

**LANCASTER**

Los Angeles County, California

<b>Cost Rating</b>	<b>44933 North Fern Avenue</b>	<b>Administrative Office</b>	(661) 723-6000
	<b>Lancaster, CA 93534</b>	<b>Business Licenses</b>	(661) 723-6237
<b>\$\$</b>	<i>www.cityoflancastrerca.org</i>	<b>Economic Development</b>	(661) 723-6128
	<b>Population 2011</b>	<b>157,693</b>	<b>Finance</b>
<b>Crime Index Total 2010</b>	<b>4,311</b>	<b>Planning Department</b>	(661) 723-6100
<b>Taxable Retail Store Sale 2011</b>	<b>\$1,425,806,464</b>	<b>Public Works</b>	(661) 723-6040
		<b>Tax Assessor</b>	(888) 807-2111

**BUSINESS TAXES**

	No Tax or Fee	Gross Receipts	Employee Payroll	Flat Rate/Other	Designation/Rate Code	Total	% of \$10m	Per \$1,000
<b>General Office</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All Categories	\$188	0.002%	\$0.02
<b>Professional Office</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All Categories	\$188	0.002%	\$0.02
<b>Retail</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All Categories	\$188	0.002%	\$0.02
<b>Wholesale</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All Categories	\$188	0.002%	\$0.02
<b>Manufacturing</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All Categories	\$188	0.002%	\$0.02
<b>Personal Service</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All Categories	\$188	0.002%	\$0.02
<b>Commercial Property</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All Categories	\$188	0.002%	\$0.02
<b>Residential Property</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Rental Housing	\$28	0.000%	\$0.00

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

**Calculation Formulas and Notes**

ALL CATEGORIES:  
 1 - 25 employees = \$89.00  
 26 - 50 employees = \$117.00  
 51 - 75 employees = \$155.00  
 76 or more employees = \$188.00

RENTAL HOUSING:  
 Initial Processing Fee = \$67.00  
 Renewal Processing Fee = \$28.00

<b>UTILITY USER TAX RATES</b>		
<b>Cable</b>	0.00%	<b>Special Notes</b>
<b>Cellular</b>	0.00%	
<b>Electric</b>	0.00%	
<b>Gas</b>	0.00%	
<b>Telephone</b>	0.00%	
<b>Water</b>	0.00%	
<b>Electric Distributor(s)</b> SCE (Southern California Edison)		

<b>OTHER TAX RATES</b>	
<b>Sales Tax Rate</b>	8.75%
<b>Estimated Ad Valorem Property Tax Rate</b>	1.207101%
<b>Transient Occupancy Tax Rate</b>	7.00%
<b>Parking Tax Rate</b>	0.00%
<b>Documentary Transfer Tax Rate</b>	\$1.10 per \$1,000
<b>Additional Tax Notes</b>	

**LANCASTER**

Los Angeles County, California

<b>DEVELOPMENT IMPACT/EXACTION FEES</b>	
<input checked="" type="checkbox"/>	<b>Development Impact Fees</b>
<input checked="" type="checkbox"/>	<b>Public Facilities Fees</b>
<input checked="" type="checkbox"/>	<b>Scheduled Traffic Impact/Trip Fees</b>
<input checked="" type="checkbox"/>	<b>Signalization Fees</b>
<input type="checkbox"/>	<b>Major Thoroughfare/Bridge Fees</b>
<input type="checkbox"/>	<b>Art in Public Places Fees</b>
<input type="checkbox"/>	<b>Other Special Fees</b>
<p>For more information visit:  <a href="http://www.cityoflancastrca.org/index.aspx?page=413">http://www.cityoflancastrca.org/index.aspx?page=413</a></p>	

<b>SPECIAL ZONES</b>	
<input checked="" type="checkbox"/>	<b>Business Improvement District(s) (BIDs)</b> <i>Parking and Business Improvement District</i>
<input checked="" type="checkbox"/>	<b>State Enterprise Zone(s)</b> <i>Antelope Valley (extension legislation pending)</i>
<input checked="" type="checkbox"/>	<b>Foreign Trade Zone(s)</b> <i>In application for zone expansion</i>
<input checked="" type="checkbox"/>	<b>Other Special Business or Incentive Zone(s)</b> <i>Separate Air Quality Management District; Mello-Roos</i>

<b>OTHER LOS ANGELES COUNTY CITIES</b>		
<b>Burbank</b>	<i>Los Angeles County</i>	<b>\$\$\$\$</b>
<b>Glendale</b>	<i>Los Angeles County</i>	<b>\$\$\$\$\$</b>
<b>Los Angeles</b>	<i>Los Angeles County</i>	<b>\$\$\$\$\$</b>
<b>Palmdale</b>	<i>Los Angeles County</i>	<b>\$\$\$</b>
<b>Pasadena</b>	<i>Los Angeles County</i>	<b>\$\$\$\$\$</b>
<b>Santa Clarita</b>	<i>Los Angeles County</i>	<b>\$\$</b>
<b>Unincorporated Los Angeles Co.</b>	<i>Los Angeles County</i>	<b>\$\$\$</b>

<b>TRANSPORTATION AMENITIES</b>	
<b>Limited Access Freeways</b>	<i>SR-14, SR-138</i>
<b>Passenger Airports</b>	<i>LA Airport Complex (LAX, Long Beach, Burbank, Orange Co., Ontario), LA-Palmdale Regional Airport</i>
<b>Cargo Airports</b>	<i>LA Int'l Airport; Ontario Int'l Airport</i>
<b>Port Facilities</b>	<i>None</i>
<b>Bus Service</b>	<i>Antelope Valley Transit; Greyhound; Santa Clarita Transit</i>
<b>Rail Transit Service</b>	<i>MetroLink or Metro Light Rail</i>
<b>Rail Freight Service</b>	<i>BNSF; Union Pacific</i>

<b>ECONOMIC DEVELOPMENT QUOTES</b>	
<p><b>Notable Public and/or Private Transactions</b></p> <ol style="list-style-type: none"> <li>1. Antelope Valley Hospital -- \$32 million expansion adds 3 buildings and 100 parking spaces</li> <li>2. Multi-service Ambulatory Care Center (MACC) -- Approved \$120 million, 142,000 sq. ft. LA County health facility</li> <li>3. Lancaster Power Authority -- completed 25 solar PV projects at city facilities and schools</li> <li>4. Downtown Revitalization Project -- \$41 million in public sector investments nets \$120 million in private sector investment</li> <li>5. State Route 14 and Avenue I interchange project</li> <li>6. Lancaster Museum of Art &amp; History -- new 19,250 sq. ft. facility with rooftop terrace overlooking newly revitalized</li> </ol>	<p><b>Special Incentive Programs and Services</b></p> <ol style="list-style-type: none"> <li>1. Fast Track Project Approval</li> <li>2. Project Ombudsmen for Industrial/Commercial Projects</li> <li>3. Lancaster Small Business Incubator Program</li> <li>4. Entrepreneur Training Program</li> <li>5. Small Business Development Center</li> <li>6. Workforce Training -- AV College &amp; Worksource Center</li> <li>7. Commercial Property Improvement Program -- Economic Development</li> <li>8. Business Friendly Lancaster -- Planning</li> <li>9. Electronic Plan Submission -- Planning &amp; Public Works</li> </ol>