

City / County	Ofc Code	TOT	Current %	Prior %	Effective Date	Tax Exemptions Rate Schedule Splits
Alameda	JQ	J01	7.5%	5.5%	6/2/95	CARE & Senior over 62 - 5.5% •
Alameda Co.	JJ, JK, JN, JR, JQ	J78, V77, X71	6.5%	5.5%	10/01/08	<ul style="list-style-type: none"> • CARE & AG exempt • • Commercial - 6.5% effective 4/1/09 Life Support accounts coded exempt by local office - Sunset 6/30/09 • Residential - 6.5%
Albany	JR	J04	7.0%	6.5%	10/13/94	
Arcata	LF	L10	3.0%		10/1/92	CARE exempt •
Arroyo Grande	BV	B10	0%	2.4% 2.74% 3.2%	1/4/99 12/1/98 9/30/98	Discontinued 1/4/99 •
Benecia	NY	N04	4.0%		8/30/89	Seniors 62 and over •
Berkeley	JR	J10	7.5%	6.5%	10/31/91	
Butte Co.	FB, FD, FM, FQ, PK, PX	F70 P68	0%	4.0% 2.4%	4/12/00	Discontinued 4/12/00 •
Ceres	XJ	X26	3.0%	5.0%	8/31/98	
Chico	FB	F51	5.0%	4.75%	07/01/03	
Citrus Heights	PS	P50	2.5%		6/2/97	<ul style="list-style-type: none"> • Agricultural Exempt • Gas Baseline Usage Exempt • Res - Electric First \$45 Exempt
Cloverdale	NQ	N10	0%	2.0%	09/01/06	Discontinued 09/01/06 •
Cupertino	VV	V13	2.4%		11/30/90	Seniors 65 and over •
Daly City	RB	R20	5.0%	4.0%	10/1/94	<ul style="list-style-type: none"> • Administered by City • Low Income Seniors 62+, Blind & Disabled are Exempt
Dinuba	TJ	T18	7.0%	4.0%	9/1/92	<ul style="list-style-type: none"> • \$2500 Cap • Administered by City • Low Income Seniors 65+ are exempt
E. Palo Alto	RN	R21	5.0%		4/1/94	
El Cerrito	JT	J16	8.0%		10/1/94	CARE exempt •

Elk Grove	PS	P90	2.25%	2.5%	2/01/11	
Emeryville	JQ	J19	5.5%	3.5%	3/2/92	
Eureka	LF	L30	0%	3.0%	4/1/09	Discontinued 4/1/09 •
Fairfax	NQ	N16	4.0%	5.0%	10/5/03	• 9/25/86-7/1/97 = 6% • 6/30/97-10/4/03 = 5%
Fairfield	PK	P07	2.0%		7/1/94	
Firebaugh	TM	T22	10%	9.9%	6/2/88	
Fowler	TT	T24	5.0% 3.0%		2/2/2000	• Non-Residential = 3.0% • Residential = 5%
Gilroy	VF	V15	5.0%		11/1/71	
Gonzales	BT	B19	4.0% 2.0%		8/2/93	• Non-Residential = 2.0% • Residential = 4.0%
Greenfield	BJ	B22	3.0%	6.0%	4/1/03	
Grover City	BV	B20	1.0%		10/31/91	
Guadalupe	BX	B25	5.0%	7.0%	2/28/97	
Gustine	XL	X30	2.5%		8/2/95	
Hayward	JK	J25	5.5%		10/01/09	• All AG, COM & RES • CARE is NOT exempt
Hercules	JT	J28	6.0%	5.2%	9/30/94	• CARE exempt
Huron	TF	T28	4.0%	5.0%	1/16/97	• \$500 Cap • Administered by City
King City	BJ	B31	2.0%	3.0%	1/4/99	• \$1500 Cap • Administered by City
Los Altos	VV	V21	3.5%	2.9%	8/2/93	
Marina	BT	B35	0.0	5.0%	08/01/04	
Menlo Park	RN	R39	1.0%	3.5%	10/01/07	• CARE exempt (04/01/07)
Modesto	XJ	X42	6.0%	5.0%	10/1/90	• Gas Only-\$1500 Cap
Monterey	BM	B37	2.0% 5.0%		8/3/94	• CARE Exempt • Non-Residential = 5% • Residential = 2%

Mountain View	VV	V35	3.0%		3/3/71	
Newark	JJ	J40	3.5%		04/01/11	CARE Exempt - Residential •
Oakland	JQ	J43	7.5%	6.8%	10/1/92	CARE - 5.5% •
Orange Cove	TJ	T50	7.0%		5/1/89	\$500 Cap Non-Residential •
Oroville	FQ	D19 old F53 new	5.0%		10/1/93	<ul style="list-style-type: none"> • Non RES - dual commodity - the first \$75 of energy charges are exempt from UUT • Non RES - single commodity - the first \$37.50 of energy charges are exempt from UUT • RES - dual or single commodity - the first \$75 of energy charges are exempt from UUT
Pacific Grove	BM	B40	5.0%		8/1/68	
Pacifica	RB	R45	6.5%		8/2/83	<ul style="list-style-type: none"> • Seniors 62 & over • • 8/6/03 Pacifica recalls exemption
Piedmont	JQ	J46	7.5%		11/1/78	
Pinole	JT	J49	8.0%	6.4%	8/1/02	CARE Exempt •
Portola Valley	RN	R46	6.5%	7.5%	02/01/07	
Rancho Cordova	PS	P55	2.5%		07/01/08	<ul style="list-style-type: none"> • AG exempt • • Gas Baseline usage exempt • Res Electric-first \$45 exempt
Redwood City	RN	R48	5.0%		9/1/83	CARE Exempt •
Richmond	JT	J58	10.0%	8.0%	1/30/02	Remove Baseline Exemption •
Rio Dell	LF	L55	0%	7.0% 2.0%	7/31/98	Discontinued 7/31/98 •
Roseville	HS	H59	0%	5.0%	3/29/03	<ul style="list-style-type: none"> • Bills after 3/29 will reflect 0% • • Customers can call 916-774-5300 if they have questions • Refunds are being handled by the city
Sacramento	PS	P27	7.5%	8.0%	11/1/88	CARE as of 8/1/05 •

Sacramento Co. unincorporated areas	PS	P78	2.5%		3/2/92	<ul style="list-style-type: none"> • Agricultural Exempt • Gas Baseline Usage Exempt Res - Electric First \$45 Exempt Look for individual city listing If none found - there is no tax
Salinas	BT	B49	6.0%	5.0%	8/3/94	
Sand City	BM	B50	5.0%		1/4/88	
San Francisco	RG	R60	7.5%	6.5%	11/1/93	Residential Exempt •
Sanger	TK	T56	5.0%	3.0%	8/31/90	\$600 Cap •
San Jose	VP	V43	5.0%		5/1/71	
San Leandro	JK	J61	6.0%		10/1/90	<ul style="list-style-type: none"> • \$2000 Cap • Administered by the City
San Luis Obispo	BV	B55	5.0%		1/1/73	
San Pablo	JT	J64	7.0%	5.0%	07/01/10	
Santa Cruz	VT	V49	8.5%	7.0%	03/01/11	<ul style="list-style-type: none"> • CARE - \$100 Exempt • Senior - \$100 Exempt
Santa Cruz Co.	VT	V87	0%	4.5% 7.0%	5/02/02	
Santa Rosa	NR	N51	5.0%		9/1/70	CARE Exempt •
Saratoga	VJ	V51	0%	3.5%	12/19/96	Discontinued 12/19/96 •
Scotts Valley	VT	V52	4.0%		9/1/92	CARE Exempt •
Seaside	BM	B59	6.0%	4.0%	10/1/94	Seniors 65 & over are exempt •
Sebastopol	NG, NR	N56	4.0%		4/1/09	<ul style="list-style-type: none"> • Implemented 4/1/09 • CARE Exempt
Soledad	BJ	B62	5.0%		8/2/93	
Stockton	XT	X55	6.0%	7.0%	7/1/06	
Sunnyvale (RES)	VV	V53	2.0%	2.22%	6/1/01	
Sunnyvale (Non-RES)	VV	V53	2.0%		10/01/091	
Vallejo	NY	N66	7.5%		9/1/74	
Waterford	XJ	X61	6.0%		10/1/85	

Watsonville	VT	V55	6.0%		8/1/90	\$8000 Cap for Non-Residential •
Winters	PY	P37	9.5%	4.75%	02/01/11	CARE Exempt •