

# Santa Clarita Valley Cost-Savings Comparison

With no gross receipts tax, business tax, or utility taxes,  
Santa Clarita is the cost-effective alternative

TAXES & FEES	COMPARISON CITIES					
	Santa Clarita	Los Angeles	Glendale	Pasadena	San Fernando	Palmdale
<b>GROSS RECEIPTS TAX* (Per \$1000)</b>						
General Office	\$0.00	\$5.28	\$0.00	\$0.21	\$1.32	\$0.03
Professional Office	\$0.00	\$5.28	\$0.00	\$1.14	\$1.32	\$0.25
Retail	\$0.00	\$1.32	\$0.00	\$0.21	\$0.66	\$0.03
Wholesale	\$0.00	\$1.05	\$0.00	\$0.21	\$0.53	\$0.03
Manufacturing	\$0.00	\$1.05	\$0.00	\$0.21	\$0.53	\$0.03
Personal Service	\$0.00	\$3.70	\$0.00	\$0.21	\$1.32	\$0.03
Commercial Property	\$0.00	\$1.32	\$0.00	\$0.80	\$1.25	\$0.10
Residential Property	\$0.00	\$1.32	\$0.00	\$1.46	\$3.00	\$0.28
<b>UTILITY USER TAX RATES</b>						
Cable	0.00%	0.00%	7.00%	9.40%	0.00%	0.00%
Cellular	0.00%	9.00%	0.00%	8.28%	0.00%	0.00%
Electric	0.00%	12.50%	7.00%	7.67%	0.00%	0.00%
Gas	0.00%	10.00%	7.00%	7.90%	0.00%	0.00%
Telephone	0.00%	9.00%	7.00%	8.28%	0.00%	0.00%
Water	0.00%	0.00%	7.00%	7.67%	0.00%	0.00%
<b>OTHER TAX RATES</b>						
Sales tax Rate	8.75%	9.00%	8.75%	8.75%	8.75%	9.00%
Est Ad Valorem Property Tax Rate	1.22%	1.22%	1.07%	1.13%	1.49%	1.10%
Transient Occupancy Tax Rate	10.00%	14.00%	10.00%	12.10%	0.00%	10.00%
Parking Tax Rate	0.00%	10.00%	0.00%	0.00%	0.00%	0.00%
Documentary Transfer Tax Rate	\$1.10 per \$1,000	\$5.60 per \$1,000	\$5.55 per \$1,000	\$1.10 per \$1,000	\$1.10 per \$1,000	\$1.10 per \$1,000
<b>DEVELOPMENT IMPACT FEES</b>						
Development Impact Fees	Yes	Yes	Yes	Yes	No	Yes
Public Facilities Fees	Yes	Yes	No	No	No	Yes
Scheduled Traffic Impact/Trip Fees	No	Yes	No	Yes	No	Yes
Signalization Fees	No	No	No	No	No	Yes
Major Thoroughfare/Bridge Fees	Yes	No	No	No	No	Yes
Art in Public Places Fees	No	Yes	Yes	Yes	No	No
<b>OVERALL COST RATING</b>	<b>\$\$</b>	<b>\$\$\$\$\$</b>	<b>\$\$\$\$</b>	<b>\$\$\$\$\$</b>	<b>\$\$\$\$\$</b>	<b>\$\$</b>

\* Annual tax for the first \$10 million in receipts, the first 100 employees, or 925 residential units, as applicable. Other Assumptions may apply.

Source: 2016 Kostmont-Rose Institute Cost of Doing Business Survey.

updated 6/5/2018

**SANTA CLARITA VALLEY**  
ECONOMIC DEVELOPMENT CORPORATION

