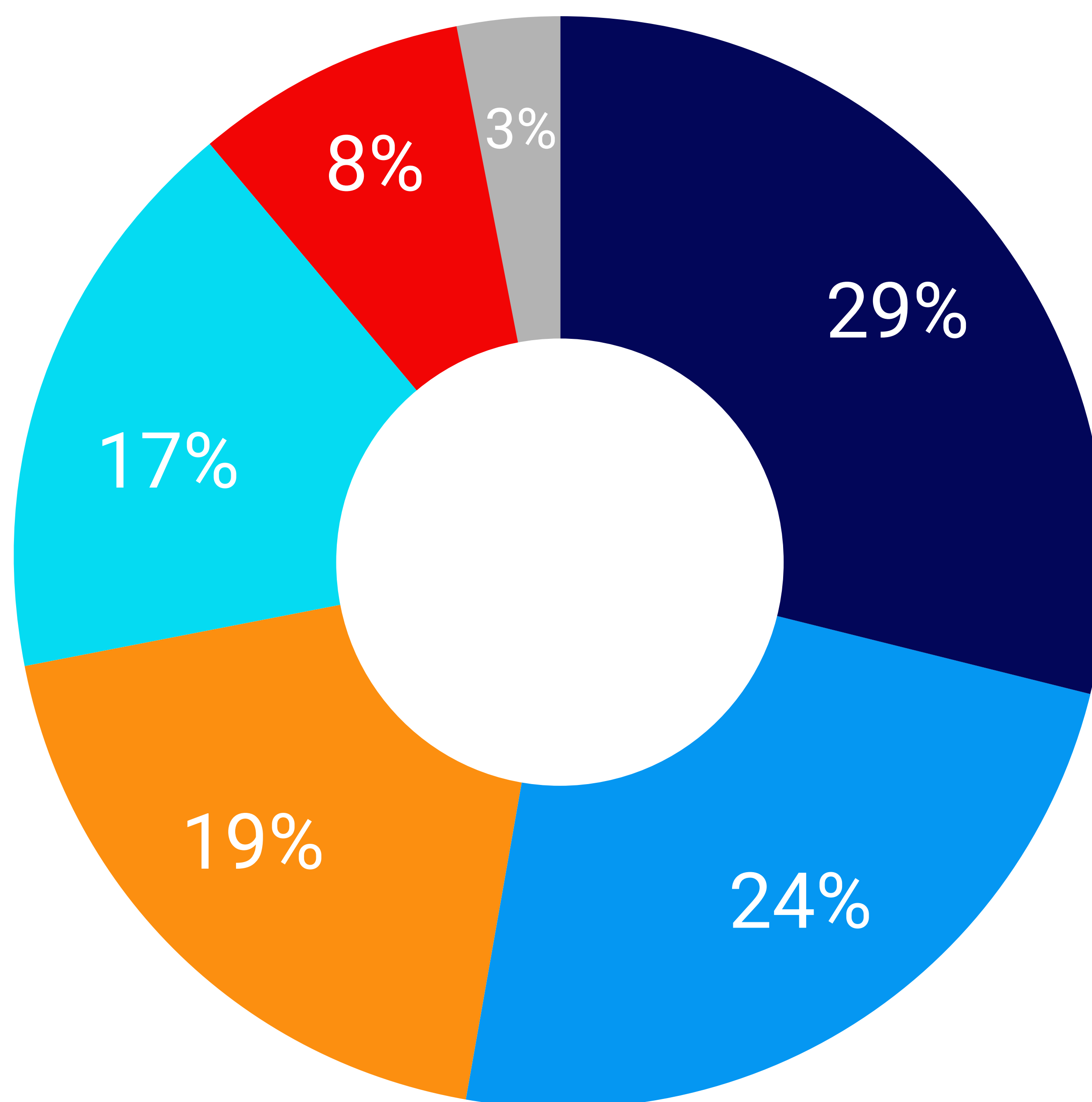


How Does Union City Compare to Other Alameda County Cities in Local Taxes?

Property Tax Breakdown

Where the 1% property tax goes**



29% Educational Revenue Augmentation Funds*
24% Alameda County
19% New Haven Unified School District
17% Union City
8% Others
3% Chabot and Ohlone Community Colleges

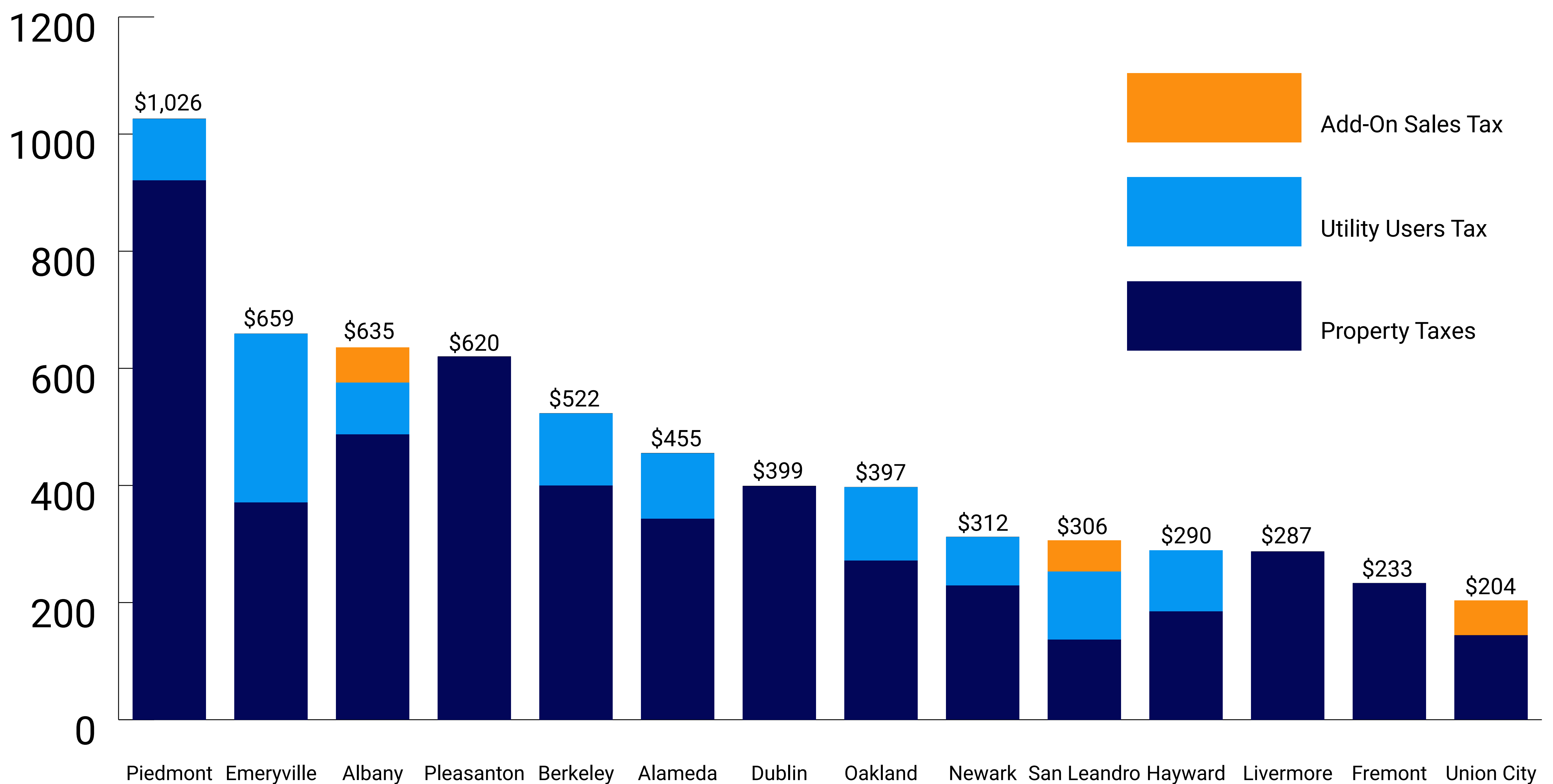
Source: www.acgov.org/auditor/tax/districtrpts15/txa-21_snp.doc

*ERAF stands for “educational revenue augmentation funds,” and is a specified allocation of city, county and other local agency property taxes that are deposited into these funds to support schools throughout California.

More information on ERAF can be found here: www.californiacityfinance.com/ERAFfacts.pdf

**Each household pays 1% of the house’s assessed value to property tax each year. This chart indicates which county, state and local agencies receive that tax money.

Tax Burden Per Capita in All Alameda County Cities



Source: www.californiacityfinance.com

- (a) City share of 1% Ad Valorem property tax
- (b) The add-on sales tax rate is $\frac{1}{2}\%$
- (c) San Leandro increased its add-on sales tax rate from $\frac{1}{4}\%$ to $\frac{1}{2}\%$ in FY 14-15
- (d) Hayward established an add-on sales tax rate of $\frac{1}{2}\%$ in FY 14-15

Existing City Tax Measures in All Alameda County Cities

City	Add-On Sales Tax	Parcel Tax	Utility Users Tax	Municipal Debt	Transient Occupancy Tax
Alameda			✓	✓	✓
Albany	✓	✓	✓	✓	
Berkeley		✓	✓	✓	✓
Dublin		✓			✓
Emeryville			✓		✓
Fremont				✓	✓
Hayward	✓		✓		✓
Livermore					✓
Newark		✓	✓		✓
Oakland		✓	✓	✓	✓
Piedmont		✓			
Pleasanton					✓
San Leandro	✓		✓		✓
Union City	✓	✓			✓

Source: www.californiacityfinance.com

- (a) Albany has three parcel taxes
- (b) Berkeley has three parcel taxes
- (c) Oakland has two parcel taxes
- (d) Union City has two parcel taxes

*Measure QQ will be placed on the ballot this November as an extension to the current Measure UU, which expires in June 2017.

More information can be found here: www.unioncity.org/measureqq

Approximate Tax Burden for a Single-Family Home with an Assessed Value of \$750,000 for Cities in Alameda County

City	County	City	Schools	Other Districts	Total
Alameda	\$7,500	\$180	\$1083	\$626	\$9,389
Albany	\$7,500	\$658	\$2,250	\$493	\$10,901
Berkeley	\$7,500	\$799	\$2,261	\$1,128	\$11,688
Dublin	\$7,500	\$19	\$820	\$396	\$8,735
Emeryville	\$7,500	\$0	\$1,030	\$435	\$8,965
Fremont	\$7,500	\$53	\$944	\$475	\$8,972
Hayward	\$7,500	\$0	\$934	\$308	\$8,742
Livermore	\$7,500	\$0	\$590	\$398	\$8,487
Newark	\$7,500	\$22	\$1,145	\$482	\$9,149
Oakland	\$7,500	\$1,441	\$1,770	\$410	\$11,121
Piedmont	\$7,500	\$433	\$3,884	\$281	\$12,097
Pleasanton	\$7,500	\$0	\$328	\$400	\$8,228
San Leandro	\$7,500	\$0	\$1,099	\$294	\$8,893
Union City	\$7,500	\$230	\$1,334	\$506	\$9,570

- Column 1) Countywide property tax of 1% on house's assessed value
- Column 2) City Debt Service and City Special Taxes. City Special Taxes excludes fee for service charges
- Column 3) School Debt Service and School Special Taxes
- Column 4) All other Agencies (Districts) Debt Service and all other Agencies Special Taxes

Examples of other agencies/districts: Alameda County Water District, Union Sanitary District, Alameda County Libraries, Alameda County Mosquito Abatement District, BART, etc.