



CITY OF BELVEDERE

FINANCE SUB-COMMITTEE: Taskforce on Critical Infrastructure Financing

AGENDA

August 31, 2021, at 1:30pm
via Zoom

Join Zoom Meeting

<https://us02web.zoom.us/j/81737152017?pwd=N3Q0VnR4U05seEcyL1BSR2x6Ylp1QT09>

Meeting ID: 817 3715 2017

Passcode: 278010

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1. Approve minutes of August 10 meeting.
2. Update on financing costs and tax rates – Jim Fabian, Municipal Financial Advisor.
3. Update on potential legal considerations of Charter City – Jim Lynch, invited guest & Councilmember.
4. Proposition 19 implications – Sally Wilkinson, Taskforce Chair.
5. Status of polling effort – Craig Middleton, City Manager.
6. Other.
7. Adjourn.

Attachments:

- A. California RPTT Election History
- B. Documentary and Property Transfer Tax Rates
- C. Prop 19 Information
- D. City of Emeryville Charter

NOTICE: WHERE TO VIEW AGENDA MATERIALS

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Date posted: August 30, 2021

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**SPECIAL MEETING
FINANCE SUB-COMMITTEE
Taskforce on Critical Infrastructure Financing
August 10, 2021, at 1:00 PM
Belvedere City Hall – Council Chambers
and on Zoom remote platform**

MINUTES

COMMITTEE PRESENT: Bob McCaskill, Sally Wilkinson, John Wilton,
Greg Ostroff

COMMITTEE ABSENT: N/A

STAFF PRESENT: City Manager – Craig Middleton,
Admin. Services Manager – Amber Johnson
Bond Counsel – Brian Forbath, Stradling Law

GUESTS/PUBLIC PRESENT: Jim Lynch, Jerry Butler

CALL TO ORDER OF SPECIAL MEETING

The meeting was called to order at 1:00 p.m.

SCHEDULED ITEMS

1. The Taskforce appointed Sally Wilkinson as its Chair.
2. The Taskforce discussed the background and relevant issues around the City's Critical Infrastructure project financing. It was agreed that a municipal financial advisory firm and political research firm should be engaged by the City to help inform this decision-making process. Additional information was requested on the legal aspects of becoming a charter city, administration and collection of a potential real property transfer tax, and potential implications of Prop 19.

ADJOURN

The meeting was adjourned at 3:00 p.m.

THE FOREGOING MINUTES were approved at a regular meeting of the Finance Committee on August 31, 2021 by the following vote:

AYES: Bob McCaskill, Sally Wilkinson, John Wilton, Greg Ostroff

NOES: none

ABSENT: none

ABSTAIN: none

APPROVED _____
Sally Wilkinson, Chair

ATTEST _____
Amber Johnson, Director of Admin. Services

ATTACHMENT A
Recent California City Real Property Transfer Tax Measures
2016 to August 31, 2021
(Affirmative Vote Requirement: 50% plus 1 vote)

Election Date	County	City	Proposed Tax	Ballot Question	Tax Expiration Date	Election Results		Link to Full Text of Ballot Measure
						Yes Votes (%)	Result (Y/N)	
11/3/2020	Alameda	Albany	Increase tax from \$11.50 to \$15 per \$1,000 of real property	To support City of Albany general services, with funding that cannot be taken by Sacramento, including: emergency response services, environmental programs, community services and local business programs, shall a measure increasing the City's real property transfer tax rate from \$11.50 to \$15.00 per \$1,000 purchased, providing an additional \$392,000 annually, until ended by voters, with all funds remaining local be adopted?	Until ended by voters	56.38%	Y	https://www.albanyca.org/home/showdocument?id=45302
11/3/2020	Alameda	Piedmont	Increase tax from \$13 to \$17.50 per \$1,000 of real property	Shall the City of Piedmont, to be in alignment with neighboring East Bay Cities, increase the real estate transfer tax from \$13.00 to \$17.50 per \$1,000 of transfer price, generating \$948,462 annually until ended by voters, to provide general tax revenue for city services and to repair and maintain city facilities including police and fire stations, parks, and recreation facilities, and other city infrastructure, be adopted?	Until ended by voters	47.82%	N	https://piedmont.ca.gov/UserFiles/Servers/Server/13659739/File/Governme nt/Departments/City%20 Clerk/Elections/2020-11-03%20General%20Municipal/TT-Full-Text.pdf
11/3/2020	Los Angeles	Culver City	Increase flat tax rate of 0.45% (\$4.50) to: \$4.50 for \$1,499,999 or less \$15 for \$1.5M to \$2,999,999 \$30 for \$3M to \$9,999,999 \$40 for \$10M and more \$4.50 for all affording housing property	Shall the measure to maintain essential services, including deferred parks/facilities/street maintenance, addressing homelessness, after-school/senior services, and economic recovery, by increasing the one-time 0.45% tax on real property sales, adding 1.5% on amounts from \$1,500,000 to \$2,999,999, 3% on amounts from \$3,000,000 to \$9,999,999, and 4% on amounts \$10,000,000 and above, except for sales under \$1,500,000, affordable housing, and first transfer of new multi-family properties, and providing \$6,000,000 annually until repealed, be adopted?	Until repealed by voters	51.89%	Y	Not available
11/3/2020	San Francisco	San Francisco	Increase tax to \$55 for real property and leases of 35 years or more valued \$10M to \$25M, and to \$60 for \$25M or more	Shall the City permanently increase the transfer tax rate on sales and leases of 35 years or more of real estate, to 5.50% on those transactions of \$10 million to \$25 million, and to 6.00% on those transactions of \$25 million or more, for an estimated average revenue of \$196 million a year?	Ongoing	57.55%	Y	https://sfelections.sfgov.org/sites/default/files/Documents/candidates/2020-Nov/20200717_RealPropertyTransferTaxRateIncrease.pdf
11/6/2018	Alameda	Berkeley	Increase tax from 1.5% (\$15) to 2.5% (\$25) for real property over \$1.5M	Shall ordinance raising funds for general municipal purposes such as navigation centers, mental health support, rehousing and other services for the homeless, including homeless seniors and youth; increasing the real property transfer tax for ten years from 1.5% to 2.5% for property sales and transfers over \$1,500,000, adjusted annually to capture the top approximately 33% of transfers; generating an estimated \$6,000,000 - \$8,000,000 annually; and establishing Homeless Services Panel of Experts to recommend homeless services, be adopted?	10 Years	72.37%	Y	https://www.acvote.org/avote-assets/02_election_information/PDFs/20181106/en/Measures/12%20-%20Measure%20P%20-%20City%20oP%20Berkeley.pdf

ATTACHMENT A
Recent California City Real Property Transfer Tax Measures
2016 to August 31, 2021
(Affirmative Vote Requirement: 50% plus 1 vote)

Election Date	County	City	Proposed Tax	Ballot Question	Tax Expiration Date	Election Results		Link to Full Text of Ballot Measure
						Yes Votes (%)	Result (Y/N)	
11/6/2018	Alameda	Hayward	Increase tax from \$4.50 per \$1,000 to \$8.50 per \$1,000 of real property	To support City of Hayward services, with revenue that cannot be taken by the State, including: repairing streets and sidewalks; 911 emergency and response times; neighborhood police patrols; disaster preparedness; extended library hours and after-school programs; and unrestricted general revenue purposes; shall Hayward increase the rate of its real property transfer tax, collected once upon purchase of real estate, from \$4.50 to \$8.50 per \$1,000, providing \$13,000,000 annually, until repealed by voters, all funds benefitting Hayward?	Until repealed by voters	59.21%	Y	https://www.acvote.org/assets/02_election_information/PDFs/20181106/en/Measures/16%20-%20Measure%20T%20-%20City%20of%20Hayward.pdf
11/6/2018	Alameda	Oakland	Increase flat tax of \$15 to: \$10 up to \$300k \$15 from \$300K to \$2M \$17.50 from \$2M to \$5M \$25 over \$5M	Shall the Measure graduating the real estate transfer tax as follows: 1% up to \$300,000; 1.5% over \$300,000 - 2,000,000; 1.75% over \$2,000,000 - 5,000,000 and 2.5% over \$5,000,000; a lower rate for low-moderate income first-time homebuyers; and reducing the tax up to 1/3 for seismic retrofit or solar energy work costs incurred by low-moderate income homebuyers; raising approximately \$9,000,000 annually until repealed, be adopted?	Until repealed by voters	69.48%	Y	https://www.acvote.org/assets/02_election_information/PDFs/20181106/en/Measures/20%20-%20Measure%20X%20-%20City%20of%20Oakland.pdf
11/6/2018	Alameda	Union City	Adopt new tax of \$10 per \$1,000 of real property	To enhance local control with funding that cannot be taken by the State for essential services including fire/police protection; youth violence/gang prevention programs; maintaining city parks/senior services; and other essential services; shall a measure be adopted establishing Union City as a Charter City and a real property transfer tax of \$10 per \$1,000, until ended by voters, paid only by property buyers/sellers, providing \$5,000,000 dollars annually, with funds benefitting Union City?	Until ended by voters	46.20%	N	https://www.acvote.org/assets/02_election_information/PDFs/20181106/en/Measures/27%20-%20Measure%20EE%20-%20City%20of%20Union%20City.pdf
11/6/2018	Contra Costa	El Cerrito	Continue existing tax of \$12 per \$1,000	To better maintain emergency 911 fire, medical and police services and response times; city parks, paths, playfields, and open space; programs for children, adults, and families; library programs; earthquake and disaster preparedness programs and reserves; other general services, shall a measure be adopted establishing El Cerrito as a Charter City and an ongoing real estate property transfer tax of \$12 per \$1,000, paid by buyers or sellers of property, providing \$2,700,000 annually, all benefitting El Cerrito?	Ongoing	54.47%	Y	https://www.cocovote.us/wp-content/uploads/Measure-Wording-List-00000003.pdf
11/6/2018	Contra Costa	Richmond	Increase flat tax rate of \$7 to: no increase for \$0 to \$999,999 \$12.50 for \$1M to \$3M \$25 for \$3M to \$10M \$30 for \$10M and more	Shall the Ordinance amending the City of Richmond's Municipal Code, changing the Real Estate Documentary Transfer Tax so the tax rate for properties below \$1 million does not increase, the rate for properties between \$1 million to \$3 million increases from .7% to 1.25%; the rate for properties between \$3 million to \$10 million increases from .7% to 2.5%; and the rate for properties over \$10 million increases from .7% to 3.0%, be adopted?	Ongoing	64.89%	Y	https://www.cocovote.us/wp-content/uploads/Measure-Wording-List-00000003.pdf
11/8/2016	Contra Costa	Richmond	Increase tax rate from: \$7 to \$12.50 over \$1,000,000 and to \$25 for real property below \$3,000,000; and to	Shall the Ordinance to amend the City of Richmond's Municipal Code to increase the City's Real Estate Documentary Transfer Tax from .7% to 1% and 1.5%, based on the property's sale price, be adopted?	Ongoing	28.59%	N	Not available

California City Documentary and Property Transfer Tax Rates

	Governance: General Law or Chartered	Per \$1000 Property Value City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 Property Value Total
ALAMEDA COUNTY			\$ 1.10	\$ 1.10
ALAMEDA	Chartered	\$ 12.00	\$ 1.10	\$ 13.10
ALBANY	Chartered	\$ 11.50	\$ 1.10	\$ 12.60
BERKELEY	Chartered	1.5% for up to \$1.5M value 2.5% properties over \$2.5M	\$ 1.10	\$ 16.10
DUBLIN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EMERYVILLE	Chartered	\$ 12.00	\$ 1.10	\$ 13.10
FREMONT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HAYWARD	Chartered	\$ 8.50	\$ 1.10	\$ 9.60
LIVERMORE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NEWARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OAKLAND	Chartered	1% up to \$300k 1.5% \$300k-\$2M 1.75% \$2M-\$5M 2.5% over \$5M	\$ 1.10	\$ 11.10
PIEDMONT	Chartered	\$ 13.00	\$ 1.10	\$ 14.10
PLEASANTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN LEANDRO	Chartered	\$ 6.00	\$ 1.10	\$ 7.10
UNION CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ALPINE COUNTY			\$ 1.10	\$ 1.10
AMADOR COUNTY			\$ 1.10	\$ 1.10
AMADOR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
IONE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
JACKSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PLYMOUTH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SUTTER CREEK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BUTTE COUNTY			\$ 1.10	\$ 1.10
BIGGS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CHICO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
GRIDLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OROVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PARADISE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CALAVERAS COUNTY			\$ 1.10	\$ 1.10
ANGELS CAMP	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COLUSA COUNTY			\$ 1.10	\$ 1.10
COLUSA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WILLIAMS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CONTRA COSTA COUNTY			\$ 1.10	\$ 1.10
ANTIOCH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BRENTWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CLAYTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CONCORD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DANVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10

California City Documentary and Property Transfer Tax Rates

	Governance: General Law or Chartered	Per \$1000 Property Value City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 Property Value Total
EL CERRITO	Chartered	\$ 12.00	\$ 1.10	\$ 13.10
HERCULES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAFAYETTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MARTINEZ	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MORAGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OAKLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ORINDA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PINOLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PITTSBURG	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PLEASANT HILL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RICHMOND	Chartered	0.7% under \$1M	\$ 1.10	\$ 8.10
		1.25% \$1M-\$3M	\$ 1.10	\$ 13.60
		2.5% \$3M-\$10M	\$ 1.10	\$ 26.10
		3% over \$10m	\$ 1.10	\$ 31.10
SAN PABLO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN RAMON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
WALNUT CREEK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DEL NORTE COUNTY			\$ 1.10	\$ 1.10
CRESCENT CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL DORADO COUNTY			\$ 1.10	\$ 1.10
PLACERVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOUTH LAKE TAHOE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FRESNO COUNTY			\$ 1.10	\$ 1.10
CLOVIS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COALINGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FIREBAUGH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FOWLER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FRESNO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
HURON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KERMAN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KINGSBURG	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MENDOTA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ORANGE COVE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PARLIER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REEDLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANGER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN JOAQUIN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SELMA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GLENN COUNTY			\$ 1.10	\$ 1.10
ORLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WILLOWS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HUMBOLDT COUNTY			\$ 1.10	\$ 1.10
ARCATA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BLUE LAKE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EUREKA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10

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	Governance: General Law or Chartered	Per \$1000 Property Value City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 Property Value Total
FERNDALE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FORTUNA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
RIO DELL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TRINIDAD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
IMPERIAL COUNTY			\$ 1.10	\$ 1.10
BRAWLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CALEXICO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CALIPATRIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL CENTRO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
HOLTVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
IMPERIAL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WESTMORLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
INYO COUNTY			\$ 1.10	\$ 1.10
BISHOP	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KERN COUNTY			\$ 1.10	\$ 1.10
ARVIN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BAKERSFIELD	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CALIFORNIA CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DELANO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MARICOPA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MCFARLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIDGECREST	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SHAFTER	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TAFT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TEHACHAPI	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WASCO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KINGS COUNTY			\$ 1.10	\$ 1.10
AVENAL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CORCORAN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HANFORD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LEMOORE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LAKE COUNTY			\$ 1.10	\$ 1.10
CLEARLAKE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAKEPORT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LASSEN COUNTY			\$ 1.10	\$ 1.10
SUSANVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOS ANGELES COUNTY			\$ 1.10	\$ 1.10
AGOURA HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ALHAMBRA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ARCADIA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ARTESIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
AVALON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
AZUSA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BALDWIN PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BELL	Chartered	\$ 0.55	\$ 0.55	\$ 1.10

California City Documentary and Property Transfer Tax Rates

	Governance: General Law or Chartered	Per \$1000 Property Value City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 Property Value Total
BELLFLOWER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BELL GARDENS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BEVERLY HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BRADBURY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BURBANK	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CALABASAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CARSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CERRITOS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CLAREMONT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COMMERCE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COMPTON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
COVINA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CUDAHY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CULVER CITY	Chartered	\$ 4.50	\$ 1.10	\$ 5.60
DIAMOND BAR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DOWNEY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
DUARTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL MONTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL SEGUNDO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GARDENA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GLENDALE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
GLENDORA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HAWAIIAN GARDENS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HAWTHORNE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HERMOSA BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HIDDEN HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HUNTINGTON PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
INDUSTRY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
INGLEWOOD	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
IRVINDALE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LA CANADA FLINTRIDGE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA HABRA HEIGHTS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAKELWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA MIRADA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LANCASTER	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LA PUENTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA VERNE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAWNDALE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOMITA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LONG BEACH	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LOS ANGELES	Chartered	\$ 4.50	\$ 1.10	\$ 5.60
LYNWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MALIBU	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MANHATTAN BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MAYWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10

California City Documentary and Property Transfer Tax Rates

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MONROVIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONTEBELLO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONTEREY PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NORWALK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PALMDALE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PALOS VERDES ESTATES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PARAMOUNT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PASADENA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PICO RIVERA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
POMONA	Chartered	\$ 2.20	\$ 1.10	\$ 3.30
RANCHO PALOS VERDES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REDONDO BEACH	Chartered	\$ 2.20	\$ 1.10	\$ 3.30
ROLLING HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ROLLING HILLS ESTATES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ROSEMEAD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN DIMAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN FERNANDO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN GABRIEL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN MARINO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA CLARITA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA FE SPRINGS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA MONICA	Chartered	\$ 3.00	\$ 1.10	\$ 4.10
SIERRA MADRE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SIGNAL HILL	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SOUTH EL MONTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOUTH GATE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOUTH PASADENA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TEMPLE CITY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TORRANCE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
VERNON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
WALNUT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WEST COVINA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WEST HOLLYWOOD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WESTLAKE VILLAGE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WHITTIER	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MADERA COUNTY			\$ 1.10	\$ 1.10
CHOWCHILLA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MADERA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MARIN COUNTY			\$ 1.10	\$ 1.10
BELVEDERE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CORTE MADERA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FAIRFAX	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LARKSPUR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MILL VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NOVATO	General Law	\$ 0.55	\$ 0.55	\$ 1.10

California City Documentary and Property Transfer Tax Rates

	Governance:	Per \$1000	Rev & Tax Code	Per \$1000
	General Law	Property Value	Sec 11911-11929	Property Value
	or Chartered	City Rate	County Rate	Total
ROSS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN ANSELMO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN RAFAEL	Chartered	\$ 2.00	\$ 1.10	\$ 3.10
SAUSALITO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TIBURON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MARIPOSA COUNTY			\$ 1.10	\$ 1.10
MENDOCINO COUNTY			\$ 1.10	\$ 1.10
FORT BRAGG	General Law	\$ 0.55	\$ 0.55	\$ 1.10
POINT ARENA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
UKIAH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WLLITS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MERCED COUNTY			\$ 1.10	\$ 1.10
ATWATER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DOS PALOS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GUSTINE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LIVINGSTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOS BANOS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MERCED	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MODOC COUNTY			\$ 1.10	\$ 1.10
ALTURAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONO COUNTY			\$ 1.10	\$ 1.10
MAMMOTH LAKES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONTEREY COUNTY			\$ 1.10	\$ 1.10
CARMEL-BY-THE-SEA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DEL REY OAKS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GONZALES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GREENFIELD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
KING CITY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MARINA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MONTEREY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PACIFIC GROVE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SALINAS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAND CITY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SEASIDE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOLEDAD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NAPA COUNTY			\$ 1.10	\$ 1.10
AMERICAN CANYON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CALISTOGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NAPA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAINT HELENA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YOUNTVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NEVADA COUNTY			\$ 1.10	\$ 1.10
GRASS VALLEY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
NEVADA CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TRUCKEE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10

California City Documentary and Property Transfer Tax Rates

	Governance: General Law or Chartered	Per \$1000 Property Value City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 Property Value Total
ORANGE COUNTY			\$ 1.10	\$ 1.10
ALISO VIEJO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ANAHEIM	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
BREA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BUENA PARK	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
COSTA MESA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CYPRESS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
DANA POINT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FOUNTAIN VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FULLERTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GARDEN GROVE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HUNTINGTON BEACH	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
IRVINE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LAGUNA BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAGUNA HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAGUNA NIGUEL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA HABRA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAKE FOREST	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA PALMA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOS ALAMITOS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MISSION VIEJO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NEWPORT BEACH	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ORANGE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PLACENTIA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
RANCHO SANTA MARGARITA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN CLEMENTE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN JUAN CAPISTRANO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA ANA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SEAL BEACH	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
STANTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TUSTIN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VILLA PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WESTMINSTER	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YORBA LINDA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PLACER COUNTY			\$ 1.10	\$ 1.10
AUBURN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COLFAX	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LINCOLN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOOMIS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ROCKLIN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ROSEVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PLUMAS COUNTY			\$ 1.10	\$ 1.10
PORTOLA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIVERSIDE COUNTY			\$ 1.10	\$ 1.10
BANNING	General Law	\$ 0.55	\$ 0.55	\$ 1.10

California City Documentary and Property Transfer Tax Rates

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

California City Documentary and Property Transfer Tax Rates

	Governance: General Law or Chartered	Per \$1000 Property Value City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 Property Value Total
COLTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FONTANA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GRAND TERRACE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HESPERIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HIGHLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOMA LINDA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
MONTCLAIR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NEEDLES	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ONTARIO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RANCHO CUCAMONGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REDLANDS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIALTO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN BERNARDINO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TWENTYNINE PALMS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LAGUNA WOODS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
UPLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VICTORVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
YUCAIPA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YUCCA VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN DIEGO COUNTY			\$ 1.10	\$ 1.10
CARLSBAD	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CHULA VISTA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
CORONADO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DEL MAR	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
EL CAJON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
ENCINITAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ESCONDIDO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
IMPERIAL BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LA MESA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LEMON GROVE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
NATIONAL CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OCEANSIDE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
POWAY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN DIEGO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAN MARCOS	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SANTEE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SOLANA BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VISTA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAN FRANCISCO COUNTY				
SAN FRANCISCO	Chartered		Over \$100,000 AV => 0.5%, Over \$250,000 AV => 0.68% Over \$1 million AV => 0.75%, Over \$5 million AV => 2.25% Over \$10 million AV => 2.75%, over \$25 million => 3.00% Discounts for certain solar & seismic improvements.	
SAN JOAQUIN COUNTY			\$ 1.10	\$ 1.10
ESCALON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LATHROP	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LODI	General Law	\$ 0.55	\$ 0.55	\$ 1.10

California City Documentary and Property Transfer Tax Rates

	Governance: General Law or Chartered	Per \$1000 Property Value City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 Property Value Total
MANTECA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIPON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
STOCKTON	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TRACY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN LUIS OBISPO COUNTY			\$ 1.10	\$ 1.10
ARROYO GRANDE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ATASCADERO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EL PASO DE ROBLES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GROVER BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MORRO BAY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PISMO BEACH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN LUIS OBISPO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAN MATEO COUNTY			\$ 1.10	\$ 1.10
ATHERTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BELMONT	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BRISBANE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
BURLINGAME	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COLMA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DALY CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
EAST PALO ALTO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FOSTER CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HALF MOON BAY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HILLSBOROUGH	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MENLO PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MILLBRAE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PACIFICA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PORTOLA VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REDWOOD CITY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAN BRUNO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN CARLOS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SAN MATEO	Chartered	0.5% of value	\$ 1.10	\$ 6.10
SOUTH SAN FRANCISCO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WOODSIDE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA BARBARA COUNTY			\$ 1.10	\$ 1.10
BUELLTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CARPINTERIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GOLETA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
GUADALUPE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOMPOC	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA BARBARA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SANTA MARIA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SOLVANG	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SANTA CLARA COUNTY			\$ 1.10	\$ 1.10
CAMPBELL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
CUPERTINO	General Law	\$ 0.55	\$ 0.55	\$ 1.10

California City Documentary and Property Transfer Tax Rates

	Governance: General Law or Chartered	Per \$1000 Property Value City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 Property Value Total
GILROY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
LOS ALTOS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOS ALTOS HILLS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LOS GATOS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MILPITAS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONTE SERENO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MORGAN HILL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MOUNTAIN VIEW	Chartered	\$ 3.30	\$ 1.10	\$ 4.40
PALO ALTO	Chartered	\$ 3.30	\$ 1.10	\$ 4.40
SAN JOSE	Chartered	\$2m AV exempt	\$ 1.10	\$ 1.10
		1.25% \$1M-\$3M	\$ 1.10	\$ 13.60
		2.5% \$3M-\$10M	\$ 1.10	\$ 26.10
		3% over \$10m	\$ 1.10	\$ 31.10
SANTA CLARA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SARATOGA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SUNNYVALE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SANTA CRUZ COUNTY			\$ 1.10	\$ 1.10
CAPITOLA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA CRUZ	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SCOTTS VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WATSONVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SHASTA COUNTY			\$ 1.10	\$ 1.10
ANDERSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
REDDING	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SHASTA LAKE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SIERRA COUNTY			\$ 1.10	\$ 1.10
LOYALTON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SISKIYOU COUNTY			\$ 1.10	\$ 1.10
DORRIS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DUNSMUIR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
ETNA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FORT JONES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MONTAGUE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MOUNT SHASTA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TULELAKE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WEED	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YREKA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SOLANO COUNTY			\$ 1.10	\$ 1.10
BENICIA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
DIXON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FAIRFIELD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIO VISTA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SUISUN CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VACAVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VALLEJO	Chartered	\$ 3.30	\$ 1.10	\$ 4.40

California City Documentary and Property Transfer Tax Rates

	Governance: General Law or Chartered	Per \$1000 Property Value City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 Property Value Total
SONOMA COUNTY			\$ 1.10	\$ 1.10
CLOVERDALE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
COTATI	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HEALDSBURG	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PETALUMA	Chartered	\$ 2.00	\$ 1.10	\$ 3.10
ROHNERT PARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SANTA ROSA	Chartered	\$ 2.00	\$ 1.10	\$ 3.10
SEBASTOPOL	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SONOMA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WINDSOR	General Law	\$ 0.55	\$ 0.55	\$ 1.10
STANISLAUS COUNTY			\$ 1.10	\$ 1.10
CERES	General Law	\$ 0.55	\$ 0.55	\$ 1.10
HUGHSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MODESTO	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
NEWMAN	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OAKDALE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
PATTERSON	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RIVERBANK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TURLOCK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WATERFORD	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SUTTER COUNTY			\$ 1.10	\$ 1.10
LIVE OAK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YUBA CITY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TEHAMA COUNTY			\$ 1.10	\$ 1.10
CORNING	General Law	\$ 0.55	\$ 0.55	\$ 1.10
RED BLUFF	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TEHAMA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
TRINITY COUNTY			\$ 1.10	\$ 1.10
TULARE COUNTY			\$ 1.10	\$ 1.10
DINUBA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
EXETER	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
FARMERSVILLE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
LINDSAY	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
PORTERVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TULARE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
VISALIA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
WOODLAKE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
TUOLUMNE COUNTY			\$ 1.10	\$ 1.10
SONORA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
VENTURA COUNTY			\$ 1.10	\$ 1.10
CAMARILLO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
FILLMORE	General Law	\$ 0.55	\$ 0.55	\$ 1.10
MOORPARK	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OJAI	General Law	\$ 0.55	\$ 0.55	\$ 1.10
OXNARD	General Law	\$ 0.55	\$ 0.55	\$ 1.10

California City Documentary and Property Transfer Tax Rates

	Governance: General Law or Chartered	Per \$1000 PropertyValue City Rate	Rev & Tax Code Sec 11911-11929 County Rate	Per \$1000 PropertyValue Total
PORT HUENEME	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SAN BUENAVENTURA	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
SANTA PAULA	General Law	\$ 0.55	\$ 0.55	\$ 1.10
SIMI VALLEY	General Law	\$ 0.55	\$ 0.55	\$ 1.10
THOUSAND OAKS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YOLO COUNTY			\$ 1.10	\$ 1.10
DAVIS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WEST SACRAMENTO	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WINTERS	General Law	\$ 0.55	\$ 0.55	\$ 1.10
WOODLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10
YUBA COUNTY			\$ 1.10	\$ 1.10
MARYSVILLE	Chartered	\$ 0.55	\$ 0.55	\$ 1.10
WHEATLAND	General Law	\$ 0.55	\$ 0.55	\$ 1.10

Source: CaliforniaCityFinance.com



Prop 19

Impact on Housing Turnover and Assessed Values

Proposition 19

- Prop 19 – The *Home Protection for Seniors, Severely Disabled, Families and Victims of Wildfire or Natural Disasters Act* – was passed by CA citizens in November 2020.
- It contains two key provisions:
 - It places limits on the ability of children and grandchildren who inherit family property from maintaining the low property tax bases on those properties.
 - It allows homeowners over 55 years of age, or disabled, or victims of wildfire/natural disasters to transfer the assessed value of their primary home to a newly-purchased or newly-constructed replacement primary residence, up to three times.

Changes to Family-Based Exclusions

- Under prior law, a parent could transfer their principal residence of any value, and up to \$1 million of assessed value (per parent) in non-principal properties to their children without causing any property tax reassessments.
- Under Prop 19, the principal residence exclusion from reassessment only applies if the receiving child moves into the property as their primary residence. And there is only partial relief depending on the value of the property. A reassessment is triggered if the fair market value exceeds the current assessed value by more than \$1 million.
- Prop 19 eliminates entirely the exclusion from reassessment for non-principal residences.
- Holding property in trust does not provide protection from these rules.
- **New rules will likely *increase* housing turnover and assessed values**, as beneficiaries can no longer afford to keep the properties they inherit, because of the increased property tax burden. This is particularly true in communities with high-value residences.

PARENT-CHILD & GRANDPARENT-GRANDCHILD EXCLUSION

	Current Law	Proposition 19
Principal Residence	<ul style="list-style-type: none"> → Principal residence of transferor → No value limit → Residence and homesite (excess land may be excluded as "other property") 	<ul style="list-style-type: none"> → Principal residence of transferor and transferee → Value limit of current taxable value plus \$1,000,000 (as annually adjusted) → Family homes and farms
Other Real Property	<ul style="list-style-type: none"> → Transferor lifetime limit of \$1,000,000 of factored base year value 	<ul style="list-style-type: none"> → Eliminates exclusion for other real property other than the principal residence
Grandparent-Grandchild Middle Generation Limit	<ul style="list-style-type: none"> → Parent(s) of grandchild, who qualifies as child(ren) of grandparent, must be deceased on date of transfer 	<ul style="list-style-type: none"> → No change: parent(s) of grandchild, who qualifies as child(ren) of grandparent, must be deceased on date of transfer
Filing Period	<ul style="list-style-type: none"> → File claim within 3 years or before transfer to third party 	<ul style="list-style-type: none"> → File for homeowners' exemption within 1 year of transfer
Implementing Statute	<ul style="list-style-type: none"> → Revenue & Taxation Code section 63.1 (implements Propositions 58/193) 	<ul style="list-style-type: none"> → To be determined
Important Dates	<ul style="list-style-type: none"> → Through February 15, 2021 	<ul style="list-style-type: none"> → Effective February 16, 2021

Changes to Elderly, Disabled & Disaster Exclusions

- Prior law allowed homeowners over 55 and the severely disabled to transfer the assessed value of their existing home to a replacement home, provided the market value of the new home was equal to or less than the existing home's value.
- The program was limited to once in a lifetime and contained restrictions on where the replacement home was located.
- Prop 19 makes the program more flexible, to include higher value replacement homes, as well as fewer location restrictions, and expands access to include those who have had their homes substantially damaged by wildfire or other disasters.
- New rules allow a larger cohort of people to transfer their tax bases, **encouraging higher turnover, but potentially slowing the growth in assessed values.**

BASE YEAR VALUE TRANSFER – PERSONS AT LEAST AGE 55/DISABLED

	Current Law	Proposition 19
Type of Property	→ Principal residence	→ Principal residence
Timing	→ Purchase or newly construct residence within 2 years of sale	→ Purchase or newly construct residence within 2 years of sale
Location of Replacement Home	<ul style="list-style-type: none"> → Same county → County with intercounty ordinance (10 counties) 	→ Anywhere in California
Value Limit	<ul style="list-style-type: none"> → Equal or lesser value <ul style="list-style-type: none"> → 100% if replacement purchased/new construction prior to sale → 105% if replacement purchased/new construction in first year after sale → 110% if replacement purchased/new construction in second year after sale 	<ul style="list-style-type: none"> → Any value → Amount above 100% is added to transferred value
How many transfers?	<ul style="list-style-type: none"> → One time → Exception: After using once for age, second time for subsequent disability 	→ Three times
Implementing Statute	→ Revenue & Taxation Code section 69.5 (implements Propositions 60/90/110)	→ To be determined
Important Dates	→ Through March 31, 2021	→ Effective April 1, 2021

City Administration

Charter City

On November 4, 2014, the voters of Emeryville passed Measure U which established the City of Emeryville as a charter city. The City was originally founded in 1896 as a general law city.

Charter cities, unlike general law cities, are authorized by the State Constitution to govern themselves in matters considered to be municipal affairs. When a city is incorporated as or later becomes a charter city, the electorate essentially adopts a municipal “constitution” or charter that grants and/or limits the city’s powers related to municipal affairs, such as but not limited to, certain taxation authority, local elections, local campaign financing, and contracting. General law cities do not have the authority to establish any powers relating to municipal affairs that are different than what is granted by the laws of the State of California.

The Emeryville City Charter approved by the voters of Emeryville specifically establishes that the City’s new powers over municipal affairs will be limited solely to municipal revenue, including taxation and assessment, and a system for a real property transfer tax. These powers have historically been found by the State courts to be municipal affairs. The Emeryville Charter states that in all other respects, the powers of the City shall remain as they were previously and therefore shall be constrained by, subject to, and governed by the general laws of the State of California

City of Emeryville Charter

ARTICLE I. NAME AND BOUNDARIES

Section 100. Name and Boundaries

The municipal corporation now existing and known as the City of Emeryville, hereafter referred to as “the City”, shall remain and continue to be a municipal body corporate and politic, as at present, in name, in fact, and in law.

ARTICLE II. POWERS OF CITY

Section 200. Exercise of Constitutional Power of Taxation

The City of Emeryville adopts this Charter to exercise all constitutional powers conferred on cities under Article XI Sections 7 and 5 of the California Constitution solely with respect to the powers over municipal affairs in relation to municipal revenues including taxation and assessment, and a system for the imposition, levy and collection of a tax on the conveyance of real property based on the value of the real property in addition to the amount authorized by California Revenue and Taxation Code Section 11911.

Section 201. Subject to General Laws

Except as provided in this Charter with respect to the power of the City over municipal affairs in relation to municipal revenues including taxation and assessment, the power to the City shall otherwise be constrained by, subject to, and governed by the general laws of the State as now and hereafter existing relating to cities

organized under said general laws.

ATTACHMENT D

Section 202. Severability

If any provision of this Charter is found by a court of competent jurisdiction to be invalid, the remaining provisions of the Charter shall remain in full force and effect.

ARTICLE III. SUCCESSION

Section 300. Rights and Liabilities

The City shall remain vested with and continue to have, hold, and enjoy all property, rights of property, and rights of action of every nature and description now pertaining to this municipality, and is hereby declared to be the successor of same. It shall be subject to all the obligations, contracts, liabilities, debt, and duties that now exist against or with the City.

Section 301. Ordinances, Codes, and Other Regulations

All ordinances, codes, resolutions, regulations, rules, and portions thereof, in force at the time this Charter takes effect, and not in conflict or inconsistent herewith, shall continue in force until repealed, amended, changed, or superseded in the manner provided by this Charter and any other applicable laws.

Section 302. Pending Actions and Proceedings

No action or proceeding, civil or criminal, pending at the time this Charter takes effect, brought by or against the City or any officer, office, or department thereof, shall be affected or abated by the adoption of this Charter, or by anything herein contained.

ARTICLE IV. FORM OF GOVERNMENT

Section 400. Form of Government

The form of government shall be that commonly known as the Council-Manager form of government. The City Council, consisting of five councilmembers elected at large for four year staggered terms, in the manner in effect when this Charter was adopted, shall establish the policy of the City and the City Manager shall carry out that policy.

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