	9.00%	Los Angeles
San Francisco*	8.75%	San Francisco
San Gabriel*	9.00%	Los Angeles

Location	Rate	County
San Geronimo	8.50%	Marin
San Gregorio	9.00%	San Mateo
San Jacinto*	8.00%	Riverside
San Joaquin*	8.225%	Fresno
San Jose*	8.75%	Santa Clara
San Juan	8.25%	San Benito
Bautista*		
San Juan	8.00%	Orange
Capistrano*		
San Juan Plaza (San Juan Capistrano*)	8.00%	Orange
San Leandro*	9.25%	Alameda
San Lorenzo	9.00%	Alameda
San Lucas	7.50%	Monterey
San Luis Obispo*	8.00%	San Luis Obispo
San Luis Rey (Oceanside*)	8.00%	San Diego
San Marcos*	8.00%	San Diego
San Marino*	9.00%	Los Angeles
San Martin	8.75%	Santa Clara
San Mateo*	9.25%	San Mateo
San Miguel	7.50%	San Luis Obispo
San Pablo*	9.00%	Contra Costa
San Pedro (Los Angeles*)	9.00%	Los Angeles
San Quentin	8.50%	Marin
San Rafael*	9.00%	Marin
San Ramon*	8.50%	Contra Costa
San Simeon	7.50%	San Luis Obispo
San Tomas	8.75%	Santa Clara
San Ysidro (San Diego*)	8.00%	San Diego
Sand City*	8.00%	Monterey
Sanger*	8.975%	Fresno
Santa Ana*	8.00%	Orange
Santa Barbara*	8.00%	Santa Barbara
Santa Clara*	8.75%	Santa Clara
Santa Clarita*	9.00%	Los Angeles
Santa Cruz*	8.75%	Santa Cruz
Santa Fe	9.00%	Los Angeles
Springs*		
Santa Margarita	7.50%	San Luis Obispo
Santa Maria*	8.25%	Santa Barbara
Santa Monica*	9.50%	Los Angeles
Santa Nella	7.50%	Merced
Santa Paula*	7.50%	Ventura
Santa Rita Park	7.50%	Merced
Santa Rosa*	8.75%	Sonoma
Santa Rosa Valley	7.50%	Ventura

Location	Rate	County
Santa Ynez	8.00%	Santa Barbara
Santa Ysabel	8.00%	San Diego
Santee*	8.00%	San Diego
Saratoga*	8.75%	Santa Clara
Saticoy	7.50%	Ventura
Sattley	7.50%	Sierra
Saugus (Santa Clarita*)	9.00%	Los Angeles
Sausalito*	8.50%	Marin
Sawtelle (Los Angeles*)	9.00%	Los Angeles
Sawyers Bar	7.50%	Siskiyou
Scotia	7.50%	Humboldt
Scott Bar	7.50%	Siskiyou
Scotts Valley*	8.25%	Santa Cruz
Sea Ranch	8.25%	Sonoma
Seabright (Santa Cruz*)	8.75%	Santa Cruz
Seal Beach*	8.00%	Orange
Seaside*	8.50%	Monterey
Sebastopol*	9.00%	Sonoma
Seeley	8.00%	Imperial
Seiad Valley	7.50%	Siskiyou
Selby	8.50%	Contra Costa
Selma*	8.725%	Fresno
Seminole	9.00%	Los Angeles
Hot Springs		
Sepulveda (Los Angeles*)	9.00%	Los Angeles
Sequoia	8.00%	Tulare
National Park		
Shafter*	7.50%	Kern
Shandon	7.50%	San Luis Obispo
Sharpe Army Depot	8.00%	San Joaquin
Shasta	7.50%	Shasta
Shasta Lake*	7.50%	Shasta
Shaver Lake	8.225%	Fresno
Sheepranch	7.50%	Calaveras
Shell Beach (Pismo Beach*)	8.00%	San Luis Obispo
Sheridan	7.50%	Placer
Sherman Island	8.00%	Sacramento
Sherman Oaks (Los Angeles*)	9.00%	Los Angeles
Sherwin Plaza	7.50%	Mono
Shingle Springs	7.50%	El Dorado
Shingletown	7.50%	Shasta
Shively	7.50%	Humboldt
Shore Acres	8.50%	Contra Costa
Shoshone	8.00%	Inyo

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Cities, Counties, and Tax Rates

Location	Rate	County
Sierra City	7.50%	Sierra
Sierra Madre*	9.00%	Los Angeles
Sierraville	7.50%	Sierra
Signal Hill*	9.00%	Los Angeles
Silver Lake	8.00%	Amador
Silverado	8.00%	Orange
Canyon		
Simi Valley*	7.50%	Ventura
Sisquoc	8.00%	Santa Barbara
Sites	7.50%	Colusa
Sky Valley	8.00%	Riverside
Skyforest	8.00%	San Bernardino
Sleepy Valley	9.00%	Los Angeles
Sloat	7.50%	Plumas
Sloughhouse	8.00%	Sacramento
Smartville	7.50%	Yuba
Smith River	7.50%	Del Norte
Smithflat	7.50%	El Dorado
Smoke Tree	9.00%	Riverside
(Palm Springs*)		
Smoke Tree	8.00%	San Bernardino
(Twentynine Palms*)		
Snelling	7.50%	Merced
Soda Springs	7.625%	Nevada
Solana Beach*	8.00%	San Diego
Soledad*	8.50%	Monterey
Solemint	9.00%	Los Angeles
Solvang*	8.00%	Santa Barbara
Somerset	7.50%	El Dorado
Somes Bar	7.50%	Siskiyou
Somis	7.50%	Ventura
Sonoma*	8.75%	Sonoma
Sonora*	8.00%	Tuolumne
Soquel	8.25%	Santa Cruz
Soulsbyville	7.50%	Tuolumne
South	7.50%	Merced
Dos Palos		
South El Monte*	9.50%	Los Angeles
South Fork	7.50%	Humboldt
South Gate*	10.00%	Los Angeles
South Laguna	8.00%	Orange
(Laguna Beach*)		
South Lake	8.00%	El Dorado
Tahoe*		
South	9.00%	Los Angeles
Pasadena*		
South San	9.00%	San Mateo
Francisco*		
South Shore	9.00%	Alameda
(Alameda*)		

Location	Rate	County
South Whittier	9.00%	Los Angeles
Spanish Flat	8.00%	Napa
Spreckels	7.50%	Monterey
Spring Garden	7.50%	Plumas
Spring Valley	8.00%	San Diego
Springville	8.00%	Tulare
Spyrock	7.625%	Mendocino
Squaw Valley	8.225%	Fresno
St. Helena*	8.00%	Napa
Standard	7.50%	Tuolumne
Standish	7.50%	Lassen
Stanford	8.75%	Santa Clara
Stanislaus	7.50%	Tuolumne
Stanton*	8.00%	Orange
Steele Park	8.00%	Napa
Stevenson	9.00%	Los Angeles
Ranch		
Stevinson	7.50%	Merced
Stewarts Point	8.25%	Sonoma
Stinson Beach	8.50%	Marin
Stirling City	7.50%	Butte
Stockton*	8.25%	San Joaquin
Stonyford	7.50%	Colusa
Storrie	7.50%	Plumas
Stratford	7.50%	Kings
Strathmore	8.00%	Tulare
Strawberry	7.50%	Tuolumne
Strawberry	7.50%	Yuba
Valley		
Studio City	9.00%	Los Angeles
(Los Angeles*)		
Sugarloaf	8.00%	San Bernardino
Suisun	7.625%	Solano
City*		
Sulphur Springs	9.00%	Los Angeles
Sultana	8.00%	Tulare
Summerland	8.00%	Santa Barbara
Summit	8.00%	San Bernardino
Summit	7.50%	Shasta
City		
Sun City	8.00%	Riverside
Sun Valley	9.00%	Los Angeles
(Los Angeles*)		
Sunland	9.00%	Los Angeles
(Los Angeles*)		
Sunnymead	8.00%	Riverside
(Moreno Valley*)		
Sunnyside	8.00%	San Diego
Sunnyvale*	8.75%	Santa Clara
Sunol	9.00%	Alameda

Location	Rate	County
Sunset Beach	8.00%	Orange
Sunset Whitney	7.50%	Placer
Ranch		
Surfside	8.00%	Orange
(Seal Beach*)		
Susanville*	7.50%	Lassen
Sutter	7.50%	Sutter
Sutter Creek*	8.00%	Amador
Swall Meadows	8.00%	Inyo
(Bishop*)		
Sylmar	9.00%	Los Angeles
(Los Angeles*)		

T

County	Total County Rate
Tehema	7.50%
Trinity	7.50%
Tulare +	8.00%
Tuolumne +	7.50%

Location	Rate	County
Taft*	7.50%	Kern
Tagus Ranch	8.00%	Tulare
Tahoe City	7.50%	Placer
Tahoe Paradise	7.50%	El Dorado
Tahoe Valley	7.50%	El Dorado
Tahoe Vista	7.50%	Placer
Tahoma	7.50%	Placer
Talmage	7.625%	Mendocino
Tamal (San	8.50%	Marin
Quentin)		
Tarzana	9.00%	Los Angeles
(Los Angeles*)		
Taylorville	7.50%	Plumas
Tecate	8.00%	San Diego
Tecopa	8.00%	Inyo
Tehachapi*	7.50%	Kern
Tehama*	7.50%	Tehama
Temecula*	8.00%	Riverside
Temple	9.00%	Los Angeles
City*		
Templeton	7.50%	San Luis Obispo
Terminal Island	9.00%	Los Angeles
(Los Angeles*)		
Termo	7.50%	Lassen
Terra Bella	8.00%	Tulare
Thermal	8.00%	Riverside
Thornton	8.00%	San Joaquin
Thousand Oaks*	7.50%	Ventura

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Cities, Counties, and Tax Rates

Location	Rate	County
Thousand Palms	8.00%	Riverside
Three Rivers	8.00%	Tulare
Tiburon*	8.50%	Marin
Tierra Del Sol	8.00%	San Diego
Tierrasanta (San Diego*)	8.00%	San Diego
Tipton	8.00%	Tulare
Tollhouse	8.225%	Fresno
Toluca Lake (Los Angeles*)	9.00%	Los Angeles
Tomales	8.50%	Marin
Toms Place	7.50%	Mono
Topanga (Los Angeles*)	9.00%	Los Angeles
Topanga Park (Los Angeles*)	9.00%	Los Angeles
Topaz	7.50%	Mono
Torrance*	9.00%	Los Angeles
Town Center	8.00%	Tulare
Trabuco Canyon	8.00%	Orange
Tracy*	8.50%	San Joaquin
Tranquillity	8.225%	Fresno
Traver	8.00%	Tulare
Travis A.F.B. (Fairfield*)	7.625%	Solano
Tres Pinos	7.50%	San Benito
Trinidad*	8.25%	Humboldt
Trinity Center	7.50%	Trinity
Trona	8.00%	San Bernardino
Trowbridge	7.50%	Sutter
Truckee*	8.125%	Nevada
Tujunga (Los Angeles*)	9.00%	Los Angeles
Tulare*	8.50%	Tulare
Tulelake*	7.50%	Siskiyou
Tuolumne	7.50%	Tuolumne
Tuolumne Meadows	8.00%	Mariposa
Tupman	7.50%	Kern
Turlock*	7.625%	Stanislaus
Tustin*	8.00%	Orange
Twain	7.50%	Plumas
Twain Harte	7.50%	Tuolumne
Twentynine Palms*	8.00%	San Bernardino
Twin Bridges	7.50%	El Dorado
Twin Peaks	8.00%	San Bernardino
Two Rock Coast Guard Station	8.25%	Sonoma

U		
Location	Rate	County
U.S. Naval Postgrad School (Monterey*)	7.50%	Monterey
Ukiah*	8.125%	Mendocino
Union City*	9.50%	Alameda
Universal City	9.00%	Los Angeles
University	8.00%	Santa Barbara
University Park (Irvine*)	8.00%	Orange
Upland*	8.00%	San Bernardino
Upper Lake/Valley	7.50%	Lake

V

County	Total County Rate	
Ventura +	7.50%	
Location	Rate	County
Vacaville*	7.875%	Solano
Val Verde Park	9.00%	Los Angeles
Valencia (Santa Clarita*)	9.00%	Los Angeles
Valinda	9.00%	Los Angeles
Vallecito	7.50%	Calaveras
Vallejo*	8.625%	Solano
Valley Center	8.00%	San Diego
Valley Fair	8.75%	Santa Clara
Valley Ford	8.25%	Sonoma
Valley Home	7.625%	Stanislaus
Valley Springs	7.50%	Calaveras
Valley Village	9.00%	Los Angeles
Valyermo	9.00%	Los Angeles
Van Nuys (Los Angeles*)	9.00%	Los Angeles
Vandenberg A.F.B.	8.00%	Santa Barbara
Vasquez Rocks	9.00%	Los Angeles
Venice (Los Angeles*)	9.00%	Los Angeles
Ventucopa	8.00%	Santa Barbara
Ventura*	7.50%	Ventura
Verdugo City (Glendale*)	9.00%	Los Angeles

Location	Rate	County
Vernalis	8.00%	San Joaquin
Vernon*	9.00%	Los Angeles
Veteran's Hospital (Los Angeles*)	9.00%	Los Angeles
Victor	8.00%	San Joaquin
Victorville*	8.00%	San Bernardino
Vidal	8.00%	San Bernardino
View Park	9.00%	Los Angeles
Villa Grande	8.25%	Sonoma
Villa Park*	8.00%	Orange
Vina	7.50%	Tehama
Vincent	9.00%	Los Angeles
Vineburg	8.25%	Sonoma
Vinton	7.50%	Plumas
Virgilia	7.50%	Plumas
Visalia*	8.25%	Tulare
Vista Park	7.50%	Kern
Vista*	8.50%	San Diego
Volcano	8.00%	Amador
Volta	7.50%	Merced

W		
Location	Rate	County
Wallace	7.50%	Calaveras
Walnut Creek*	8.50%	Contra Costa
Walnut Grove	8.00%	Sacramento
Walnut Park	9.00%	Los Angeles
Walnut*	9.00%	Los Angeles
Warm Springs (Fremont*)	9.00%	Alameda
Warner Springs	8.00%	San Diego
Wasco*	7.50%	Kern
Waterford*	7.625%	Stanislaus
Watsonville*	8.50%	Santa Cruz
Watts	9.00%	Los Angeles
Waukena	8.00%	Tulare
Wawona	8.00%	Mariposa
Weaverville	7.50%	Trinity
Weed*	7.50%	Siskiyou
Weimar	7.50%	Placer
Weldon	7.50%	Kern
Wendel	7.50%	Lassen
Weott	7.50%	Humboldt
West Covina*	9.00%	Los Angeles
West Hills (Los Angeles*)	9.00%	Los Angeles
West Hollywood*	9.00%	Los Angeles

* Incorporated city + Certain cities within the county have a higher tax rate. Locate the city to find the correct rate.

Cities, Counties, and Tax Rates

Location	Rate	County
West Los Angeles (Los Angeles*)	9.00%	Los Angeles
West Pittsburg	8.50%	Contra Costa
West Point	7.50%	Calaveras
West Sacramento*	8.00%	Yolo
Westchester (Los Angeles*)	9.00%	Los Angeles
Westend	8.00%	San Bernardino
Westhaven	7.50%	Humboldt
Westlake (Los Angeles*)	9.00%	Los Angeles
Westlake Village (Thousand Oaks*)	7.50%	Ventura
Westlake Village*	9.00%	Los Angeles
Westley	7.625%	Stanislaus
Westminster*	8.00%	Orange
Westmorland*	8.00%	Imperial
Westport	7.625%	Mendocino
Westside	7.625%	Stanislaus
Westwood	7.50%	Lassen
Westwood (Los Angeles*)	9.00%	Los Angeles
Wheatland*	8.00%	Yuba
Wheeler Ridge	7.50%	Kern
Whiskeytown	7.50%	Shasta
Whispering Pines	7.50%	Lake
White Pines	7.50%	Calaveras
Whitethorn	7.50%	Humboldt
Whitewater	8.00%	Riverside
Whitlow	7.50%	Humboldt
Whitmore	7.50%	Shasta
Whittier*	9.00%	Los Angeles
Wildomar	8.00%	Riverside
Wildwood	7.50%	Shasta
Williams*	8.00%	Colusa
Willits*	8.125%	Mendocino
Willow Creek	7.50%	Humboldt
Willow Ranch	7.50%	Modoc
Willowbrook	9.00%	Los Angeles
Willows*	7.50%	Glenn
Wilmington (Los Angeles*)	9.00%	Los Angeles
Wilseyville	7.50%	Calaveras

Location	Rate	County
Wilsona Gardens	9.00%	Los Angeles
Wilton	8.00%	Sacramento
Winchester	8.00%	Riverside
Windsor Hills	9.00%	Los Angeles
Windsor*	8.25%	Sonoma
Winnetka (Los Angeles*)	9.00%	Los Angeles
Winterhaven	8.00%	Imperial
Winters*	7.50%	Yolo
Winton	7.50%	Merced
Wishon	8.00%	Madera
Witter Springs	7.50%	Lake
Wofford Heights	7.50%	Kern
Woodacre	8.50%	Marin
Woodbridge	8.00%	San Joaquin
Woodfords	7.50%	Alpine
Woodlake*	8.00%	Tulare
Woodland*	8.25%	Yolo
Woodland Hills (Los Angeles*)	9.00%	Los Angeles
Woodleaf	7.50%	Yuba
Woodside*	9.00%	San Mateo
Woodville	8.00%	Tulare
Woody	7.50%	Kern
Wrightwood	8.00%	San Bernardino

Y

County	Total County Rate
Yolo +	7.50%
Yuba +	7.50%

Location	Rate	County
Yankee Hill	7.50%	Butte
Yermo	8.00%	San Bernardino
Yettam	8.00%	Tulare
Yolo	7.50%	Yolo
Yorba Linda*	8.00%	Orange
Yorkville	7.625%	Mendocino
Yosemite Lodge	8.00%	Mariposa
Yosemite	8.00%	Mariposa
National Park		
Yountville*	8.00%	Napa
Yreka*	7.50%	Siskiyou
Yuba City*	7.50%	Sutter
Yucaipa*	8.00%	San Bernardino
Yucca Valley*	8.00%	San Bernardino

Z

Location	Rate	County
Zamora	7.50%	Yolo
Zenia	7.50%	Trinity

* Incorporated city + Certain cities within the county have a higher tax rate. Locate the city to find the correct rate.

History of Sales and Use Tax Rates

(excludes district taxes)

Effective Date	End Date	State Rate	Local Rate	Combined Rate
01-01-13		6.50%*	1.00%*	7.50%
07-01-11	12-31-12	6.25%*	1.00%*	7.25%
04-01-09	06-30-11	7.25%*	1.00%*	8.25%
07-01-04	03-31-09	6.25%*	1.00%*	7.25%
01-01-02	06-30-04	6.00%	1.25%	7.25%
01-01-01	12-31-01	5.75%	1.25%	7.00%
07-15-91	12-31-00	6.00%	1.25%	7.25%
01-01-91	07-14-91	4.75%	1.25%	6.00%
12-01-89	12-31-90	5.00%	1.25%	6.25%
04-01-74	11-30-89	4.75%	1.25%	6.00%
10-01-73	03-31-74	3.75%	1.25%	5.00%
07-01-73	09-30-73	4.75%	1.25%	6.00%
07-01-72	06-30-73	3.75%	1.25%	5.00%
08-01-67	06-30-72	4.00%	1.00%	5.00%
01-01-62	07-31-67	3.00%	1.00%	4.00%
07-01-49	12-31-61	3.00%		3.00%
07-01-43	06-30-49	2.50%		2.50%
07-01-35	06-30-43	3.00%		3.00%
08-01-33**	06-30-35**	2.50%		2.50%

The Bradley-Burns Uniform Local Sales and Use Tax Law was enacted in 1955. The law authorizes counties to impose a sales and use tax. Effective January 1, 1962, all counties have adopted ordinances for the Board of Equalization to collect the local tax (Tehama County did not conform from 1-1-65 to 9-30-65).

* Effective July 1, 2004, the rates on a sales tax return do not match these rates. This is due to changes of the funding procedure involving sales, local, and property taxes implemented as a result of the March 2, 2004, voter approval of the "Economic Recovery Bond Act." Please refer to Return and Schedule A Instructions of the State, Local, and District Sales and Use Tax Return for more information.

** Sales tax only. The use tax was enacted effective July 1, 1935.

CALIFORNIA STATE BOARD OF EQUALIZATION FIELD OFFICES

BOARD MEMBERS

DISTRICT	MEMBER	OFFICE ADDRESS	TELEPHONE NUMBER
First	Betty T. Yee	455 Golden Gate Avenue, Suite 10500, San Francisco, CA 94102	1-415-557-3000
Second	Sen. George Runner (RET.)	500 Capitol Mall, Suite 1750, Sacramento, CA 95814	1-916-445-2181
Third	Michelle Steel	16715 Von Karman Avenue, Suite 200, Irvine, CA 92606	1-949-724-2578
Fourth	Jerome E. Horton	1100 Corporate Center Drive, Suite 203, Monterey Park, CA 91754	1-323-980-1221
State Controller	John Chiang	777 South Figueroa Street, Suite 4800, Los Angeles, CA 90017	1-213-833-6010
Executive Director	Cynthia Bridges	450 N Street, PO Box 942879, Sacramento, CA 94279-0001	1-916-445-6464

FOR GENERAL TAX INFORMATION VISIT OUR WEBSITE AT www.boe.ca.gov

For account-specific information contact your local field office.

SACRAMENTO HEADQUARTERS

450 N Street, PO Box 942879, Sacramento 94279-0001

1-916-445-6464

BUSINESS TAXES FIELD OFFICES

CALIFORNIA CITIES	OFFICE ADDRESS	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, 93301-1922	1-661-395-2880
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (PO Box 3652, 90231-3652)	1-310-342-1000
El Centro	1550 W. Main Street, 92243-2832 <i>Note: closed 12 p.m. to 1 p.m. weekdays</i>	1-760-352-3431
Fairfield	2480 Hilborn Road, Suite 200, 94534-1856	1-707-427-4800
Fresno	8050 North Palm Avenue, Suite 205, 93711-5510	1-559-440-5330
Irvine	16715 Von Karman Avenue, Suite 200, 92606-2414	1-949-440-3473
Norwalk	12440 E. Imperial Highway, Suite 200, 90650-8397 (PO Box 409, 90651-0409)	1-562-466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	1-510-622-4100
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, 92270-1768	1-760-770-4828
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (PO Box 492529, 96049-2529)	1-530-224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	1-951-680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	1-916-227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906-2452	1-831-443-3003
San Diego	15015 Avenue of Science, Suite 200, 92128-3434	1-858-385-4700
San Francisco	121 Spear Street, Suite 460, 94105-1584	1-415-356-6600
San Jose	250 South Second Street, 95113-2706	1-408-277-1231
Santa Rosa	50 D Street, Room 230, 95404-4791 (PO Box 730, 95402-0730)	1-707-576-2100
Van Nuys	15350 Sherman Way, Suite 250, 91406-4203 (PO Box 7735, 91409-7735)	1-818-904-2300
Ventura	4820 McGrath Street, Suite 260, 93003-7778	1-805-677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (PO Box 1500, 91793-1500)	1-626-480-7200

OUT-OF-STATE FIELD OFFICES

Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	1-312-201-5300
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	1-281-531-3450
New York, N.Y.	485 Lexington Avenue, Suite 400, 10017-2600	1-212-697-4680
Sacramento	3321 Power Inn Road, Suite 130, 95826-3893 (PO Box 188268, 95818-8268)	1-916-227-6600

FOR MORE INFORMATION call 1-800-400-7115 (TTY:711)

If you are unable to resolve a problem through normal channels, we encourage you to contact the Taxpayers' Rights Advocate Office for help at 1-888-324-2798 or 1-916-324-2798.

*Addresses and telephone numbers are current as of September 2012,
but are subject to change. We recommend you call the field office before visiting.*

Unless otherwise noted all offices are open weekdays from 8 a.m. to 5 p.m. (Pacific time), except state holidays.