

Comparison of Merced Tax Rates to Other Municipalities

| Municipality | Retail | | Cultivation | | Distribution | | Manufacturing | | Testing | |
|--------------------|---|-------|-------------------|--------------|-------------------|-----------|---------------|-----------|-------------|-----------|
| | A | M | A | M | A | M | A | M | A | M |
| Atwater | 3% | 3% | \$0.415/sqft | \$0.415/sqft | 1% | 1.0% | 1% | 1.0% | 1% | 1.0% |
| Berkeley | 5% | 2.5% | 5% | 2.5% | 5% | 2.5% | 5% | 2.5% | 5% | 2.5% |
| Ceres | Development Agreements - up to 15% tax if DA is invalidated | | | | | | | | | |
| Coalinga | 10% | 10.0% | \$7/sqft | \$7/sqft | \$25/sqft | \$25/sqft | \$25/sqft | \$25/sqft | \$25/sqft | \$25/sqft |
| Emeryville | 3% | 3% | NA | NA | 1% | 1% | 2% | 2% | 1% | 1% |
| Fresno | 4% | 4% | \$6/sqft | \$6/sqft | 1% | 1% | 4% | 4% | 0% | 0% |
| Gustine | No Tax - Development Agreements | | | | | | | | | |
| Hayward | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| Hollister | 5% | 5% | \$7/sqft | \$7/sqft | 5% | 5% | 5% | 5% | 5% | 5% |
| Livingston | No Tax - Development Agreements | | | | | | | | | |
| Long Beach | 8% | 6% | \$12/sqft | \$12/sqft | 1% | 1% | 1% | 1% | 1% | 1% |
| Los Angeles | 10% | 5% | 2% | 2% | 1% | 1% | 2% | 2% | 1% | 1% |
| Modesto | 8% | 8% | 2.5% | 2.5% | 6% | 6% | 4% | 4% | 2.5% | 2.5% |
| Oakdale | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% | 15% |
| Patterson | Development Agreements - up to 15% tax for businesses outside pilot program | | | | | | | | | |
| Riverbank | Development Agreements - up to 15% tax for businesses outside pilot program | | | | | | | | | |
| Sacramento | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% | 4% |
| San Benito County | 3% | 3% | \$5/sqft | \$5/sqft | 4% | 4% | 4% | 4% | 1.25% | 1.25% |
| San Bernardino | 4% | 4% | \$7/sqft | \$7/sqft | 3% | 3% | 2.5% | 2.5% | 1% | 1% |
| San Leandro | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| San Jose | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| Shasta Lake | 6% | 6% | \$3/sqft | \$3/sqft | 0% | 0% | \$2/sqft | \$2/sqft | 0% | 0% |
| Turlock | No Tax - Development Agreements | | | | | | | | | |
| Union City | 4% | 4% | \$8/sqft | \$8/sqft | 2% | 2% | 4% | 4% | 1% | 1% |
| Merced Current | 7% | 4% | \$7/sqft or 4% GR | | \$1/sqft or 2% GR | | \$7/sqft | | \$0.25/sqft | |
| Merced Recommended | 7% | 2% | \$4/sqft or 4% GR | | \$1/sqft or 2% GR | | \$4/sqft | | \$0/sqft | |

ATTACHMENT 2