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California City and County Sales and Use Tax Rates

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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 7.25% (effective January 1, 2002). The tax rates for these districts range from 0.125% to 1.00% per district. Some areas may have one or more district tax in effect. In other areas, there may be no district tax.

As a seller, 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, *Tax Tips for District Taxes*
- Publication 105, *District Taxes and Delivered Sales*

**For more information go online at:
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- View electronic version of this pamphlet:
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<http://www.boe.ca.gov/sutax/pdf/districtratelist.pdf>
- View history of sales and use tax rates:
<http://www.boe.ca.gov/sutax/taxrateshist.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 3. 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 7.25% plus any applicable district taxes.

Please note: 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 could apply an incorrect tax rate.

If you are in doubt about the correct rate, check with your customer or call the local Board of Equalization office 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

We update this pamphlet whenever special tax districts are added or deleted or other tax rate changes occur. In November 2004, voters in Contra Costa, Fresno, Sacramento, San Bernardino, San Diego, and San Mateo Counties, chose to extend the operative dates of their respective district taxes. Also in 2004, voters in various parts of California created the 17 new district taxes listed below. The following changes are effective in 2004 and 2005:

District Tax Area	Effective Date	Tax Rate
City of Trinidad (Humboldt)	October 1, 2004	8.25%
City of Fort Bragg (Mendocino)	January 1, 2005	7.75%
City of Sonora (Tuolumne)	January 1, 2005	7.75%
City of Richmond (Contra Costa)	April 1, 2005	8.75%
City of South Lake Tahoe (El Dorado)	April 1, 2005	7.75%
County of Fresno	April 1, 2005	7.975%
City of Sand City (Monterey)	April 1, 2005	7.75%
City of Lakeport (Lake)	April 1, 2005	7.75%
County of Marin	April 1, 2005	7.75%
County of Mariposa	April 1, 2005	7.75%
City of Los Banos (Merced)	April 1, 2005	7.75%
City of San Juan Bautista (San Benito)	April 1, 2005	8.00%
City of Montclair (San Bernardino)	April 1, 2005	8.00%
City of El Cajon (San Diego)	April 1, 2005	8.25%
City of Stockton (San Joaquin)	April 1, 2005	8.00%
City of Capitola (Santa Cruz)	April 1, 2005	8.25%
County of Sonoma	April 1, 2005	7.75%
City of Sebastopol (Sonoma)	April 1, 2005	8.00%
City of Santa Rosa (Sonoma)	April 1, 2005	8.00%
City of Farmersville (Tulare)	April 1, 2005	7.75%

Cities, Counties, and Tax Rates

A		
County	Total County Rate	
Alameda	8.75%	
Alpine	7.25%	
Amador	7.25%	
Location	Rate	County
Acampo	7.75%	San Joaquin
Acton	8.25%	Los Angeles
Adelaida	7.25%	San Luis Obispo
Adelanto*	7.75%	San Bernardino
Adin	7.25%	Modoc
Agoura Hills*	8.25%	Los Angeles
Agua Caliente	7.75%	Sonoma
Agua Caliente Springs	7.75%	San Diego
Agua Dulce	8.25%	Los Angeles
Aguanga	7.75%	Riverside
Ahwahnee	7.75%	Madera
Al Tahoe	7.25%	El Dorado
Alameda*	8.75%	Alameda
Alamo	8.25%	Contra Costa
Albany*	8.75%	Alameda
Alberhill (Lake Elsinore*)	7.75%	Riverside
Albion	7.25%	Mendocino
Alderpoint	7.25%	Humboldt
Alhambra*	8.25%	Los Angeles
Aliso Viejo*	7.75%	Orange
Alleghany	7.25%	Sierra
Almaden Valley	8.25%	Santa Clara
Almanor	7.25%	Plumas
Almondale	8.25%	Los Angeles
Alondra	8.25%	Los Angeles
Alpaugh	7.25%	Tulare
Alpine	7.75%	San Diego
Alta	7.25%	Placer
Alta Loma (Rancho Cucamonga*)	7.75%	San Bernardino
Altadena	8.25%	Los Angeles
Altaville*	7.25%	Calaveras
Alton	7.25%	Humboldt
Alturas*	7.25%	Modoc
Alviso (San Jose*)	8.25%	Santa Clara
Amador City*	7.25%	Amador
Amargosa (Death Valley)	7.75%	Inyo
Amboy	7.75%	San Bernardino

Location	Rate	County
American Canyon*	7.75%	Napa
Anaheim*	7.75%	Orange
Anderson*	7.25%	Shasta
Angels Camp*	7.25%	Calaveras
Angelus Oaks	7.75%	San Bernardino
Angwin	7.75%	Napa
Annapolis	7.75%	Sonoma
Antelope	7.75%	Sacramento
Antelope Acres	8.25%	Los Angeles
Antioch*	8.25%	Contra Costa
Anza	7.75%	Riverside
Apple Valley*	7.75%	San Bernardino
Applegate	7.25%	Placer
Aptos	8.00%	Santa Cruz
Arbuckle	7.25%	Colusa
Arcadia*	8.25%	Los Angeles
Arcata*	7.25%	Humboldt
Argus	7.75%	San Bernardino
Arleta (Los Angeles*)	8.25%	Los Angeles
Arlington (Riverside*)	7.75%	Riverside
Armona	7.25%	Kings
Army Terminal	8.75%	Alameda
Arnold	7.25%	Calaveras
Aromas	7.25%	Monterey
Arrowbear Lake	7.75%	San Bernardino
Arrowhead Highlands	7.75%	San Bernardino
Arroyo Grande*	7.25%	San Luis Obispo
Artesia*	8.25%	Los Angeles
Artois	7.25%	Glenn
Arvin*	7.25%	Kern
Ashland	8.75%	Alameda
Asti	7.75%	Sonoma
Atascadero*	7.25%	San Luis Obispo
Athens	8.25%	Los Angeles
Atherton*	8.25%	San Mateo
Atwater*	7.25%	Merced
Atwood	7.75%	Orange
Auberry	7.975%	Fresno
Auburn*	7.25%	Placer
Avalon*	8.75%	Los Angeles
Avenal*	7.25%	Kings
Avery	7.25%	Calaveras
Avila Beach	7.25%	San Luis Obispo
Azusa*	8.25%	Los Angeles

B		
County	Total County Rate	
Butte	7.25%	
Location	Rate	County
Badger	7.25%	Tulare
Bailey	8.25%	Los Angeles
Baker	7.75%	San Bernardino
Bakersfield*	7.25%	Kern
Balboa (Newport Beach*)	7.75%	Orange
Balboa Island (Newport Beach*)	7.75%	Orange
Balboa Park (San Diego*)	7.75%	San Diego
Baldwin Park*	8.25%	Los Angeles
Ballard	7.75%	Santa Barbara
Ballico	7.25%	Merced
Ballroad	7.75%	Orange
Bangor	7.25%	Butte
Banning*	7.75%	Riverside
Banta	7.75%	San Joaquin
Bard	7.75%	Imperial
Barrington	8.25%	Los Angeles
Barstow*	7.75%	San Bernardino
Bartlett	7.75%	Inyo
Barton	7.975%	Fresno
Base Line	7.75%	San Bernardino
Bass Lake	7.75%	Madera
Bassett	8.25%	Los Angeles
Baxter	7.25%	Placer
Bayside	7.25%	Humboldt
Baywood Park	7.25%	San Luis Obispo
Beale A.F.B.	7.25%	Yuba
Bear River Lake	7.25%	Amador
Bear Valley	7.25%	Alpine
Bear Valley	7.75%	Mariposa
Beaumont*	7.75%	Riverside
Beckwourth	7.25%	Plumas
Bel Air Estates	8.25%	Los Angeles
Belden	7.25%	Plumas
Bell Gardens*	8.25%	Los Angeles
Bell*	8.25%	Los Angeles
Bella Vista	7.25%	Shasta
Bellflower*	8.25%	Los Angeles
Belmont*	8.25%	San Mateo
Belvedere*	7.75%	Marin
Ben Lomond	8.00%	Santa Cruz
Benicia*	7.375%	Solano
Benton	7.25%	Mono

* 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	Location	Rate	County	Location	Rate	County
Berkeley*	8.75%	Alameda	Boyes Hot Springs	7.75%	Sonoma	Calabasas Highlands	8.25%	Los Angeles
Bermuda Dunes	7.75%	Riverside	Bradbury*	8.25%	Los Angeles	Calabasas Park	8.25%	Los Angeles
Berry Creek	7.25%	Butte	Bradford	8.75%	Alameda	Calabasas*	8.25%	Los Angeles
Bethel Island	8.25%	Contra Costa	Bradley	7.25%	Monterey	Calexico*	8.25%	Imperial
Betteravia	7.75%	Santa Barbara	Branscomb	7.25%	Mendocino	Caliente	7.25%	Kern
Beverly Hills*	8.25%	Los Angeles	Brawley*	7.75%	Imperial	California	7.25%	Kern
Bieber	7.25%	Lassen	Brea*	7.75%	Orange	California City*		
Big Bar	7.25%	Trinity	Brents Junction	8.25%	Los Angeles	California Hot Springs	7.25%	Tulare
Big Basin	8.00%	Santa Cruz	Brentwood	8.25%	Los Angeles	California Valley	7.25%	San Luis Obispo
Big Bear	7.75%	San Bernardino	(Los Angeles*)			Calimesa*	7.75%	Riverside
Big Bear Lake*	7.75%	San Bernardino	Brentwood*	8.25%	Contra Costa	Calipatria*	7.75%	Imperial
Big Bend	7.25%	Shasta	Briceland	7.25%	Humboldt	Calistoga*	7.75%	Napa
Big Creek	7.975%	Fresno	Bridgeport	7.75%	Mariposa	Callahan	7.25%	Siskiyou
Big Oak Flat	7.25%	Tuolumne	Bridgeport	7.25%	Mono	Calpella	7.25%	Mendocino
Big Pine	7.75%	Inyo	Bridgeville	7.25%	Humboldt	Calpine	7.25%	Sierra
Big River	7.75%	San Bernardino	Brisbane*	8.25%	San Mateo	Calwa	7.975%	Fresno
Big Sur	7.25%	Monterey	Broderick (West Sacramento*)	7.75%	Yolo	Camarillo*	7.25%	Ventura
Biggs*	7.25%	Butte	Brookdale	8.00%	Santa Cruz	Cambria	7.25%	San Luis Obispo
Bijou	7.25%	El Dorado	Brookhurst Center	7.75%	Orange	Cambrian Park	8.25%	Santa Clara
Biola	7.975%	Fresno	Brooks	7.25%	Yolo	Cameron Park	7.25%	El Dorado
Biola College (La Mirada*)	8.25%	Los Angeles	Browns Valley	7.25%	Yuba	Camino	7.25%	El Dorado
Birds Landing	7.375%	Solano	Brownsville	7.25%	Yuba	Camp Beale	7.25%	Yuba
Bishop*	7.75%	Inyo	Bryn Mawr	7.75%	San Bernardino	Camp Connell	7.25%	Calaveras
Black Hawk	8.25%	Contra Costa	Bryte (West Sacramento*)	7.75%	Yolo	Camp Curry	7.75%	Mariposa
Blairsden	7.25%	Plumas	Buellton*	7.75%	Santa Barbara	Camp Kaweah	7.25%	Tulare
Blocksburg	7.25%	Humboldt	Buena Park*	7.75%	Orange	Camp Meeker	7.75%	Sonoma
Bloomington	7.75%	San Bernardino	Burbank*	8.25%	Los Angeles	Camp Nelson	7.25%	Tulare
Blossom Hill	8.25%	Santa Clara	Burlingame*	8.25%	San Mateo	Camp Pendleton	7.75%	San Diego
Blossom Valley	8.25%	Santa Clara	Burney	7.25%	Shasta	Camp Roberts	7.25%	Monterey
Blue Jay	7.75%	San Bernardino	Burnt Ranch	7.25%	Trinity	Campbell*	8.25%	Santa Clara
Blue Lake*	7.25%	Humboldt	Burrel	7.975%	Fresno	Campo	7.75%	San Diego
Blythe*	7.75%	Riverside	Burson	7.25%	Calaveras	Campo Seco	7.25%	Calaveras
Bodega	7.75%	Sonoma	Butte City	7.25%	Glenn	Camptonville	7.25%	Yuba
Bodega Bay	7.75%	Sonoma	Butte Meadows	7.25%	Butte	Canby	7.25%	Modoc
Bodfish	7.25%	Kern	Buttonwillow	7.25%	Kern	Canoga Annex	8.25%	Los Angeles
Bolinas	7.75%	Marin	Byron	8.25%	Contra Costa	Canoga Park (Los Angeles*)	8.25%	Los Angeles
Bolsa	7.75%	Orange				Cantil	7.25%	Kern
Bombay Beach	7.75%	Imperial				Cantua Creek	7.975%	Fresno
Bonita	7.75%	San Diego				Canyon	8.25%	Contra Costa
Bonny Doon	8.00%	Santa Cruz				Canyon Country (Santa Clarita*)	8.25%	Los Angeles
Bonsall	7.75%	San Diego				Canyon Lake*	7.75%	Riverside
Boonville	7.25%	Mendocino				Canyondam	7.25%	Plumas
Boron	7.25%	Kern				Capay	7.25%	Yolo
Borrego Springs	7.75%	San Diego				Capistrano	7.75%	Orange
Bostonia	7.75%	San Diego				Beach (Dana Point*)		
Boulder Creek	8.00%	Santa Cruz				Capitola*	8.25%	Santa Cruz
Boulevard	7.75%	San Diego				Cardiff By The Sea (Encinitas*)	7.75%	San Diego
Bouquet Canyon (Santa Clarita*)	8.25%	Los Angeles						
Bowman	7.25%	Placer						

C

County	Total County Rate
Calaveras	7.25%
Colusa	7.25%
Contra Costa +	8.25%

Location	Rate	County
Cabazon	7.75%	Riverside
Cabrillo	8.25%	Los Angeles
Cadiz	7.75%	San Bernardino

* 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	Location	Rate	County	Location	Rate	County
Cardwell	7.975%	Fresno	Chinese Camp	7.25%	Tuolumne	Concord*	8.25%	Contra Costa
Carlotta	7.25%	Humboldt	Chino Hills*	7.75%	San Bernardino	Cool	7.25%	El Dorado
Carlsbad*	7.75%	San Diego	Chino*	7.75%	San Bernardino	Copperopolis	7.25%	Calaveras
Carmel Rancho	7.25%	Monterey	Chiriaco Summit	7.75%	Riverside	Corcoran*	7.25%	Kings
Carmel Valley	7.25%	Monterey	Cholame	7.25%	San Luis Obispo	Cornell	8.25%	Los Angeles
Carmel*	7.25%	Monterey	Chowchilla*	7.75%	Madera	Corning*	7.25%	Tehama
Carmichael	7.75%	Sacramento	Chualar	7.25%	Monterey	Corona Del Mar	7.75%	Orange
Carnelian Bay	7.25%	Placer	Chula Vista*	7.75%	San Diego	(Newport Beach*)		
Carpinteria*	7.75%	Santa Barbara	Cima	7.75%	San Bernardino	Corona*	7.75%	Riverside
Carson*	8.25%	Los Angeles	Citrus Heights*	7.75%	Sacramento	Coronado*	7.75%	San Diego
Cartago	7.75%	Inyo	City of	8.25%	Los Angeles	Corralitos	8.00%	Santa Cruz
Caruthers	7.975%	Fresno	Commerce*			(Watsonville*)		
Casitas Springs	7.25%	Ventura	City of	8.25%	Los Angeles	Corte Madera*	7.75%	Marin
Casmalia	7.75%	Santa Barbara	Industry*			Coso Junction	7.75%	Inyo
Caspar	7.25%	Mendocino	City Terrace	8.25%	Los Angeles	Costa Mesa*	7.75%	Orange
Cassel	7.25%	Shasta	Claremont*	8.25%	Los Angeles	Cotati*	7.75%	Sonoma
Castaic	8.25%	Los Angeles	Clarksburg	7.25%	Yolo	Cottonwood	7.25%	Shasta
Castella	7.25%	Shasta	Clayton*	8.25%	Contra Costa	Coulterville	7.75%	Mariposa
Castle A.F.B.	7.25%	Merced	Clear Creek	7.25%	Siskiyou	Courtland	7.75%	Sacramento
Castro Valley	8.75%	Alameda	Clearlake	7.25%	Lake	Covelo	7.25%	Mendocino
Castroville	7.25%	Monterey	Highlands			Covina*	8.25%	Los Angeles
Cathedral	7.75%	Riverside	Clearlake Oaks	7.25%	Lake	Cowan Heights	7.75%	Orange
City*			Clearlake Park	7.75%	Lake	Coyote	8.25%	Santa Clara
Catheys Valley	7.75%	Mariposa	(Clearlake*)			Crannell	7.25%	Humboldt
Cayucos	7.25%	San Luis Obispo	Clearlake*	7.75%	Lake	Crenshaw	8.25%	Los Angeles
Cazadero	7.75%	Sonoma	Clements	7.75%	San Joaquin	Crescent	7.25%	Del Norte
Cecilville	7.25%	Siskiyou	Clinter	7.975%	Fresno	City*		
Cedar	8.25%	Los Angeles	Clio	7.25%	Plumas	Crescent Mills	7.25%	Plumas
Cedar Crest	7.975%	Fresno	Clipper Mills	7.25%	Butte	Cressey	7.25%	Merced
Cedar Glen	7.75%	San Bernardino	Cloverdale*	7.75%	Sonoma	Crest Park	7.75%	San Bernardino
Cedar Ridge	7.375%	Nevada	Clovis*	8.275%	Fresno	Cresta Blanca	8.75%	Alameda
Cedarpines	7.75%	San Bernardino	Coachella*	7.75%	Riverside	Crestline	7.75%	San Bernardino
Park			Coalinga*	7.975%	Fresno	Creston	7.25%	San Luis Obispo
Cedarville	7.25%	Modoc	Coarsegold	7.75%	Madera	Crockett	8.25%	Contra Costa
Central Valley	7.25%	Shasta	Cobb	7.25%	Lake	Cromberg	7.25%	Plumas
Century	8.25%	Los Angeles	Cohasset	7.25%	Butte	Cross Roads	7.75%	San Bernardino
City			Cole	8.25%	Los Angeles	Crowley Lake	7.25%	Mono
Ceres*	7.375%	Stanislaus	Coleville	7.25%	Mono	(Mammoth		
Cerritos*	8.25%	Los Angeles	Colfax*	7.25%	Placer	Lake*)		
Challenge	7.25%	Yuba	College	7.25%	Colusa	Crows Landing	7.375%	Stanislaus
Chambers	7.25%	Placer	City			Cucamonga	7.75%	San Bernardino
Lodge			College Grove	7.75%	San Diego	(Rancho		
Charter Oak	8.25%	Los Angeles	Center			Cucamonga*)		
Chatsworth	8.25%	Los Angeles	Colma*	8.25%	San Mateo	Cudahy*	8.25%	Los Angeles
(Los Angeles*)			Coloma	7.25%	El Dorado	Culver City*	8.25%	Los Angeles
Cherry Valley	7.75%	Riverside	Colorado	7.75%	Mariposa	Cummings	7.25%	Mendocino
Chester	7.25%	Plumas	Colton*	7.75%	San Bernardino	Cupertino*	8.25%	Santa Clara
Chicago Park	7.375%	Nevada	Columbia	7.25%	Tuolumne	Curry Village	7.75%	Mariposa
Chico*	7.25%	Butte	Colusa*	7.25%	Colusa	Cutler	7.25%	Tulare
Chilcoot	7.25%	Plumas	Commerce*	8.25%	Los Angeles	Cutten	7.25%	Humboldt
China Lake	7.25%	Kern	Comptche	7.25%	Mendocino	Cuyama	7.75%	Santa Barbara
NWC			Compton*	8.25%	Los Angeles	Cypress*	7.75%	Orange
(Ridgecrest*)								

* 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

D

County	Total County Rate
Del Norte	7.25%

Location	Rate	County
Daggett	7.75%	San Bernardino
Dairy Farm	7.375%	Solano
Daly City*	8.25%	San Mateo
Dana Point*	7.75%	Orange
Danville*	8.25%	Contra Costa
Dardanelle	7.25%	Tuolumne
Darwin	7.75%	Inyo
Davenport	8.00%	Santa Cruz
Davis Creek	7.25%	Modoc
Davis*	7.75%	Yolo
<i>The University of California Davis campus tax rate is 7.25%</i>		
Death Valley	7.75%	Inyo
Death Valley Junction	7.75%	Inyo
Deer Park	7.75%	Napa
Del Kern (Bakersfield*)	7.25%	Kern
Del Mar Heights (Morro Bay*)	7.25%	San Luis Obispo
Del Mar*	7.75%	San Diego
Del Monte Park (Monterey*)	7.25%	Monterey
Del Rey	7.975%	Fresno
Del Rey Oaks*	7.25%	Monterey
Del Rosa	7.75%	San Bernardino
Del Sur	8.25%	Los Angeles
Delano*	7.25%	Kern
Delevan	7.25%	Colusa
Delhi	7.25%	Merced
Denair	7.375%	Stanislaus
Denny	7.25%	Trinity
Descanso	7.75%	San Diego
Desert Center	7.75%	Riverside
Desert Hot Springs*	7.75%	Riverside
Di Giorgio	7.25%	Kern
Diablo	8.25%	Contra Costa
Diamond Bar*	8.25%	Los Angeles
Diamond Springs	7.25%	El Dorado
Dillon Beach	7.75%	Marin
Dinkey Creek	7.975%	Fresno
Dinuba*	7.25%	Tulare
Dixon*	7.375%	Solano
Dobbins	7.25%	Yuba
Dollar Ranch	8.25%	Contra Costa

Location	Rate	County
Dorris*	7.25%	Siskiyou
Dos Palos*	7.25%	Merced
Dos Rios	7.25%	Mendocino
Douglas City	7.25%	Trinity
Douglas Flat	7.25%	Calaveras
Downey*	8.25%	Los Angeles
Downieville	7.25%	Sierra
Doyle	7.25%	Lassen
Drytown	7.25%	Amador
Duarte*	8.25%	Los Angeles
Dublin*	8.75%	Alameda
Ducor	7.25%	Tulare
Dulzura	7.75%	San Diego
Duncans Mills	7.75%	Sonoma
Dunlap	7.975%	Fresno
Dunnigan	7.25%	Yolo
Dunsmuir*	7.25%	Siskiyou
Durham	7.25%	Butte
Dutch Flat	7.25%	Placer

E

County	Total County Rate
El Dorado +	7.25%

Location	Rate	County
Eagle Mountain	7.75%	Riverside
Eagle Rock (Los Angeles*)	8.25%	Los Angeles
Eagleville	7.25%	Modoc
Earlimart	7.25%	Tulare
Earp	7.75%	San Bernardino
East Highlands (Highland*)	7.75%	San Bernardino
East Irvine (Irvine*)	7.75%	Orange
East Los Angeles	8.25%	Los Angeles
East Lynwood (Lynwood*)	8.25%	Los Angeles
East Nicolaus	7.25%	Sutter
East Palo Alto*	8.25%	San Mateo
East Porterville (Porterville*)	7.25%	Tulare
East San Pedro (Los Angeles*)	8.25%	Los Angeles
Eastgate	8.25%	Los Angeles
Easton	7.975%	Fresno
Eastside	7.75%	San Bernardino
Echo Lake	7.25%	El Dorado
Echo Park (Los Angeles*)	8.25%	Los Angeles

Location	Rate	County
Edgemont (Moreno Valley*)	7.75%	Riverside
Edgewood	7.25%	Siskiyou
Edison	7.25%	Kern
Edwards	7.25%	Kern
Edwards A.F.B.	7.25%	Kern
El Cajon*	8.25%	San Diego
El Centro*	7.75%	Imperial
El Cerrito*	8.25%	Contra Costa
El Dorado	7.25%	El Dorado
El Dorado Hills	7.25%	El Dorado
El Granada	8.25%	San Mateo
El Macero	7.25%	Yolo
El Modena	7.75%	Orange
El Monte*	8.25%	Los Angeles
El Nido	7.25%	Merced
El Portal	7.75%	Mariposa
El Segundo*	8.25%	Los Angeles
El Sobrante	8.25%	Contra Costa
El Toro (Lake Forest*)	7.75%	Orange
El Toro M.C.A.S.	7.75%	Orange
El Verano	7.75%	Sonoma
El Viejo	7.375%	Stanislaus
Eldridge	7.75%	Sonoma
Elizabeth Lake	8.25%	Los Angeles
Elk	7.25%	Mendocino
Elk Creek	7.25%	Glenn
Elk Grove*	7.75%	Sacramento
Elmira	7.375%	Solano
Elmwood	8.75%	Alameda
Elverta	7.75%	Sacramento
Emeryville*	8.75%	Alameda
Emigrant Gap	7.25%	Placer
Empire	7.375%	Stanislaus
Encinitas*	7.75%	San Diego
Encino (Los Angeles*)	8.25%	Los Angeles
Enterprise	7.25%	Shasta
Escalon*	7.75%	San Joaquin
Escondido*	7.75%	San Diego
Esparto	7.25%	Yolo
Essex	7.75%	San Bernardino
Etiwanda (Rancho Cucamonga*)	7.75%	San Bernardino
Etna*	7.25%	Siskiyou
Ettersburg	7.25%	Humboldt
Eureka*	7.25%	Humboldt
Exeter*	7.25%	Tulare

* 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

F

County	Total County Rate
Fresno +	7.975%

Location	Rate	County
Fair Oaks	7.75%	Sacramento
Fairfax*	7.75%	Marin
Fairfield*	7.375%	Solano
Fairmount	8.25%	Contra Costa
Fall River Mills	7.25%	Shasta
Fallbrook	7.75%	San Diego
Fallbrook Junction	7.75%	San Diego
Fallen Leaf	7.25%	El Dorado
Fallon	7.75%	Marin
Fancher	7.975%	Fresno
Farmersville*	7.75%	Tulare
Farmington	7.75%	San Joaquin
Fawnskin	7.75%	San Bernardino
Feather Falls	7.25%	Butte
Fellows	7.25%	Kern
Felton	8.00%	Santa Cruz
Fenner	7.75%	San Bernardino
Fernbridge (Fortuna*)	7.25%	Humboldt
Ferndale*	7.25%	Humboldt
Fiddletown	7.25%	Amador
Fields Landing	7.25%	Humboldt
Fig Garden Village (Fresno*)	7.975%	Fresno
Fillmore*	7.25%	Ventura
Finley	7.25%	Lake
Firebaugh*	7.975%	Fresno
Fish Camp	7.75%	Mariposa
Five Points	7.975%	Fresno
Flinn Springs	7.75%	San Diego
Flintridge (LaCanada/Flintridge*)	8.25%	Los Angeles
Florence	8.25%	Los Angeles
Floriston	7.375%	Nevada
Flournoy	7.25%	Tehama
Folsom*	7.75%	Sacramento
Fontana*	7.75%	San Bernardino
Foothill Ranch	7.75%	Orange
Forbestown	7.25%	Butte
Forest Falls	7.75%	San Bernardino
Forest Glen	7.25%	Trinity
Forest Knolls	7.75%	Marin
Forest Park	8.25%	Los Angeles
Forest Ranch	7.25%	Butte

Location	Rate	County
Foresthill	7.25%	Placer
Forestville	7.75%	Sonoma
Forks of Salmon	7.25%	Siskiyou
Fort Bidwell	7.25%	Modoc
Fort Bragg*	7.75%	Mendocino
Fort Dick	7.25%	Del Norte
Fort Irwin	7.75%	San Bernardino
Fort Jones*	7.25%	Siskiyou
Fort Ord (Seaside*)	7.25%	Monterey
Fort Seward	7.25%	Humboldt
Fortuna*	7.25%	Humboldt
Foster City*	8.25%	San Mateo
Fountain Valley*	7.75%	Orange
Fowler*	7.975%	Fresno
Frazier Park	7.25%	Kern
Freedom	8.00%	Santa Cruz
Freeport	7.75%	Sacramento
Freestone	7.75%	Sonoma
Fremont*	8.75%	Alameda
French Camp	7.75%	San Joaquin
French Gulch	7.25%	Shasta
Freshwater	7.25%	Humboldt
Fresno*	7.975%	Fresno
Friant	7.975%	Fresno
Friendly Valley (Santa Clarita*)	8.25%	Los Angeles
Frontera	7.75%	Riverside
Fullerton*	7.75%	Orange
Fulton	7.75%	Sonoma

G

County	Total County Rate
Glenn	7.25%

Location	Rate	County
Galt*	7.75%	Sacramento
Garberville	7.25%	Humboldt
Garden Grove*	7.75%	Orange
Garden Valley	7.25%	El Dorado
Gardena*	8.25%	Los Angeles
Garey	7.75%	Santa Barbara
Garnet	7.75%	Riverside
Gasquet	7.25%	Del Norte
Gaviota	7.75%	Santa Barbara
Gazelle	7.25%	Siskiyou
George A.F.B.	7.75%	San Bernardino
Georgetown	7.25%	El Dorado
Gerber	7.25%	Tehama
Geyserville	7.75%	Sonoma
Giant Forest	7.25%	Tulare

Location	Rate	County
Gillman Hot Springs	7.75%	Riverside
Gilroy*	8.25%	Santa Clara
Glassell Park (Los Angeles*)	8.25%	Los Angeles
Glen Avon	7.75%	Riverside
Glen Ellen	7.75%	Sonoma
Glenburn	7.25%	Shasta
Glencoe	7.25%	Calaveras
Glendale*	8.25%	Los Angeles
Glendora*	8.25%	Los Angeles
Glenhaven	7.25%	Lake
Glenn	7.25%	Glenn
Glennville	7.25%	Kern
Gold River (Rancho Cordova*)	7.75%	Sacramento
Gold Run	7.25%	Placer
Golden Hills	7.25%	Kern
Goleta*	7.75%	Santa Barbara
Gonzales*	7.25%	Monterey
Goodyears Bar	7.25%	Sierra
Gorman	8.25%	Los Angeles
Goshen	7.25%	Tulare
Government Island	8.75%	Alameda
Graeagle	7.25%	Plumas
Granada Hills (Los Angeles*)	8.25%	Los Angeles
Grand Terrace*	7.75%	San Bernardino
Granite Bay	7.25%	Placer
Grass Valley*	7.375%	Nevada
Graton	7.75%	Sonoma
Green Valley	8.25%	Los Angeles
Green Valley Lake	7.75%	San Bernardino
Greenacres	7.25%	Kern
Greenbrae (Larkspur*)	7.75%	Marin
Greenfield*	7.25%	Monterey
Greenville	7.25%	Siskiyou
Greenville	7.25%	Plumas
Greenwood	7.25%	El Dorado
Grenada	7.25%	Siskiyou
Gridley*	7.25%	Butte
Grimes	7.25%	Colusa
Grizzly Flats	7.25%	El Dorado
Groveland	7.25%	Tuolumne
Grover Beach*	7.25%	San Luis Obispo
Guadalupe*	7.75%	Santa Barbara
Gualala	7.25%	Mendocino
Guasti (Ontario*)	7.75%	San Bernardino

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Cities, Counties, and Tax Rates

Guatay	7.75%	San Diego
Guerneville	7.75%	Sonoma
Guinda	7.25%	Yolo
Gustine*	7.25%	Merced

H

County Total County Rate

Humboldt +	7.25%
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Location Rate County

Hacienda Heights	8.25%	Los Angeles
Halcyon	7.25%	San Luis Obispo
Half Moon Bay*	8.25%	San Mateo
Hamilton A.F.B. (Novato*)	7.75%	Marin
Hamilton City	7.25%	Glenn
Hanford*	7.25%	Kings
Happy Camp	7.25%	Siskiyou
Harbor City (Los Angeles*)	8.25%	Los Angeles
Harmony	7.25%	San Luis Obispo
Harris	7.25%	Humboldt
Hat Creek	7.25%	Shasta
Hathaway Pines	7.25%	Calaveras
Havasu Lake	7.75%	San Bernardino
Hawaiian Gardens*	8.25%	Los Angeles
Hawthorne*	8.25%	Los Angeles
Hayfork	7.25%	Trinity
Hayward*	8.75%	Alameda
Hazard	8.25%	Los Angeles
Healdsburg*	7.75%	Sonoma
Heber	7.75%	Imperial
Helena	7.25%	Trinity
Helendale	7.75%	San Bernardino
Helm	7.975%	Fresno
Hemet*	7.75%	Riverside
Herald	7.75%	Sacramento
Hercules*	8.25%	Contra Costa
Herlong	7.25%	Lassen
Hermosa Beach*	8.25%	Los Angeles
Herndon	7.975%	Fresno
Hesperia*	7.75%	San Bernardino
Heyer	8.75%	Alameda
Hickman	7.375%	Stanislaus
Hidden Hills*	8.25%	Los Angeles
Highgrove	7.75%	Riverside
Highland Park (Los Angeles*)	8.25%	Los Angeles
Highland*	7.75%	San Bernardino

Highway City (Fresno*)	7.975%	Fresno
Hillcrest (San Diego*)	7.75%	San Diego
Hillsborough*	8.25%	San Mateo
Hillsdale (San Mateo*)	8.25%	San Mateo
Hilmar	7.25%	Merced
Hilt	7.25%	Siskiyou
Hinkley	7.75%	San Bernardino
Hobergs	7.25%	Lake
Hollister*	7.25%	San Benito
Hollywood (Los Angeles*)	8.25%	Los Angeles
Holmes	7.25%	Humboldt
Holt	7.75%	San Joaquin
Holtville*	7.75%	Imperial
Holy City	8.25%	Santa Clara
Homeland	7.75%	Riverside
Homestead	7.25%	Kern
Homestead	7.75%	Riverside
Homewood	7.25%	Placer
Honby	8.25%	Los Angeles
Honeydew	7.25%	Humboldt
Hood	7.75%	Sacramento
Hoopla	7.25%	Humboldt
Hope Valley (Forest Camp)	7.25%	Alpine
Hopland	7.25%	Mendocino
Hornbrook	7.25%	Siskiyou
Hornitos	7.75%	Mariposa
Horse Creek	7.25%	Siskiyou
Horse Lake	7.25%	Lassen
Hughson*	7.375%	Stanislaus
Hume	7.975%	Fresno
Huntington	7.75%	Orange
Huntington Beach*	7.75%	Orange
Huntington Lake	7.975%	Fresno
Huntington Park*	8.25%	Los Angeles
Huron*	7.975%	Fresno
Hyampom	7.25%	Trinity
Hyde Park (Los Angeles*)	8.25%	Los Angeles
Hydesville	7.25%	Humboldt

I

County Total County Rate

Imperial+	7.75%
Inyo	7.75%

Idria	7.25%	San Benito
Idyllwild	7.75%	Riverside
Ignacio (Novato*)	7.75%	Marin
Igo	7.25%	Shasta
Imola (Napa*)	7.75%	Napa
Imperial Beach*	7.75%	San Diego
Imperial*	7.75%	Imperial
Independence	7.75%	Inyo
Indian Wells*	7.75%	Riverside
Indio*	7.75%	Riverside
Industry*	8.25%	Los Angeles
Inglewood*	8.25%	Los Angeles
Inverness	7.75%	Marin
Inyo	7.75%	Inyo
Inyokern	7.25%	Kern
Ione*	7.25%	Amador
Iowa Hill	7.25%	Placer
Irvine*	7.75%	Orange
Irwindale*	8.25%	Los Angeles
Isla Vista	7.75%	Santa Barbara
Island Mountain	7.25%	Trinity
Isleton*	7.75%	Sacramento
Ivanhoe	7.25%	Tulare
Ivanpah	7.75%	San Bernardino

J

Location Rate County

Jackson*	7.25%	Amador
Jacumba	7.75%	San Diego
Jamacha	7.75%	San Diego
Jamestown	7.25%	Tuolumne
Jamul	7.75%	San Diego
Janesville	7.25%	Lassen
Jenner	7.75%	Sonoma
Johannesburg	7.25%	Kern
Johnsondale	7.25%	Tulare
Johnstonville	7.25%	Lassen
Johnstown	7.75%	San Diego
Jolon	7.25%	Monterey
Joshua Tree	7.75%	San Bernardino
Julian	7.75%	San Diego
Junction City	7.25%	Trinity
June Lake	7.25%	Mono
Juniper	7.25%	Lassen

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Cities, Counties, and Tax Rates

K

County	Total County Rate
Kern	7.25%
Kings	7.25%

Location	Rate	County
Kagel Canyon	8.25%	Los Angeles
Kaweah	7.25%	Tulare
Keddie	7.25%	Plumas
Keeler	7.75%	Inyo
Keene	7.25%	Kern
Kelsey	7.25%	El Dorado
Kelseyville	7.25%	Lake
Kelso	7.75%	San Bernardino
Kensington	8.25%	Contra Costa
Kentfield	7.75%	Marin
Kenwood	7.75%	Sonoma
Kerman*	7.975%	Fresno
Kernville	7.25%	Kern
Keswick	7.25%	Shasta
Kettleman City	7.25%	Kings
Keyes	7.375%	Stanislaus
King City*	7.25%	Monterey
Kings Beach	7.25%	Placer
Kings Canyon National Park	7.25%	Tulare
Kingsburg*	7.975%	Fresno
Kinyon	7.25%	Siskiyou
Kirkwood	7.25%	Alpine
Kit Carson	7.25%	Amador
Klamath	7.25%	Del Norte
Klamath River	7.25%	Siskiyou
Kneeland	7.25%	Humboldt
Knights Ferry	7.375%	Stanislaus
Knights Landing	7.25%	Yolo
Knightsen	8.25%	Contra Costa
Korbel	7.25%	Humboldt
Korbel	7.75%	Sonoma
Kyburz	7.25%	El Dorado

L

County	Total County Rate
Lake +	7.25%
Lassen	7.25%
Los Angeles+	8.25%

Location	Rate	County
L.A. Airport (Los Angeles*)	8.25%	Los Angeles
La Canada-Flintridge*	8.25%	Los Angeles

Location	Rate	County
La Crescenta	8.25%	Los Angeles
La Cresta Village	7.25%	Kern
La Grange	7.375%	Stanislaus
La Habra Heights*	8.25%	Los Angeles
La Habra*	7.75%	Orange
La Honda	8.25%	San Mateo
La Jolla (San Diego*)	7.75%	San Diego
La Mesa*	7.75%	San Diego
La Mirada*	8.25%	Los Angeles
La Palma*	7.75%	Orange
La Porte	7.25%	Plumas
La Puente*	8.25%	Los Angeles
La Quinta*	7.75%	Riverside
La Selva Beach	8.00%	Santa Cruz
La Verne*	8.25%	Los Angeles
La Vina	8.25%	Los Angeles
Ladera	8.25%	San Mateo
Ladera Heights	8.25%	Los Angeles
Ladera Ranch	7.75%	Orange
Lafayette*	8.25%	Contra Costa
Laguna Beach*	7.75%	Orange
Laguna Hills*	7.75%	Orange
Laguna Niguel*	7.75%	Orange
Laguna Woods*	7.75%	Orange
Lagunitas	7.75%	Marin
Lake Alpine	7.25%	Alpine
Lake Arrowhead	7.75%	San Bernardino
Lake City	7.25%	Modoc
Lake City	7.375%	Nevada
Lake Elsinore*	7.75%	Riverside
Lake Forest (El Toro*)	7.75%	Orange
Lake Hughes	8.25%	Los Angeles
Lake Isabella	7.25%	Kern
Lake Los Angeles	8.25%	Los Angeles
Lake Mary	7.25%	Mono
Lake San Marcos	7.75%	San Diego
Lake Shastina	7.25%	Siskiyou
Lake Sherwood	7.25%	Ventura
Lakehead	7.25%	Shasta
Lakeport*	7.75%	Lake
Lakeshore	7.975%	Fresno
Lakeside	7.75%	San Diego
Lakeview Terrace	7.75%	Riverside
Lakeview Terrace (Los Angeles*)	8.25%	Los Angeles

Location	Rate	County
Lakewood*	8.25%	Los Angeles
Lamont	7.25%	Kern
Lancaster*	8.25%	Los Angeles
Landers	7.75%	San Bernardino
Landscape	8.75%	Alameda
Lang	8.25%	Los Angeles
Larkfield	7.75%	Sonoma
Larkspur*	7.75%	Marin
Larwin Plaza	7.375%	Solano
Lathrop	7.75%	San Joaquin
Laton	7.975%	Fresno
Lawndale*	8.25%	Los Angeles
Laws	7.75%	Inyo
Laytonville	7.25%	Mendocino
Le Grand (Also Legrand)	7.25%	Merced
Lebec	7.25%	Kern
Lee Vining	7.25%	Mono
Leggett	7.25%	Mendocino
Leisure World	7.75%	Orange
Leisure World (Seal Beach*)	7.75%	Orange
Lemon Grove*	7.75%	San Diego
Lemoncove	7.25%	Tulare
Lemoore*	7.25%	Kings
Lennox	8.25%	Los Angeles
Lenwood	7.75%	San Bernardino
Leona Valley	8.25%	Los Angeles
Leucadia (Encinitas*)	7.75%	San Diego
Lewiston	7.25%	Trinity
Liberty Farms	7.375%	Solano
Likely	7.25%	Modoc
Lincoln Acres	7.75%	San Diego
Lincoln Village	7.75%	San Joaquin
Lincoln*	7.25%	Placer
Linda	7.25%	Yuba
Linden	7.75%	San Joaquin
Lindsay*	7.25%	Tulare
Linnell	7.25%	Tulare
Litchfield	7.25%	Lassen
Little Lake	7.75%	Inyo
Little Norway	7.25%	El Dorado
Little Valley	7.25%	Lassen
Littleriver	7.25%	Mendocino
Littlerock (Also Little Rock)	8.25%	Los Angeles
Live Oak*	7.25%	Sutter
Livermore*	8.75%	Alameda
Livingston*	7.25%	Merced
Llano	8.25%	Los Angeles
Loch Lomond	7.25%	Lake

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Cities, Counties, and Tax Rates

Location	Rate	County
Locke	7.75%	Sacramento
Lockeford	7.75%	San Joaquin
Lockheed	8.00%	Santa Cruz
Lockwood	7.25%	Monterey
Lodi*	7.75%	San Joaquin
Loleta	7.25%	Humboldt
Loma Linda*	7.75%	San Bernardino
Loma Mar	8.25%	San Mateo
Loma Rica	7.25%	Yuba
Lomita*	8.25%	Los Angeles
Lompoc*	7.75%	Santa Barbara
London	7.25%	Tulare
Lone Pine	7.75%	Inyo
Long Barn	7.25%	Tuolumne
Long Beach*	8.25%	Los Angeles
Longview	8.25%	Los Angeles
Lookout	7.25%	Modoc
Loomis*	7.25%	Placer
Lorre Estates	8.25%	Santa Clara
Los Alamitos*	7.75%	Orange
Los Alamos	7.75%	Santa Barbara
Los Altos Hills*	8.25%	Santa Clara
Los Altos*	8.25%	Santa Clara
Los Angeles*	8.25%	Los Angeles
Los Banos*	7.75%	Merced
Los Gatos*	8.25%	Santa Clara
Los Molinos	7.25%	Tehama
Los Nietos	8.25%	Los Angeles
Los Olivos	7.75%	Santa Barbara
Los Osos	7.25%	San Luis Obispo
Los Padres	7.25%	San Luis Obispo
Los Serranos (Chino Hills*)	7.75%	San Bernardino
Lost Hills	7.25%	Kern
Lost Lake	7.75%	Riverside
Lotus	7.25%	El Dorado
Lower Lake	7.25%	Lake
Loyalton*	7.25%	Sierra
Lucerne	7.25%	Lake
Lucerne Valley	7.75%	San Bernardino
Lucia	7.25%	Monterey
Ludlow	7.75%	San Bernardino
Lugo	8.25%	Los Angeles
Luther Burbank (Santa Rosa*)	8.00%	Sonoma
Lynwood*	8.25%	Los Angeles
Lytle Creek	7.75%	San Bernardino

M		
County	Total County Rate	
Madera	7.75%	
Marin	7.75%	
Mariposa	7.75%	
Mendocino +	7.25%	
Merced +	7.25%	
Modoc	7.25%	
Mono	7.25%	
Monterey +	7.25%	
Location	Rate	County
Macdoel	7.25%	Siskiyou
Maclay	8.25%	Los Angeles
Mad River	7.25%	Trinity
Madeline	7.25%	Lassen
Madera*	7.75%	Madera
Madison	7.25%	Yolo
Magalia	7.25%	Butte
Malaga	7.975%	Fresno
Malibu*	8.25%	Los Angeles
Mammoth Lakes*	7.25%	Mono
Manhattan Beach*	8.25%	Los Angeles
Manteca*	7.75%	San Joaquin
Manton	7.25%	Tehama
Manzanita Lake	7.25%	Shasta
Mar Vista	8.25%	Los Angeles
Marcelina	8.25%	Los Angeles
March A.F.B.	7.75%	Riverside
Mare Island (Vallejo*)	7.375%	Solano
Maricopa*	7.25%	Kern
Marin City	7.75%	Marin
Marina Del Rey	8.25%	Los Angeles
Marina*	7.25%	Monterey
Marine Corps (Twentynine Palms)	7.75%	San Bernardino
Mariner	7.75%	Orange
Mariposa	7.75%	Mariposa
Markleeville	7.25%	Alpine
Marsh Manor	8.25%	San Mateo
Marshall	7.75%	Marin
Martell	7.25%	Amador
Martinez*	8.25%	Contra Costa
Marysville*	7.25%	Yuba
Mather	7.25%	Tuolumne
Mather A.F.B.	7.75%	Sacramento
Maxwell	7.25%	Colusa
Maywood*	8.25%	Los Angeles

Location	Rate	County
McArthur	7.25%	Shasta
McClellan A.F.B.	7.75%	Sacramento
McCloud	7.25%	Siskiyou
McFarland*	7.25%	Kern
McKinleyville	7.25%	Humboldt
McKittrick	7.25%	Kern
Mead Valley	7.75%	Riverside
Meadow Valley	7.25%	Plumas
Meadow Vista	7.25%	Placer
Meadowbrook	7.75%	Riverside
Mecca	7.75%	Riverside
Meeks Bay	7.25%	El Dorado
Meiners Oaks	7.25%	Ventura
Mendocino	7.25%	Mendocino
Mendota*	7.975%	Fresno
Menifee	7.75%	Riverside
Menlo Park*	8.25%	San Mateo
Mentone	7.75%	San Bernardino
Merced*	7.25%	Merced
Meridian	7.25%	Sutter
Mettler	7.25%	Kern
Meyers	7.25%	El Dorado
Middletown	7.25%	Lake
Midland	7.75%	Riverside
Midpines	7.75%	Mariposa
Midway City	7.75%	Orange
Milford	7.25%	Lassen
Mill Creek	7.25%	Tehama
Mill Valley*	7.75%	Marin
Millbrae*	8.25%	San Mateo
Millville	7.25%	Shasta
Milpitas*	8.25%	Santa Clara
Mineral	7.25%	Tehama
Mineral King	7.25%	Tulare
Mint Canyon	8.25%	Los Angeles
Mira Loma	7.75%	Riverside
Mira Vista	8.25%	Contra Costa
Miracle Hot Springs	7.25%	Kern
Miramar (San Diego*)	7.75%	San Diego
Miramonte	7.975%	Fresno
Miranda	7.25%	Humboldt
Mission Hills (Los Angeles*)	8.25%	Los Angeles
Mission Viejo*	7.75%	Orange
Mi-Wuk Village	7.25%	Tuolumne
Moccasin	7.25%	Tuolumne
Modesto*	7.375%	Stanislaus
Moffett Field	8.25%	Santa Clara
Mojave	7.25%	Kern

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Cities, Counties, and Tax Rates

Location	Rate	County
Mokelumne Hill	7.25%	Calaveras
Moneta	8.25%	Los Angeles
Mono	7.975%	Fresno
Hot Springs		
Mono Lake	7.25%	Mono
Monolith	7.25%	Kern
Monrovia*	8.25%	Los Angeles
Monta Vista	8.25%	Santa Clara
Montague*	7.25%	Siskiyou
Montalvo (Ventura*)	7.25%	Ventura
Montara	8.25%	San Mateo
Montclair*	8.00%	San Bernardino
Monte Rio	7.75%	Sonoma
Monte Sereno*	8.25%	Santa Clara
Montebello*	8.25%	Los Angeles
Montecito	7.75%	Santa Barbara
Monterey Bay Academy	8.00%	Santa Cruz
Monterey Park*	8.25%	Los Angeles
Monterey*	7.25%	Monterey
Montgomery Creek	7.25%	Shasta
Montrose	8.25%	Los Angeles
Mooney	7.25%	Tulare
Moonridge	7.75%	San Bernardino
Moorpark*	7.25%	Ventura
Moraga*	8.25%	Contra Costa
Moreno Valley*	7.75%	Riverside
Morgan Hill*	8.25%	Santa Clara
Morongo Valley	7.75%	San Bernardino
Morro Bay*	7.25%	San Luis Obispo
Morro Plaza	7.25%	San Luis Obispo
Moss Beach	8.25%	San Mateo
Moss Landing	7.25%	Monterey
Mount Hamilton	8.25%	Santa Clara
Mount Hebron	7.25%	Siskiyou
Mount Hermon	8.00%	Santa Cruz
Mount Laguna	7.75%	San Diego
Mount Shasta*	7.25%	Siskiyou
Mount Wilson	8.25%	Los Angeles
Mountain Center	7.75%	Riverside
Mountain Mesa	7.25%	Kern
Mountain Pass	7.75%	San Bernardino
Mountain Ranch	7.25%	Calaveras
Mountain View*	8.25%	Santa Clara
Mt. Aukum	7.25%	El Dorado
Mt. Baldy	7.75%	San Bernardino
Murphys	7.25%	Calaveras
Murrieta*	7.75%	Riverside
Muscoy	7.75%	San Bernardino
Myers Flat	7.25%	Humboldt

N		
County	Total County Rate	
Napa	7.75%	
Nevada +	7.375%	
Location	Rate	County
Napa*	7.75%	Napa
Naples	8.25%	Los Angeles
Nashville	7.25%	El Dorado
National City*	7.75%	San Diego
Naval (Port Hueneme*)	7.25%	Ventura
Naval (San Diego*)	7.75%	San Diego
Naval Air Station (Alameda*)	8.75%	Alameda
Naval Air Station (Coronado*)	7.75%	San Diego
Naval Air Station (Lemoore*)	7.25%	Kings
Naval Hospital (Oakland*)	8.75%	Alameda
Naval Hospital (San Diego*)	7.75%	San Diego
Naval Supply Center (Oakland*)	8.75%	Alameda
Naval Training Center (San Diego*)	7.75%	San Diego
Navarro	7.25%	Mendocino
Needles*	7.75%	San Bernardino
Nelson	7.25%	Butte
Nevada City*	7.375%	Nevada
New Almaden	8.25%	Santa Clara
New Cuyama	7.75%	Santa Barbara
New Idria	7.25%	San Benito
Newark*	8.75%	Alameda
Newberry	7.75%	San Bernardino
Newberry Springs	7.75%	San Bernardino
Newbury Park (Thousand Oaks*)	7.25%	Ventura
Newcastle	7.25%	Placer
Newhall (Santa Clarita*)	8.25%	Los Angeles
Newman*	7.375%	Stanislaus
Newport Beach*	7.75%	Orange
Nicasio	7.75%	Marin
Nice	7.25%	Lake

Location	Rate	County
Nicolaus	7.25%	Sutter
Niland	7.75%	Imperial
Nipomo	7.25%	San Luis Obispo
Nipton	7.75%	San Bernardino
Norco*	7.75%	Riverside
Norden	7.375%	Nevada
North Edwards	7.25%	Kern
North Fork	7.75%	Madera
North Gardena	8.25%	Los Angeles
North Highlands	7.75%	Sacramento
North Hills (Los Angeles*)	8.25%	Los Angeles
North Hollywood (Los Angeles*)	8.25%	Los Angeles
North Palm Springs	7.75%	Riverside
North San Juan	7.375%	Nevada
North Shore	7.75%	Riverside
Northridge (Los Angeles*)	8.25%	Los Angeles
Norton A.F.B. (San Bernardino*)	7.75%	San Bernardino
Norwalk*	8.25%	Los Angeles
Novato*	7.75%	Marin
Nubieber	7.25%	Lassen
Nuevo	7.75%	Riverside
Nyeland Acres	7.25%	Ventura

O		
County	Total County Rate	
Orange	7.75%	
Location	Rate	County
Oak Park	7.25%	Ventura
Oak Run	7.25%	Shasta
Oak View	7.25%	Ventura
Oakdale*	7.375%	Stanislaus
Oakhurst	7.75%	Madera
Oakland*	8.75%	Alameda
Oakley	8.25%	Contra Costa
Oakville	7.75%	Napa
Oasis	7.75%	Riverside
Oban	8.25%	Los Angeles
O'Brien	7.25%	Shasta
Occidental	7.75%	Sonoma
Oceano	7.25%	San Luis Obispo
Oceanside*	7.75%	San Diego
Ocotillo	7.75%	Imperial
Ocotillo Wells	7.75%	San Diego
Oildale	7.25%	Kern
Ojai*	7.25%	Ventura

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Cities, Counties, and Tax Rates

Location	Rate	County
Olancha	7.75%	Inyo
Old Station	7.25%	Shasta
Olema	7.75%	Marin
Olinda	7.25%	Shasta
Olive View (Los Angeles*)	8.25%	Los Angeles
Olivehurst	7.25%	Yuba
Olivenhain (Encinitas*)	7.75%	San Diego
Olympic Valley	7.25%	Placer
Omo Ranch	7.25%	El Dorado
O'Neals	7.75%	Madera
Ono	7.25%	Shasta
Ontario*	7.75%	San Bernardino
Onyx	7.25%	Kern
Opal Cliffs	8.00%	Santa Cruz
Orange Cove*	7.975%	Fresno
Orange*	7.75%	Orange
Orangevale	7.75%	Sacramento
Orcutt	7.75%	Santa Barbara
Ordbend	7.25%	Glenn
Oregon House	7.25%	Yuba
Orick	7.25%	Humboldt
Orinda*	8.25%	Contra Costa
Orland*	7.25%	Glenn
Orleans	7.25%	Humboldt
Oro Grande	7.75%	San Bernardino
Orosi	7.25%	Tulare
Oroville*	7.25%	Butte
Otay (Chula Vista*)	7.75%	San Diego
Oxnard*	7.25%	Ventura

P

County	Total County Rate
Placer	7.25%
Plumas	7.25%

Location	Rate	County
Pacheco	8.25%	Contra Costa
Pacific Grove*	7.25%	Monterey
Pacific House	7.25%	El Dorado
Pacific Palisades (Los Angeles*)	8.25%	Los Angeles
Pacifica*	8.25%	San Mateo
Pacoima (Los Angeles*)	8.25%	Los Angeles
Paicines	7.25%	San Benito
Pajaro	7.25%	Monterey
Pala	7.75%	San Diego

Location	Rate	County
Palermo	7.25%	Butte
Pallett	8.25%	Los Angeles
Palm City	7.75%	Riverside
Palm City (San Diego*)	7.75%	San Diego
Palm Desert*	7.75%	Riverside
Palm Springs*	7.75%	Riverside
Palmdale*	8.25%	Los Angeles
Palo (Vista*)	7.75%	San Diego
Palo Alto*	8.25%	Santa Clara
Palo Cedro	7.25%	Shasta
Palo Verde	7.75%	Imperial
Palomar Mountain	7.75%	San Diego
Palos Verdes Estates*	8.25%	Los Angeles
Palos Verdes/ Peninsula	8.25%	Los Angeles
Panorama City (Los Angeles*)	8.25%	Los Angeles
Paradise*	7.25%	Butte
Paramount*	8.25%	Los Angeles
Parker Dam	7.75%	San Bernardino
Parkfield	7.25%	Monterey
Parlier*	7.975%	Fresno
Pasadena*	8.25%	Los Angeles
Paskenta	7.25%	Tehama
Paso Robles*	7.25%	San Luis Obispo
Patterson*	7.375%	Stanislaus
Patton	7.75%	San Bernardino
Pauma Valley	7.75%	San Diego
Paynes Creek	7.25%	Tehama
Pearblossom	8.25%	Los Angeles
Pearland	8.25%	Los Angeles
Pebble Beach	7.25%	Monterey
Pedley	7.75%	Riverside
Peninsula Village	7.25%	Plumas
Penn Valley	7.375%	Nevada
Penngrove	7.75%	Sonoma
Penryn	7.25%	Placer
Pepperwood	7.25%	Humboldt
Permanente	8.25%	Santa Clara
Perris*	7.75%	Riverside
Perry (Whittier*)	8.25%	Los Angeles
Pescadero	8.25%	San Mateo
Petaluma*	7.75%	Sonoma
Petrolia	7.25%	Humboldt
Phelan	7.75%	San Bernardino
Phillipsville	7.25%	Humboldt
Philo	7.25%	Mendocino

Location	Rate	County
Pico Rivera*	8.25%	Los Angeles
Piedmont*	8.75%	Alameda
Piedra	7.975%	Fresno
Piercy	7.25%	Mendocino
Pilot Hill	7.25%	El Dorado
Pine Grove	7.25%	Amador
Pine Valley	7.75%	San Diego
Pincrest	7.25%	Tuolumne
Pinedale (Fresno*)	7.975%	Fresno
Pinetree	8.25%	Los Angeles
Pinole*	8.25%	Contra Costa
Pinon Hills	7.75%	San Bernardino
Pioneer	7.25%	Amador
Pioneertown	7.75%	San Bernardino
Piru	7.25%	Ventura
Pismo Beach*	7.25%	San Luis Obispo
Pittsburg*	8.25%	Contra Costa
Pixley	7.25%	Tulare
Placencia*	7.75%	Orange
Placerville*	7.50%	El Dorado
Plainview	7.25%	Tulare
Planada	7.25%	Merced
Plaster City	7.75%	Imperial
Platina	7.25%	Shasta
Playa Del Rey (Los Angeles*)	8.25%	Los Angeles
Pleasant Grove	7.25%	Sutter
Pleasant Hill*	8.25%	Contra Costa
Pleasanton*	8.75%	Alameda
Plymouth*	7.25%	Amador
Point Arena*	7.75%	Mendocino
Point Mugu	7.25%	Ventura
Point Pittsburg (Pittsburg*)	8.25%	Contra Costa
Point Reyes Station	7.75%	Marin
Pollock Pines	7.25%	El Dorado
Pomona*	8.25%	Los Angeles
Pond	7.25%	Kern
Pondosa	7.25%	Siskiyou
Pope Valley	7.75%	Napa
Poplar	7.25%	Tulare
Port Costa	8.25%	Contra Costa
Port Hueneme*	7.25%	Ventura
Porter Ranch (Los Angeles*)	8.25%	Los Angeles
Porterville*	7.25%	Tulare
Portola Valley*	8.25%	San Mateo
Portola*	7.25%	Plumas
Portuguese Bend (Rancho Palos Verdes*)	8.25%	Los Angeles

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Cities, Counties, and Tax Rates

Location	Rate	County
Posey	7.25%	Tulare
Potrero	7.75%	San Diego
Potter Valley	7.25%	Mendocino
Poway*	7.75%	San Diego
Prather	7.975%	Fresno
Presidio (San Francisco*)	8.50%	San Francisco
Presidio of Monterey (Monterey*)	7.25%	Monterey
Priest Valley	7.25%	Monterey
Princeton	7.25%	Colusa
Proberta	7.25%	Tehama
Project City	7.25%	Shasta
Prunedale	7.25%	Monterey
Pt. Dume	8.25%	Los Angeles
Pulga	7.25%	Butte
Pumpkin Center	7.25%	Kern

Q

Location	Rate	County
Quail Valley	7.75%	Riverside
Quartz Hill	8.25%	Los Angeles
Quincy	7.25%	Plumas

R

County	Total County Rate
Riverside	7.75%

Location	Rate	County
Rackerby	7.25%	Yuba
Rail Road Flat	7.25%	Calaveras
Rainbow	7.75%	San Diego
Raisin City	7.975%	Fresno
Ramona	7.75%	San Diego
Ranchita	7.75%	San Diego
Rancho Bernardo (San Diego*)	7.75%	San Diego
Rancho California	7.75%	Riverside
Rancho Cordova*	7.75%	Sacramento
Rancho Cucamonga*	7.75%	San Bernardino
Rancho Dominguez	8.25%	Los Angeles
Rancho Mirage*	7.75%	Riverside
Rancho Murieta	7.75%	Sacramento
Rancho Palos Verdes*	8.25%	Los Angeles

Location	Rate	County
Rancho Park (Los Angeles*)	8.25%	Los Angeles
Rancho Santa Fe	7.75%	San Diego
Rancho Santa Margarita	7.75%	Orange
Randsburg	7.25%	Kern
Ravendale	7.25%	Lassen
Ravenna	8.25%	Los Angeles
Raymond	7.75%	Madera
Red Bluff*	7.25%	Tehama
Red Mountain	7.75%	San Bernardino
Red Top	7.75%	Madera
Redcrest	7.25%	Humboldt
Redding*	7.25%	Shasta
Redlands*	7.75%	San Bernardino
Redondo Beach*	8.25%	Los Angeles
Redway	7.25%	Humboldt
Redwood City*	8.25%	San Mateo
Redwood Estates	8.25%	Santa Clara
Redwood Valley	7.25%	Mendocino
Reedley*	7.975%	Fresno
Refugio Beach	7.75%	Santa Barbara
Represa (Folsom Prison)	7.75%	Sacramento
Requa	7.25%	Del Norte
Rescue	7.25%	El Dorado
Reseda (Los Angeles*)	8.25%	Los Angeles
Rheem Valley (Moraga*)	8.25%	Contra Costa
Rialto*	7.75%	San Bernardino
Richardson Grove	7.25%	Humboldt
Richardson Springs	7.25%	Butte
Richfield	7.25%	Tehama
Richgrove	7.25%	Tulare
Richmond*	8.75%	Contra Costa
Richvale	7.25%	Butte
Ridgecrest*	7.25%	Kern
Rimforest	7.75%	San Bernardino
Rimpau (Los Angeles*)	8.25%	Los Angeles
Rio Bravo (Bakersfield*)	7.25%	Kern
Rio Dell*	7.25%	Humboldt
Rio Linda	7.75%	Sacramento
Rio Nido	7.75%	Sonoma
Rio Oso	7.25%	Sutter

Location	Rate	County
Rio Vista*	7.375%	Solano
Ripley	7.75%	Riverside
Ripon*	7.75%	San Joaquin
River Pines	7.25%	Amador
Riverbank*	7.375%	Stanislaus
Riverdale	7.975%	Fresno
Riverside*	7.75%	Riverside
Robbins	7.25%	Sutter
Rocklin*	7.25%	Placer
Rodeo	8.25%	Contra Costa
Rohnert Park*	7.75%	Sonoma
Rohnerville	7.25%	Humboldt
Rolling Hills Estates*	8.25%	Los Angeles
Rolling Hills*	8.25%	Los Angeles
Romoland	7.75%	Riverside
Rosamond	7.25%	Kern
Rose Bowl (Pasadena*)	8.25%	Los Angeles
Roseland (Santa Rosa*)	8.00%	Sonoma
Rosemead*	8.25%	Los Angeles
Roseville*	7.25%	Placer
Ross*	7.75%	Marin
Rossmoor	7.75%	Orange
Rough and Ready	7.375%	Nevada
Round Mountain	7.25%	Shasta
Rowland Heights	8.25%	Los Angeles
Royal Oaks	7.25%	Monterey
Rubidoux	7.75%	Riverside
Ruby Valley	7.25%	Humboldt
Rumsey	7.25%	Yolo
Running Springs	7.75%	San Bernardino
Ruth	7.25%	Trinity
Rutherford	7.75%	Napa
Ryde	7.75%	Sacramento

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Cities, Counties, and Tax Rates

S

County	Total County Rate
Sacramento	7.75%
San Benito +	7.25%
San Bernardino +	7.75%
San Diego +	7.75%
San Francisco	8.50%
San Joaquin +	7.75%
San Luis Obispo	7.25%
San Mateo	8.25%
Santa Barbara	7.75%
Santa Clara	8.25%
Santa Cruz +	8.00%
Shasta	7.25%
Sierra	7.25%
Siskiyou	7.25%
Solano	7.375%
Sonoma +	7.75%
Stanislaus	7.375%
Sutter	7.25%

Location	Rate	County
Sacramento*	7.75%	Sacramento
Saint Helena*	7.75%	Napa
Salida	7.375%	Stanislaus
Salinas*	7.25%	Monterey
Salton City	7.75%	Imperial
Salyer	7.25%	Trinity
Samoa	7.25%	Humboldt
San Andreas	7.25%	Calaveras
San Anselmo*	7.75%	Marin
San Ardo	7.25%	Monterey
San Benito	7.25%	San Benito
San Bernardino*	7.75%	San Bernardino
San Bruno*	8.25%	San Mateo
San Carlos*	8.25%	San Mateo
San Clemente*	7.75%	Orange
San Diego*	7.75%	San Diego
San Dimas*	8.25%	Los Angeles
San Fernando*	8.25%	Los Angeles
San Francisco*	8.50%	San Francisco
San Gabriel*	8.25%	Los Angeles
San Geronimo	7.75%	Marin
San Gregorio	8.25%	San Mateo
San Jacinto*	7.75%	Riverside
San Joaquin*	7.975%	Fresno
San Jose*	8.25%	Santa Clara
San Juan Bautista*	8.00%	San Benito

Location	Rate	County
San Juan Capistrano*	7.75%	Orange
San Juan Plaza (San Juan Capistrano)	7.75%	Orange
San Leandro*	8.75%	Alameda
San Lorenzo	8.75%	Alameda
San Lucas	7.25%	Monterey
San Luis Obispo*	7.25%	San Luis Obispo
San Luis Rey (Oceanside*)	7.75%	San Diego
San Marcos*	7.75%	San Diego
San Marino*	8.25%	Los Angeles
San Martin	8.25%	Santa Clara
San Mateo*	8.25%	San Mateo
San Miguel	7.25%	San Luis Obispo
San Pablo*	8.25%	Contra Costa
San Pedro (Los Angeles*)	8.25%	Los Angeles
San Quentin	7.75%	Marin
San Rafael*	7.75%	Marin
San Ramon*	8.25%	Contra Costa
San Simeon	7.25%	San Luis Obispo
San Tomas	8.25%	Santa Clara
San Ysidro (San Diego*)	7.75%	San Diego
Sand City*	7.75%	Monterey
Sanger*	7.975%	Fresno
Santa Ana*	7.75%	Orange
Santa Barbara*	7.75%	Santa Barbara
Santa Clara*	8.25%	Santa Clara
Santa Clarita*	8.25%	Los Angeles
Santa Cruz*	8.25%	Santa Cruz
Santa Fe Springs*	8.25%	Los Angeles
Santa Margarita	7.25%	San Luis Obispo
Santa Maria*	7.75%	Santa Barbara
Santa Monica*	8.25%	Los Angeles
Santa Nella	7.25%	Merced
Santa Paula*	7.25%	Ventura
Santa Rita Park	7.25%	Merced
Santa Rosa*	8.00%	Sonoma
Santa Ynez	7.75%	Santa Barbara
Santa Ysabel	7.75%	San Diego
Santee*	7.75%	San Diego
Saratoga*	8.25%	Santa Clara
Saticoy	7.25%	Ventura
Sattley	7.25%	Sierra
Saugus (Santa Clarita*)	8.25%	Los Angeles
Sausalito*	7.75%	Marin

Location	Rate	County
Sawtelle (Los Angeles*)	8.25%	Los Angeles
Sawyers Bar	7.25%	Siskiyou
Scotia	7.25%	Humboldt
Scott Bar	7.25%	Siskiyou
Scotts Valley*	8.00%	Santa Cruz
Sea Ranch	7.75%	Sonoma
Seabright	8.00%	Santa Cruz
Seal Beach*	7.75%	Orange
Seaside*	7.25%	Monterey
Sebastopol*	8.00%	Sonoma
Seeley	7.75%	Imperial
Seiad Valley	7.25%	Siskiyou
Selby	8.25%	Contra Costa
Selma*	7.975%	Fresno
Seminole Hot Springs	8.25%	Los Angeles
Sepulveda (Los Angeles*)	8.25%	Los Angeles
Sequoia National Park	7.25%	Tulare
Shafter*	7.25%	Kern
Shandon	7.25%	San Luis Obispo
Sharpe Army Depot	7.75%	San Joaquin
Shasta	7.25%	Shasta
Shasta Lake*	7.25%	Shasta
Shaver Lake	7.975%	Fresno
Sheepranch	7.25%	Calaveras
Shell Beach (Pismo Beach*)	7.25%	San Luis Obispo
Sheridan	7.25%	Placer
Sherman Island	7.75%	Sacramento
Sherman Oaks (Los Angeles*)	8.25%	Los Angeles
Sherwin Plaza	7.25%	Mono
Shingle Springs	7.25%	El Dorado
Shingletown	7.25%	Shasta
Shively	7.25%	Humboldt
Shore Acres	8.25%	Contra Costa
Shoshone	7.75%	Inyo
Sierra City	7.25%	Sierra
Sierra Madre*	8.25%	Los Angeles
Sierraville	7.25%	Sierra
Signal Hill*	8.25%	Los Angeles
Silver Lake	7.25%	Amador
Silverado Canyon	7.75%	Orange
Simi Valley*	7.25%	Ventura
Sisquoc	7.75%	Santa Barbara
Sites	7.25%	Colusa
Sky Valley	7.75%	Riverside

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Cities, Counties, and Tax Rates

Location	Rate	County	Location	Rate	County	Location	Rate	County
Skyforest	7.75%	San Bernardino	Stevinson	7.25%	Merced	Taft*	7.25%	Kern
Sleepy Valley	8.25%	Los Angeles	Stewarts Point	7.75%	Sonoma	Tagus Ranch	7.25%	Tulare
Sloat	7.25%	Plumas	Stinson Beach	7.75%	Marin	Tahoe City	7.25%	Placer
Sloughhouse	7.75%	Sacramento	Stirling City	7.25%	Butte	Tahoe Paradise	7.25%	El Dorado
Smartville	7.25%	Yuba	Stockton*	8.00%	San Joaquin	Tahoe Valley	7.25%	El Dorado
Smith River	7.25%	Del Norte	Stonyford	7.25%	Colusa	Tahoe Vista	7.25%	Placer
Smithflat	7.25%	El Dorado	Storrie	7.25%	Plumas	Tahoma	7.25%	Placer
Smoke Tree (Palm Springs*)	7.75%	San Bernardino	Stratford	7.25%	Kings	Talmage	7.25%	Mendocino
Snelling	7.25%	Merced	Strathmore	7.25%	Tulare	Tamal (San Quentin)	7.75%	Marin
Soda Springs	7.375%	Nevada	Strawberry	7.25%	Tuolumne	Tarzana	8.25%	Los Angeles
Solana Beach*	7.75%	San Diego	Strawberry Valley	7.25%	Yuba	(Los Angeles*)		
Soledad*	7.25%	Monterey	Studio City	8.25%	Los Angeles	Taylorville	7.25%	Plumas
Solemint	8.25%	Los Angeles	(Los Angeles*)			Tecate	7.75%	San Diego
Solvang*	7.75%	Santa Barbara	Sugarloaf	7.75%	San Bernardino	Tecopa	7.75%	Inyo
Somerset	7.25%	El Dorado	Suisun	7.375%	Solano	Tehachapi*	7.25%	Kern
Somes Bar	7.25%	Siskiyou	City*			Tehama*	7.25%	Tehama
Somis	7.25%	Ventura	Sulphur Springs	8.25%	Los Angeles	Temecula*	7.75%	Riverside
Sonoma*	7.75%	Sonoma	Sultana	7.25%	Tulare	Temple	8.25%	Los Angeles
Sonora*	7.75%	Tuolumne	Summerland	7.75%	Santa Barbara	City*		
Soquel	8.00%	Santa Cruz	Summit	7.75%	San Bernardino	Templeton	7.25%	San Luis Obispo
Soulsbyville	7.25%	Tuolumne	Summit	7.25%	Shasta	Terminal Island	8.25%	Los Angeles
South	7.25%	Merced	City			(Los Angeles*)		
Dos Palos			Sun City	7.75%	Riverside	Termo	7.25%	Lassen
South El Monte*	8.25%	Los Angeles	Sun Valley	8.25%	Los Angeles	Terra Bella	7.25%	Tulare
South Fork	7.25%	Humboldt	(Los Angeles*)			Thermal	7.75%	Riverside
South Gate*	8.25%	Los Angeles	Sunland	8.25%	Los Angeles	Thornton	7.75%	San Joaquin
South Laguna	7.75%	Orange	(Los Angeles*)			Thousand Oaks*	7.25%	Ventura
(Laguna Beach*)			Sunnymead	7.75%	Riverside	Thousand	7.75%	Riverside
South Lake	7.75%	El Dorado	(Moreno Valley*)			Palms		
Tahoe*			Sunnyside	7.75%	San Diego	Three Rivers	7.25%	Tulare
South	8.25%	Los Angeles	Sunnyvale*	8.25%	Santa Clara	Tiburon*	7.75%	Marin
Pasadena*			Sunol	8.75%	Alameda	Tierra Del Sol	7.75%	San Diego
South San	8.25%	San Mateo	Sunset Beach	7.75%	Orange	Tierrasanta	7.75%	San Diego
Francisco*			Sunset Whitney	7.25%	Placer	(San Diego*)		
South Shore	8.75%	Alameda	Ranch			Tipton	7.25%	Tulare
(Alameda*)			Surfside	7.75%	Orange	Tollhouse	7.975%	Fresno
South Whittier	8.25%	Los Angeles	(Seal Beach*)			Toluca Lake	8.25%	Los Angeles
Spanish Flat	7.75%	Napa	Susanville*	7.25%	Lassen	(Los Angeles*)		
Spreckels	7.25%	Monterey	Sutter	7.25%	Sutter	Tomales	7.75%	Marin
Spring Garden	7.25%	Plumas	Sutter Creek*	7.25%	Amador	Toms Place	7.25%	Mono
Spring Valley	7.75%	San Diego	Sylmar	8.25%	Los Angeles	Topanga	8.25%	Los Angeles
Springville	7.25%	Tulare	(Los Angeles*)			(Los Angeles*)		
Spyrock	7.25%	Mendocino				Topanga Park	8.25%	Los Angeles
Squaw Valley	7.975%	Fresno				(Los Angeles*)		
St. Helena*	7.75%	Napa				Topaz	7.25%	Mono
Standard	7.25%	Tuolumne				Torrance*	8.25%	Los Angeles
Standish	7.25%	Lassen				Town Center	7.25%	Tulare
Stanford	8.25%	Santa Clara				Trabuco Canyon	7.75%	Orange
Stanislaus	7.25%	Tuolumne				Tracy*	7.75%	San Joaquin
Stanton*	7.75%	Orange				Tranquillity	7.975%	Fresno
Steele Park	7.75%	Napa				Traver	7.25%	Tulare

T

County	Total County Rate
Tehema	7.25%
Trinity	7.25%
Tulare+	7.25%
Tuolumne+	7.25%

* 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
Travis A.F.B. (Fairfield*)	7.375%	Solano
Tres Pinos	7.25%	San Benito
Trinidad*	8.25%	Humboldt
Trinity Center	7.25%	Trinity
Trona	7.75%	San Bernardino
Trowbridge	7.25%	Sutter
Truckee*	7.875%	Nevada
Tujunga (Los Angeles*)	8.25%	Los Angeles
Tulare*	7.25%	Tulare
Tulelake*	7.25%	Siskiyou
Tuolumne	7.25%	Tuolumne
Tuolumne Meadows	7.75%	Mariposa
Tupman	7.25%	Kern
Turlock*	7.375%	Stanislaus
Tustin*	7.75%	Orange
Twain	7.25%	Plumas
Twain Harte	7.25%	Tuolumne
Twentynine Palms*	7.75%	San Bernardino
Twin Bridges	7.25%	El Dorado
Twin Peaks	7.75%	San Bernardino
Two Rock Coast Guard Station	7.75%	Sonoma

U

Location	Rate	County
U.S.Naval Postgrad School (Monterey*)	7.25%	Monterey
Ukiah*	7.25%	Mendocino
Union City*	8.75%	Alameda
Universal City	8.25%	Los Angeles
University	7.75%	Santa Barbara
University Park (Irvine*)	7.75%	Orange
Upland*	7.75%	San Bernardino
Upper Lake/Upper Lake Valley	7.25%	Lake

V

County	Total County Rate
Ventura	7.25%

Location	Rate	County
Vacaville*	7.375%	Solano
Val Verde Park	8.25%	Los Angeles

Location	Rate	County
Valencia (Santa Clarita*)	8.25%	Los Angeles
Valinda	8.25%	Los Angeles
Vallecito	7.25%	Calaveras
Vallejo*	7.375%	Solano
Valley Center	7.75%	San Diego
Valley Fair	8.25%	Santa Clara
Valley Ford	7.75%	Sonoma
Valley Home	7.375%	Stanislaus
Valley Springs	7.25%	Calaveras
Valley Village	8.25%	Los Angeles
Valyermo	8.25%	Los Angeles
Van Nuys (Los Angeles*)	8.25%	Los Angeles
Vandenberg A.F.B.	7.75%	Santa Barbara
Vasquez Rocks	8.25%	Los Angeles
Venice (Los Angeles*)	8.25%	Los Angeles
Ventucopa	7.75%	Santa Barbara
Ventura*	7.25%	Ventura
Verdugo City (Glendale*)	8.25%	Los Angeles
Vernalis	7.75%	San Joaquin
Vernon*	8.25%	Los Angeles
Veteran's Hospital (Los Angeles*)	8.25%	Los Angeles
Victor	7.75%	San Joaquin
Victorville*	7.75%	San Bernardino
Vidal	7.75%	San Bernardino
View Park	8.25%	Los Angeles
Villa Grande	7.75%	Sonoma
Villa Park*	7.75%	Orange
Vina	7.25%	Tehama
Vincent	8.25%	Los Angeles
Vineburg	7.75%	Sonoma
Vinton	7.25%	Plumas
Virgilia	7.25%	Plumas
Visalia*	7.50%	Tulare
Vista Park	7.25%	Kern
Vista*	7.75%	San Diego
Volcano	7.25%	Amador
Volta	7.25%	Merced

W

Location	Rate	County
Wallace	7.25%	Calaveras
Walnut Creek*	8.25%	Contra Costa
Walnut Grove	7.75%	Sacramento

Location	Rate	County
Walnut Park	8.25%	Los Angeles
Walnut*	8.25%	Los Angeles
Warm Spring (Fremont*)	8.75%	Alameda
Warner Springs	7.75%	San Diego
Wasco*	7.25%	Kern
Waterford*	7.375%	Stanislaus
Watsonville*	8.00%	Santa Cruz
Watts	8.25%	Los Angeles
Waukena	7.25%	Tulare
Wawona	7.75%	Mariposa
Weaverville	7.25%	Trinity
Weed*	7.25%	Siskiyou
Weimar	7.25%	Placer
Weldon	7.25%	Kern
Wendel	7.25%	Lassen
Weott	7.25%	Humboldt
West Covina*	8.25%	Los Angeles
West Hills (Los Angeles*)	8.25%	Los Angeles
West Hollywood*	8.25%	Los Angeles
West Los Angeles (Los Angeles*)	8.25%	Los Angeles
West Pittsburg	8.25%	Contra Costa
West Point	7.25%	Calaveras
West Sacramento*	7.75%	Yolo
Westchester (Los Angeles*)	8.25%	Los Angeles
Westend	7.75%	San Bernardino
Westhaven	7.25%	Humboldt
Westlake (Los Angeles*)	8.25%	Los Angeles
Westlake Village (Thousand Oaks*)	7.25%	Ventura
Westlake Village*	8.25%	Los Angeles
Westley	7.375%	Stanislaus
Westminster*	7.75%	Orange
Westmorland*	7.75%	Imperial
Westport	7.25%	Mendocino
Westside	7.375%	Stanislaus
Westwood	7.25%	Lassen
Westwood (Los Angeles*)	8.25%	Los Angeles
Wheatland*	7.25%	Yuba
Wheeler Ridge	7.25%	Kern
Whiskeytown	7.25%	Shasta
Whispering Pines	7.25%	Lake
White Pines	7.25%	Calaveras

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Cities, Counties, and Tax Rates

Location	Rate	County
Whitethorn	7.25%	Humboldt
Whitewater	7.75%	Riverside
Whitlow	7.25%	Humboldt
Whitmore	7.25%	Shasta
Whittier*	8.25%	Los Angeles
Wildomar	7.75%	Riverside
Wildwood	7.25%	Shasta
Williams*	7.25%	Colusa
Willits*	7.75%	Mendocino
Willow Creek	7.25%	Humboldt
Willow Ranch	7.25%	Modoc
Willowbrook	8.25%	Los Angeles
Willows*	7.25%	Glenn
Wilmington (Los Angeles*)	8.25%	Los Angeles
Wilseyville	7.25%	Calaveras
Wilsona Gardens	8.25%	Los Angeles
Wilton	7.75%	Sacramento
Winchester	7.75%	Riverside
Windsor Hills	8.25%	Los Angeles
Windsor*	7.75%	Sonoma
Winnetka (Los Angeles*)	8.25%	Los Angeles
Winterhaven	7.75%	Imperial
Winters*	7.25%	Yolo
Winton	7.25%	Merced
Wishon	7.75%	Madera
Witter Springs	7.25%	Lake
Wofford Heights	7.25%	Kern
Woodacre	7.75%	Marin
Woodbridge	7.75%	San Joaquin
Woodfords	7.25%	Alpine
Woodlake*	7.25%	Tulare
Woodland Hills (Los Angeles*)	8.25%	Los Angeles
Woodland*	7.75%	Yolo
Woodleaf	7.25%	Yuba
Woodside*	8.25%	San Mateo
Woodville	7.25%	Tulare
Woody	7.25%	Kern
Wrightwood	7.75%	San Bernardino

Y

County	Total County Rate
Yolo +	7.25%
Yuba	7.25%

Location	Rate	County
Yankee Hill	7.25%	Butte
Yermo	7.75%	San Bernardino
Yettum	7.25%	Tulare
Yolo	7.25%	Yolo
Yorba Linda*	7.75%	Orange
Yorkville	7.25%	Mendocino
Yosemite Lodge	7.75%	Mariposa
Yosemite National Park	7.75%	Mariposa
Yountville*	7.75%	Napa
Yreka*	7.25%	Siskiyou
Yuba City*	7.25%	Sutter
Yucaipa*	7.75%	San Bernardino
Yucca Valley*	7.75%	San Bernardino

Z

Location	Rate	County
Zamora	7.25%	Yolo
Zenia	7.25%	Trinity

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CALIFORNIA STATE BOARD OF EQUALIZATION OFFICES

BOARD MEMBERS				
DISTRICT	MEMBER	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
First	Betty T. Yee (Acting)	455 Golden Gate Avenue, Suite 10500, San Francisco, 94102	415	557-3000
Second	Bill Leonard	450 N Street, Room 2337, MIC:78, Sacramento, 95814-4311	916	445-2181
Third	Claude Parrish	100 West Broadway, Suite 300, Long Beach, 90802-4431	562	983-7855
Fourth	John Chiang	660 S. Figueroa Street, Suite 2050, Los Angeles, 90017-3454	213	239-8506
Executive Director	Ramon J. Hirsig	450 N Street, PO Box 942879, Sacramento, 94279-0001	916	445-6464

**FOR GENERAL TAX INFORMATION CALL
800-400-7115**

For account-specific information contact your local office

SACRAMENTO HEADQUARTERS 450 N Street, PO Box 942879, Sacramento 94279-0001 916 445-6464
BUSINESS TAXES FIELD OFFICES

CALIFORNIA CITIES	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, 93301-1922	661	395-2880
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (PO Box 3652, 90231-3652)	310	342-1000
El Centro	1550 W. Main Street, 92243-2832 Note: closed 12 noon to 1 p.m. M-F	760	352-3431
Eureka*	134 D Street, Suite 301, 95501-0455 (PO Box 4884, 95502-4884) Note: closed 12 noon to 1 p.m. M-F	707	445-6500
Fresno	5070 N. Sixth Street, Suite 110, 93710-7504	559	248-4219
Kearny Mesa	9225 Clairemont Mesa Boulevard, San Diego, CA 92123 Note: closed 12 noon to 1 p.m. M-F	858	636-3191
Laguna Hills	23141 Moulton Parkway, Suite 100, 92653-1242	949	461-5711
Long Beach	100 West Broadway, Suite 305, 90802-4431	562	901-2483
Norwalk	12440 E. Imperial Highway, Suite 200, 90650-8397 (PO Box 409, 90651-0409)	562	466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	510	622-4100
Rancho Mirage	42-700 Bob Hope Drive, Suite 301, 92270-7167	760	346-8096
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (PO Box 492529, 96049-2529)	530	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	951	680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	916	227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906-2452	831	443-3003
San Diego	1350 Front Street, Rm 5047, 92101-3698	619	525-4526
San Francisco	121 Spear Street, Suite 460, 94105-1584	415	356-6600
San Jose	250 South Second Street, 95113-2706	408	277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92078-2637	760	510-5850
Santa Ana	28 Civic Center Plaza, Rm 239, 92701-4011	714	558-4059
Santa Rosa	50 D Street, Rm 230, 95404-4791 (PO Box 730, 95402-0730)	707	576-2100
Suisun City	333 Sunset Avenue, Suite 330, 94585-2003	707	428-2041
Van Nuys	15350 Sherman Way, Suite 250, 91406-4203 (PO Box 7735, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, 93003-7778	805	677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (PO Box 1500, 91793-1500)	626	480-7200

OUT-OF-STATE FIELD OFFICES

Sacramento	3321 Power Inn Road, Suite 130, 95826-3893 (PO Box 188268, 95818-8268)	916	227-6600
Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	312	201-5300
New York, N.Y.	205 East 42nd Street, Suite 1100, 10017-5706	212	697-4680
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	281	531-3450

TDD INFORMATION

California Relay Telephone Service for the Deaf and Hearing Impaired — TDD/TTY 800-735-2929

Addresses and telephone numbers are current as of 3-4-05, but are subject to change. We recommend you call the office before visiting.

***Closure effective 6-30-05, but in the interim call before visiting because this office frequently closes on short notice.
 Unless otherwise noted all offices are open from 8 a.m. to 5 p.m. Monday-Friday, excluding state holidays.**