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California City and County Sales and Use Tax Rates

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Contents

Page

- 1 **How to use this Pamphlet**
- 1 **Recent Tax Rate Changes**
- 2 **History of Sales and Use Tax Rates**
- 3 **Sales and Use Tax Rates by County**
- 4 **District Taxes, Rates, and Effective Dates**
- 6 **Cities, Counties and Tax Rates**
- 20 **California State Board of Equalization Offices**

Preface

California has many special taxing jurisdictions (districts), which are funded by a transactions (sales) and use tax rate that is added to the standard statewide rate of 7.25%. The tax rates for these districts range from 0.125% to 0.50% per district. In some areas, there is more than one district tax in effect. In others, there is no district tax in effect.

As a seller, you may be required to report and pay the applicable district taxes for your taxable sales and purchases (for more information on district taxes and how they are applied, you should order Publication 44, *Tax Tips for District Taxes*).

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You can also visit our website to obtain the information found in this publication and in Publication 44. Our Internet address is <http://www.boe.ca.gov>

How to use this pamphlet

If you need to determine the sales and use tax rate for a particular city or community in California, first locate the city or community name (see pages 7-20). The sales and use tax rate is shown to the right, along with the name of the county in which the city or community is located. The rate reflects the standard statewide rate of 7.25% plus applicable district taxes.

Please note: It is not always possible to determine the correct rate based solely on the mailing address. For example, a customer may live near a county line and have a zip code and city name that routes the mail to a post office in a neighboring county which may have a different tax rate. If you relied solely on the post office mailing address to determine the tax rate, you would assume the customer lived in a county other than the one in which he or she actually resides. As a result, you could apply an incorrect tax rate.

If you are in doubt about the correct rate, check with your customer or call the local Board of Equalization office for assistance. You may want to refer to other references for help, such as the California Directory of Post Offices, Thomas Guides, and other map references.

Post Office mailing addresses sometimes use a "city" designation other than the actual city in which the addressee is located. For example, in Los Angeles County, the "cities" of Hollywood, Van Nuys, Sherman Oaks, San Pedro, West Los Angeles, and Eagle Rock are actually a part of the City of Los Angeles.

Recent Tax Rate Changes

We update this pamphlet periodically to reflect the addition or deletion of special tax districts or other tax rate changes. The following rate changes are the most recent to occur:

Fresno County - 7.875% The total tax rate in Fresno County increased by 0.125% to a total tax rate of 7.875% on April 1, 1999. This change is the result of voter approval of the 0.125% Fresno County Public Library Transactions and Use Tax (FCPL).

City of Placerville - 7.50% The total tax rate within the city limits of City of Placerville, located in El Dorado County, increased by 0.25% to a total tax rate of 7.50% on April 1, 1999. This change is the result of voter approval of the 0.25% City of Placerville Public Safety Transactions and Use Tax (PLPS).

History of Sales and Use Tax Rates

(excludes district taxes)

Effective Date	End Date	State Rate	Local Rate	Combined Rate
08-01-33*	06-30-35*	2.50%		2.50%
07-01-35	06-30-43	3.00%		3.00%
07-01-43	06-30-49	2.50%		2.50%
07-01-49	12-31-61	3.00%		3.00%
01-01-62	07-31-67	3.00%	1.00%	4.00%
08-01-67	06-30-72	4.00%	1.00%	5.00%
07-01-72	06-30-73	3.75%	1.25%	5.00%
07-01-73	09-30-73	4.75%	1.25%	6.00%
10-01-73	03-31-74	3.75%	1.25%	5.00%
04-01-74	11-30-89	4.75%	1.25%	6.00%
12-01-89	12-31-90	5.00%	1.25%	6.25%
01-01-91	07-14-91	4.75%	1.25%	6.00%
07-15-91		6.00%	1.25%	7.25%

The Bradley-Burns Uniform Local Sales and Use Tax Law was enacted in 1955. The law authorizes counties to impose a sales and use tax. Effective January 1, 1962, all counties have adopted ordinances for the Board of Equalization to collect the local tax (Tehama County did not conform from 1-1-65 to 9-30-65).

* Sales tax only. The use tax was enacted effective July 1, 1935.

Sales and Use Tax Rates by County

(includes state, local, and district taxes)

As of 04/01/99

County	Rate	County	Rate	County	Rate
Alameda	8.25%	Madera	7.75%	San Joaquin	7.75%
Alpine	7.25%	Marin	7.25%	San Luis Obispo	7.25%
Amador	7.25%	Mariposa	7.25%	San Mateo	8.25%
Butte	7.25%	Mendocino	7.25%	Santa Barbara	7.75%
Calaveras	7.25%	Merced	7.25%	Santa Clara	8.25%
Colusa	7.25%	Modoc	7.25%	Santa Cruz	8.00%
Contra Costa	8.25%	Mono	7.25%	Shasta	7.25%
Del Norte	7.25%	Monterey	7.25%	Sierra	7.25%
El Dorado*	7.25%	Napa	7.75%	Siskiyou	7.25%
Fresno	7.875%	Nevada*	7.375%	Solano	7.375%
Glenn	7.25%	Orange	7.75%	Sonoma	7.50%
Humboldt	7.25%	Placer	7.25%	Stanislaus	7.375%
Imperial*	7.75%	Plumas	7.25%	Sutter	7.25%
Inyo	7.75%	Riverside	7.75%	Tehama	7.25%
Kern	7.25%	Sacramento	7.75%	Trinity	7.25%
Kings	7.25%	San Benito	7.25%	Tulare	7.25%
Lake*	7.25%	San Bernardino	7.75%	Tuolumne	7.25%
Lassen	7.25%	San Diego	7.75%	Ventura	7.25%
Los Angeles	8.25%	San Francisco	8.50%	Yolo	7.25%
				Yuba	7.25%

* The following districts are not imposed throughout an entire county. These districts, alone or when combined with county-wide districts, create a higher total tax rate in some areas of a county.

County	District Name	District Boundary	Total Tax Rate
El Dorado	City of Placerville Public Safety Transactions and Use Tax	City limits of Placerville	7.50%
Imperial	Calexico Heffernan Hospital District	City limits of Calexico	8.25%
Lake	City of Clearlake Public Safety Transactions and Use Tax	City limits of Clearlake	7.75%
Nevada	Town of Truckee Road Maintenance Transactions and Use Tax	City limits of Town of Truckee	7.875%

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Initials	Rate	Effective Date	End Date
Alameda County	Alameda County Transportation Authority (ACTA)	0.50%	04-01-87	
	Bay Area Rapid Transit District (BART)	0.50%	04-01-70	
Contra Costa County	Contra Costa Transportation Authority (CCTA)	0.50%	04-01-89	
	Bay Area Rapid Transit District (BART)	0.50%	04-01-70	
Del Norte County	Del Norte County District (DNCD)	0.50%	07-01-93	06-30-98
El Dorado County (In City of Placerville only)	City of Placerville Public Safety Transactions and Use Tax (PLPS)	0.25%	04-01-99	
Fresno County	Fresno County Public Library Transactions and Use Tax	0.125%	04-01-99	
Fresno (city+)	Fresno Metropolitan Projects Authority (FMPA)	0.10%	07-01-93	03-20-96
Fresno County	Fresno County Transportation Authority (FCTA)	0.50%	07-01-87	
Calexico (City)	Calexico Heffernan Memorial Hospital District (CXHD)	0.50%	10-01-92 ¹	
Imperial County	Imperial County Local Transportation Authority (IMTA)	0.50%	04-01-90 ²	
Inyo County	Inyo County Rural Counties Transactions Tax (INRC)	0.50%	10-01-88	
Lake County (in City of Clearlake only)	City of Clearlake Public Safety Transactions and Use Tax (CLPS)	0.50%	07-01-95	
Los Angeles County	Los Angeles County Transportation Commission (LATC)	0.50%	04-01-91	
	Los Angeles County Transportation Commission (LACT)	0.50%	07-01-82	
Madera County	Madera County Transportation Authority (MCTA)	0.50%	10-01-90	
Monterey	Monterey County Public Repair and Improvement Authority (MPRI)	0.50%	04-01-90	09-30-92
Napa County	Napa County Flood Protection Authority Tax (NCFP)	0.50%	07-01-98	
Truckee (City)	Town of Truckee Road Maintenance Transactions and Use Tax (TRSR)	0.50%	10-01-98 ³	
Nevada County	Nevada County Public Library Transactions and Use Tax (NVPL)	0.125%	10-01-98 ⁴	
Orange County	Orange County Local Transportation Authority (OCTA)	0.50%	04-01-91	
Riverside County	Riverside County Transportation Commission (RCTC)	0.50%	07-01-89	
Sacramento County	Sacramento Transportation Authority (STAT)	0.50%	04-01-89	
San Benito County	San Benito County General Fund Augmentation (SBTU)	0.50%	01-01-94	12-31-97
	San Benito County Council of Governments (SBCG)	0.50%	01-01-89	12-31-98
San Bernardino County	San Bernardino County Transportation Authority (SBER)	0.50%	04-01-90	
San Diego County	San Diego County Regional Justice Facility (SDJF)	0.50%	01-01-89	02-13-93
	San Diego County Regional Transportation Commission (SDTC)	0.50%	04-01-88	

1. For sales made within the city limits of Calexico.

2. For sales made in Imperial County.

3. For sales made within the city limits of the Town of Truckee.

4. For sales made in Nevada County.

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Initials	Rate	Effective Date	End Date
San Francisco City and County	San Francisco County Public Finance Authority (SFPPF)	0.25%	10-01-93	
	San Francisco Educational Finance Authority (SFEA)	0.25%	02-01-92	06-30-93
	San Francisco County Transportation Authority (SFTA)	0.50%	04-01-90	
	Bay Area Rapid Transit District (BART)	0.50%	04-01-70	
San Joaquin County	San Joaquin Transportation Authority (SJTA)	0.50%	04-01-91	
San Mateo County	San Mateo County Transportation Authority (SMTA)	0.50%	01-01-89	
	San Mateo County Transit District (SMCT)	0.50%	07-01-82	
Santa Barbara County	Santa Barbara County Local Transportation Authority (SBAB)	0.50%	04-01-90	
Santa Clara County	Santa Clara County Transactions and Use Tax (SCGF)	0.50%	04-01-97	
	Santa Clara County Traffic Authority (SCTC)	0.50%	04-01-85	03-31-95
	Santa Clara County Transit District (SCCT)	0.50%	10-01-76	
Santa Cruz County	Santa Cruz County Public Library Transactions and Use Tax (SZPL)	0.25%	04-01-97	
	Santa Cruz County Earthquake Recovery Bond (SCER)	0.50%	04-01-91	03-31-97
	Santa Cruz Metropolitan Transit District (SCMT)	0.50%	01-01-79	
Solano County	Solano County Public Library Transactions and Use Tax (SLPL)	0.125%	10-01-98	
Sonoma County	Sonoma County Open Space Authority (SCOS)	0.25%	04-01-91	
Stanislaus County	Stanislaus County Library Transactions and Use Tax (STCL)	0.125%	07-01-95	
Tulare County	Tulare County Transactions and Use Tax (TCTU)	0.50%	10-01-95	12-31-97

Cities, Counties and Tax Rates

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Post Office	Rate	County	Post Office	Rate	County	Post Office	Rate	County
Acampo	7.75%	San Joaquin	Antelope	7.75%	Sacramento	Balboa Island (Newport Beach*)	7.75%	Orange
Acton	8.25%	Los Angeles	Antelope Acres	8.25%	Los Angeles	Balboa Park (San Diego*)	7.75%	San Diego
Adelaida	7.25%	San Luis Obispo	Antioch*	8.25%	Contra Costa	Baldwin Park*	8.25%	Los Angeles
Adelanto*	7.75%	San Bernardino	Anza	7.75%	Riverside	Ballard	7.75%	Santa Barbara
Adin	7.25%	Modoc	Apple Valley*	7.75%	San Bernardino	Ballico	7.25%	Merced
Agoura	8.25%	Los Angeles	Applegate	7.25%	Placer	Ballroad	7.75%	Orange
Agoura Hills*	8.25%	Los Angeles	Aptos	8.00%	Santa Cruz	Bangor	7.25%	Butte
Agua Caliente	7.50%	Sonoma	Arbuckle	7.25%	Colusa	Banning*	7.75%	Riverside
Agua Caliente Springs	7.75%	San Diego	Arcadia*	8.25%	Los Angeles	Banta	7.75%	San Joaquin
Agua Dulce	8.25%	Los Angeles	Arcata*	7.25%	Humboldt	Bard	7.75%	Imperial
Aguanga	7.75%	Riverside	Argus	7.75%	San Bernardino	Barrington	8.25%	Los Angeles
Ahwahnee	7.75%	Madera	Arleta	8.25%	Los Angeles	Barstow*	7.75%	San Bernardino
Al Tahoe	7.25%	El Dorado	(Los Angeles*)			Bartlett	7.75%	Inyo
Alameda*	8.25%	Alameda	Arlington	7.75%	Riverside	Barton	7.875%	Fresno
Alamo	8.25%	Contra Costa	(Riverside*)			Base Line	7.75%	San Bernardino
Albany*	8.25%	Alameda	Armona	7.25%	Kings	Bass Lake	7.75%	Madera
Alberhill	7.75%	Riverside	Army Terminal	8.25%	Alameda	Bassett	8.25%	Los Angeles
(Lake Elsinore*)			Arnold	7.25%	Calaveras	Baxter	7.25%	Placer
Albion	7.25%	Mendocino	Aromas	7.25%	Monterey	Bayside	7.25%	Humboldt
Alderpoint	7.25%	Humboldt	Arrowbear Lake	7.75%	San Bernardino	Baywood Park	7.25%	San Luis Obispo
Alhambra*	8.25%	Los Angeles	Arrowhead	7.75%	San Bernardino	Beale Air Force Base	7.25%	Yuba
Alleghany	7.25%	Sierra	Highlands			Bear River Lake	7.25%	Amador
Almaden Valley	8.25%	Santa Clara	Arroyo Grande*	7.25%	San Luis Obispo	Bear Valley	7.25%	Alpine
Almanor	7.25%	Plumas	Artesia*	8.25%	Los Angeles	Bear Valley	7.25%	Mariposa
Almondale	8.25%	Los Angeles	Artois	7.25%	Glenn	Beaumont*	7.75%	Riverside
Alondra	8.25%	Los Angeles	Arvin*	7.25%	Kern	Beckwourth	7.25%	Plumas
Alpaugh	7.25%	Tulare	Ashland	8.25%	Alameda	Bel Air Estates	8.25%	Los Angeles
Alpine	7.75%	San Diego	Asti	7.50%	Sonoma	Belden	7.25%	Plumas
Alta	7.25%	Placer	Atascadero*	7.25%	San Luis Obispo	Bell Gardens*	8.25%	Los Angeles
Alta Loma	7.75%	San Bernardino	Athens	8.25%	Los Angeles	Bell*	8.25%	Los Angeles
(Rancho Cucamonga*)			Atherton*	8.25%	San Mateo	Bella Vista	7.25%	Shasta
Altadena	8.25%	Los Angeles	Atwater*	7.25%	Merced	Bellflower*	8.25%	Los Angeles
Altaville*	7.25%	Calaveras	Atwood	7.75%	Orange	Belmont*	8.25%	San Mateo
Alton	7.25%	Humboldt	Auberry	7.875%	Fresno	Belvedere*	7.25%	Marin
Alturas*	7.25%	Modoc	Auburn*	7.25%	Placer	Ben Lomond	8.00%	Santa Cruz
Alviso	7.75%	Santa Clara	Avalon*	8.25%	Los Angeles	Benicia*	7.375%	Solano
(San Jose*)			Avenal*	7.25%	Kings	Benton	7.25%	Mono
Amador City*	7.25%	Amador	Avery	7.25%	Calaveras	Berkeley*	8.25%	Alameda
Amargosa	7.75%	Inyo	Avila Beach	7.25%	San Luis Obispo	Bermuda Dunes	7.75%	Riverside
(Death Valley)			Azusa*	8.25%	Los Angeles	Berry Creek	7.25%	Butte
Amboy	7.75%	San Bernardino				Bethel Island	8.25%	Contra Costa
American Canyon*	7.75%	Napa				Betteravia	7.75%	Santa Barbara
Anaheim*	7.75%	Orange				Beverly Hills*	8.25%	Los Angeles
Anderson*	7.25%	Shasta				Bieber	7.25%	Lassen
Angels Camp*	7.25%	Calaveras				Big Bar	7.25%	Trinity
Angelus Oaks	7.75%	San Bernardino				Big Basin	8.00%	Santa Cruz
Angwin	7.75%	Napa				Big Bear City	7.75%	San Bernardino
Annapolis	7.50%	Sonoma						

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Post Office	Rate	County
Badger	7.25%	Tulare
Bailey	8.25%	Los Angeles
Baker	7.75%	San Bernardino
Bakersfield*	7.25%	Kern
Balboa (Newport Beach*)	7.75%	Orange

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County	Post Office	Rate	County	Post Office	Rate	County
Big Bear Lake*	7.75%	San Bernardino	Brentwood (Los Angeles*)	8.25%	Los Angeles	Calipatria*	7.75%	Imperial
Big Bend	7.25%	Shasta	Brentwood*	8.25%	Contra Costa	Calistoga*	7.75%	Napa
Big Creek	7.875%	Fresno	Briceland	7.25%	Humboldt	Callahan	7.25%	Siskiyou
Big Oak Flat	7.25%	Tuolumne	Bridgeport	7.25%	Mariposa	Calpella	7.25%	Mendocino
Big Pine	7.75%	Inyo	Bridgeport	7.25%	Mono	Calpine	7.25%	Sierra
Big River	7.75%	San Bernardino	Bridgeville	7.25%	Humboldt	Calwa	7.875%	Fresno
Big Sur	7.25%	Monterey	Brisbane*	8.25%	San Mateo	Camarillo*	7.25%	Ventura
Biggs*	7.25%	Butte	Broderick (West Sacramento*)	7.25%	Yolo	Cambria	7.25%	San Luis Obispo
Bijou	7.25%	El Dorado	Brookdale	8.00%	Santa Cruz	Cambrian Park	8.25%	Santa Clara
Biola	7.875%	Fresno	Brookhurst Center	7.75%	Orange	Cameron Park	7.25%	El Dorado
Biola College (La Mirada*)	8.25%	Los Angeles	Brooks	7.25%	Yolo	Camino	7.25%	El Dorado
Birds Landing	7.375%	Solano	Browns Valley	7.25%	Yuba	Camp Beale	7.25%	Yuba
Bishop*	7.75%	Inyo	Brownsville	7.25%	Yuba	Camp Connell	7.25%	Calaveras
Black Hawk	8.25%	Contra Costa	Bryn Mawr	7.75%	San Bernardino	Camp Curry	7.25%	Mariposa
Blairsden	7.25%	Plumas	Bryte (West Sacramento*)	7.25%	Yolo	Camp Kaweah	7.25%	Tulare
Blocksburg	7.25%	Humboldt	Buellton*	7.75%	Santa Barbara	Camp Meeker	7.50%	Sonoma
Bloomington	7.75%	San Bernardino	Buena Park*	7.75%	Orange	Camp Nelson	7.25%	Tulare
Blossom Hill	8.25%	Santa Clara	Burbank*	8.25%	Los Angeles	Camp Pendleton	7.75%	San Diego
Blossom Valley	8.25%	Santa Clara	Burlingame*	8.25%	San Mateo	Camp Roberts	7.25%	Monterey
Blue Jay	7.75%	San Bernardino	Burney	7.25%	Shasta	Campbell*	8.25%	Santa Clara
Blue Lake*	7.25%	Humboldt	Burnt Ranch	7.25%	Trinity	Campo	7.75%	San Diego
Blythe*	7.75%	Riverside	Burrel	7.875%	Fresno	Campo Seco	7.25%	Calaveras
Bodega	7.50%	Sonoma	Burson	7.25%	Calaveras	Camptonville	7.25%	Yuba
Bodega Bay	7.50%	Sonoma	Butte City	7.25%	Glenn	Canby	7.25%	Modoc
Bodfish	7.25%	Kern	Butte Meadows	7.25%	Butte	Canoga Annex	8.25%	Los Angeles
Bolinas	7.25%	Marin	Buttonwillow	7.25%	Kern	Canoga Park (Los Angeles*)	8.25%	Los Angeles
Bolsa	7.75%	Orange	Byron	8.25%	Contra Costa	Cantil	7.25%	Kern
Bombay Beach	7.75%	Imperial	C			Cantua Creek	7.875%	Fresno
Bonita	7.75%	San Diego	Post Office	Rate	County	Canyon	8.25%	Contra Costa
Bonny Doon	8.00%	Santa Cruz	Cabazon	7.75%	Riverside	Canyon Country (Santa Clarita*)	8.25%	Los Angeles
Bonsall	7.75%	San Diego	Cabrillo	8.25%	Los Angeles	Canyon Lake*	7.75%	Riverside
Boonville	7.25%	Mendocino	Cadiz	7.75%	San Bernardino	Canyondam	7.25%	Plumas
Boron	7.25%	Kern	Calabasas	8.25%	Los Angeles	Capay	7.25%	Yolo
Borrego Springs	7.75%	San Diego	Calabasas Highlands	8.25%	Los Angeles	Capistrano	7.75%	Orange
Bostonia	7.75%	San Diego	Calabasas Park	8.25%	Los Angeles	Beach (Dana Point*)		
Boulder Creek	8.00%	Santa Cruz	Calabasas*	8.25%	Los Angeles	Capitola*	8.00%	Santa Cruz
Boulevard	7.75%	San Diego	Calexico*	8.25%	Imperial	Cardiff By The Sea (Encinitas*)	7.75%	San Diego
Bouquet Canyon (Santa Clarita*)	8.25%	Los Angeles	Caliente	7.25%	Kern	Cardwell	7.875%	Fresno
Bowman	7.25%	Placer	California City*	7.25%	Kern	Carlotta	7.25%	Humboldt
Boyes Hot Springs	7.50%	Sonoma	California Hot Springs	7.25%	Tulare	Carlsbad*	7.75%	San Diego
Bradbury*	8.25%	Los Angeles	California Valley	7.25%	San Luis Obispo	Carmel Rancho	7.25%	Monterey
Bradford	8.25%	Alameda	Calimesa*	7.75%	Riverside	Carmel Valley	7.25%	Monterey
Bradley	7.25%	Monterey				Carmel*	7.25%	Monterey
Branscomb	7.25%	Mendocino				Carmichael	7.75%	Sacramento
Brawley*	7.75%	Imperial				Carnelian Bay	7.25%	Placer
Brea*	7.75%	Orange				Carpinteria*	7.75%	Santa Barbara
Brents Junction	8.25%	Los Angeles				Carson*	8.25%	Los Angeles

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County	Post Office	Rate	County	Post Office	Rate	County
Cartago	7.75%	Inyo	City Terrace	8.25%	Los Angeles	Corralitos	8.00%	Santa Cruz
Caruthers	7.875%	Fresno	City of Commerce*	8.25%	Los Angeles	(Watsonville*)		
Casitas Springs	7.25%	Ventura	City of Industry*	8.25%	Los Angeles	Corte Madera*	7.25%	Marin
Casmalia	7.75%	Santa Barbara	Claremont*	8.25%	Los Angeles	Coso Junction	7.75%	Inyo
Caspar	7.25%	Mendocino	Clarksburg	7.25%	Yolo	Costa Mesa*	7.75%	Orange
Cassel	7.25%	Shasta	Clayton*	8.25%	Contra Costa	Cotati*	7.50%	Sonoma
Castaic	8.25%	Los Angeles	Clear Creek	7.25%	Siskiyou	Cottonwood	7.25%	Shasta
Castella	7.25%	Shasta	Clearlake	7.25%	Lake	Coulterville	7.25%	Mariposa
Castle Air Force Base	7.25%	Merced	Clearlake Highlands			Courtland	7.75%	Sacramento
Castro Valley	8.25%	Alameda	Clearlake Oaks	7.25%	Lake	Covelo	7.25%	Mendocino
Castroville	7.25%	Monterey	Clearlake Park	7.25%	Lake	Covina*	8.25%	Los Angeles
Cathedral City*	7.75%	Riverside	Clearlake*	7.75%	Lake	Cowen Heights	7.75%	Orange
Catheys Valley	7.25%	Mariposa	Clements	7.75%	San Joaquin	Coyote	8.25%	Santa Clara
Cayucos	7.25%	San Luis Obispo	Clinter	7.875%	Fresno	Crannell	7.25%	Humboldt
Cazadero	7.50%	Sonoma	Clio	7.25%	Plumas	Crenshaw	8.25%	Los Angeles
Cecilville	7.25%	Siskiyou	Clipper Mills	7.25%	Butte	Crescent City*	7.25%	Del Norte
Cedar	8.25%	Los Angeles	Cloverdale*	7.50%	Sonoma	Crescent Mills	7.25%	Plumas
Cedar Crest	7.875%	Fresno	Clovis*	7.875%	Fresno	Cressey	7.25%	Merced
Cedar Glen	7.75%	San Bernardino	Coachella*	7.75%	Riverside	Crest Park	8.25%	Alameda
Cedar Ridge	7.375%	Nevada	Coalinga*	7.875%	Fresno	Cresta Blanca	8.25%	Alameda
Cedarpines Park	7.75%	San Bernardino	Coarsegold	7.75%	Madera	Crestline	7.75%	San Bernardino
Cedarville	7.25%	Modoc	Cobb	7.25%	Lake	Creston	7.25%	San Luis Obispo
Central Valley	7.25%	Shasta	Cohasset	7.25%	Butte	Crockett	8.25%	Contra Costa
Century City	8.25%	Los Angeles	Cole	8.25%	Los Angeles	Cromberg	7.25%	Plumas
Ceres*	7.375%	Stanislaus	Coleville	7.25%	Mono	Cross Roads	7.75%	San Bernardino
Cerritos*	8.25%	Los Angeles	Colfax*	7.25%	Placer	Crowley Lake (Mammoth Lake*)	7.25%	Mono
Challenge	7.25%	Yuba	College City	7.25%	Colusa	Crows Landing	7.375%	Stanislaus
Chambers Lodge	7.25%	Placer	College Grove Center	7.75%	San Diego	Cucamonga (Rancho Cucamonga*)	7.75%	San Bernardino
Charter Oak	8.25%	Los Angeles	Colma*	8.25%	San Mateo	Cudahy*	8.25%	Los Angeles
Chatsworth (Los Angeles*)	8.25%	Los Angeles	Coloma	7.25%	El Dorado	Culver City*	8.25%	Los Angeles
Cherry Valley	7.75%	Riverside	Colorado	7.25%	Mariposa	Cummings	7.25%	Mendocino
Chester	7.25%	Plumas	Colton*	7.75%	San Bernardino	Cupertino*	8.25%	Santa Clara
Chicago Park	7.375%	Nevada	Columbia	7.25%	Tuolumne	Curry Village	7.25%	Mariposa
Chico*	7.25%	Butte	Colusa*	7.25%	Colusa	Cutler	7.25%	Tulare
Chilcoot	7.25%	Plumas	Commerce*	8.25%	Los Angeles	Cutten	7.25%	Humboldt
China Lake NWC (Ridgecrest*)	7.25%	Kern	Comptche	7.25%	Mendocino	Cuyama	7.75%	Santa Barbara
Chinese Camp	7.25%	Tuolumne	Compton*	8.25%	Los Angeles	Cypress*	7.75%	Orange
Chino Hills*	7.75%	San Bernardino	Concord*	8.25%	Contra Costa			
Chino*	7.75%	San Bernardino	Cool	7.25%	El Dorado			
Chiriaco Summit	7.75%	Riverside	Copperopolis	7.25%	Calaveras			
Cholame	7.25%	San Luis Obispo	Corcoran*	7.25%	Kings			
Chowchilla*	7.75%	Madera	Cornell	8.25%	Los Angeles			
Chualar	7.25%	Monterey	Corning*	7.25%	Tehama			
Chula Vista*	7.75%	San Diego	Corona Del Mar (Newport Beach*)	7.75%	Orange			
Cima	7.75%	San Bernardino	Corona*	7.75%	Riverside			
Citrus Heights*	7.75%	Sacramento	Coronado*	7.75%	San Diego			

D

Post Office	Rate	County
Daggett	7.75%	San Bernardino
Dairy Farm	7.375%	Solano
Daly City*	8.25%	San Mateo
Dana Point*	7.75%	Orange
Danville*	8.25%	Contra Costa

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County
Dardanelle	7.25%	Tuolumne
Darwin	7.75%	Inyo
Davenport	8.00%	Santa Cruz
Davis Creek	7.25%	Modoc
Davis*	7.25%	Yolo
Death Valley	7.75%	Inyo
Death Valley Junction	7.75%	Inyo
Deer Park	7.75%	Napa
Del Kern (Bakersfield*)	7.25%	Kern
Del Mar Heights (Morro Bay*)	7.25%	San Luis Obispo
Del Mar*	7.75%	San Diego
Del Monte Park (Monterey*)	7.25%	Monterey
Del Rey	7.875%	Fresno
Del Rey Oaks*	7.25%	Monterey
Del Rosa	7.75%	San Bernardino
Del Sur	8.25%	Los Angeles
Delano*	7.25%	Kern
Delevan	7.25%	Colusa
Delhi	7.25%	Merced
Denair	7.375%	Stanislaus
Denny	7.25%	Trinity
Descanso	7.75%	San Diego
Desert Center	7.75%	Riverside
Desert Hot Springs*	7.75%	Riverside
DiGiorgio	7.25%	Kern
Diablo	8.25%	Contra Costa
Diamon Springs	7.25%	El Dorado
Diamond Bar*	8.25%	Los Angeles
Dillon Beach	7.25%	Marin
Dinkey Creek	7.875%	Fresno
Dinuba*	7.25%	Tulare
Dixon*	7.375%	Solano
Dobbins	7.25%	Yuba
Dollar Ranch	8.25%	Contra Costa
Dorris*	7.25%	Siskiyou
Dos Palos*	7.25%	Merced
Dos Rios	7.25%	Mendocino
Douglas City	7.25%	Trinity
Douglas Flat	7.25%	Calaveras
Downey*	8.25%	Los Angeles
Downieville	7.25%	Sierra
Doyle	7.25%	Lassen
Drytown	7.25%	Amador
Duarte*	8.25%	Los Angeles
Dublin*	8.25%	Alameda

Post Office	Rate	County
Ducor	7.25%	Tulare
Dulzura	7.75%	San Diego
Duncans Mills	7.50%	Sonoma
Dunlap	7.875%	Fresno
Dunnigan	7.25%	Yolo
Dunsmuir*	7.25%	Siskiyou
Durham	7.25%	Butte
Dutch Flat	7.25%	Placer

E

Post Office	Rate	County
Eagle Mountain	7.75%	Riverside
Eagle Rock (Los Angeles*)	8.25%	Los Angeles
Eagleville	7.25%	Modoc
Earlmart	7.25%	Tulare
Earp	7.75%	San Bernardino
East Highlands (Highland*)	7.75%	San Bernardino
East Irvine (Irvine*)	7.75%	Orange
East Los Angeles	8.25%	Los Angeles
East Lynwood (Lynwood*)	8.25%	Los Angeles
East Nicolaus	7.25%	Sutter
East Palo Alto*	8.25%	San Mateo
East Porterville (Porterville*)	7.25%	Tulare
East San Pedro (Los Angeles*)	8.25%	Los Angeles
Eastgate	8.25%	Los Angeles
Easton	7.875%	Fresno
Eastside	7.75%	San Bernardino
Echo Lake	7.25%	El Dorado
Echo Park (Los Angeles*)	8.25%	Los Angeles
Edgemont (Moreno Valley*)	7.75%	Riverside
Edgewood	7.25%	Siskiyou
Edison	7.25%	Kern
Edwards	7.25%	Kern
Edwards Air Force Base	7.25%	Kern
El Cajon*	7.75%	San Diego
El Centro*	7.75%	Imperial
El Cerrito*	8.25%	Contra Costa
El Dorado	7.25%	El Dorado
El Dorado Hills	7.25%	El Dorado
El Granada	8.25%	San Mateo
El Macero	7.25%	Yolo

Post Office	Rate	County
El Modena	7.75%	Orange
El Monte*	8.25%	Los Angeles
El Nido	7.25%	Merced
El Portal	7.25%	Mariposa
El Segundo*	8.25%	Los Angeles
El Sobrante	8.25%	Contra Costa
El Toro (Lake Forest*)	7.75%	Orange
El Toro Marine Corps Air Station	7.75%	Orange
El Verano	7.50%	Sonoma
El Viejo	7.375%	Stanislaus
Eldridge	7.50%	Sonoma
Elizabeth Lake	8.25%	Los Angeles
Elk	7.25%	Mendocino
Elk Creek	7.25%	Glenn
Elk Grove	7.75%	Sacramento
Elmira	7.375%	Solano
Elmwood	8.25%	Alameda
Elverta	7.75%	Sacramento
Emeryville*	8.25%	Alameda
Emigrant Gap	7.25%	Placer
Empire	7.375%	Stanislaus
Encinitas*	7.75%	San Diego
Encino (Los Angeles*)	8.25%	Los Angeles
Enterprise	7.25%	Shasta
Escalon*	7.75%	San Joaquin
Escondido*	7.75%	San Diego
Esparto	7.25%	Yolo
Essex	7.75%	San Bernardino
Etiwanda (Rancho Cucamonga*)	7.75%	San Bernardino
Etna*	7.25%	Siskiyou
Ettersburg	7.25%	Humboldt
Eureka*	7.25%	Humboldt
Exeter*	7.25%	Tulare

F

Post Office	Rate	County
Fair Oaks	7.75%	Sacramento
Fairfax*	7.25%	Marin
Fairfield*	7.375%	Solano
Fairmount	8.25%	Contra Costa
Fall River Mills	7.25%	Shasta
Fallbrook	7.75%	San Diego
Fallbrook Junction	7.75%	San Diego

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County
Fallen Leaf	7.25%	El Dorado
Fallon	7.25%	Marin
Fancher	7.875%	Fresno
Farmersville*	7.25%	Tulare
Farmington	7.75%	San Joaquin
Fawnskin	7.75%	San Bernardino
Feather Falls	7.25%	Butte
Fellows	7.25%	Kern
Felton	8.00%	Santa Cruz
Fenner	7.75%	San Bernardino
Fernbridge (Fortuna*)	7.25%	Humboldt
Ferndale*	7.25%	Humboldt
Fiddletown	7.25%	Amador
Fields Landing	7.25%	Humboldt
Fig Garden Village (Fresno*)	7.875%	Fresno
Fillmore*	7.25%	Ventura
Finley	7.25%	Lake
Firebaugh*	7.875%	Fresno
Fish Camp	7.25%	Mariposa
Five Points	7.875%	Fresno
Flinn Springs	7.75%	San Diego
Flintridge (LaCanada/ Flintridge*)	8.25%	Los Angeles
Florence	8.25%	Los Angeles
Floriston	7.375%	Nevada
Flournoy	7.25%	Tehama
Folsom*	7.75%	Sacramento
Fontana*	7.75%	San Bernardino
Forbestown	7.25%	Butte
Forest Falls	7.75%	San Bernardino
Forest Glen	7.25%	Trinity
Forest Knolls	7.25%	Marin
Forest Park	8.25%	Los Angeles
Forest Ranch	7.25%	Butte
Foresthill	7.25%	Placer
Forestville	7.50%	Sonoma
Forks of Salmon	7.25%	Siskiyou
Fort Bidwell	7.25%	Modoc
Fort Bragg*	7.25%	Mendocino
Fort Dick	7.25%	Del Norte
Fort Irwin	7.75%	San Bernardino
Fort Jones*	7.25%	Siskiyou
Fort Ord (Seaside*)	7.25%	Monterey
Fort Seward	7.25%	Humboldt
Fortuna*	7.25%	Humboldt
Foster City*	8.25%	San Mateo

Post Office	Rate	County
Fountain Valley*	7.75%	Orange
Fowler*	7.875%	Fresno
Frazier Park	7.25%	Kern
Freedom	8.00%	Santa Cruz
Freeport	7.75%	Sacramento
Freestone	7.50%	Sonoma
Fremont*	8.25%	Alameda
French Camp	7.75%	San Joaquin
French Gulch	7.25%	Shasta
Freshwater	7.25%	Humboldt
Fresno*	7.875%	Fresno
Friant	7.875%	Fresno
Friendly Valley (Santa Clarita*)	8.25%	Los Angeles
Frontera	7.75%	Riverside
Fullerton*	7.75%	Orange
Fulton	7.50%	Sonoma

G

Post Office	Rate	County
Galt*	7.75%	Sacramento
Garberville	7.25%	Humboldt
Garden Grove*	7.75%	Orange
Garden Valley	7.25%	El Dorado
Gardena*	8.25%	Los Angeles
Garey	7.75%	Santa Barbara
Garnet	7.75%	Riverside
Gasquet	7.25%	Del Norte
Gaviota	7.75%	Santa Barbara
Gazelle	7.25%	Siskiyou
George Air Force Base	7.75%	San Bernardino
Georgetown	7.25%	El Dorado
Gerber	7.25%	Tehama
Geyserville	7.50%	Sonoma
Giant Forest	7.25%	Tulare
Gillman Hot Springs	7.75%	Riverside
Gilroy*	8.25%	Santa Clara
Glassell Park (Los Angeles*)	8.25%	Los Angeles
Glen Avon	7.75%	Riverside
Glen Ellen	7.50%	Sonoma
Glenburn	7.25%	Shasta
Glencoe	7.25%	Calaveras
Glendale*	8.25%	Los Angeles
Glendora*	8.25%	Los Angeles
Glenhaven	7.25%	Lake
Glenn	7.25%	Glenn

Post Office	Rate	County
Glennville	7.25%	Kern
Gold River	7.75%	Sacramento
Gold Run	7.25%	Placer
Golden Hills	7.25%	Kern
Goleta	7.75%	Santa Barbara
Gonzales*	7.25%	Monterey
Goodyears Bar	7.25%	Sierra
Gorman	8.25%	Los Angeles
Goshen	7.25%	Tulare
Government Island	8.25%	Alameda
Graeagle	7.25%	Plumas
Granada Hills (Los Angeles*)	8.25%	Los Angeles
Grand Terrace*	7.75%	San Bernardino
Grass Valley*	7.375%	Nevada
Graton	7.50%	Sonoma
Green Valley	8.25%	Los Angeles
Green Valley Lake	7.75%	San Bernardino
Greenacres	7.25%	Kern
Greenbrae (Larkspur*)	7.25%	Marin
Greenfield*	7.25%	Monterey
Greenview	7.25%	Siskiyou
Greenville	7.25%	Plumas
Greenwood	7.25%	El Dorado
Grenada	7.25%	Siskiyou
Gridley*	7.25%	Butte
Grimes	7.25%	Colusa
Grizzly Flats	7.25%	El Dorado
Groveland	7.25%	Tuolumne
Grover Beach*	7.25%	San Luis Obispo
Guadalupe*	7.75%	Santa Barbara
Gualala	7.25%	Mendocino
Guasti (Ontario*)	7.75%	San Bernardino
Guatay	7.75%	San Diego
Guerneville	7.50%	Sonoma
Guinda	7.25%	Yolo
Gustine*	7.25%	Merced

H

Post Office	Rate	County
Hacienda Heights	8.25%	Los Angeles
Halcyon	7.25%	San Luis Obispo
Half Moon Bay*	8.25%	San Mateo
Hamilton Air Force Base (Novato *)	7.25%	Marin

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County
Hamilton City	7.25%	Glenn
Hanford*	7.25%	Kings
Happy Camp	7.25%	Siskiyou
Harbor City (Los Angeles*)	8.25%	Los Angeles
Harmony	7.25%	San Luis Obispo
Harris	7.25%	Humboldt
Hat Creek	7.25%	Shasta
Hathaway Pines	7.25%	Calaveras
Havasu Lake	7.75%	San Bernardino
Hawaiian Gardens*	8.25%	Los Angeles
Hawthorne*	8.25%	Los Angeles
Hayfork	7.25%	Trinity
Hayward*	8.25%	Alameda
Hazard	8.25%	Los Angeles
Healdsburg*	7.50%	Sonoma
Heber	7.75%	Imperial
Helena	7.25%	Trinity
Helendale	7.75%	San Bernardino
Helm	7.875%	Fresno
Hemet*	7.75%	Riverside
Herald	7.75%	Sacramento
Hercules*	8.25%	Contra Costa
Herlong	7.25%	Lassen
Hermosa Beach*	8.25%	Los Angeles
Herndon	7.875%	Fresno
Hesperia*	7.75%	San Bernardino
Heyer	8.25%	Alameda
Hickman	7.375%	Stanislaus
Hidden Hills*	8.25%	Los Angeles
Highgrove	7.75%	Riverside
Highland Park (Los Angeles*)	8.25%	Los Angeles
Highland*	7.75%	San Bernardino
Highway City (Fresno*)	7.875%	Fresno
Hillcrest (San Diego*)	7.75%	San Diego
Hillsborough*	8.25%	San Mateo
Hillsdale (San Mateo*)	8.25%	San Mateo
Hilmar	7.25%	Merced
Hilt	7.25%	Siskiyou
Hinkley	7.75%	San Bernardino
Hobergs	7.25%	Lake
Hollister*	7.25%	San Benito
Hollywood (Los Angeles*)	8.25%	Los Angeles
Holmes	7.25%	Humboldt
Holt	7.75%	San Joaquin

Post Office	Rate	County
Holtville*	7.75%	Imperial
Holy City	8.25%	Santa Clara
Homeland	7.75%	Riverside
Homestead	7.25%	Kern
Homestead	7.75%	Riverside
Homewood	7.25%	Placer
Honby	8.25%	Los Angeles
Honeydew	7.25%	Humboldt
Hood	7.75%	Sacramento
Hoopa	7.25%	Humboldt
Hope Valley (Forest Camp)	7.25%	Alpine
Hopland	7.25%	Mendocino
Hornbrook	7.25%	Siskiyou
Hornitos	7.25%	Mariposa
Horse Creek	7.25%	Siskiyou
Horse Lake	7.25%	Lassen
Hughson*	7.375%	Stanislaus
Hume	7.875%	Fresno
Huntington	7.75%	Orange
Huntington Beach*	7.75%	Orange
Huntington Lake	7.875%	Fresno
Huntington Park*	8.25%	Los Angeles
Huron*	7.875%	Fresno
Hyampom	7.25%	Trinity
Hyde Park (Los Angeles*)	8.25%	Los Angeles
Hydesville	7.25%	Humboldt

Post Office	Rate	County
Idria	7.25%	San Benito
Idyllwild	7.75%	Riverside
Ignacio (Novato*)	7.25%	Marin
Igo	7.25%	Shasta
Imola (Napa*)	7.75%	Napa
Imperial Beach*	7.75%	San Diego
Imperial*	7.75%	Imperial
Independence	7.75%	Inyo
Indian Wells*	7.75%	Riverside
Indio*	7.75%	Riverside
Industry*	8.25%	Los Angeles
Inglewood*	8.25%	Los Angeles
Inverness	7.25%	Marin
Inyo	7.75%	Inyo
Inyokern	7.25%	Kern
Ione*	7.25%	Amador
Iowa Hill	7.25%	Placer

Post Office	Rate	County
Irvine*	7.75%	Orange
Irwindale*	8.25%	Los Angeles
Isla Vista	7.75%	Santa Barbara
Island Mountain	7.25%	Trinity
Isleton*	7.75%	Sacramento
Ivanhoe	7.25%	Tulare
Ivanpah	7.75%	San Bernardino

J		
Post Office	Rate	County
Jackson*	7.25%	Amador
Jacumba	7.75%	San Diego
Jamacha	7.75%	San Diego
Jamestown	7.25%	Tuolumne
Jamul	7.75%	San Diego
Janesville	7.25%	Lassen
Jenner	7.50%	Sonoma
Johannesburg	7.25%	Kern
Johnsontale	7.25%	Tulare
Johnstonville	7.25%	Lassen
Johnstown	7.75%	San Diego
Jolon	7.25%	Monterey
Joshua Tree	7.75%	San Bernardino
Julian	7.75%	San Diego
Junction City	7.25%	Trinity
June Lake	7.25%	Mono
Juniper	7.25%	Lassen

K		
Post Office	Rate	County
Kagel Canyon	8.25%	Los Angeles
Kaweah	7.25%	Tulare
Keddie	7.25%	Plumas
Keeler	7.75%	Inyo
Keene	7.25%	Kern
Kelsey	7.25%	El Dorado
Kelseyville	7.25%	Lake
Kelso	7.75%	San Bernardino
Kensington	8.25%	Contra Costa
Kentfield	7.25%	Marin
Kenwood	7.50%	Sonoma
Kerman*	7.875%	Fresno
Kernville	7.25%	Kern
Keswick	7.25%	Shasta
Kettleman City	7.25%	Kings
Keyes	7.375%	Stanislaus
King City*	7.25%	Monterey
Kings Beach	7.25%	Placer

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County	Post Office	Rate	County	Post Office	Rate	County
Kings Canyon National Park	7.25%	Tulare	Lake Alpine	7.25%	Alpine	Leona Valley	8.25%	Los Angeles
Kingsburg*	7.875%	Fresno	Lake Arrowhead	7.75%	San Bernardino	Leucadia (Encinitas*)	7.75%	San Diego
Kinyon	7.25%	Siskiyou	Lake City	7.25%	Modoc	Lewiston	7.25%	Trinity
Kirkwood	7.25%	Alpine	Lake City	7.375%	Nevada	Liberty Farms	7.375%	Solano
Kit Carson	7.25%	Amador	Lake Elsinore*	7.75%	Riverside	Likely	7.25%	Modoc
Klamath	7.25%	Del Norte	Lake Forest (El Toro*)	7.75%	Orange	Lincoln Acres	7.75%	San Diego
Klamath River	7.25%	Siskiyou	Lake Hughes	8.25%	Los Angeles	Lincoln Village	7.75%	San Joaquin
Kneeland	7.25%	Humboldt	Lake Isabella	7.25%	Kern	Lincoln*	7.25%	Placer
Knights Ferry	7.375%	Stanislaus	Lake Los Angeles	8.25%	Los Angeles	Linda	7.25%	Yuba
Knights Landing	7.25%	Yolo	Lake Mary	7.25%	Mono	Linden	7.75%	San Joaquin
Knightsen	8.25%	Contra Costa	Lake San Marcos	7.75%	San Diego	Lindsay*	7.25%	Tulare
Korbel	7.25%	Humboldt	Lake Shastina	7.25%	Siskiyou	Linnell	7.25%	Tulare
Korbel	7.50%	Sonoma	Lake Sherwood	7.25%	Ventura	Litchfield	7.25%	Lassen
Kyburz	7.25%	El Dorado	Lakehead	7.25%	Shasta	Little Lake	7.75%	Inyo
L			Lakeport*	7.25%	Lake	Little Norway	7.25%	El Dorado
Los Angeles	8.25%	Los Angeles	Lakeshore	7.875%	Fresno	Little Valley	7.25%	Lassen
Airport (Los Angeles*)			Lakeside	7.75%	San Diego	Littleriver	7.25%	Mendocino
La Canada-Flintridge*	8.25%	Los Angeles	Lakeview	7.75%	Riverside	Littlerock (Also Little Rock)	8.25%	Los Angeles
La Crescenta	8.25%	Los Angeles	Lakeview Terrace (Los Angeles*)			Live Oak*	7.25%	Sutter
La Cresta Village	7.25%	Kern	Lakewood*	8.25%	Los Angeles	Livermore*	8.25%	Alameda
La Grange	7.375%	Stanislaus	Lamont	7.25%	Kern	Livingston*	7.25%	Merced
La Habra	8.25%	Los Angeles	Lancaster*	8.25%	Los Angeles	Llano	8.25%	Los Angeles
Heights*			Landers	7.75%	San Bernardino	Loch Lomond	7.25%	Lake
La Habra*	7.75%	Orange	Landscape	8.25%	Alameda	Locke	7.75%	Sacramento
La Honda	8.25%	San Mateo	Lang	8.25%	Los Angeles	Lockeford	7.75%	San Joaquin
La Jolla (San Diego*)	7.75%	San Diego	Larkfield	7.50%	Sonoma	Lockheed	8.00%	Santa Cruz
La Mesa*	7.75%	San Diego	Larkspur*	7.25%	Marin	Lockwood	7.25%	Monterey
La Mirada*	8.25%	Los Angeles	Larwin Plaza	7.375%	Solano	Lodi*	7.75%	San Joaquin
La Mirada*	8.25%	Los Angeles	Lathrop	7.75%	San Joaquin	Loleta	7.25%	Humboldt
La Palma*	7.75%	Orange	Laton	7.875%	Fresno	Loma Linda*	7.75%	San Bernardino
La Port	7.25%	Plumas	Lawndale*	8.25%	Los Angeles	Loma Mar	8.25%	San Mateo
La Puente*	8.25%	Los Angeles	Laws	7.75%	Inyo	Loma Rica	7.25%	Yuba
La Quinta*	7.75%	Riverside	Laytonville	7.25%	Mendocino	Lomita*	8.25%	Los Angeles
La Selva Beach	8.00%	Santa Cruz	Le Grand (Also LeGrand)	7.25%	Merced	Lompoc*	7.75%	Santa Barbara
La Verne*	8.25%	Los Angeles	Lebec	7.25%	Kern	London	7.25%	Tulare
La Vina	8.25%	Los Angeles	Lee Vining	7.25%	Mono	Lone Pine	7.75%	Inyo
Ladera	8.25%	San Mateo	Leggett	7.25%	Mendocino	Long Barn	7.25%	Tuolumne
Ladera Heights	8.25%	Los Angeles	Leisure World	7.75%	Orange	Long Beach*	8.25%	Los Angeles
Lafayette*	8.25%	Contra Costa	Leisure World (Seal Beach*)	7.75%	Orange	Longview	8.25%	Los Angeles
Laguna Beach*	7.75%	Orange	Lemon Grove*	7.75%	San Diego	Lookout	7.25%	Modoc
Laguna Hills*	7.75%	Orange	Lemoncove	7.25%	Tulare	Loomis*	7.25%	Placer
Laguna Niguel*	7.75%	Orange	Lemoore*	7.25%	Kings	Lorre Estates	8.25%	Santa Clara
Lagunitas	7.25%	Marin	Lennox	8.25%	Los Angeles	Los Alamitos*	7.75%	Orange
			Lenwood	7.75%	San Bernardino	Los Alamos	7.75%	Santa Barbara
						Los Altos Hills*	8.25%	Santa Clara
						Los Altos*	8.25%	Santa Clara
						Los Angeles*	8.25%	Los Angeles
						Los Banos*	7.25%	Merced

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County	Post Office	Rate	County	Post Office	Rate	County
Los Gatos*	8.25%	Santa Clara	Marine Corps (Twentynine Palms)	7.75%	San Bernardino	Mineral	7.25%	Tehama
Los Molinos	7.25%	Tehama	Mariner	7.75%	Orange	Mineral King	7.25%	Tulare
Los Nietos	8.25%	Los Angeles	Mariposa	7.25%	Mariposa	Mint Canyon	8.25%	Los Angeles
Los Olivos	7.75%	Santa Barbara	Markleeville	7.25%	Alpine	Mira Loma	7.75%	Riverside
Los Osos	7.25%	San Luis Obispo	Marsh Manor	8.25%	San Mateo	Mira Vista	8.25%	Contra Costa
Los Padres	7.25%	San Luis Obispo	Marshall	7.25%	Marin	Miracle Hot Springs	7.25%	Kern
Los Serranos	7.75%	San Bernardino	Martell	7.25%	Amador	Miramar (San Diego*)	7.75%	San Diego
Lost Hills	7.25%	Kern	Martinez*	8.25%	Contra Costa	Miramonte	7.875%	Fresno
Lost Lake	7.75%	Riverside	Marysville*	7.25%	Yuba	Miranda	7.25%	Humboldt
Lotus	7.25%	El Dorado	Mather	7.25%	Tuolumne	Mission Hills (Los Angeles*)	8.25%	Los Angeles
Lower Lake	7.25%	Lake	Mather Air Force Base	7.75%	Sacramento	Mission Viejo*	7.75%	Orange
Loyalton*	7.25%	Sierra	Maxwell	7.25%	Colusa	Moccasin	7.25%	Tuolumne
Lucerne	7.25%	Lake	Maywood*	8.25%	Los Angeles	Modesto*	7.375%	Stanislaus
Lucerne Valley	7.75%	San Bernardino	McArthur	7.25%	Shasta	Moffett Field	8.25%	Santa Clara
Lucia	7.25%	Monterey	McClellan Air Force Base	7.75%	Sacramento	Mojave	7.25%	Kern
Ludlow	7.75%	San Bernardino	McCloud	7.25%	Siskiyou	Mokelumne Hill	7.25%	Calaveras
Lugo	8.25%	Los Angeles	McFarland*	7.25%	Kern	Moneta	8.25%	Los Angeles
Luther Burbank (Santa Rosa*)	7.50%	Sonoma	McKinleyville	7.25%	Humboldt	Mono Hot Springs	7.875%	Fresno
Lynwood*	8.25%	Los Angeles	McKittrick	7.25%	Kern	Mono Lake	7.25%	Mono
Lytle Creek	7.75%	San Bernardino	Mead Valley	7.75%	Riverside	Monolith	7.25%	Kern
M								
Post Office	Rate	County	Post Office	Rate	County	Post Office	Rate	County
Macdoel	7.25%	Siskiyou	Meadow Valley	7.25%	Plumas	Monrovia*	8.25%	Los Angeles
Maclay	8.25%	Los Angeles	Meadow Vista	7.25%	Placer	Monta Vista	8.25%	Santa Clara
Mad River	7.25%	Trinity	Meadowbrook	7.75%	Riverside	Montague*	7.25%	Siskiyou
Madeline	7.25%	Lassen	Mecca	7.75%	Riverside	Montalvo (Ventura*)	7.25%	Ventura
Madera*	7.75%	Madera	Meeks Bay	7.25%	El Dorado	Montara	8.25%	San Mateo
Madison	7.25%	Yolo	Meiners Oaks	7.25%	Ventura	Montclair*	7.75%	San Bernardino
Magalia	7.25%	Butte	Mendocino	7.25%	Mendocino	Monte Rio	7.50%	Sonoma
Malaga	7.875%	Fresno	Mendota*	7.875%	Fresno	Monte Sereno*	8.25%	Santa Clara
Malibu*	8.25%	Los Angeles	Menifee	7.75%	Riverside	Montebello*	8.25%	Los Angeles
Mammoth Lakes*	7.25%	Mono	Menlo Park*	8.25%	San Mateo	Montecito	7.75%	Santa Barbara
Manhattan Beach*	8.25%	Los Angeles	Mentone	7.75%	San Bernardino	Monterey Bay Academy	8.00%	Santa Cruz
Manteca*	7.75%	San Joaquin	Merced*	7.25%	Merced	Monterey Park*	8.25%	Los Angeles
Manton	7.25%	Tehama	Meridian	7.25%	Sutter	Monterey*	7.25%	Monterey
Manzanita Lake	7.25%	Shasta	Mettler	7.25%	Kern	Montgomery Creek	7.25%	Shasta
Mar Vista	8.25%	Los Angeles	Meyers	7.25%	El Dorado	Montrose	8.25%	Los Angeles
Marcelina	8.25%	Los Angeles	Mi-Wuk Village	7.25%	Tuolumne	Mooney	7.25%	Tulare
March Air Force Base	7.75%	Riverside	Middletown	7.25%	Lake	Moonridge	7.75%	San Bernardino
Mare Island (Vallejo*)	7.375%	Solano	Midland	7.75%	Riverside	Moorpark*	7.25%	Ventura
Maricopa*	7.25%	Kern	Midpines	7.25%	Mariposa	Moraga*	8.25%	Contra Costa
Marin City	7.25%	Marin	Midway City	7.75%	Orange	Moreno Valley*	7.75%	Riverside
Marina Del Rey	8.25%	Los Angeles	Milford	7.25%	Lassen	Morgan Hill*	8.25%	Santa Clara
Marina*	7.25%	Monterey	Mill Creek	7.25%	Tehama	Morongo Valley	7.75%	San Bernardino
			Mill Valley*	7.25%	Marin	Morro Bay*	7.25%	San Luis Obispo
			Millbrae*	8.25%	San Mateo	Morro Plaza	7.25%	San Luis Obispo
			Millville	7.25%	Shasta			
			Milpitas*	8.25%	Santa Clara			

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County
Moss Beach	8.25%	San Mateo
Moss Landing	7.25%	Monterey
Mount Hamilton	8.25%	Santa Clara
Mount Hebron	7.25%	Siskiyou
Mount Hermon	8.00%	Santa Cruz
Mount Laguna	7.75%	San Diego
Mount Shasta*	7.25%	Siskiyou
Mount Wilson	8.25%	Los Angeles
Mountain Center	7.75%	Riverside
Mountain Mesa	7.25%	Kern
Mountain Pass	7.75%	San Bernardino
Mountain Ranch	7.25%	Calaveras
Mountain View*	8.25%	Santa Clara
Mt. Aukum	7.25%	El Dorado
Mt. Baldy	7.75%	San Bernardino
Murphys	7.25%	Calaveras
Murrieta*	7.75%	Riverside
Muscoy	7.75%	San Bernardino
Myers Flat	7.25%	Humboldt

N

Post Office	Rate	County
Napa*	7.75%	Napa
Naples	8.25%	Los Angeles
Nashville	7.25%	El Dorado
National City*	7.75%	San Diego
Naval (Port Hueneme*)	7.25%	Ventura
Naval (San Diego*)	7.75%	San Diego
Naval Air Station (Alameda*)	8.25%	Alameda
Naval Air Station (Lemoore*)	7.25%	Kings
Naval Air Station (Coronado*)	7.75%	San Diego
Naval Hospital (Oakland*)	8.25%	Alameda
Naval Hospital (San Diego*)	7.75%	San Diego
Naval Supply Center (Oakland*)	8.25%	Alameda
Naval Training Center (San Diego*)	7.75%	San Diego
Navarro	7.25%	Mendocino
Needles*	7.75%	San Bernardino
Nelson	7.25%	Butte
Nevada City*	7.375%	Nevada

Post Office	Rate	County
New Almaden	8.25%	Santa Clara
New Cuyama	7.75%	Santa Barbara
New Idria	7.25%	San Benito
Newark*	8.25%	Alameda
Newberry	7.75%	San Bernardino
Newberry Springs	7.75%	San Bernardino
Newbury Park (Thousand Oaks*)	7.25%	Ventura
Newcastle	7.25%	Placer
Newhall (Santa Clarita*)	8.25%	Los Angeles
Newman*	7.375%	Stanislaus
Newport Beach*	7.75%	Orange
Nicasio	7.25%	Marin
Nice	7.25%	Lake
Nicolaus	7.25%	Sutter
Niland	7.75%	Imperial
Nipomo	7.25%	San Luis Obispo
Nipton	7.75%	San Bernardino
Norco*	7.75%	Riverside
Norden	7.375%	Nevada
North Edwards	7.25%	Kern
North Fork	7.75%	Madera
North Gardena	8.25%	Los Angeles
North Highlands	7.75%	Sacramento
North Hills (Los Angeles*)	8.25%	Los Angeles
North Hollywood (Los Angeles*)	8.25%	Los Angeles
North Palm Springs	7.75%	Riverside
North San Juan	7.375%	Nevada
North Shore	7.75%	Riverside
Northridge (Los Angeles*)	8.25%	Los Angeles
Norton Air Force Base (San Bernardino*)	7.75%	San Bernardino
Norwalk*	8.25%	Los Angeles
Novato*	7.25%	Marin
Nubieber	7.25%	Lassen
Nuevo	7.75%	Riverside
Nyland Acres	7.25%	Ventura

O

Post Office	Rate	County
O'Brien	7.25%	Shasta
O'Neals	7.75%	Madera
Oak Run	7.25%	Shasta

Post Office	Rate	County
Oak View	7.25%	Ventura
Oakdale*	7.375%	Stanislaus
Oakhurst	7.75%	Madera
Oakland*	8.25%	Alameda
Oakley	8.25%	Contra Costa
Oakville	7.75%	Napa
Oasis	7.75%	Riverside
Oban	8.25%	Los Angeles
Occidental	7.50%	Sonoma
Oceano	7.25%	San Luis Obispo
Oceanside*	7.75%	San Diego
Ocotillo	7.75%	Imperial
Ocotillo Wells	7.75%	San Diego
Oildale	7.25%	Kern
Ojai*	7.25%	Ventura
Olancho	7.75%	Inyo
Old Station	7.25%	Shasta
Olema	7.25%	Marin
Olinda	7.25%	Shasta
Olive View (Los Angeles*)	8.25%	Los Angeles
Olivehurst	7.25%	Yuba
Olivenhain (Encinitas*)	7.75%	San Diego
Olympic Valley	7.25%	Placer
Omo Ranch	7.25%	El Dorado
Ono	7.25%	Shasta
Ontario*	7.75%	San Bernardino
Onyx	7.25%	Kern
Opal Cliffs	8.00%	Santa Cruz
Orange Cove*	7.875%	Fresno
Orange*	7.75%	Orange
Orangevale	7.75%	Sacramento
Orcutt	7.75%	Santa Barbara
Ordbend	7.25%	Glenn
Oregon House	7.25%	Yuba
Orick	7.25%	Humboldt
Orinda*	8.25%	Contra Costa
Orland*	7.25%	Glenn
Orleans	7.25%	Humboldt
Oro Grande	7.75%	San Bernardino
Orosi	7.25%	Tulare
Oroville*	7.25%	Butte
Otay (Chula Vista*)	7.75%	San Diego
Oxnard*	7.25%	Ventura

* Incorporated City

Cities, Counties and Tax Rates

P

Post Office	Rate	County
Pacheco	8.25%	Contra Costa
Pacific Grove*	7.25%	Monterey
Pacific House	7.25%	El Dorado
Pacific Palisades (Los Angeles*)	8.25%	Los Angeles
Pacifica*	8.25%	San Mateo
Pacoima	8.25%	Los Angeles
Pacifico	8.25%	Los Angeles
Paicines	7.25%	San Benito
Pajaro	7.25%	Monterey
Pala	7.75%	San Diego
Palermo	7.25%	Butte
Pallett	8.25%	Los Angeles
Palm City	7.75%	Riverside
Palm City (San Diego*)	7.75%	San Diego
Palm Desert*	7.75%	Riverside
Palm Springs*	7.75%	Riverside
Palmdale*	8.25%	Los Angeles
Palo (Vista*)	7.75%	San Diego
Palo Alto*	8.25%	Santa Clara
Palo Cedro	7.25%	Shasta
Palo Verde	7.75%	Imperial
Palomar Mountain	7.75%	San Diego
Palos Verdes Estates*	8.25%	Los Angeles
Palos Verdes/ Peninsula	8.25%	Los Angeles
Panorama City (Los Angeles*)	8.25%	Los Angeles
Paradise*	7.25%	Butte
Paramount*	8.25%	Los Angeles
Parker Dam	7.75%	San Bernardino
Parkfield	7.25%	Monterey
Parlier*	7.875%	Fresno
Pasadena*	8.25%	Los Angeles
Paskenta	7.25%	Tehama
Paso Robles*	7.25%	San Luis Obispo
Patterson*	7.375%	Stanislaus
Patton	7.75%	San Bernardino
Pauma Valley	7.75%	San Diego
Paynes Creek	7.25%	Tehama
Pearblossom	8.25%	Los Angeles
Pearland	8.25%	Los Angeles
Pebble Beach	7.25%	Monterey
Pedley	7.75%	Riverside
Peninsula Village	7.25%	Plumas
Penn Valley	7.375%	Nevada
Penngrove	7.50%	Sonoma

Post Office	Rate	County
Penryn	7.25%	Placer
Pepperwood	7.25%	Humboldt
Permanente	8.25%	Santa Clara
Perris*	7.75%	Riverside
Perry (Whittier*)	8.25%	Los Angeles
Pescadero	8.25%	San Mateo
Petaluma*	7.50%	Sonoma
Petrolia	7.25%	Humboldt
Phelan	7.75%	San Bernardino
Phillipsville	7.25%	Humboldt
Philo	7.25%	Mendocino
Pico Rivera*	8.25%	Los Angeles
Piedmont*	8.25%	Alameda
Piedra	7.875%	Fresno
Piercy	7.25%	Mendocino
Pilot Hill	7.25%	El Dorado
Pine Grove	7.25%	Amador
Pine Valley	7.75%	San Diego
Pincrest	7.25%	Tuolumne
Pinedale (Fresno*)	7.875%	Fresno
Pinetree	8.25%	Los Angeles
Pinole*	8.25%	Contra Costa
Pinon Hills	7.75%	San Bernardino
Pioneer	7.25%	Amador
Pioneertown	7.75%	San Bernardino
Piru	7.25%	Ventura
Pismo Beach*	7.25%	San Luis Obispo
Pittsburg*	8.25%	Contra Costa
Pixley	7.25%	Tulare
Placencia*	7.75%	Orange
Placerville*	7.50%	El Dorado
Plainview	7.25%	Tulare
Planada	7.25%	Merced
Plaster City	7.75%	Imperial
Platina	7.25%	Shasta
Playa Del Rey (Los Angeles*)	8.25%	Los Angeles
Pleasant Grove	7.25%	Sutter
Pleasant Hill*	8.25%	Contra Costa
Pleasanton*	8.25%	Alameda
Plymouth*	7.25%	Amador
Point Arena*	7.25%	Mendocino
Point Mugu	7.25%	Ventura
Point Pittsburg (Pittsburg*)	8.25%	Contra Costa
Point Reyes Station	7.25%	Marin
Pollock Pines	7.25%	El Dorado
Pomona*	8.25%	Los Angeles

Post Office	Rate	County
Pond	7.25%	Kern
Pondosa	7.25%	Siskiyou
Pope Valley	7.75%	Napa
Poplar	7.25%	Tulare
Port Costa	8.25%	Contra Costa
Port Hueneme*	7.25%	Ventura
Porter Ranch (Los Angeles*)	8.25%	Los Angeles
Porterville*	7.25%	Tulare
Portola Valley*	8.25%	San Mateo
Portola*	7.25%	Plumas
Portuguese Bend	8.25%	Los Angeles
Posey	7.25%	Tulare
Potrero	7.75%	San Diego
Potter Valley	7.25%	Mendocino
Poway*	7.75%	San Diego
Prather	7.875%	Fresno
Presidio (San Francisco*)	8.50%	San Francisco
Presidio of Monterey (Monterey*)	7.25%	Monterey
Priest Valley	7.25%	Monterey
Princeton	7.25%	Colusa
Proberta	7.25%	Tehama
Project City	7.25%	Shasta
Prunedale	7.25%	Monterey
Pt. Dume	8.25%	Los Angeles
Pulga	7.25%	Butte
Pumpkin Center	7.25%	Kern

Q

Post Office	Rate	County
Quail Valley	7.75%	Riverside
Quartz Hill	8.25%	Los Angeles
Quincy	7.25%	Plumas

R

Post Office	Rate	County
Rackerby	7.25%	Yuba
Rail Road Flat	7.25%	Calaveras
Rainbow	7.75%	San Diego
Raisin City	7.875%	Fresno
Ramona	7.75%	San Diego
Ranchita	7.75%	San Diego
Rancho Bernardo (San Diego*)	7.75%	San Diego

* Incorporated City

Cities, Counties and Tax Rates

S

Post Office	Rate	County	Post Office	Rate	County	Post Office	Rate	County
Rancho California	7.75%	Riverside	Ridgecrest*	7.25%	Kern	Sacramento*	7.75%	Sacramento
Rancho Cordova	7.75%	Sacramento	Rimforest	7.75%	San Bernardino	Saint Helena*	7.75%	Napa
Rancho Cucamonga*	7.75%	San Bernardino	Rimpau (Los Angeles*)	8.25%	Los Angeles	Salida	7.375%	Stanislaus
Rancho Dominguez	8.25%	Los Angeles	Rio Bravo (Bakersfield*)	7.25%	Kern	Salinas*	7.25%	Monterey
Rancho Mirage*	7.75%	Riverside	Rio Dell*	7.25%	Humboldt	Salton City	7.75%	Imperial
Rancho Murieta	7.75%	Sacramento	Rio Linda	7.75%	Sacramento	Salyer	7.25%	Trinity
Rancho Palos Verdes*	8.25%	Los Angeles	Rio Nido	7.50%	Sonoma	Samoa	7.25%	Humboldt
Rancho Park (Los Angeles*)	8.25%	Los Angeles	Rio Oso	7.25%	Sutter	San Andreas	7.25%	Calaveras
Rancho Santa Fe	7.75%	San Diego	Rio Vista*	7.375%	Solano	San Anselmo*	7.25%	Marin
Rancho Santa Margarita	7.75%	Orange	Ripley	7.75%	Riverside	San Ardo	7.25%	Monterey
Randsburg	7.25%	Kern	Ripon*	7.75%	San Joaquin	San Benito	7.25%	San Benito
Ravendale	7.25%	Lassen	River Pines	7.25%	Amador	San Bernardino*	7.75%	San Bernardino
Ravenna	8.25%	Los Angeles	Riverbank*	7.375%	Stanislaus	San Bruno*	8.25%	San Mateo
Raymond	7.75%	Madera	Riverdale	7.875%	Fresno	San Carlos*	8.25%	San Mateo
Red Bluff*	7.25%	Tehama	Riverside*	7.75%	Riverside	San Clemente*	7.75%	Orange
Red Mountain	7.75%	San Bernardino	Robbins	7.25%	Sutter	San Diego*	7.75%	San Diego
Red Top	7.75%	Madera	Rocklin*	7.25%	Placer	San Dimas*	8.25%	Los Angeles
Redcrest	7.25%	Humboldt	Rodeo	8.25%	Contra Costa	San Fernando*	8.25%	Los Angeles
Redding*	7.25%	Shasta	Rohnert Park*	7.50%	Sonoma	San Francisco*	8.50%	San Francisco
Redlands*	7.75%	San Bernardino	Rohnerville	7.25%	Humboldt	San Gabriel*	8.25%	Los Angeles
Redondo Beach*	8.25%	Los Angeles	Rolling Hills Estates*	8.25%	Los Angeles	San Geronimo	7.25%	Marin
Redway	7.25%	Humboldt	Rolling Hills*	8.25%	Los Angeles	San Gregorio	8.25%	San Mateo
Redwood City*	8.25%	San Mateo	Romoland	7.75%	Riverside	San Jacinto*	7.75%	Riverside
Redwood Estates	8.25%	Santa Clara	Rosamond	7.25%	Kern	San Joaquin*	7.875%	Fresno
Redwood Valley	7.25%	Mendocino	Rose Bowl (Pasadena*)	8.25%	Los Angeles	San Jose*	8.25%	Santa Clara
Reedley*	7.875%	Fresno	Roseland (Santa Rosa*)	7.50%	Sonoma	San Juan	7.25%	San Benito
Refugio Beach	7.75%	Santa Barbara	Rosemead*	8.25%	Los Angeles	Bautista*		
Represa (Folsom Prison)	7.75%	Sacramento	Roseville*	7.25%	Placer	San Juan Capistrano*	7.75%	Orange
Requa	7.25%	Del Norte	Ross*	7.25%	Marin	San Juan Plaza (San Juan Capistrano)	7.75%	Orange
Rescue	7.25%	El Dorado	Rossmoor	7.75%	Orange	San Leandro*	8.25%	Alameda
Reseda (Los Angeles*)	8.25%	Los Angeles	Rough and Ready	7.375%	Nevada	San Lorenzo	8.25%	Alameda
Rheem Valley (Moraga*)	8.25%	Contra Costa	Round Mountain	7.25%	Shasta	San Lucas	7.25%	Monterey
Rialto*	7.75%	San Bernardino	Rowland Heights	8.25%	Los Angeles	San Luis	7.25%	San Luis Obispo
Richardson Grove	7.25%	Humboldt	Rubidoux	7.75%	Riverside	Obispo*		
Richardson Springs	7.25%	Butte	Ruby Valley	7.25%	Humboldt	San Luis Rey (Oceanside*)	7.75%	San Diego
Richfield	7.25%	Tehama	Rumsey	7.25%	Yolo	San Marcos*	7.75%	San Diego
Richgrove	7.25%	Tulare	Running Springs	7.75%	San Bernardino	San Marino*	8.25%	Los Angeles
Richmond*	8.25%	Contra Costa	Ruth	7.25%	Trinity	San Martin	8.25%	Santa Clara
Richvale	7.25%	Butte	Rutherford	7.75%	Napa	San Mateo*	8.25%	San Mateo
			Ryde	7.75%	Sacramento	San Miguel	7.25%	San Luis Obispo
						San Pablo*	8.25%	Contra Costa
						San Pedro (Los Angeles*)	8.25%	Los Angeles
						San Quentin	7.25%	Marin
						San Rafael*	7.25%	Marin
						San Ramon*	8.25%	Contra Costa

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County	Post Office	Rate	County	Post Office	Rate	County
San Simeon	7.25%	San Luis Obispo	Shafter*	7.25%	Kern	Soquel	8.00%	Santa Cruz
San Tomas	8.25%	Santa Clara	Shandon	7.25%	San Luis Obispo	Soulsbyville	7.25%	Tuolumne
San Ysidro (San Diego*)	7.75%	San Diego	Sharpe Army Depot	7.75%	San Joaquin	South Dos Palos	7.25%	Merced
Sand City*	7.25%	Monterey	Shasta	7.25%	Shasta	South El Monte*	8.25%	Los Angeles
Sanger*	7.875%	Fresno	Shaver Lake	7.875%	Fresno	South Fork	7.25%	Humboldt
Santa Ana*	7.75%	Orange	Sheepranch	7.25%	Calaveras	South Gate *	8.25%	Los Angeles
Santa Barbara*	7.75%	Santa Barbara	Shell Beach (Pismo Beach*)	7.25%	San Luis Obispo	South Laguna (Laguna Beach*)	7.75%	Orange
Santa Clara*	8.25%	Santa Clara	Sheridan	7.25%	Placer	South Lake Tahoe*	7.25%	El Dorado
Santa Clarita*	8.25%	Los Angeles	Sherman Island	7.75%	Sacramento	South Pasadena*	8.25%	Los Angeles
Santa Cruz*	8.00%	Santa Cruz	Sherman Oaks (Los Angeles*)	8.25%	Los Angeles	South San Francisco*	8.25%	San Mateo
Santa Fe Springs*	8.25%	Los Angeles	Sherwin Plaza	7.25%	Mono	South Shore (Alameda*)	8.25%	Alameda
Santa Margarita	7.25%	San Luis Obispo	Shingle Springs	7.25%	El Dorado	South Whittier	8.25%	Los Angeles
Santa Maria*	7.75%	Santa Barbara	Shingletown	7.25%	Shasta	Spanish Flat	7.75%	Napa
Santa Monica*	8.25%	Los Angeles	Shively	7.25%	Humboldt	Spreckels	7.25%	Monterey
Santa Nella	7.25%	Merced	Shore Acres	8.25%	Contra Costa	Spring Garden	7.25%	Plumas
Santa Paula*	7.25%	Ventura	Shoshone	7.75%	Inyo	Spring Valley	7.75%	San Diego
Santa Rita Park	7.25%	Merced	Sierra City	7.25%	Sierra	Springville	7.25%	Tulare
Santa Rosa*	7.50%	Sonoma	Sierra Madre*	8.25%	Los Angeles	Spyrock	7.25%	Mendocino
Santa Ynez	7.75%	Santa Barbara	Sierraville	7.25%	Sierra	Squaw Valley	7.25%	El Dorado
Santa Ysabel	7.75%	San Diego	Signal Hill*	8.25%	Los Angeles	St. Helena*	7.75%	Napa
Santee*	7.75%	San Diego	Silver Lake	7.25%	Amador	Standard	7.25%	Tuolumne
Saratoga*	8.25%	Santa Clara	Silverado Canyon	7.75%	Orange	Standish	7.25%	Lassen
Saticoy	7.25%	Ventura	Simi Valley*	7.25%	Ventura	Stanford	8.25%	Santa Clara
Sattley	7.25%	Sierra	Sisquoc	7.75%	Santa Barbara	Stanislaus	7.25%	Tuolumne
Saugus (Santa Clarita*)	8.25%	Los Angeles	Sites	7.25%	Colusa	Stanton*	7.75%	Orange
Sausalito*	7.25%	Marin	Sky Valley	7.75%	Riverside	Steele Park	7.75%	Napa
Sawtelle (Los Angeles*)	8.25%	Los Angeles	Skyforest	7.75%	San Bernardino	Stevenson	7.25%	Merced
Sawyers Bar	7.25%	Siskiyou	Sleepy Valley	8.25%	Los Angeles	Stewarts Point	7.50%	Sonoma
Scotia	7.25%	Humboldt	Sloat	7.25%	Plumas	Stinson Beach	7.25%	Marin
Scott Bar	7.25%	Siskiyou	Sloughhouse	7.75%	Sacramento	Stirling City	7.25%	Butte
Scotts Valley*	8.00%	Santa Cruz	Smartville	7.25%	Yuba	Stockton*	7.75%	San Joaquin
Sea Ranch	7.50%	Sonoma	Smith River	7.25%	Del Norte	Stonyford	7.25%	Colusa
Seabright	8.00%	Santa Cruz	Smithflat	7.25%	El Dorado	Storrie	7.25%	Plumas
Seal Beach*	7.75%	Orange	Smoke Tree (Palm Springs*)	7.75%	San Bernardino	Stratford	7.25%	Kings
Seaside*	7.25%	Monterey	Snelling	7.25%	Merced	Strathmore	7.25%	Tulare
Sebastopol*	7.50%	Sonoma	Soda Springs	7.375%	Nevada	Strawberry	7.25%	Tuolumne
Seeley	7.75%	Imperial	Solana Beach*	7.75%	San Diego	Strawberry Valley	7.25%	Yuba
Seiad Valley	7.25%	Siskiyou	Soledad*	7.25%	Monterey	Studio City (Los Angeles*)	8.25%	Los Angeles
Selby	8.25%	Contra Costa	Solemint	8.25%	Los Angeles	Sugarloaf	7.75%	San Bernardino
Selma*	7.875%	Fresno	Solvang*	7.75%	Santa Barbara	Suisun City*	7.375%	Solano
Seminole Hot Springs	8.25%	Los Angeles	Somerset	7.25%	El Dorado	Sulphur Springs	8.25%	Los Angeles
Sepulveda (Los Angeles*)	8.25%	Los Angeles	Somesbar	7.25%	Siskiyou	Sultana	7.25%	Tulare
Sequoia National Park	7.25%	Tulare	Somis	7.25%	Ventura	Summerland	7.75%	Santa Barbara
			Sonoma*	7.50%	Sonoma	Summit	7.75%	San Bernardino
			Sonora*	7.25%	Tuolumne	Summit City	7.25%	Shasta

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County
Sun City	7.75%	Riverside
Sun Valley (Los Angeles*)	8.25%	Los Angeles
Sunland (Los Angeles*)	8.25%	Los Angeles
Sunnymead (Moreno Valley*)	7.75%	Riverside
Sunnyside	7.75%	San Diego
Sunnyvale*	8.25%	Santa Clara
Sunol	8.25%	Alameda
Sunset Beach	7.75%	Orange
Sunset Whitney Ranch	7.25%	Placer
Surfside (Seal Beach*)	7.75%	Orange
Susanville*	7.25%	Lassen
Sutter	7.25%	Sutter
Sutter Creek*	7.25%	Amador
Sylmar (Los Angeles*)	8.25%	Los Angeles

T

Post Office	Rate	County
Taft*	7.25%	Kern
Tagus Ranch	7.25%	Tulare
Tahoe City	7.25%	Placer
Tahoe Paradise	7.25%	El Dorado
Tahoe Valley	7.25%	El Dorado
Tahoe Vista	7.25%	Placer
Tahoma	7.25%	Placer
Talmage	7.25%	Mendocino
Tamal (San Quentin)	7.25%	Marin
Tarzana (Los Angeles*)	8.25%	Los Angeles
Taylorville	7.25%	Plumas
Tecate	7.75%	San Diego
Tecopa	7.75%	Inyo
Tehachapi*	7.25%	Kern
Tehama*	7.25%	Tehama
Temecula*	7.75%	Riverside
Temple City*	8.25%	Los Angeles
Templeton	7.25%	San Luis Obispo
Terminal Island (Los Angeles*)	8.25%	Los Angeles
Termo	7.25%	Lassen
Terra Bella	7.25%	Tulare
Thermal	7.75%	Riverside
Thornton	7.75%	San Joaquin

Post Office	Rate	County
Thousand Oaks*	7.25%	Ventura
Thousand Palms	7.75%	Riverside
Three Rivers	7.25%	Tulare
Tiburon*	7.25%	Marin
Tierra Del Sol	7.75%	San Diego
Tierrasanta (San Diego*)	7.75%	San Diego
Tipton	7.25%	Tulare
Tollhouse	7.875%	Fresno
Toluca Lake (Los Angeles*)	8.25%	Los Angeles
Tomales	7.25%	Marin
Toms Place	7.25%	Mono
Topanga (Los Angeles*)	8.25%	Los Angeles
Topanga Park (Los Angeles*)	8.25%	Los Angeles
Topaz	7.25%	Mono
Torrance*	8.25%	Los Angeles
Town Center	7.25%	Tulare
Trabuco Canyon	7.75%	Orange
Tracy*	7.75%	San Joaquin
Tranquillity	7.875%	Fresno
Traver	7.25%	Tulare
Travis Air Force Base (Fairfield*)	7.375%	Solano
Tres Pinos	7.25%	San Benito
Trinidad*	7.25%	Humboldt
Trinity Center	7.25%	Trinity
Trona	7.75%	San Bernardino
Trowbridge	7.25%	Sutter
Truckee*	7.875%	Nevada
Tujunga (Los Angeles*)	8.25%	Los Angeles
Tulare*	7.25%	Tulare
Tulelake*	7.25%	Siskiyou
Tuolumne	7.25%	Tuolumne
Tuolumne Meadows	7.25%	Mariposa
Tupman	7.25%	Kern
Turlock*	7.375%	Stanislaus
Tustin*	7.75%	Orange
Twain	7.25%	Plumas
Twain Harte	7.25%	Tuolumne
Twentynine Palms*	7.75%	San Bernardino
Twin Bridges	7.25%	El Dorado
Twin Peaks	7.75%	San Bernardino
Two Rock Coast Guard Station	7.50%	Sonoma

U

Post Office	Rate	County
U.S. Naval Postgrad (Monterey*)	7.25%	Monterey
Ukiah*	7.25%	Mendocino
Union City*	8.25%	Alameda
Universal City	8.25%	Los Angeles
University	7.75%	Santa Barbara
University Park (Irvine*)	7.75%	Orange
Upland*	7.75%	San Bernardino
Upper Lake/ Upper Lake Valley	7.25%	Lake

V

Post Office	Rate	County
Vacaville*	7.375%	Solano
Val Verde Park	8.25%	Los Angeles
Valencia (Santa Clarita*)	8.25%	Los Angeles
Valinda	8.25%	Los Angeles
Vallecito	7.25%	Calaveras
Vallejo*	7.375%	Solano
Valley Center	7.75%	San Diego
Valley Fair	8.25%	Santa Clara
Valley Ford	7.50%	Sonoma
Valley Home	7.375%	Stanislaus
Valley Springs	7.25%	Calaveras
Valyermo	8.25%	Los Angeles
Van Nuys (Los Angeles*)	8.25%	Los Angeles
Vandenberg Air Force Base	7.75%	Santa Barbara
Vasquez Rocks	8.25%	Los Angeles
Venice (Los Angeles*)	8.25%	Los Angeles
Ventucopa	7.75%	Santa Barbara
Ventura*	7.25%	Ventura
Verdugo City (Glendale*)	8.25%	Los Angeles
Vernalis	7.75%	San Joaquin
Vernon*	8.25%	Los Angeles
Veteran's Hospital (Los Angeles*)	8.25%	Los Angeles
Veterans Administration	8.25%	Los Angeles
Victor	7.75%	San Joaquin
Victorville*	7.75%	San Bernardino
Vidal	7.75%	San Bernardino

* Incorporated City

Cities, Counties and Tax Rates

Post Office	Rate	County
View Park	8.25%	Los Angeles
Villa Grande	7.50%	Sonoma
Villa Park*	7.75%	Orange
Vina	7.25%	Tehama
Vincent	8.25%	Los Angeles
Vineburg	7.50%	Sonoma
Vinton	7.25%	Plumas
Virgilia	7.25%	Plumas
Visalia*	7.25%	Tulare
Vista Park	7.25%	Kern
Vista*	7.75%	San Diego
Volcano	7.25%	Amador
Volta	7.25%	Merced

W

Post Office	Rate	County
Wallace	7.25%	Calaveras
Walnut Creek*	8.25%	Contra Costa
Walnut Grove	7.75%	Sacramento
Walnut Park	8.25%	Los Angeles
Walnut*	8.25%	Los Angeles
Warm Spring (Fremont*)	8.25%	Alameda
Warner Springs	7.75%	San Diego
Wasco*	7.25%	Kern
Waterford*	7.375%	Stanislaus
Watsonville*	8.00%	Santa Cruz
Watts	8.25%	Los Angeles
Waukena	7.25%	Tulare
Wawona	7.25%	Mariposa
Weaverville	7.25%	Trinity
Weed*	7.25%	Siskiyou
Weimar	7.25%	Placer
Weldon	7.25%	Kern
Wendel	7.25%	Lassen
Weott	7.25%	Humboldt
West Covina*	8.25%	Los Angeles
West Hills (Los Angeles*)	8.25%	Los Angeles
West Hollywood*	8.25%	Los Angeles
West Los Angeles (Los Angeles*)	8.25%	Los Angeles
West Pittsburg	8.25%	Contra Costa
West Point	7.25%	Calaveras
West Sacramento*	7.25%	Yolo

Post Office	Rate	County
Westchester (Los Angeles*)	8.25%	Los Angeles
Westend	7.75%	San Bernardino
Westhaven	7.25%	Humboldt
Westlake (Los Angeles*)	8.25%	Los Angeles
Westlake Village (Thousand Oaks*)	7.25%	Ventura
Westlake Village*	8.25%	Los Angeles
Westley	7.375%	Stanislaus
Westminster*	7.75%	Orange
Westmorland*	7.75%	Imperial
Westport	7.25%	Mendocino
Westside	7.375%	Stanislaus
Westwood	7.25%	Lassen
Westwood (Los Angeles*)	8.25%	Los Angeles
Wheatland*	7.25%	Yuba
Wheeler Ridge	7.25%	Kern
Whiskeytown	7.25%	Shasta
Whispering Pines	7.25%	Lake
White Pines	7.25%	Calaveras
Whitethorn	7.25%	Humboldt
Whitewater	7.75%	Riverside
Whitlow	7.25%	Humboldt
Whitmore	7.25%	Shasta
Whittier*	8.25%	Los Angeles
Wildomar	7.75%	Riverside
Wildwood	7.25%	Shasta
Williams*	7.25%	Colusa
Willits*	7.25%	Mendocino
Willow Creek	7.25%	Humboldt
Willow Ranch	7.25%	Modoc
Willowbrook	8.25%	Los Angeles
Willows*	7.25%	Glenn
Wilmington (Los Angeles*)	8.25%	Los Angeles
Wilseyville	7.25%	Calaveras
Wilsona Gardens	8.25%	Los Angeles
Wilton	7.75%	Sacramento
Winchester	7.75%	Riverside
Windsor Hills	8.25%	Los Angeles
Windsor*	7.50%	Sonoma
Winnetka (Los Angeles*)	8.25%	Los Angeles
Winterhaven	7.75%	Imperial
Winters*	7.25%	Yolo

Post Office	Rate	County
Winton	7.25%	Merced
Wishon	7.75%	Madera
Witter Springs	7.25%	Lake
Wofford Heights	7.25%	Kern
Woodacre	7.25%	Marin
Woodbridge	7.75%	San Joaquin
Woodfords	7.25%	Alpine
Woodlake*	7.25%	Tulare
Woodland Hills (Los Angeles*)	8.25%	Los Angeles
Woodland*	7.25%	Yolo
Woodleaf	7.25%	Yuba
Woodside*	8.25%	San Mateo
Woodville	7.25%	Tulare
Woody	7.25%	Kern
Wrightwood	7.75%	San Bernardino

Y

Post Office	Rate	County
Yankee Hill	7.25%	Butte
Yermo	7.75%	San Bernardino
Yetter	7.25%	Tulare
Yolo	7.25%	Yolo
Yorba Linda*	7.75%	Orange
Yorkville	7.25%	Mendocino
Yosemite Lodge	7.25%	Mariposa
Yosemite National Park	7.25%	Mariposa
Yountville*	7.75%	Napa
Yreka*	7.25%	Siskiyou
Yuba City*	7.25%	Sutter
Yucaipa*	7.75%	San Bernardino
Yucca Valley*	7.75%	San Bernardino

Z

Post Office	Rate	County
Zamora	7.25%	Yolo
Zenia	7.25%	Trinity

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