



ROSE INSTITUTE
OF STATE AND LOCAL GOVERNMENT
CLAREMONT MCKENNA COLLEGE

Kosmont-Rose Institute 2024 Cost of Doing Business Survey

Rose Institute of State and Local Government
in cooperation with Kosmont Companies

JULY 2024

Kosmont-Rose Institute 2024 Cost of Doing Business Survey

Claremont McKenna College's Rose Institute of State and Local Government is pleased to present the *Kosmont-Rose Institute 2024 Cost of Doing Business Survey*. The Survey presents comparative information on business costs, including taxes, fees, wages, and rents, in 216 cities. Most of this Survey's cities are either in a four-county region in Southern California (Los Angeles, Orange, Riverside, and San Bernardino Counties) or are top out-of-state destinations for businesses when they leave the state. The Survey tests the widely held perception that it is more expensive to do business in California than in other states and that some parts of California are more costly than others. Our findings generally confirm these beliefs. Overall, cities in Los Angeles County were more costly places to do business, with Santa Monica ranking as the Survey's most expensive city. By contrast, most of the lowest cost cities were outside of California, with Boise, Idaho, ranking as the least costly.

The Rose Institute began working with the Kosmont Companies more than 20 years ago to conduct Surveys on the cost of doing business in various local jurisdictions in the United States. From its inception, the Kosmont-Rose Institute Cost of Doing Business Survey has used the city as the basic unit of analysis and has highlighted differences between cities in business costs, including taxes, fees, wages, and rents. The Survey also includes variables that go beyond direct financial costs to include other measures of what can make a city more or less attractive to do business, including crime rates and housing affordability. The Survey has always placed its emphasis on cities in the greater Los Angeles metropolitan region of Southern California, where the Rose Institute is located and where the Kosmont Companies are headquartered. In recent years, we have focused on comparing this region to cities in the West where businesses most frequently relocate when they leave California.

Our approach is based on the premise that cities in Southern California compete for businesses with each other and, increasingly, with cities in other western states. Many of the region's business owners complain that their costs have become prohibitively high and are forcing them to move to lower-cost areas of California or lower-cost states. And, as noted in numerous studies, net business migration out of California has increased in recent years.¹ Of course, many businesses choose to remain in high-cost areas of California due to the offsetting advantages these cities offer, including proximity to critical infrastructure, suppliers, and a pool of talented and educated workers. Yet employers have to weigh these benefits against the costs of doing business in these areas. The Survey focuses on the cost side of the calculation by providing accessible, comparative data on business costs in cities in Southern California and in competing regions.

Survey Design

In the last *Kosmont-Rose Institute Cost of Doing Business Survey* (published in 2022), we analyzed data for 158 cities in the western United States, including 118 cities in California. The current Survey expands the number of cities we survey to 216. The main change from the previous Survey is that we now present data on all 88 incorporated cities in Los Angeles County, as well as all incorporated cities in Orange, San Bernardino, and Riverside Counties. This comprehensive approach allows us to make direct comparisons between all 174 incorporated cities in this four-county region. In focusing on these four counties, the Survey does not include cities in other parts of Southern California, such as Ventura and San Diego Counties. As the Rose Institute expands its database of local jurisdictions, we hope to collect and present comparable data on more cities in Southern California. This year's Survey again presents comparative data on two large northern California cities (San Francisco and San José).

¹ See Rose Institute of State and Local Government, *Kosmont-Rose Institute 2022 Cost of Doing Business Survey*, December 2022: 2-3. <https://roseinstitute.org/costofdoingbusiness/>; Manfred Keil, et al., *California's Competitiveness: A Regional Approach*. Inland Empire Economic Center and Los Angeles Chamber of Commerce, June 2023: 27-30. https://www.lowe-institute.org/wp-content/uploads/2023/06/23_Competitiveness-Study.pdf.

The Survey also includes cities in other western states that in recent years have ranked among the top destinations for businesses leaving California. As we noted in our 2022 Survey, we identified these cities by analyzing data from the National Establishment Time Series (NETS) dataset by Walls Associates, which provides extensive information including business location on more than 70 million business establishments in the United States dating back to 1990. This dataset allowed us to map business migration in and out of California and other states and to determine the new locations of businesses leaving California. We selected the top 40 destination cities in the western United States for businesses leaving California in 2019. The majority of these cities were in three states: Arizona (9), Nevada (7), and Texas (6).² We used the same list in this year's Survey.

In the current Survey, we consider seven cost variables: business license fee, utility tax, sales tax, minimum wage, average commercial rent, crime rates, and housing affordability. Student researchers at the Rose Institute collected data on these seven variables from publicly available sources for each city, where available, and organized the data for purposes of analysis. Most of the Survey's data was published in 2024 (the Methodology section provides more detail on each variable). We have ranked the cities from most to least costly for each variable and have also calculated a composite ranking. The Survey presents the data in color-block tables coded to reflect which of the five tiers each city falls into for each variable and for the composite rank, with red representing the most costly tier and dark green the least costly. This format provides a visualization of the comparative cost of doing business in jurisdictions in California and other western states, allowing for clear comparisons between jurisdictions.

Key Findings

Our analysis indicates that cities in Los Angeles County are collectively more expensive places to do business than cities in other parts of the region and also more expensive than the top destination cities in other states. Of the 216 cities in the Survey, we ranked 26 as the most costly (see Table 1). Twenty-two of these 26 cities (and nine of the top ten) are located in Los Angeles County. Further, of the 46 cities in the Survey's highest cost tier (coded red), 38 are located in Los Angeles County (see Appendix 1). Put another way, nearly half (43%) of the 88 cities in Los Angeles County are in the top tier of the Survey's cost ranking. Another 30 cities in Los Angeles County (34%) are in the second most costly tier. Thus, more than three-quarters (77%) of cities in Los Angeles County rank in the Survey's top-two cost tiers.

Cities in Los Angeles County are collectively more expensive places to do business than cities in other parts of the region and also more expensive than the top destination cities in other states.

By contrast, no city in Los Angeles County ranks among the Survey's 30 least costly cities (see Table 2), and only one city in the county (Santa Clarita) appears in the lowest cost tier (coded dark green) (see Appendix 1). Los Angeles thus clearly emerged as the most costly county to do business in the parts of Southern California we surveyed.

² Rose Institute of State and Local Government, *Kosmont-Rose Institute 2022 Cost of Doing Business Survey*: 2-3.

Most Costly Cities: Concentration in Los Angeles County

Table 1 presents the highest cost cities in the Survey, as measured by the composite of their rankings in Survey's seven cost categories. As noted above, nearly all the highest cost cities in the Survey come from Los Angeles County. They include the top two, Santa Monica and Culver City; Malibu (fourth); the City of Los Angeles (tied for fifth); and the San Gabriel Valley cities of Pasadena, Arcadia, Huntington Park, and South Pasadena (all in the top ten). Several of these cities were not part of previous Surveys; their inclusion in the current Survey highlights the clustering of high-cost jurisdictions in and around Los Angeles.

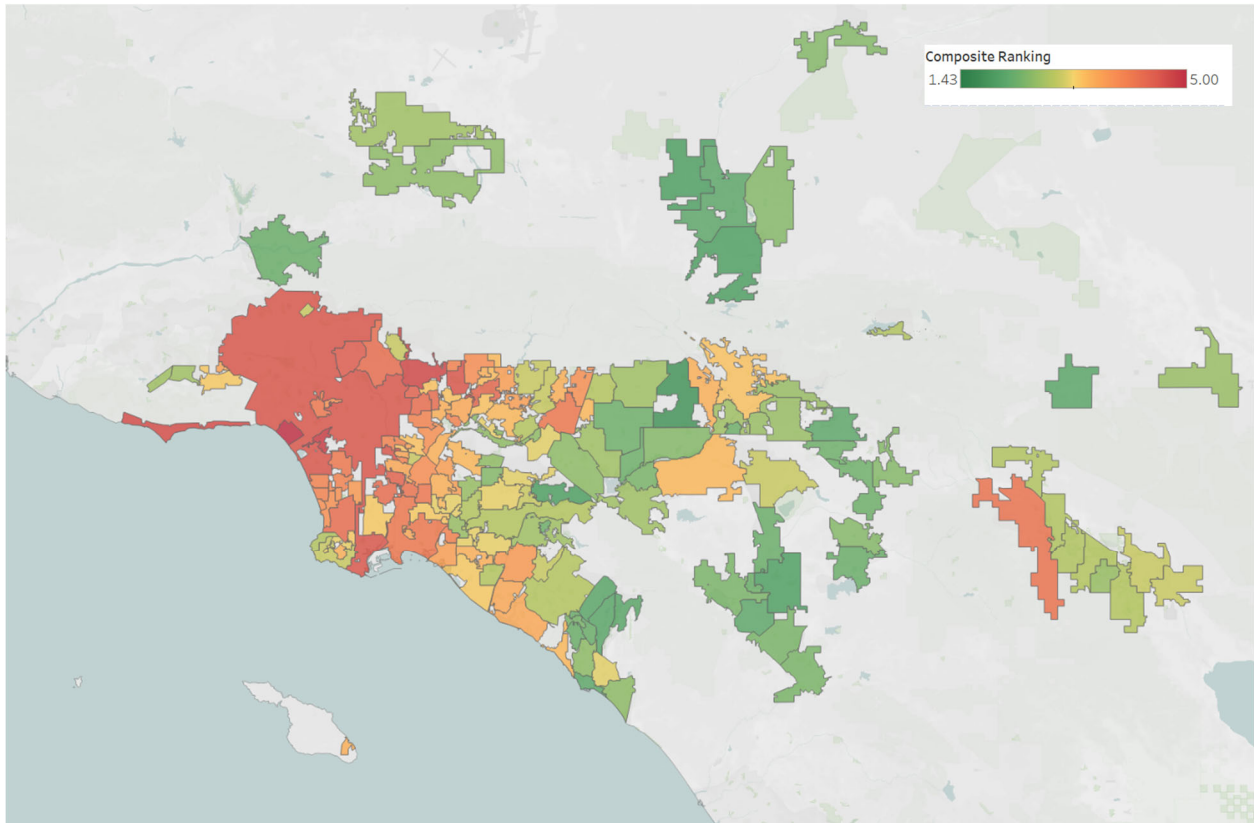
Table 1. 26 Most Costly Cities, 2024

City	State	Business License Fee	Utility Tax	Sales Tax	Minimum Wage	Ave. Comm. Rent	Crime Index	Housing Affordability Index	Composite
Santa Monica	CA	5	5	5	5	5	5	5	5.00
Culver City	CA		5	5	4	5	5	5	4.83
Pasadena	CA	5	5	5	5	5	3	5	4.71
Malibu	CA		3	5	5	5	5	5	4.67
Arcadia	CA	5	4	5	4	5	4	5	4.57
Huntington Park	CA	4	5	5	4	4	5	5	4.57
Los Angeles	CA	4	5	4	5	5	4	5	4.57
San Francisco	CA	5	5	2	5	5	5	5	4.57
Burbank	CA		4	5	4	5	4	5	4.50
South Pasadena	CA	5	5	5	4	5	2	5	4.43
Lynwood	CA		5	5	4		4	4	4.40
Irwindale	CA	3	5	5	4	5		4	4.33
Alhambra	CA	5	3	5	4	5	3	5	4.29
Compton	CA	5	5	5	4	2	5	4	4.29
Glendale	CA	5	4	5	4	5	2	5	4.29
San Gabriel	CA	4	5	5	4	5	2	5	4.29
Torrance	CA	5	4	5	4	5	3	4	4.29
Palm Springs	CA		3	4	4		5	5	4.20
Paramount	CA		4	5	4		4	4	4.20
Bellflower	CA		3	5	4	4	4	5	4.17
Beverly Hills	CA	5	1	4	4	5	5	5	4.14
Inglewood	CA	2	5	5	4	4	4	5	4.14
Long Beach	CA	5	3	5	4	4	4	4	4.14
Pomona	CA	4	5	5	4	4	4	3	4.14
Bellevue	WA	3	4	5	5	5	4	3	4.14
Seattle	WA	5	1	5	5	4	5	4	4.14

Note: The numbers in the table represent the tier in which each city falls for the particular measure. The "Composite" number is the average of the tiers.

Figure 1 maps the Survey's composite cost of doing business ranking for the four-county Southern California region, clearly illustrating that Los Angeles and neighboring cities tend to be more costly places to do business than other jurisdictions.

Figure 1. Map of Composite Cost Ranking of Cities in Los Angeles, Orange, Riverside, and San Bernardino Counties, 2024.



NOTE: Cities colored red are the Survey's most expensive; green are the least expensive.

Source: Composite of seven cost variables reported in 2023-2024, compiled and analyzed by the Rose Institute of State and Local Government.

Other Southern California Counties and Other States

Among the four major Southern California counties we surveyed, cities in San Bernardino County fared best, followed closely by cities in Riverside County. Of the 24 cities in San Bernardino County, fifteen (63%) placed in the Survey's two lowest cost tiers and none in the highest cost "red" tier. In Riverside County, 17 of 28 cities (61%) ranked in the two lowest cost tiers and only one (Palm Springs) in the highest cost tier. Meanwhile, cities in Orange County collectively fell in the Survey's middle range, on average more expensive for doing business than cities in the Inland Empire and out of state, but less costly than in Los Angeles County. Thirteen of Orange County's 34 cities (38%) were in the two lowest cost categories, while eight cities (24%) were in the two highest cost tiers, with only one (Los Alamitos) in the highest cost tier.

Looking across state lines, the Survey provides evidence that, on balance, it is more expensive to do business in California than in out-of-state cities where many businesses are moving. Collectively, the 40 non-California cities in the Survey fared far better than the California cities. Again, these cities were selected because they are the places in the western United States where businesses leaving California most frequently locate. Whereas only four of these out-of-state jurisdictions (Bellevue WA, Seattle WA, Spokane WA, and Denver, CO) ranked among the Survey's most expensive cities, 19 of them (or nearly half) ranked in the lowest-cost tier, and 30 (or 75%) in the two lowest cost tiers combined.

Lowest Cost Cities

Several out-of-state cities that attract California businesses ranked among the Survey's 30 best. Boise, Idaho was the Survey's least expensive city for doing business overall. This fast-growing municipality was joined at the top of the list by four cities in Nevada (Carson City, Gardnerville, Henderson, and North Las Vegas) and two Texas powerhouses, Dallas and Houston. Overall, of the Survey's 40 out-of-state comparison cities, 17 ranked in the Top-30 for the lowest cost of doing business — six from Nevada, five from Arizona, four from Texas, and one each from Idaho and New Mexico.

Among the California cities we surveyed, Fontana in San Bernardino County was the least costly, tying for fifth overall in the Survey. Among the Survey's top 30 least expensive cities, six were in San Bernardino County, five in Orange County, and two in Riverside County.

The Kosmont-Rose Institute 2024 Cost of Doing Business Survey confirms the widespread belief that Southern California—and especially cities in Los Angeles County—face serious competitive challenges. In these places, basic costs are greater than in many cities in other western states where California businesses have been most likely to move.

The Kosmont-Rose Institute 2024 Cost of Doing Business Survey confirms the widespread belief that Southern California—and especially cities in Los Angeles County—face serious competitive challenges. In these places, basic costs are greater than in many cities in other western states where California businesses have been most likely to move. A number of countervailing factors help make Los Angeles County and other parts of Southern California attractive places for businesses to operate. But the high costs documented in this Survey place considerable stress on businesses in the region and understandably cause many to consider relocation.

Table 2. 30 Least Costly Cities, 2024

City	State	Business License Fee	Utility Tax	Sales Tax	Minimum Wage	Ave. Comm. Rent	Crime Index	Housing Affordability Index	Composite
Boise	ID	3	1	1	1	2	1	1	1.43
Carson City	NV	2	1	2	2	1	1	2	1.57
Gardnerville	NV		1	2	2		1	2	1.60
Henderson	NV		1	2	2	2	2	1	1.67
Fontana	CA		1	2	4	1	1	2	1.83
North Las Vegas	NV		1	2	2	2	3	1	1.83
Dallas	TX	1	1	2	1	2	5	1	1.86
Houston	TX	1	1	2	1	2	5	1	1.86
Gilbert	AZ	2	2	2	3	3	1	1	2.00
Adelanto	CA		1	2	4		2	1	2.00
Hesperia	CA	2	1	2	4	1	2	2	2.00
Menifee	CA	2	1	3	4		1	1	2.00
Yorba Linda	CA	2	1	2	4	1	1	3	2.00
Albuquerque	NM		1	2	2	1	5	1	2.00
Sparks	NV	3	1	2	2	1	3	2	2.00
Irving	TX		5	2	1	2	1	1	2.00
San Antonio	TX	1	1	2	1	3	5	1	2.00
Mesa	AZ	2	2	2	3	2	3	1	2.14
Lake Forest	CA	1	1	2	4	3	1	3	2.14
Mission Viejo	CA	1	1	2	4	4	1	2	2.14
Rancho Santa Margarita	CA	1	1	2	4	4	1	2	2.14
Yucca Valley	CA	2	1	3	4	2	2	1	2.14
Chandler	AZ		2	2	3	3	2	1	2.17
Lake Havasu City	AZ	4	2	2	3		1	1	2.17
Dana Point	CA	1	1	2	4		1	4	2.17
Victorville	CA		1	3	4	1	3	1	2.17
Wildomar	CA	2	1	3	4		2	1	2.17
Yucaipa	CA	3	1	2	4		1	2	2.17
Las Vegas	NV		1	2	2	3	4	1	2.17
Prescott	AZ		2	2	3		1	3	2.20

Note: The numbers in the table represent the tier in which each city falls for the particular measure. The "Composite" number is the average of the tiers.

Data: Methodology and Sources

We used the following nine variables for this analysis: business license fee, utility tax, sales tax, minimum wage, average commercial rent, crime index, and housing affordability index. Data for the individual variables was collected and analyzed as follows:

- **Business License Fee.** On a city-by-city basis, we calculated the Business License Fee as the fee that would be generally applicable to businesses attempting to set up in a given city, including administrative fees and estimated gross receipts tax (if applicable) for a business with \$500,000 in gross receipts and 10 employees as of 2023. We did not include fire marshal fees, occupancy certificates, other location-specific fees, or gross receipts tax not due at the time of application. Notably, there is a state charge of four dollars in addition to each listed business license fee. We were unable to collect business license fee data for 50 cities in the Survey, often because they required a specific business application in order to calculate the anticipated fees.
- **Utility Tax.** For cities in California, we used data from the California State Controller's report titled *California Cities Utility Users Taxes Revenue and Tax Rate Fiscal Year 2021-22 (Including the City and County of San Francisco), January 5, 2024 (presenting data from Fiscal Year 2021-22)*, https://www.sco.ca.gov/Files-ARD-Local/LocRep/2021-22_Cities_UUT.pdf. For 33 of the Survey's 40 non-California cities, we were able to obtain utility tax data from city websites. We have included Utility User Taxes applicable to jurisdictions exactly coterminous with a subject city; special taxation districts with different borders are not included. Utility User Taxes generally apply across utilities such as electric, gas, and telecommunications.
- **Sales Tax.** We obtained local sales tax rates as of April 2024 for all cities in the Survey. Our source for California cities was the California Department of Tax and Fee Administration website, *California City & County Sales & Use Tax Rates (effective April 1, 2024)*, <https://www.cdtfa.ca.gov/taxes-and-fees/rates.aspx>. We determined non-California cities' sales tax rates, if any, through separate research on each city.
- **Minimum Wage.** The minimum wage is established by federal law, but some states (including California) and some cities raise the minimum wage above the federal base. We calculated the minimum wage for all cities in the Survey as of January 1, 2024. Some cities are scheduled to raise their minimum wage in 2024. This data was obtained from The Economic Policy Institute, *Minimum Wage Tracker*, <https://www.epi.org/minimum-wage-tracker/>, cross-referenced with UC Berkeley Labor Center, *Inventory of US City and County Minimum Wage Ordinances*, <https://laborcenter.berkeley.edu/inventory-of-us-city-and-county-minimum-wage-ordinances/>. Nevada's minimum wage is \$11.25/hour if no qualifying healthcare benefits are offered and \$10.50/hour if qualifying healthcare benefits are offered. On April 1, 2024, California's minimum wage for most restaurant workers increased to \$20/hour.
- **Average Commercial Rent.** We obtained data on average commercial rent for office properties for 145 cities from a source called Commercial Cafe, a national commercial real estate internet listing service. See <https://www.commercialcafe.com/>. This source provides city-level data on office properties across the United States that are equal to or larger than 25,000 square feet in size, and thus is limited to cities with a substantial supply of large commercial properties. The Survey's average commercial rent data is based on values from January 1, 2023 through December 31, 2023.
- **Crime Index.** We obtained crime data for 210 cities in the Survey from Neighborhood Scout, a source that compiles and analyzes crime data reported by local law enforcement agencies across the United States to create a total crime index (number of crimes per 1,000 residents) for most U.S. cities. See <https://www.neighborhoodscout.com/about-the-data/crime-rates>. The index includes the following seven categories of crimes: burglary, larceny-theft, vehicle theft, homicide, rape,

armed robbery, and aggravated assault. This data was released in January 2024 and reflects crimes, as defined, reported in each city in the calendar year 2022.

- **Housing Affordability Index.** We obtained data on housing affordability at the city level for 214 cities from the [ESRI 2022 Housing Affordability Index](#), available as part of the Esri Updated Demographics data for 2022. The Housing Affordability Index (HAI) quantifies the ability of a typical resident to purchase an existing home in the area by employing the national average effective mortgage rate with the assumption of a 30-year fixed mortgage and a down payment of 20 percent of the median home value of all owned dwellings in a specific area. According to the data, when an area's HAI is greater than 100, the median household income is sufficient to purchase a median-valued home. This report uses the average HAI score of all ZIP codes within a defined city boundary as the effective HAI score for all given cities, as applicable.

Finally, for each variable, we rank-ordered the cities from highest cost to lowest and grouped them into five tiers, dividing them roughly into quintiles or following natural breaks in the data. We also computed a composite rank based on the average tier rank across the nine variables. See Appendix 1 for the composite rank. See Appendices 2-8 for city ranking by variable.

Appendix 1:	Composite Rank
Appendix 2:	Business License Fee
Appendix 3:	Utility Tax
Appendix 4:	Sales Tax
Appendix 5:	Minimum Wage
Appendix 6:	Average Commercial Rent
Appendix 7:	Crime Index
Appendix 8:	Housing Affordability Index

Contributors

Liann Bielicki, CMC '24
Jada Cook, CMC '26
Richard Cordero, CMC '26
Cary Dornier, PZ '25
Joan Hanson, SC '26
Samuel Johnson-Saeger, CMC '26
Larry Kosmont, Kosmont Companies
Sanskriti Kumar, CMC '26
Katherine Lanzalotto, CMC '25
Annie McDonald, CMC '26
Chad McElroy, CMC '26
Kenneth P. Miller, Rose Institute
Marionette Moore, Rose Institute
Bipasa Nadon, Rose Institute
Jemma Nazarali, CMC '25
Andrea Santillan, CMC '25
Ryan Shabika, CMC '26
Noah Swanson, CMC '25
Robert Valenti, Kosmont Companies
Nolan Windham, CMC '25
Joseph Zhong, CMC '26

Appendix 1: Composite Rank

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.80	Red
Second Tier	3.20 – 3.79	Orange
Third Tier	2.70 – 3.19	Yellow
Fourth Tier	2.30 – 2.69	Light Green
Fifth Tier (Lowest Cost)	< 2.30	Dark Green
No Data	--	Grey

City	State	Business License Fee	Utility Tax	Sales Tax	Minimum Wage	Ave. Comm. Rent	Crime Index	Housing Affordability Index	Composite
Santa Monica	CA	5	5	5	5	5	5	5	5.00
Culver City	CA		5	5	4	5	5	5	4.83
Pasadena	CA	5	5	5	5	5	3	5	4.71
Malibu	CA		3	5	5	5	5	5	4.67
Arcadia	CA	5	4	5	4	5	4	5	4.57
Huntington Park	CA	4	5	5	4	4	5	5	4.57
Los Angeles	CA	4	5	4	5	5	4	5	4.57
San Francisco	CA	5	5	2	5	5	5	5	4.57
Burbank	CA		4	5	4	5	4	5	4.50
South Pasadena	CA	5	5	5	4	5	2	5	4.43
Lynwood	CA		5	5	4		4	4	4.40
Irwindale	CA	3	5	5	4	5		4	4.33
Alhambra	CA	5	3	5	4	5	3	5	4.29
Compton	CA	5	5	5	4	2	5	4	4.29
Glendale	CA	5	4	5	4	5	2	5	4.29
San Gabriel	CA	4	5	5	4	5	2	5	4.29
Torrance	CA	5	4	5	4	5	3	4	4.29
Palm Springs	CA		3	4	4		5	5	4.20
Paramount	CA		4	5	4		4	4	4.20
Bellflower	CA		3	5	4	4	4	5	4.17
Beverly Hills	CA	5	1	4	4	5	5	5	4.14
Inglewood	CA	2	5	5	4	4	4	5	4.14
Long Beach	CA	5	3	5	4	4	4	4	4.14
Pomona	CA	4	5	5	4	4	4	3	4.14
Bellevue	WA	3	4	5	5	5	4	3	4.14
Seattle	WA	5	1	5	5	4	5	4	4.14
Cudahy	CA	3	5	5	4		2	5	4.00
El Segundo	CA	3	2	4	4	5	5	5	4.00
Hawthorne	CA	4	3	5	4		3	5	4.00
Los Alamitos	CA		3	4	4	5	4	4	4.00
Manhattan Beach	CA	5	1	4	4	5	4	5	4.00

This composite ranking is based on the average of the city’s ranking on each of the component variables presented in Appendices 2-8, with each component variable equally weighted. The city’s composite score averages only those variables for which data is available.

Appendix 1: Composite Rank, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.80	Red
Second Tier	3.20 – 3.79	Orange
Third Tier	2.70 – 3.19	Yellow
Fourth Tier	2.30 – 2.69	Light Green
Fifth Tier (Lowest Cost)	< 2.30	Green
No Data	--	Grey

City	State	Business License Fee	Utility Tax	Sales Tax	Minimum Wage	Ave. Comm. Rent	Crime Index	Housing Affordability Index	Composite
Monterey Park	CA	4	2	5	4	5	3	5	4.00
Sierra Madre	CA	5	5	5	4		1	4	4.00
South El Monte	CA		1	5	4		5	5	4.00
Vernon	CA	5	4	5	4	1		5	4.00
Downey	CA	4	3	5	4	3	4	4	3.86
Monrovia	CA	5	1	5	4	5	3	4	3.86
San Jose	CA	2	3	4	5	5	4	4	3.86
West Hollywood	CA	1	1	5	5	5	5	5	3.86
Claremont	CA	5	4	4	4		3	3	3.83
Hermosa Beach	CA	2	4	4	4		4	5	3.83
Montebello	CA	4	1	5	4		4	5	3.83
Redondo Beach	CA	5	3	4	4		3	4	3.83
Spokane	WA	5		4	5	2	5	2	3.83
Lawndale	CA		4	5	4		2	4	3.80
Denver	CO			3	5	4	5	2	3.80
Gardena	CA	3	3	5	4	2	5	4	3.71
Santa Ana	CA	3	4	4	4	4	3	4	3.71
Azusa	CA		3	5	4	3	3	4	3.67
Covina	CA		4	5	4	2	4	3	3.67
Santa Fe Springs	CA		3	5	4	2	5	3	3.67
Seal Beach	CA	4	5	3	4		3	3	3.67
Bell	CA	3	5	4	4		2		3.60
Hidden Hills	CA		1	4	4	5		4	3.60
Costa Mesa	CA	4	1	2	4	4	5	5	3.57
El Monte	CA	2	4	5	4	2	3	5	3.57
Newport Beach	CA	5	1	2	4	5	3	5	3.57
Signal Hill	CA	2	1	5	4	4	5	4	3.57
South Gate	CA	2	1	5	4	4	5	4	3.57
Avalon	CA	4	1	5	4		2	5	3.50
Bradbury	CA		1	4	4			5	3.50
La Verne	CA	2	4	5	4		3	3	3.50

Appendix 1: Composite Rank, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.80	Red
Second Tier	3.20 – 3.79	Orange
Third Tier	2.70 – 3.19	Yellow
Fourth Tier	2.30 – 2.69	Light Green
Fifth Tier (Lowest Cost)	< 2.30	Green
No Data	--	Grey

City	State	Business License Fee	Utility Tax	Sales Tax	Minimum Wage	Ave. Comm. Rent	Crime Index	Housing Affordability Index	Composite
Norwalk	CA	2	4	5	4		3	3	3.50
Pico Rivera	CA	2	3	5	4		3	4	3.50
Rialto	CA	5	5	2	4		4	1	3.50
Rolling Hills	CA		1	4	4			5	3.50
Rosemead	CA	3	1	4	4		4	5	3.50
Westminster	CA		3	2	4	3	4	5	3.50
Laguna Beach	CA	5	1	2	4	5	2	5	3.43
Montclair	CA	4	2	4	4	2	5	3	3.43
Riverside	CA	5	4	3	4	1	5	2	3.43
West Covina	CA	5	1	4	4	4	3	3	3.43
Whittier	CA	2	3	5	4	4	3	3	3.43
Vancouver	WA	5	1	2	5	5	5	1	3.43
Artesia	CA		1	4	4		4	4	3.40
Duarte	CA		1	5	4		2	5	3.40
Baldwin Park	CA	3	2	5	4		2	4	3.33
Commerce	CA		1	5	4	1	5	4	3.33
Hawaiian Gardens	CA	2	1	5	4		3	5	3.33
Maywood	CA	2	3	4	4		2	5	3.33
San Bernardino	CA		5	3	4	1	5	2	3.33
San Marino	CA	3	3	4	4		1	5	3.33
Temple City	CA	5	1	4	4		1	5	3.33
Calabasas	CA	1	3	4	4	5	2	4	3.29
Carson	CA	2	2	5	4	3	4	3	3.29
Huntington Beach	CA	3	3	2	4	4	3	4	3.29
Lakewood	CA	3	2	5	4	3	3	3	3.29
Lomita	CA	2	1	5	4	5	2	4	3.29
Minneapolis	MN	4	4	4	3	2	5	1	3.29
Grants Pass	OR	4		1	3		5	3	3.20
Cerritos	CA		1	4	4	2	5	3	3.17
Fullerton	CA		1	2	4	4	4	4	3.17
Garden Grove	CA		1	3	4	4	3	4	3.17

Appendix 1: Composite Rank, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.80	Red
Second Tier	3.20 – 3.79	Orange
Third Tier	2.70 – 3.19	Yellow
Fourth Tier	2.30 – 2.69	Light Green
Fifth Tier (Lowest Cost)	< 2.30	Green
No Data	--	Grey

City	State	Business License Fee	Utility Tax	Sales Tax	Minimum Wage	Ave. Comm. Rent	Crime Index	Housing Affordability Index	Composite
La Palma	CA	4	3	3	4		3	2	3.17
La Puente	CA	5	1	5	4		1	3	3.17
Rolling Hills Estates	CA	4	1	4	4		2	4	3.17
Stanton	CA	2	3	3	4		3	4	3.17
Boulder	CO	2		4	3	2	4	4	3.17
Brea	CA	4	1	2	4	4	4	3	3.14
Diamond Bar	CA	4	1	4	4	4	2	3	3.14
San Juan Capistrano	CA	5	1	2	4	5	1	4	3.14
Portland	OR	5	3	1	3	3	5	2	3.14
Bell Gardens	CA	2	1	5	4		1	5	3.00
Coachella	CA	3	3	3	4		2	3	3.00
Glendora	CA	2	1	5	4	3	3	3	3.00
Indio	CA	4	4	3	4	2	2	2	3.00
La Cañada Flintridge	CA		1	4	4		2	4	3.00
Moreno Valley	CA	4	4	2	4	3	3	1	3.00
Placentia	CA	3	2	3	4	4	2	3	3.00
Rancho Palos Verdes	CA	3	2	4	4		1	4	3.00
San Dimas	CA	5	1	4	4	1	3	3	3.00
San Fernando	CA	2	1	5	4		2	4	3.00
Tustin	CA	3	1	2	4	4	3	4	3.00
Salt Lake City	UT		4	2	1	3	5	3	3.00
Anaheim	CA	2	1	2	4	3	4	4	2.86
Buena Park	CA	2	2	2	4	2	4	4	2.86
Fountain Valley	CA	3	1	3	4	2	3	4	2.86
Irvine	CA	2	2	2	4	4	1	5	2.86
La Quinta	CA	3	1	3	4	4	3	2	2.86
Palm Desert	CA	4	1	2	4	1	5	3	2.86
Upland	CA	5	1	2	4	3	3	2	2.86
Walnut	CA	3	1	4	4	3	2	3	2.86
Big Bear Lake	CA	3	1	2	4		3	4	2.83
Cathedral City	CA	4	2	3	4		1	3	2.83

Appendix 1: Composite Rank, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.80	Red
Second Tier	3.20 – 3.79	Orange
Third Tier	2.70 – 3.19	Yellow
Fourth Tier	2.30 – 2.69	Light Green
Fifth Tier (Lowest Cost)	< 2.30	Dark Green
No Data	--	Grey

City	State	Business License Fee	Utility Tax	Sales Tax	Minimum Wage	Ave. Comm. Rent	Crime Index	Housing Affordability Index	Composite
Desert Hot Springs	CA	4	4	2	4		2	1	2.83
Palos Verdes Estates	CA	2	1	4	4		1	5	2.83
Rancho Mirage	CA	2	1	2	4		5	3	2.83
Needles	CA		2	2	4		5	1	2.80
Agoura Hills	CA	2	1	4	4	4	1	3	2.71
Chino	CA	4	1	2	4	2	4	2	2.71
Colton	CA	5	1	3	4	1	3	2	2.71
Corona	CA	4	1	3	4	2	3	2	2.71
Lancaster	CA	4	1	5	4	1	3	1	2.71
Orange	CA	3	1	2	4	4	2	3	2.71
Rancho Cucamonga	CA	4	1	2	4	3	3	2	2.71
Westlake Village	CA	1	1	4	4	4	2	3	2.71
Blythe	CA	5	1	3	4		2	1	2.67
Cypress	CA		1	2	4	4	2	3	2.67
Highland	CA	5	1	2	4		2	2	2.67
Indian Wells	CA	3	1	2	4		4	2	2.67
La Mirada	CA	2	1	4	4		2	3	2.67
Loma Linda	CA		1	2	4	3	3	3	2.67
Redlands	CA		1	3	4	2	4	2	2.67
Twentynine Palms	CA	3	5	2	4		1	1	2.67
Industry	CA	1	1	4	4	3			2.60
La Habra Heights	CA		1	4	4		1	3	2.60
Chino Hills	CA	3	1	2	4	5	1	2	2.57
Laguna Niguel	CA	1	1	2	4	5	1	4	2.57
Palmdale	CA	3	1	5	4	2	2	1	2.57
San Clemente	CA	3	1	2	4	3	1	4	2.57
Honolulu	HI	2	1	1	3	2	4	5	2.57
Apple Valley	CA		1	2	4	4	2	2	2.50
Banning	CA	3	1	2	4		2	3	2.50
Barstow	CA	2	1	3	4		4	1	2.50
Jurupa Valley	CA	2	1	2	4		4	2	2.50

Appendix 1: Composite Rank, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.80	Red
Second Tier	3.20 – 3.79	Orange
Third Tier	2.70 – 3.19	Yellow
Fourth Tier	2.30 – 2.69	Light Green
Fifth Tier (Lowest Cost)	< 2.30	Teal
No Data	--	Grey

City	State	Business License Fee	Utility Tax	Sales Tax	Minimum Wage	Ave. Comm. Rent	Crime Index	Housing Affordability Index	Composite
La Habra	CA		1	2	4	2	3	3	2.50
San Jacinto	CA	3	1	3	4		3	1	2.50
Colorado Springs	CO	3		2	3	1	5	1	2.50
Santa Fe	NM	3	1	2	3		5	1	2.50
Scottsdale	AZ	2	2	2	3	5	2	1	2.43
Tempe	AZ	1	2	2	3	2	5	2	2.43
Lake Elsinore	CA	2	1	3	4	2	3	2	2.43
Murrieta	CA	3	1	3	4	4	1	1	2.43
Norco	CA	2	1	3	4	1	4	2	2.43
Temecula	CA	2	1	3	4	2	3	2	2.43
Beaverton	OR	4	1	1	3	2	4	2	2.43
Laguna Woods	CA		1	2	4		1	4	2.40
Tucson	AZ		2	2	3	1	5	1	2.33
Beaumont	CA	4	2	2	4		1	1	2.33
Calimesa	CA	2	1	2	4		3	2	2.33
Canyon Lake	CA	4	2	2	4		1	1	2.33
Eastvale	CA	3	1	2	4		2	2	2.33
Grand Terrace	CA	3	1	2	4		3	1	2.33
Ontario	CA		1	3	4	1	3	2	2.33
Villa Park	CA	3	1	2	4		1	3	2.33
Reno	NV		1	2	2	3	4	2	2.33
Bend	OR	3		1	3	3	2	2	2.33
Eugene	OR	1		1	3	3	4	2	2.33
Fort Worth	TX		5	2	1	1	4	1	2.33
Phoenix	AZ	1	2	2	3	3	4	1	2.29
Aliso Viejo	CA	1	1	2	4	5	1	2	2.29
Hemet	CA	3	1	3	4	1	3	1	2.29
Laguna Hills	CA	1	1	2	4	4	1	3	2.29
Perris	CA	3	1	2	4	1	3	2	2.29
Santa Clarita	CA	1	1	4	4	4	1	1	2.29
Austin	TX	1	1	2	1	5	5	1	2.29

Appendix 1: Composite Rank, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 3.80	Red
Second Tier	3.20 – 3.79	Orange
Third Tier	2.70 – 3.19	Yellow
Fourth Tier	2.30 – 2.69	Light Green
Fifth Tier (Lowest Cost)	< 2.30	Dark Green
No Data	--	Grey

City	State	Business License Fee	Utility Tax	Sales Tax	Minimum Wage	Ave. Comm. Rent	Crime Index	Housing Affordability Index	Composite
Prescott	AZ		2	2	3		1	3	2.20
Chandler	AZ		2	2	3	3	2	1	2.17
Lake Havasu City	AZ	4	2	2	3		1	1	2.17
Dana Point	CA	1	1	2	4		1	4	2.17
Victorville	CA		1	3	4	1	3	1	2.17
Wildomar	CA	2	1	3	4		2	1	2.17
Yucaipa	CA	3	1	2	4		1	2	2.17
Las Vegas	NV		1	2	2	3	4	1	2.17
Mesa	AZ	2	2	2	3	2	3	1	2.14
Lake Forest	CA	1	1	2	4	3	1	3	2.14
Mission Viejo	CA	1	1	2	4	4	1	2	2.14
Rancho Santa Margarita	CA	1	1	2	4	4	1	2	2.14
Yucca Valley	CA	2	1	3	4	2	2	1	2.14
Gilbert	AZ	2	2	2	3	3	1	1	2.00
Adelanto	CA		1	2	4		2	1	2.00
Hesperia	CA	2	1	2	4	1	2	2	2.00
Menifee	CA	2	1	3	4		1	1	2.00
Yorba Linda	CA	2	1	2	4	1	1	3	2.00
Albuquerque	NM		1	2	2	1	5	1	2.00
Sparks	NV	3	1	2	2	1	3	2	2.00
Irving	TX		5	2	1	2	1	1	2.00
San Antonio	TX	1	1	2	1	3	5	1	2.00
Dallas	TX	1	1	2	1	2	5	1	1.86
Houston	TX	1	1	2	1	2	5	1	1.86
Fontana	CA		1	2	4	1	1	2	1.83
North Las Vegas	NV		1	2	2	2	3	1	1.83
Henderson	NV		1	2	2	2	2	1	1.67
Gardnerville	NV		1	2	2		1	2	1.60
Carson City	NV	2	1	2	2	1	1	2	1.57
Boise	ID	3	1	1	1	2	1	1	1.43

Appendix 2: Business License Fee

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ \$250.00	Red
Second Tier	\$125.00 – \$249.00	Orange
Third Tier	\$75.00 – \$120.00	Yellow
Fourth Tier	\$10.00 – \$73.00	Light Green
Fifth Tier (Lowest Cost)	<\$10.00	Dark Green
No Data	--	Grey

City	State	Business License Fee	Tier
Portland	OR	\$13,000.00	Red
Compton	CA	\$3,233.75	Red
San Francisco	CA	\$1,465.00	Red
Vancouver	WA	\$1,350.00	Red
Vernon	CA	\$1,150.00	Red
Santa Monica	CA	\$1,125.00	Red
Blythe	CA	\$723.98	Red
Riverside	CA	\$615.00	Red
Seattle	WA	\$598.00	Red
Torrance	CA	\$538.00	Red
Sierra Madre	CA	\$523.00	Red
Pasadena	CA	\$520.24	Red
Beverly Hills	CA	\$515.00	Red
Temple City	CA	\$504.00	Red
Laguna Beach	CA	\$500.00	Red
Long Beach	CA	\$491.99	Red
Colton	CA	\$390.00	Red
Rialto	CA	\$364.30	Red
Monrovia	CA	\$362.00	Red
Claremont	CA	\$344.55	Red
Upland	CA	\$324.00	Red
San Juan Capistrano	CA	\$319.49	Red
Highland	CA	\$310.00	Red
West Covina	CA	\$309.49	Red
Newport Beach	CA	\$307.00	Red
Manhattan Beach	CA	\$285.92	Red
Arcadia	CA	\$284.00	Red
Glendale	CA	\$279.55	Red
Redondo Beach	CA	\$279.00	Red
Spokane	WA	\$277.00	Red
San Dimas	CA	\$270.39	Red
South Pasadena	CA	\$264.00	Red
Alhambra	CA	\$263.00	Red
La Puente	CA	\$250.00	Red
Seal Beach	CA	\$223.00	Orange
Corona	CA	\$220.00	Orange

City	State	Business License Fee	Tier
Monterey Park	CA	\$210.00	Orange
Montclair	CA	\$205.00	Orange
Costa Mesa	CA	\$200.00	Orange
San Gabriel	CA	\$195.75	Orange
Rancho Cucamonga	CA	\$188.00	Orange
Grants Pass	OR	\$186.00	Orange
Chino	CA	\$182.50	Orange
Desert Hot Springs	CA	\$180.00	Orange
Huntington Park	CA	\$175.00	Orange
Lancaster	CA	\$173.00	Orange
Brea	CA	\$165.00	Orange
Canyon Lake	CA	\$155.00	Orange
Palm Desert	CA	\$155.00	Orange
Los Angeles	CA	\$153.00	Orange
Beaumont	CA	\$150.00	Orange
Indio	CA	\$150.00	Orange
Rolling Hills Estates	CA	\$150.00	Orange
La Palma	CA	\$140.00	Orange
Pomona	CA	\$137.50	Orange
Diamond Bar	CA	\$137.40	Orange
Minneapolis	MN	\$135.00	Orange
Avalon	CA	\$134.75	Orange
Hawthorne	CA	\$134.00	Orange
Montebello	CA	\$133.25	Orange
Lake Havasu City	AZ	\$131.00	Orange
Cathedral City	CA	\$129.75	Orange
Downey	CA	\$128.79	Orange
Beaverton	OR	\$126.00	Orange
Moreno Valley	CA	\$125.00	Orange
San Jacinto	CA	\$120.00	Yellow
San Clemente	CA	\$118.64	Yellow
Boise	ID	\$118.00	Yellow
Huntington Beach	CA	\$115.00	Yellow
Indian Wells	CA	\$114.00	Yellow
El Segundo	CA	\$113.60	Yellow
Baldwin Park	CA	\$113.00	Yellow

City	State	Business License Fee	Tier
Banning	CA	\$110.00	Yellow
Eastvale	CA	\$110.00	Yellow
Colorado Springs	CO	\$110.00	Yellow
Santa Fe	NM	\$110.00	Yellow
Sparks	NV	\$109.00	Yellow
Bellevue	WA	\$109.00	Yellow
Twentynine Palms	CA	\$106.90	Yellow
Big Bear Lake	CA	\$106.00	Yellow
Villa Park	CA	\$103.00	Yellow
Chino Hills	CA	\$102.20	Yellow
Bell	CA	\$100.00	Yellow
Coachella	CA	\$100.00	Yellow
Cudahy	CA	\$100.00	Yellow
Hemet	CA	\$100.00	Yellow
Perris	CA	\$100.00	Yellow
Rosemead	CA	\$100.00	Yellow
Yucaipa	CA	\$95.00	Yellow
Santa Ana	CA	\$92.50	Yellow
Orange	CA	\$91.00	Yellow
Walnut	CA	\$87.00	Yellow
Lakewood	CA	\$85.00	Yellow
Palmdale	CA	\$85.00	Yellow
Placentia	CA	\$83.00	Yellow
Irwindale	CA	\$82.00	Yellow
Fountain Valley	CA	\$80.00	Yellow
Grand Terrace	CA	\$80.00	Yellow
Tustin	CA	\$80.00	Yellow
La Quinta	CA	\$76.00	Yellow
Rancho Palos Verdes	CA	\$76.00	Yellow
Gardena	CA	\$75.00	Yellow
Murrieta	CA	\$75.00	Yellow
San Marino	CA	\$75.00	Yellow
Bend	OR	\$75.00	Yellow
Agoura Hills	CA	\$73.00	Light Green
Bell Gardens	CA	\$72.00	Light Green
Lake Elsinore	CA	\$72.00	Light Green

Sources: Rose Institute research of individual city sources, based on the fee that would be generally applicable to businesses attempting to set up in a given city, including administrative fees and estimated gross receipts tax (if applicable) for a business with \$500,000 in gross receipts and 10 employees as of 2023. See the Methodology section for details.

Appendix 2: Business License Fee, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ \$250.00	
Second Tier	\$125.00 – \$249.00	
Third Tier	\$75.00 – \$120.00	
Fourth Tier	\$10.00 – \$73.00	
Fifth Tier (Lowest Cost)	<\$10.00	
No Data	--	

City	State	Business License Fee	Tier
Wildomar	CA	\$71.00	
Irvine	CA	\$70.00	
South Gate	CA	\$70.00	
Stanton	CA	\$68.00	
Hawaiian Gardens	CA	\$65.00	
Menifee	CA	\$65.00	
Carson City	NV	\$63.85	
Yorba Linda	CA	\$62.50	
Lomita	CA	\$62.00	
Rancho Mirage	CA	\$60.00	
Yucca Valley	CA	\$59.00	
Signal Hill	CA	\$56.00	
Scottsdale	AZ	\$52.00	
Barstow	CA	\$50.00	
Carson	CA	\$50.00	
Hesperia	CA	\$50.00	
La Mirada	CA	\$50.00	
Maywood	CA	\$50.00	
Pico Rivera	CA	\$50.00	
San Fernando	CA	\$50.00	
Whittier	CA	\$50.00	
Honolulu	HI	\$50.00	
Norco	CA	\$49.00	
Jurupa Valley	CA	\$45.00	
Temecula	CA	\$39.00	
Hermosa Beach	CA	\$38.00	
Buena Park	CA	\$37.50	
Gilbert	AZ	\$35.00	
Anaheim	CA	\$35.00	
Glendora	CA	\$35.00	
San Jose	CA	\$34.21	
La Verne	CA	\$30.00	
Mesa	AZ	\$25.00	
El Monte	CA	\$25.00	
Boulder	CO	\$25.00	
Calimesa	CA	\$24.00	

City	State	Business License Fee	Tier
Inglewood	CA	\$22.00	
Norwalk	CA	\$20.50	
Palos Verdes Estates	CA	\$10.00	
Phoenix	AZ	\$0.00	
Tempe	AZ	\$0.00	
Aliso Viejo	CA	\$0.00	
Calabasas	CA	\$0.00	
Dana Point	CA	\$0.00	
Industry	CA	\$0.00	
Laguna Hills	CA	\$0.00	
Laguna Niguel	CA	\$0.00	
Lake Forest	CA	\$0.00	
Mission Viejo	CA	\$0.00	
Rancho Santa Margarita	CA	\$0.00	
Santa Clarita	CA	\$0.00	
West Hollywood	CA	\$0.00	
Westlake Village	CA	\$0.00	
Eugene	OR	\$0.00	
Austin	TX	\$0.00	
Dallas	TX	\$0.00	
Houston	TX	\$0.00	
San Antonio	TX	\$0.00	
Chandler	AZ	--	
Prescott	AZ	--	
Tucson	AZ	--	
Adelanto	CA	--	
Apple Valley	CA	--	
Artesia	CA	--	
Azusa	CA	--	
Bellflower	CA	--	
Bradbury	CA	--	
Burbank	CA	--	
Cerritos	CA	--	
Commerce	CA	--	
Covina	CA	--	
Culver City	CA	--	

City	State	Business License Fee	Tier
Cypress	CA	--	
Duarte	CA	--	
Fontana	CA	--	
Fullerton	CA	--	
Garden Grove	CA	--	
Hidden Hills	CA	--	
La Cañada Flintridge	CA	--	
La Habra	CA	--	
La Habra Heights	CA	--	
Laguna Woods	CA	--	
Lawndale	CA	--	
Loma Linda	CA	--	
Los Alamitos	CA	--	
Lynwood	CA	--	
Malibu	CA	--	
Needles	CA	--	
Ontario	CA	--	
Palm Springs	CA	--	
Paramount	CA	--	
Redlands	CA	--	
Rolling Hills	CA	--	
San Bernardino	CA	--	
Santa Fe Springs	CA	--	
South El Monte	CA	--	
Victorville	CA	--	
Westminster	CA	--	
Denver	CO	--	
Albuquerque	NM	--	
Gardnerville	NV	--	
Henderson	NV	--	
Las Vegas	NV	--	
North Las Vegas	NV	--	
Reno	NV	--	
Fort Worth	TX	--	
Irving	TX	--	
Salt Lake City	UT	--	

Appendix 3: Utility Tax

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 7.50 %	Red
Second Tier	5.30% – 7.49%	Orange
Third Tier	4.00% – 5.29%	Yellow
Fourth Tier	1.50% – 3.99%	Light Green
Fifth Tier (Lowest Cost)	< 1.50%	Dark Green
No Data	--	Grey

City	State	Utility Tax	Tier
Culver City	CA	11.00%	Red
Bell	CA	10.00%	Red
Compton	CA	10.00%	Red
Los Angeles	CA	10.00%	Red
Santa Monica	CA	10.00%	Red
Seal Beach	CA	10.00%	Red
Sierra Madre	CA	10.00%	Red
Huntington Park	CA	9.75%	Red
Lynwood	CA	9.00%	Red
Pomona	CA	9.00%	Red
Twentynine Palms	CA	9.00%	Red
Pasadena	CA	8.28%	Red
Fort Worth	TX	8.25%	Red
Irving	TX	8.25%	Red
Cudahy	CA	8.00%	Red
Inglewood	CA	8.00%	Red
Rialto	CA	8.00%	Red
San Gabriel	CA	8.00%	Red
San Bernardino	CA	7.75%	Red
Irwindale	CA	7.50%	Red
San Francisco	CA	7.50%	Red
South Pasadena	CA	7.50%	Red
Arcadia	CA	7.00%	Orange
Burbank	CA	7.00%	Orange
Desert Hot Springs	CA	7.00%	Orange
El Monte	CA	7.00%	Orange
Glendale	CA	7.00%	Orange
Minneapolis	MN	6.88%	Orange
Riverside	CA	6.50%	Orange
Torrance	CA	6.50%	Orange
Covina	CA	6.00%	Orange
Indio	CA	6.00%	Orange
La Verne	CA	6.00%	Orange
Vernon	CA	6.00%	Orange
Salt Lake City	UT	6.00%	Orange
Moreno Valley	CA	5.75%	Orange

City	State	Utility Tax	Tier
Claremont	CA	5.50%	Orange
Hermosa Beach	CA	5.50%	Orange
Lawndale	CA	5.50%	Orange
Norwalk	CA	5.50%	Orange
Paramount	CA	5.50%	Orange
Santa Ana	CA	5.50%	Orange
Bellevue	WA	5.30%	Orange
Alhambra	CA	5.00%	Yellow
Bellflower	CA	5.00%	Yellow
Calabasas	CA	5.00%	Yellow
Coachella	CA	5.00%	Yellow
Downey	CA	5.00%	Yellow
Gardena	CA	5.00%	Yellow
Hawthorne	CA	5.00%	Yellow
Huntington Beach	CA	5.00%	Yellow
La Palma	CA	5.00%	Yellow
Long Beach	CA	5.00%	Yellow
Los Alamitos	CA	5.00%	Yellow
Malibu	CA	5.00%	Yellow
Palm Springs	CA	5.00%	Yellow
San Jose	CA	5.00%	Yellow
San Marino	CA	5.00%	Yellow
Santa Fe Springs	CA	5.00%	Yellow
Stanton	CA	5.00%	Yellow
Whittier	CA	5.00%	Yellow
Portland	OR	5.00%	Yellow
Redondo Beach	CA	4.75%	Yellow
Pico Rivera	CA	4.50%	Yellow
Azusa	CA	4.00%	Yellow
Maywood	CA	4.00%	Yellow
Westminster	CA	4.00%	Yellow
Canyon Lake	CA	3.95%	Light Green
Montclair	CA	3.89%	Light Green
Placentia	CA	3.50%	Light Green
Baldwin Park	CA	3.00%	Light Green
Beaumont	CA	3.00%	Light Green

City	State	Utility Tax	Tier
Buena Park	CA	3.00%	Light Green
Cathedral City	CA	3.00%	Light Green
El Segundo	CA	3.00%	Light Green
Lakewood	CA	3.00%	Light Green
Monterey Park	CA	3.00%	Light Green
Rancho Palos Verdes	CA	3.00%	Light Green
Chandler	AZ	2.75%	Light Green
Phoenix	AZ	2.70%	Light Green
Tucson	AZ	2.60%	Light Green
Needles	CA	2.50%	Light Green
Lake Havasu City	AZ	2.00%	Light Green
Mesa	AZ	2.00%	Light Green
Prescott	AZ	2.00%	Light Green
Carson	CA	2.00%	Light Green
Tempe	AZ	1.80%	Light Green
Scottsdale	AZ	1.75%	Light Green
Gilbert	AZ	1.50%	Light Green
Irvine	CA	1.50%	Light Green
Adelanto	CA	0.00%	Dark Green
Agoura Hills	CA	0.00%	Dark Green
Aliso Viejo	CA	0.00%	Dark Green
Anaheim	CA	0.00%	Dark Green
Apple Valley	CA	0.00%	Dark Green
Artesia	CA	0.00%	Dark Green
Avalon	CA	0.00%	Dark Green
Banning	CA	0.00%	Dark Green
Barstow	CA	0.00%	Dark Green
Bell Gardens	CA	0.00%	Dark Green
Beverly Hills	CA	0.00%	Dark Green
Big Bear Lake	CA	0.00%	Dark Green
Blythe	CA	0.00%	Dark Green
Bradbury	CA	0.00%	Dark Green
Brea	CA	0.00%	Dark Green
Calimesa	CA	0.00%	Dark Green
Cerritos	CA	0.00%	Dark Green
Chino	CA	0.00%	Dark Green

Sources: California State Controller, *California Cities Utility Users Taxes Revenue and Tax Rate Fiscal Year 2021-22 (Including the City and County of San Francisco)*, January 5, 2024 (presenting data from Fiscal Year 2021-22); individual city websites. See Methodology section for details.

Appendix 3: Utility Tax, continued

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 7.50 %	
Second Tier	5.30% – 7.49%	
Third Tier	4.00% – 5.29%	
Fourth Tier	1.50% – 3.99%	
Fifth Tier (Lowest Cost)	< 1.50%	
No Data	--	

City	State	Utility Tax	Tier	City	State	Utility Tax	Tier	City	State	Utility Tax	Tier
Chino Hills	CA	0.00%	5	Lancaster	CA	0.00%	5	Upland	CA	0.00%	5
Colton	CA	0.00%	5	Loma Linda	CA	0.00%	5	Victorville	CA	0.00%	5
Commerce	CA	0.00%	5	Lomita	CA	0.00%	5	Villa Park	CA	0.00%	5
Corona	CA	0.00%	5	Manhattan Beach	CA	0.00%	5	Walnut	CA	0.00%	5
Costa Mesa	CA	0.00%	5	Menifee	CA	0.00%	5	West Covina	CA	0.00%	5
Cypress	CA	0.00%	5	Mission Viejo	CA	0.00%	5	West Hollywood	CA	0.00%	5
Dana Point	CA	0.00%	5	Monrovia	CA	0.00%	5	Westlake Village	CA	0.00%	5
Diamond Bar	CA	0.00%	5	Montebello	CA	0.00%	5	Wildomar	CA	0.00%	5
Duarte	CA	0.00%	5	Murrieta	CA	0.00%	5	Yorba Linda	CA	0.00%	5
Eastvale	CA	0.00%	5	Newport Beach	CA	0.00%	5	Yucaipa	CA	0.00%	5
Fontana	CA	0.00%	5	Norco	CA	0.00%	5	Yucca Valley	CA	0.00%	5
Fountain Valley	CA	0.00%	5	Ontario	CA	0.00%	5	Honolulu	HI	0.00%	4
Fullerton	CA	0.00%	5	Orange	CA	0.00%	5	Boise	ID	0.00%	4
Garden Grove	CA	0.00%	5	Palm Desert	CA	0.00%	5	Albuquerque	NM	0.00%	3
Glendora	CA	0.00%	5	Palmdale	CA	0.00%	5	Santa Fe	NM	0.00%	3
Grand Terrace	CA	0.00%	5	Palos Verdes Estates	CA	0.00%	5	Carson City	NV	0.00%	4
Hawaiian Gardens	CA	0.00%	5	Perris	CA	0.00%	5	Gardnerville	NV	0.00%	4
Hemet	CA	0.00%	5	Rancho Cucamonga	CA	0.00%	5	Henderson	NV	0.00%	3
Hesperia	CA	0.00%	5	Rancho Mirage	CA	0.00%	5	Las Vegas	NV	0.00%	3
Hidden Hills	CA	0.00%	5	Rancho Santa Margarita	CA	0.00%	5	North Las Vegas	NV	0.00%	4
Highland	CA	0.00%	5	Redlands	CA	0.00%	5	Reno	NV	0.00%	4
Indian Wells	CA	0.00%	5	Rolling Hills	CA	0.00%	5	Sparks	NV	0.00%	3
Industry	CA	0.00%	5	Rolling Hills Estates	CA	0.00%	5	Beaverton	OR	0.00%	3
Jurupa Valley	CA	0.00%	5	Rosemead	CA	0.00%	5	Austin	TX	0.00%	4
La Cañada Flintridge	CA	0.00%	5	San Clemente	CA	0.00%	5	Dallas	TX	0.00%	4
La Habra	CA	0.00%	5	San Dimas	CA	0.00%	5	Houston	TX	0.00%	3
La Habra Heights	CA	0.00%	5	San Fernando	CA	0.00%	5	San Antonio	TX	0.00%	3
La Mirada	CA	0.00%	5	San Jacinto	CA	0.00%	5	Seattle	WA	0.00%	4
La Puente	CA	0.00%	5	San Juan Capistrano	CA	0.00%	5	Vancouver	WA	0.00%	4
La Quinta	CA	0.00%	5	Santa Clarita	CA	0.00%	5	Boulder	CO	--	
Laguna Beach	CA	0.00%	5	Signal Hill	CA	0.00%	5	Colorado Springs	CO	--	
Laguna Hills	CA	0.00%	5	South El Monte	CA	0.00%	5	Denver	CO	--	
Laguna Niguel	CA	0.00%	5	South Gate	CA	0.00%	5	Bend	OR	--	
Laguna Woods	CA	0.00%	5	Temecula	CA	0.00%	5	Eugene	OR	--	
Lake Elsinore	CA	0.00%	5	Temple City	CA	0.00%	5	Grants Pass	OR	--	
Lake Forest	CA	0.00%	5	Tustin	CA	0.00%	5	Spokane	WA	--	

Appendix 4: Sales Tax

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 10.00%	Red
Second Tier	9.00 – 9.99	Orange
Third Tier	8.75 – 8.99	Yellow
Fourth Tier	7.10 – 8.74	Light Green
Fifth Tier (Lowest Cost)	< 7.10	Green
No Data	--	Grey

City	State	Sales Tax	Tier
Santa Fe Springs	CA	10.50%	Red
Seattle	WA	10.35%	Red
Alhambra	CA	10.25%	Red
Arcadia	CA	10.25%	Red
Azusa	CA	10.25%	Red
Baldwin Park	CA	10.25%	Red
Bell Gardens	CA	10.25%	Red
Bellflower	CA	10.25%	Red
Burbank	CA	10.25%	Red
Carson	CA	10.25%	Red
Commerce	CA	10.25%	Red
Compton	CA	10.25%	Red
Covina	CA	10.25%	Red
Cudahy	CA	10.25%	Red
Culver City	CA	10.25%	Red
Duarte	CA	10.25%	Red
Gardena	CA	10.25%	Red
Glendale	CA	10.25%	Red
Glendora	CA	10.25%	Red
Hawaiian Gardens	CA	10.25%	Red
Hawthorne	CA	10.25%	Red
Huntington Park	CA	10.25%	Red
Irwindale	CA	10.25%	Red
La Verne	CA	10.25%	Red
Lakewood	CA	10.25%	Red
Lancaster	CA	10.25%	Red
Lawndale	CA	10.25%	Red
Lomita	CA	10.25%	Red
Long Beach	CA	10.25%	Red
Lynwood	CA	10.25%	Red
Monrovia	CA	10.25%	Red
Montebello	CA	10.25%	Red
Monterey Park	CA	10.25%	Red
Norwalk	CA	10.25%	Red
Palmdale	CA	10.25%	Red
Paramount	CA	10.25%	Red

City	State	Sales Tax	Tier
Pasadena	CA	10.25%	Red
Pico Rivera	CA	10.25%	Red
Pomona	CA	10.25%	Red
San Fernando	CA	10.25%	Red
San Gabriel	CA	10.25%	Red
Santa Monica	CA	10.25%	Red
Sierra Madre	CA	10.25%	Red
Signal Hill	CA	10.25%	Red
South El Monte	CA	10.25%	Red
South Gate	CA	10.25%	Red
South Pasadena	CA	10.25%	Red
Vernon	CA	10.25%	Red
West Hollywood	CA	10.25%	Red
Whittier	CA	10.25%	Red
Bellevue	WA	10.20%	Red
Avalon	CA	10.00%	Red
Downey	CA	10.00%	Red
El Monte	CA	10.00%	Red
Inglewood	CA	10.00%	Red
La Puente	CA	10.00%	Red
Malibu	CA	10.00%	Red
Torrance	CA	10.00%	Red
Agoura Hills	CA	9.50%	Orange
Artesia	CA	9.50%	Orange
Bell	CA	9.50%	Orange
Beverly Hills	CA	9.50%	Orange
Bradbury	CA	9.50%	Orange
Calabasas	CA	9.50%	Orange
Cerritos	CA	9.50%	Orange
Claremont	CA	9.50%	Orange
Diamond Bar	CA	9.50%	Orange
El Segundo	CA	9.50%	Orange
Hermosa Beach	CA	9.50%	Orange
Hidden Hills	CA	9.50%	Orange
Industry	CA	9.50%	Orange
La Cañada Flintridge	CA	9.50%	Orange

City	State	Sales Tax	Tier
La Habra Heights	CA	9.50%	Orange
La Mirada	CA	9.50%	Orange
Los Angeles	CA	9.50%	Orange
Manhattan Beach	CA	9.50%	Orange
Maywood	CA	9.50%	Orange
Palos Verdes Estates	CA	9.50%	Orange
Rancho Palos Verdes	CA	9.50%	Orange
Redondo Beach	CA	9.50%	Orange
Rolling Hills	CA	9.50%	Orange
Rolling Hills Estates	CA	9.50%	Orange
Rosemead	CA	9.50%	Orange
San Dimas	CA	9.50%	Orange
San Marino	CA	9.50%	Orange
Santa Clarita	CA	9.50%	Orange
Temple City	CA	9.50%	Orange
Walnut	CA	9.50%	Orange
West Covina	CA	9.50%	Orange
Westlake Village	CA	9.50%	Orange
San Jose	CA	9.38%	Orange
Los Alamitos	CA	9.25%	Orange
Palm Springs	CA	9.25%	Orange
Santa Ana	CA	9.25%	Orange
Boulder	CO	9.05%	Orange
Minneapolis	MN	9.03%	Orange
Montclair	CA	9.00%	Orange
Spokane	WA	9.00%	Orange
Denver	CO	8.81%	Yellow
Barstow	CA	8.75%	Yellow
Blythe	CA	8.75%	Yellow
Cathedral City	CA	8.75%	Yellow
Coachella	CA	8.75%	Yellow
Colton	CA	8.75%	Yellow
Corona	CA	8.75%	Yellow
Fountain Valley	CA	8.75%	Yellow
Garden Grove	CA	8.75%	Yellow
Hemet	CA	8.75%	Yellow

Sources: California Department of Tax and Fee Administration, *California City & County Sales & Use Tax Rates (effective April 1, 2024)*, <https://www.cdtfa.ca.gov/taxes-and-fees/rates.aspx>; city websites.

Appendix 4: Sales Tax, continued

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≥ 10.00%	
Second Tier	9.00 – 9.99	
Third Tier	8.75 – 8.99	
Fourth Tier	7.10 – 8.74	
Fifth Tier (Lowest Cost)	< 7.10	
No Data	--	

City	State	Sales Tax	Tier
Indio	CA	8.75%	
La Palma	CA	8.75%	
La Quinta	CA	8.75%	
Lake Elsinore	CA	8.75%	
Menifee	CA	8.75%	
Murrieta	CA	8.75%	
Norco	CA	8.75%	
Ontario	CA	8.75%	
Placentia	CA	8.75%	
Redlands	CA	8.75%	
Riverside	CA	8.75%	
San Bernardino	CA	8.75%	
San Jacinto	CA	8.75%	
Seal Beach	CA	8.75%	
Stanton	CA	8.75%	
Temecula	CA	8.75%	
Victorville	CA	8.75%	
Wildomar	CA	8.75%	
Yucca Valley	CA	8.75%	
Tucson	AZ	8.70%	
Vancouver	WA	8.70%	
San Francisco	CA	8.63%	
Phoenix	AZ	8.60%	
Henderson	NV	8.38%	
Las Vegas	NV	8.38%	
North Las Vegas	NV	8.38%	
Prescott	AZ	8.35%	
Mesa	AZ	8.30%	
Reno	NV	8.27%	
Sparks	NV	8.27%	
La Habra	CA	8.25%	
Austin	TX	8.25%	
Dallas	TX	8.25%	
Fort Worth	TX	8.25%	
Houston	TX	8.25%	
Irving	TX	8.25%	

City	State	Sales Tax	Tier
San Antonio	TX	8.25%	
Colorado Springs	CO	8.20%	
Santa Fe	NM	8.19%	
Tempe	AZ	8.10%	
Scottsdale	AZ	8.05%	
Chandler	AZ	7.80%	
Gilbert	AZ	7.80%	
Adelanto	CA	7.75%	
Aliso Viejo	CA	7.75%	
Anaheim	CA	7.75%	
Apple Valley	CA	7.75%	
Banning	CA	7.75%	
Beaumont	CA	7.75%	
Big Bear Lake	CA	7.75%	
Brea	CA	7.75%	
Buena Park	CA	7.75%	
Calimesa	CA	7.75%	
Canyon Lake	CA	7.75%	
Chino	CA	7.75%	
Chino Hills	CA	7.75%	
Costa Mesa	CA	7.75%	
Cypress	CA	7.75%	
Dana Point	CA	7.75%	
Desert Hot Springs	CA	7.75%	
Eastvale	CA	7.75%	
Fontana	CA	7.75%	
Fullerton	CA	7.75%	
Grand Terrace	CA	7.75%	
Hesperia	CA	7.75%	
Highland	CA	7.75%	
Huntington Beach	CA	7.75%	
Indian Wells	CA	7.75%	
Irvine	CA	7.75%	
Jurupa Valley	CA	7.75%	
Laguna Beach	CA	7.75%	
Laguna Hills	CA	7.75%	

City	State	Sales Tax	Tier
Laguna Niguel	CA	7.75%	
Laguna Woods	CA	7.75%	
Lake Forest	CA	7.75%	
Loma Linda	CA	7.75%	
Mission Viejo	CA	7.75%	
Moreno Valley	CA	7.75%	
Needles	CA	7.75%	
Newport Beach	CA	7.75%	
Orange	CA	7.75%	
Palm Desert	CA	7.75%	
Perris	CA	7.75%	
Rancho Cucamonga	CA	7.75%	
Rancho Mirage	CA	7.75%	
Rancho Santa Margarita	CA	7.75%	
Rialto	CA	7.75%	
San Clemente	CA	7.75%	
San Juan Capistrano	CA	7.75%	
Tustin	CA	7.75%	
Twentynine Palms	CA	7.75%	
Upland	CA	7.75%	
Villa Park	CA	7.75%	
Westminster	CA	7.75%	
Yorba Linda	CA	7.75%	
Yucaipa	CA	7.75%	
Salt Lake City	UT	7.75%	
Albuquerque	NM	7.63%	
Lake Havasu City	AZ	7.60%	
Carson City	NV	7.60%	
Gardnerville	NV	7.10%	
Boise	ID	6.00%	
Honolulu	HI	4.50%	
Beaverton	OR	0.00%	
Bend	OR	0.00%	
Eugene	OR	0.00%	
Grants Pass	OR	0.00%	
Portland	OR	0.00%	

Appendix 5: Minimum Wage

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	> \$16.00	
Second Tier	\$16.00	
Third Tier	\$14.00 – \$15.99	
Fourth Tier	\$11.25 – \$13.99	
Fifth Tier (Lowest Cost)	< \$11.25	
No Data	--	

City	State	Minimum Wage	Tier
Seattle	WA	\$19.97	
West Hollywood	CA	\$19.08	
Denver	CO	\$18.25	
San Francisco	CA	\$18.07	
San Jose	CA	\$17.55	
Pasadena	CA	\$16.93	
Malibu	CA	\$16.90	
Santa Monica	CA	\$16.90	
Los Angeles	CA	\$16.78	
Bellevue	WA	\$16.28	
Spokane	WA	\$16.28	
Vancouver	WA	\$16.28	
Adelanto	CA	\$16.00	
Agoura Hills	CA	\$16.00	
Alhambra	CA	\$16.00	
Aliso Viejo	CA	\$16.00	
Anaheim	CA	\$16.00	
Apple Valley	CA	\$16.00	
Arcadia	CA	\$16.00	
Artesia	CA	\$16.00	
Avalon	CA	\$16.00	
Azusa	CA	\$16.00	
Baldwin Park	CA	\$16.00	
Banning	CA	\$16.00	
Barstow	CA	\$16.00	
Beaumont	CA	\$16.00	
Bell	CA	\$16.00	
Bell Gardens	CA	\$16.00	
Bellflower	CA	\$16.00	
Beverly Hills	CA	\$16.00	
Big Bear Lake	CA	\$16.00	
Blythe	CA	\$16.00	
Bradbury	CA	\$16.00	
Brea	CA	\$16.00	
Buena Park	CA	\$16.00	
Burbank	CA	\$16.00	

City	State	Minimum Wage	Tier
Calabasas	CA	\$16.00	
Calimesa	CA	\$16.00	
Canyon Lake	CA	\$16.00	
Carson	CA	\$16.00	
Cathedral City	CA	\$16.00	
Cerritos	CA	\$16.00	
Chino	CA	\$16.00	
Chino Hills	CA	\$16.00	
Claremont	CA	\$16.00	
Coachella	CA	\$16.00	
Colton	CA	\$16.00	
Commerce	CA	\$16.00	
Compton	CA	\$16.00	
Corona	CA	\$16.00	
Costa Mesa	CA	\$16.00	
Covina	CA	\$16.00	
Cudahy	CA	\$16.00	
Culver City	CA	\$16.00	
Cypress	CA	\$16.00	
Dana Point	CA	\$16.00	
Desert Hot Springs	CA	\$16.00	
Diamond Bar	CA	\$16.00	
Downey	CA	\$16.00	
Duarte	CA	\$16.00	
Eastvale	CA	\$16.00	
El Monte	CA	\$16.00	
El Segundo	CA	\$16.00	
Fontana	CA	\$16.00	
Fountain Valley	CA	\$16.00	
Fullerton	CA	\$16.00	
Garden Grove	CA	\$16.00	
Gardena	CA	\$16.00	
Glendale	CA	\$16.00	
Glendora	CA	\$16.00	
Grand Terrace	CA	\$16.00	
Hawaiian Gardens	CA	\$16.00	

City	State	Minimum Wage	Tier
Hawthorne	CA	\$16.00	
Hemet	CA	\$16.00	
Hermosa Beach	CA	\$16.00	
Hesperia	CA	\$16.00	
Hidden Hills	CA	\$16.00	
Highland	CA	\$16.00	
Huntington Beach	CA	\$16.00	
Huntington Park	CA	\$16.00	
Indian Wells	CA	\$16.00	
Indio	CA	\$16.00	
Industry	CA	\$16.00	
Inglewood	CA	\$16.00	
Irvine	CA	\$16.00	
Irwindale	CA	\$16.00	
Jurupa Valley	CA	\$16.00	
La Cañada Flintridge	CA	\$16.00	
La Habra	CA	\$16.00	
La Habra Heights	CA	\$16.00	
La Mirada	CA	\$16.00	
La Palma	CA	\$16.00	
La Puente	CA	\$16.00	
La Quinta	CA	\$16.00	
La Verne	CA	\$16.00	
Laguna Beach	CA	\$16.00	
Laguna Hills	CA	\$16.00	
Laguna Niguel	CA	\$16.00	
Laguna Woods	CA	\$16.00	
Lake Elsinore	CA	\$16.00	
Lake Forest	CA	\$16.00	
Lakewood	CA	\$16.00	
Lancaster	CA	\$16.00	
Lawndale	CA	\$16.00	
Loma Linda	CA	\$16.00	
Lomita	CA	\$16.00	
Long Beach	CA	\$16.00	
Los Alamitos	CA	\$16.00	

Sources: The Economic Policy Institute, *Minimum Wage Tracker*, <https://www.epi.org/minimum-wage-tracker/>; UC Berkeley Labor Center, *Inventory of US City and County Minimum Wage Ordinances*, <https://laborcenter.berkeley.edu/inventory-of-us-city-and-county-minimum-wage-ordinances/>. Notes: Data as of January 1, 2024. Some cities are scheduled to raise their minimum wage in 2024. Nevada’s minimum wage is \$11.25/hour if no qualifying healthcare benefits are offered and \$10.50/hour if qualifying healthcare benefits are offered. On April 1, 2024, California’s minimum wage for most restaurant workers increased to \$20/hour.

Appendix 5: Minimum Wage, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	> \$16.00	
Second Tier	\$16.00	
Third Tier	\$14.00 – \$15.99	
Fourth Tier	\$11.25 – \$13.99	
Fifth Tier (Lowest Cost)	< \$11.25	
No Data	--	

City	State	Min Wage	Tier
Lynwood	CA	\$16.00	
Manhattan Beach	CA	\$16.00	
Maywood	CA	\$16.00	
Menifee	CA	\$16.00	
Mission Viejo	CA	\$16.00	
Monrovia	CA	\$16.00	
Montclair	CA	\$16.00	
Montebello	CA	\$16.00	
Monterey Park	CA	\$16.00	
Moreno Valley	CA	\$16.00	
Murrieta	CA	\$16.00	
Needles	CA	\$16.00	
Newport Beach	CA	\$16.00	
Norco	CA	\$16.00	
Norwalk	CA	\$16.00	
Ontario	CA	\$16.00	
Orange	CA	\$16.00	
Palm Desert	CA	\$16.00	
Palm Springs	CA	\$16.00	
Palmdale	CA	\$16.00	
Palos Verdes Estates	CA	\$16.00	
Paramount	CA	\$16.00	
Perris	CA	\$16.00	
Pico Rivera	CA	\$16.00	
Placentia	CA	\$16.00	
Pomona	CA	\$16.00	
Rancho Cucamonga	CA	\$16.00	
Rancho Mirage	CA	\$16.00	
Rancho Palos Verdes	CA	\$16.00	
Rancho Santa Margarita	CA	\$16.00	
Redlands	CA	\$16.00	
Redondo Beach	CA	\$16.00	
Rialto	CA	\$16.00	
Riverside	CA	\$16.00	
Rolling Hills	CA	\$16.00	
Rolling Hills Estates	CA	\$16.00	

City	State	Min. Wage	Tier
Rosemead	CA	\$16.00	
San Bernardino	CA	\$16.00	
San Clemente	CA	\$16.00	
San Dimas	CA	\$16.00	
San Fernando	CA	\$16.00	
San Gabriel	CA	\$16.00	
San Jacinto	CA	\$16.00	
San Juan Capistrano	CA	\$16.00	
San Marino	CA	\$16.00	
Santa Ana	CA	\$16.00	
Santa Clarita	CA	\$16.00	
Santa Fe Springs	CA	\$16.00	
Seal Beach	CA	\$16.00	
Sierra Madre	CA	\$16.00	
Signal Hill	CA	\$16.00	
South El Monte	CA	\$16.00	
South Gate	CA	\$16.00	
South Pasadena	CA	\$16.00	
Stanton	CA	\$16.00	
Temecula	CA	\$16.00	
Temple City	CA	\$16.00	
Torrance	CA	\$16.00	
Tustin	CA	\$16.00	
Twentynine Palms	CA	\$16.00	
Upland	CA	\$16.00	
Vernon	CA	\$16.00	
Victorville	CA	\$16.00	
Villa Park	CA	\$16.00	
Walnut	CA	\$16.00	
West Covina	CA	\$16.00	
Westlake Village	CA	\$16.00	
Westminster	CA	\$16.00	
Whittier	CA	\$16.00	
Wildomar	CA	\$16.00	
Yorba Linda	CA	\$16.00	
Yucaipa	CA	\$16.00	

City	State	Min. Wage	Tier
Yucca Valley	CA	\$16.00	
Minneapolis	MN	\$15.57	
Beaverton	OR	\$15.45	
Portland	OR	\$15.45	
Santa Fe	NM	\$14.60	
Boulder	CO	\$14.42	
Colorado Springs	CO	\$14.42	
Chandler	AZ	\$14.35	
Gilbert	AZ	\$14.35	
Lake Havasu City	AZ	\$14.35	
Mesa	AZ	\$14.35	
Phoenix	AZ	\$14.35	
Prescott	AZ	\$14.35	
Scottsdale	AZ	\$14.35	
Tempe	AZ	\$14.35	
Tucson	AZ	\$14.35	
Bend	OR	\$14.20	
Eugene	OR	\$14.20	
Grants Pass	OR	\$14.20	
Honolulu	HI	\$14.00	
Albuquerque	NM	\$12.00	
Carson City	NV	\$11.25	
Gardnerville	NV	\$11.25	
Henderson	NV	\$11.25	
Las Vegas	NV	\$11.25	
North Las Vegas	NV	\$11.25	
Reno	NV	\$11.25	
Sparks	NV	\$11.25	
Boise	ID	\$7.25	
Austin	TX	\$7.25	
Dallas	TX	\$7.25	
Fort Worth	TX	\$7.25	
Houston	TX	\$7.25	
Irving	TX	\$7.25	
San Antonio	TX	\$7.25	
Salt Lake City	UT	\$7.25	

Appendix 6: Average Commercial Rent

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	> \$28.00	Red
Second Tier	\$23.01 – \$28.00	Orange
Third Tier	\$20.01 – \$23.00	Yellow
Fourth Tier	\$18.00 – \$20.00	Light Green
Fifth Tier (Lowest Cost)	< \$18.00	Green
No Data	--	Grey

City	State	Ave. Comm. Rent	Tier
West Hollywood	CA	\$72.77	Red
Beverly Hills	CA	\$59.53	Red
Malibu	CA	\$58.52	Red
Santa Monica	CA	\$55.50	Red
San Gabriel	CA	\$54.79	Red
Manhattan Beach	CA	\$48.86	Red
Laguna Beach	CA	\$44.96	Red
Newport Beach	CA	\$43.05	Red
San Francisco	CA	\$41.95	Red
Culver City	CA	\$40.00	Red
Glendale	CA	\$39.86	Red
Laguna Niguel	CA	\$39.00	Red
San Jose	CA	\$37.67	Red
Pasadena	CA	\$37.58	Red
Bellevue	WA	\$36.64	Red
Chino Hills	CA	\$36.53	Red
Burbank	CA	\$36.11	Red
El Segundo	CA	\$34.63	Red
San Juan Capistrano	CA	\$34.36	Red
Los Angeles	CA	\$34.21	Red
Los Alamitos	CA	\$33.00	Red
Aliso Viejo	CA	\$32.98	Red
Irwindale	CA	\$32.77	Red
Arcadia	CA	\$31.96	Red
Monterey Park	CA	\$31.84	Red
Alhambra	CA	\$30.64	Red
Torrance	CA	\$30.62	Red
Lomita	CA	\$29.66	Red
Calabasas	CA	\$29.34	Red
Monrovia	CA	\$29.24	Red
Hidden Hills	CA	\$28.50	Red
South Pasadena	CA	\$28.47	Red
Vancouver	WA	\$28.42	Red
Austin	TX	\$28.29	Red
Scottsdale	AZ	\$28.17	Red
Cypress	CA	\$27.83	Orange

City	State	Ave. Comm. Rent	Tier
Rancho Santa Margarita	CA	\$27.76	Orange
Seattle	WA	\$27.76	Orange
Westlake Village	CA	\$27.48	Orange
Apple Valley	CA	\$27.19	Orange
Whittier	CA	\$27.03	Orange
Costa Mesa	CA	\$26.97	Orange
Mission Viejo	CA	\$26.94	Orange
Orange	CA	\$26.90	Orange
Garden Grove	CA	\$26.37	Orange
Laguna Hills	CA	\$26.26	Orange
Long Beach	CA	\$26.19	Orange
Signal Hill	CA	\$26.18	Orange
Diamond Bar	CA	\$26.04	Orange
Santa Clarita	CA	\$26.02	Orange
West Covina	CA	\$25.43	Orange
Murrieta	CA	\$25.20	Orange
Pomona	CA	\$25.11	Orange
Tustin	CA	\$25.09	Orange
Irvine	CA	\$24.88	Orange
La Quinta	CA	\$24.40	Orange
Agoura Hills	CA	\$24.33	Orange
Denver	CO	\$24.23	Orange
Huntington Beach	CA	\$23.98	Orange
Fullerton	CA	\$23.95	Orange
Bellflower	CA	\$23.86	Orange
South Gate	CA	\$23.66	Orange
Inglewood	CA	\$23.60	Orange
Brea	CA	\$23.55	Orange
Huntington Park	CA	\$23.42	Orange
Santa Ana	CA	\$23.42	Orange
Placentia	CA	\$23.10	Orange
Glendora	CA	\$22.95	Yellow
Lakewood	CA	\$22.87	Yellow
Upland	CA	\$22.80	Yellow
Salt Lake City	UT	\$22.69	Yellow
Anaheim	CA	\$22.34	Yellow

City	State	Ave. Comm. Rent	Tier
Downey	CA	\$22.26	Yellow
Loma Linda	CA	\$22.13	Yellow
Portland	OR	\$22.02	Yellow
Lake Forest	CA	\$21.96	Yellow
San Clemente	CA	\$21.71	Yellow
Phoenix	AZ	\$21.56	Yellow
Gilbert	AZ	\$21.55	Yellow
Azusa	CA	\$21.55	Yellow
Las Vegas	NV	\$21.27	Yellow
Westminster	CA	\$21.09	Yellow
Rancho Cucamonga	CA	\$20.89	Yellow
Walnut	CA	\$20.78	Yellow
San Antonio	TX	\$20.78	Yellow
Industry	CA	\$20.52	Yellow
Carson	CA	\$20.50	Yellow
Moreno Valley	CA	\$20.45	Yellow
Bend	OR	\$20.42	Yellow
Eugene	OR	\$20.37	Yellow
Chandler	AZ	\$20.25	Yellow
Reno	NV	\$20.02	Yellow
El Monte	CA	\$19.94	Light Green
Covina	CA	\$19.50	Light Green
Tempe	AZ	\$19.48	Light Green
Cerritos	CA	\$19.42	Light Green
Corona	CA	\$19.36	Light Green
Mesa	AZ	\$19.33	Light Green
Palmdale	CA	\$19.32	Light Green
Temecula	CA	\$19.27	Light Green
La Habra	CA	\$19.21	Light Green
Boise	ID	\$19.10	Light Green
North Las Vegas	NV	\$19.09	Light Green
Gardena	CA	\$19.01	Light Green
Boulder	CO	\$18.71	Light Green
Buena Park	CA	\$18.62	Light Green
Minneapolis	MN	\$18.55	Light Green
Fountain Valley	CA	\$18.54	Light Green

Source: Commercial Cafe, <https://www.commercialcafe.com/>. Based on city-level data of price per square foot for office properties equal to or larger than 25,000 square feet in size. Data represents the average of rental prices from January 1-December 31, 2023.

Appendix 6: Average Commercial Rent, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	> \$28.00	Red
Second Tier	\$23.01 – \$28.00	Orange
Third Tier	\$20.01 – \$23.00	Yellow
Fourth Tier	\$18.00 – \$20.00	Light Green
Fifth Tier (Lowest Cost)	< \$18.00	Dark Green
No Data	--	Grey

City	State	Ave. Comm. Rent	Tier
Dallas	TX	\$18.53	Light Green
Henderson	NV	\$18.49	Light Green
Compton	CA	\$18.47	Light Green
Santa Fe Springs	CA	\$18.47	Light Green
Lake Elsinore	CA	\$18.46	Light Green
Beaverton	OR	\$18.41	Light Green
Houston	TX	\$18.37	Light Green
Montclair	CA	\$18.30	Light Green
Redlands	CA	\$18.29	Light Green
Honolulu	HI	\$18.28	Light Green
Irving	TX	\$18.28	Light Green
Spokane	WA	\$18.21	Light Green
Indio	CA	\$18.15	Light Green
Chino	CA	\$18.07	Light Green
Yucca Valley	CA	\$18.00	Light Green
Palm Desert	CA	\$17.80	Dark Green
Riverside	CA	\$17.72	Dark Green
Ontario	CA	\$17.65	Dark Green
Colorado Springs	CO	\$17.65	Dark Green
San Dimas	CA	\$17.58	Dark Green
Victorville	CA	\$17.58	Dark Green
Yorba Linda	CA	\$17.52	Dark Green
Albuquerque	NM	\$17.45	Dark Green
Commerce	CA	\$17.14	Dark Green
Tucson	AZ	\$17.10	Dark Green
Sparks	NV	\$16.36	Dark Green
San Bernardino	CA	\$15.50	Dark Green
Carson City	NV	\$15.25	Dark Green
Vernon	CA	\$15.17	Dark Green
Colton	CA	\$14.96	Dark Green
Norco	CA	\$14.88	Dark Green
Fort Worth	TX	\$14.70	Dark Green
Hemet	CA	\$14.47	Dark Green
Lancaster	CA	\$14.36	Dark Green
Fontana	CA	\$13.51	Dark Green
Perris	CA	\$13.43	Dark Green

City	State	Ave. Comm. Rent	Tier
Hesperia	CA	\$10.38	Dark Green
Lake Havasu City	AZ	--	Grey
Prescott	AZ	--	Grey
Adelanto	CA	--	Grey
Artesia	CA	--	Grey
Avalon	CA	--	Grey
Baldwin Park	CA	--	Grey
Banning	CA	--	Grey
Barstow	CA	--	Grey
Beaumont	CA	--	Grey
Bell	CA	--	Grey
Bell Gardens	CA	--	Grey
Big Bear Lake	CA	--	Grey
Blythe	CA	--	Grey
Bradbury	CA	--	Grey
Calimesa	CA	--	Grey
Canyon Lake	CA	--	Grey
Cathedral City	CA	--	Grey
Claremont	CA	--	Grey
Coachella	CA	--	Grey
Cudahy	CA	--	Grey
Dana Point	CA	--	Grey
Desert Hot Springs	CA	--	Grey
Duarte	CA	--	Grey
Eastvale	CA	--	Grey
Grand Terrace	CA	--	Grey
Hawaiian Gardens	CA	--	Grey
Hawthorne	CA	--	Grey
Hermosa Beach	CA	--	Grey
Highland	CA	--	Grey
Indian Wells	CA	--	Grey
Jurupa Valley	CA	--	Grey
La Cañada Flintridge	CA	--	Grey
La Habra Heights	CA	--	Grey
La Mirada	CA	--	Grey
La Palma	CA	--	Grey

City	State	Ave. Comm. Rent	Tier
La Puente	CA	--	Grey
La Verne	CA	--	Grey
Laguna Woods	CA	--	Grey
Lawndale	CA	--	Grey
Lynwood	CA	--	Grey
Maywood	CA	--	Grey
Menifee	CA	--	Grey
Montebello	CA	--	Grey
Needles	CA	--	Grey
Norwalk	CA	--	Grey
Palm Springs	CA	--	Grey
Palos Verdes Estates	CA	--	Grey
Paramount	CA	--	Grey
Pico Rivera	CA	--	Grey
Rancho Mirage	CA	--	Grey
Rancho Palos Verdes	CA	--	Grey
Redondo Beach	CA	--	Grey
Rialto	CA	--	Grey
Rolling Hills	CA	--	Grey
Rolling Hills Estates	CA	--	Grey
Rosemead	CA	--	Grey
San Fernando	CA	--	Grey
San Jacinto	CA	--	Grey
San Marino	CA	--	Grey
Seal Beach	CA	--	Grey
Sierra Madre	CA	--	Grey
South El Monte	CA	--	Grey
Stanton	CA	--	Grey
Temple City	CA	--	Grey
Twentynine Palms	CA	--	Grey
Villa Park	CA	--	Grey
Wildomar	CA	--	Grey
Yucaipa	CA	--	Grey
Santa Fe	NM	--	Grey
Gardnerville	NV	--	Grey
Grants Pass	OR	--	Grey

Appendix 7: Crime Index

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	> 38.00	Red
Second Tier	30.01 – 38.00	Orange
Third Tier	22.51 – 30.00	Yellow
Fourth Tier	17.51 – 22.50	Light Green
Fifth Tier (Lowest Cost)	< 17.50	Green
No Data	--	Grey

City	State	Crime Index	Tier
Commerce	CA	153.87	Red
Santa Fe Springs	CA	79.02	Red
Salt Lake City	UT	76.11	Red
West Hollywood	CA	75.10	Red
Denver	CO	74.14	Red
Portland	OR	72.04	Red
Signal Hill	CA	68.97	Red
San Francisco	CA	66.64	Red
Minneapolis	MN	66.28	Red
Seattle	WA	65.73	Red
Spokane	WA	63.84	Red
Albuquerque	NM	62.76	Red
Culver City	CA	62.28	Red
Vancouver	WA	61.72	Red
El Segundo	CA	61.36	Red
San Antonio	TX	59.58	Red
Santa Fe	NM	57.88	Red
Houston	TX	57.34	Red
Palm Springs	CA	56.94	Red
Santa Monica	CA	53.94	Red
Tempe	AZ	51.68	Red
South El Monte	CA	51.07	Red
Beverly Hills	CA	48.78	Red
Montclair	CA	48.15	Red
Malibu	CA	46.48	Red
Huntington Park	CA	46.07	Red
Dallas	TX	46.06	Red
Rancho Mirage	CA	44.80	Red
Grants Pass	OR	44.17	Red
San Bernardino	CA	43.79	Red
Palm Desert	CA	42.86	Red
Needles	CA	42.20	Red
Cerritos	CA	41.96	Red
Costa Mesa	CA	41.67	Red
Austin	TX	41.62	Red
Tucson	AZ	41.56	Red

City	State	Crime Index	Tier
Colorado Springs	CO	40.74	Red
Riverside	CA	39.23	Red
Compton	CA	38.31	Red
South Gate	CA	38.12	Red
Gardena	CA	38.08	Red
Bellevue	WA	37.96	Orange
Eugene	OR	37.63	Orange
Boulder	CO	37.62	Orange
Phoenix	AZ	37.36	Orange
Pomona	CA	37.25	Orange
Los Angeles	CA	35.91	Orange
Inglewood	CA	35.72	Orange
Honolulu	HI	35.50	Orange
Anaheim	CA	35.48	Orange
Las Vegas	NV	35.41	Orange
Brea	CA	34.86	Orange
Rialto	CA	34.57	Orange
Barstow	CA	34.56	Orange
Montebello	CA	34.51	Orange
Westminster	CA	33.82	Orange
Redlands	CA	33.66	Orange
Rosemead	CA	33.56	Orange
Lynwood	CA	33.55	Orange
Paramount	CA	33.55	Orange
Arcadia	CA	33.03	Orange
Carson	CA	32.74	Orange
Reno	NV	32.36	Orange
Fort Worth	TX	32.27	Orange
Artesia	CA	32.14	Orange
San Jose	CA	31.82	Orange
Covina	CA	31.72	Orange
Fullerton	CA	31.70	Orange
Long Beach	CA	31.68	Orange
Los Alamitos	CA	31.60	Orange
Buena Park	CA	31.52	Orange
Indian Wells	CA	31.48	Orange

City	State	Crime Index	Tier
Norco	CA	31.43	Orange
Hermosa Beach	CA	31.39	Orange
Manhattan Beach	CA	31.37	Orange
Downey	CA	31.25	Orange
Beaverton	OR	31.03	Orange
Bellflower	CA	30.91	Orange
Jurupa Valley	CA	30.82	Orange
Burbank	CA	30.54	Orange
Chino	CA	30.40	Orange
Santa Ana	CA	29.97	Yellow
Hawaiian Gardens	CA	29.94	Yellow
Big Bear Lake	CA	29.82	Yellow
Calimesa	CA	29.68	Yellow
Torrance	CA	29.48	Yellow
Pico Rivera	CA	29.06	Yellow
Perris	CA	28.82	Yellow
Hawthorne	CA	28.81	Yellow
Lakewood	CA	28.36	Yellow
Tustin	CA	28.31	Yellow
La Quinta	CA	28.08	Yellow
Seal Beach	CA	27.86	Yellow
Alhambra	CA	27.80	Yellow
Monrovia	CA	27.73	Yellow
Victorville	CA	27.71	Yellow
Lancaster	CA	27.48	Yellow
West Covina	CA	27.38	Yellow
Colton	CA	27.37	Yellow
Pasadena	CA	27.13	Yellow
Lake Elsinore	CA	27.11	Yellow
Redondo Beach	CA	27.09	Yellow
Corona	CA	26.67	Yellow
Claremont	CA	26.64	Yellow
San Dimas	CA	26.21	Yellow
Grand Terrace	CA	26.17	Yellow
Glendora	CA	25.85	Yellow
Hemet	CA	25.44	Yellow

Source: Neighborhood Scout, <https://www.neighborhoodscout.com/about-the-data/crime-rates>. The index represents the number of crimes per 1,000 residents in a city, based on crime data reported by local law enforcement agencies. The index includes the following seven sub-types of crimes: burglary, larceny-theft, vehicle theft, homicide, rape, armed robbery, and aggravated assault. This data was released in January 2024 and reflects crimes, as defined, reported in each city in calendar year 2022.

Appendix 7: Crime Index, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	> 38.00	Red
Second Tier	30.01 – 38.00	Orange
Third Tier	22.51 – 30.00	Yellow
Fourth Tier	17.51 – 22.50	Light Green
Fifth Tier (Lowest Cost)	< 17.50	Dark Green
No Data	--	Grey

City	State	Crime Index	Tier
Temecula	CA	25.37	Yellow
Garden Grove	CA	25.12	Yellow
Loma Linda	CA	25.11	Yellow
Huntington Beach	CA	25.10	Yellow
Ontario	CA	24.85	Yellow
Sparks	NV	24.76	Yellow
Whittier	CA	24.72	Yellow
Stanton	CA	24.59	Yellow
Moreno Valley	CA	24.42	Yellow
San Jacinto	CA	24.34	Yellow
Upland	CA	24.30	Yellow
La Habra	CA	24.25	Yellow
Rancho Cucamonga	CA	24.05	Yellow
La Verne	CA	24.03	Yellow
Monterey Park	CA	23.93	Yellow
Fountain Valley	CA	23.92	Yellow
Azusa	CA	23.47	Yellow
Norwalk	CA	22.84	Yellow
Newport Beach	CA	22.80	Yellow
Mesa	AZ	22.76	Yellow
El Monte	CA	22.72	Yellow
North Las Vegas	NV	22.67	Yellow
La Palma	CA	22.57	Yellow
Henderson	NV	22.22	Light Green
Desert Hot Springs	CA	22.06	Light Green
Scottsdale	AZ	21.91	Light Green
San Fernando	CA	21.87	Light Green
Banning	CA	21.71	Light Green
Maywood	CA	21.64	Light Green
Lomita	CA	21.49	Light Green
Lawndale	CA	21.39	Light Green
Palmdale	CA	21.26	Light Green
Cypress	CA	21.22	Light Green
Baldwin Park	CA	21.15	Light Green
Apple Valley	CA	20.91	Light Green
Highland	CA	20.88	Light Green

City	State	Crime Index	Tier
Orange	CA	20.80	Light Green
Cudahy	CA	20.67	Light Green
La Mirada	CA	20.49	Light Green
Hesperia	CA	20.46	Light Green
South Pasadena	CA	20.46	Light Green
Coachella	CA	20.45	Light Green
Diamond Bar	CA	20.41	Light Green
Duarte	CA	20.41	Light Green
Westlake Village	CA	20.41	Light Green
Avalon	CA	20.22	Light Green
Blythe	CA	20.05	Light Green
Glendale	CA	20.03	Light Green
Indio	CA	20.03	Light Green
Chandler	AZ	19.95	Light Green
Laguna Beach	CA	19.88	Light Green
Placentia	CA	19.79	Light Green
La Cañada Flintridge	CA	19.64	Light Green
Wildomar	CA	19.51	Light Green
Bell	CA	19.37	Light Green
Eastvale	CA	18.78	Light Green
Yucca Valley	CA	18.56	Light Green
Rolling Hills Estates	CA	18.33	Light Green
Adelanto	CA	18.31	Light Green
Bend	OR	17.70	Light Green
Calabasas	CA	17.61	Light Green
San Gabriel	CA	17.59	Light Green
Walnut	CA	17.51	Light Green
Prescott	AZ	17.39	Dark Green
Irvine	CA	17.21	Dark Green
Irving	TX	17.21	Dark Green
Temple City	CA	16.94	Dark Green
Yucaipa	CA	16.80	Dark Green
Menifee	CA	16.75	Dark Green
Chino Hills	CA	16.45	Dark Green
Lake Havasu City	AZ	16.41	Dark Green
Cathedral City	CA	16.40	Dark Green

City	State	Crime Index	Tier
Fontana	CA	16.26	Dark Green
Beaumont	CA	16.13	Dark Green
Laguna Hills	CA	15.74	Dark Green
Murrieta	CA	15.39	Dark Green
San Marino	CA	15.37	Dark Green
La Puente	CA	15.29	Dark Green
Bell Gardens	CA	15.13	Dark Green
Agoura Hills	CA	15.10	Dark Green
San Juan Capistrano	CA	14.68	Dark Green
Boise	ID	14.66	Dark Green
San Clemente	CA	14.23	Dark Green
Dana Point	CA	14.20	Dark Green
Carson City	NV	14.02	Dark Green
Santa Clarita	CA	12.84	Dark Green
Twentynine Palms	CA	12.68	Dark Green
Mission Viejo	CA	12.13	Dark Green
Lake Forest	CA	11.83	Dark Green
Rancho Palos Verdes	CA	11.62	Dark Green
Laguna Niguel	CA	11.58	Dark Green
Gilbert	AZ	11.41	Dark Green
La Habra Heights	CA	11.38	Dark Green
Palos Verdes Estates	CA	11.34	Dark Green
Gardnerville	NV	10.79	Dark Green
Yorba Linda	CA	10.69	Dark Green
Sierra Madre	CA	10.27	Dark Green
Villa Park	CA	9.25	Dark Green
Canyon Lake	CA	7.99	Dark Green
Aliso Viejo	CA	7.81	Dark Green
Laguna Woods	CA	5.53	Dark Green
Rancho Santa Margarita	CA	5.18	Dark Green
Bradbury	CA	--	Grey
Hidden Hills	CA	--	Grey
Industry	CA	--	Grey
Irwindale	CA	--	Grey
Rolling Hills	CA	--	Grey
Vernon	CA	--	Grey

Appendix 8: Housing Affordability Index

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≤ 55.50	Red
Second Tier	55.01 – 68.00	Orange
Third Tier	68.01 – 79.00	Yellow
Fourth Tier	79.01 – 97.00	Green
Fifth Tier (Lowest Cost)	> 97.00	Teal
No Data	--	Grey

City	State	Housing Affordability Index	Tier	City	State	Housing Affordability Index	Tier	City	State	Housing Affordability Index	Tier
Vernon	CA	31.00	Red	Burbank	CA	54.60	Red	Fountain Valley	CA	63.00	Orange
Beverly Hills	CA	36.00	Red	Irvine	CA	54.70	Red	Los Alamitos	CA	63.00	Orange
Bradbury	CA	36.00	Red	Bellflower	CA	55.00	Red	La Cañada Flintridge	CA	64.00	Orange
Newport Beach	CA	37.25	Red	Duarte	CA	55.00	Red	Rancho Palos Verdes	CA	64.00	Orange
Los Angeles	CA	39.20	Red	Palos Verdes Estates	CA	55.00	Red	San Jose	CA	64.70	Orange
Laguna Beach	CA	42.00	Red	Rolling Hills	CA	55.00	Red	Stanton	CA	65.00	Orange
Avalon	CA	43.00	Red	Westminster	CA	55.00	Red	Torrance	CA	65.00	Orange
Santa Monica	CA	43.00	Red	Alhambra	CA	55.50	Red	Seattle	WA	65.00	Orange
San Francisco	CA	43.50	Red	Costa Mesa	CA	55.50	Red	Compton	CA	65.70	Orange
El Monte	CA	45.00	Red	Calabasas	CA	56.00	Orange	Downey	CA	65.70	Orange
Manhattan Beach	CA	46.00	Red	Commerce	CA	56.00	Orange	Buena Park	CA	66.00	Orange
Malibu	CA	46.50	Red	Hidden Hills	CA	56.00	Orange	Garden Grove	CA	66.00	Orange
Hawaiian Gardens	CA	47.00	Red	Sierra Madre	CA	56.00	Orange	Pico Rivera	CA	66.00	Orange
Hawthorne	CA	47.00	Red	Laguna Woods	CA	57.00	Orange	Baldwin Park	CA	67.00	Orange
Hermosa Beach	CA	47.00	Red	San Juan Capistrano	CA	57.00	Orange	Irwindale	CA	67.00	Orange
Huntington Park	CA	47.00	Red	Boulder	CO	57.40	Orange	Laguna Niguel	CA	67.00	Orange
San Marino	CA	47.00	Red	Artesia	CA	58.00	Orange	Anaheim	CA	67.50	Orange
West Hollywood	CA	47.00	Red	Big Bear Lake	CA	58.00	Orange	San Clemente	CA	68.00	Orange
Bell Gardens	CA	48.00	Red	Lawndale	CA	58.00	Orange	Pomona	CA	68.30	Yellow
Cudahy	CA	48.00	Red	Long Beach	CA	58.20	Orange	Palm Desert	CA	68.50	Yellow
Rosemead	CA	48.00	Red	Lynwood	CA	59.00	Orange	Villa Park	CA	69.00	Yellow
South Pasadena	CA	48.00	Red	Signal Hill	CA	59.00	Orange	Walnut	CA	69.00	Yellow
Pasadena	CA	48.70	Red	South Gate	CA	59.00	Orange	Whittier	CA	69.00	Yellow
Arcadia	CA	49.00	Red	Rolling Hills Estates	CA	59.50	Orange	La Habra	CA	70.00	Yellow
Glendale	CA	49.00	Red	Fullerton	CA	59.75	Orange	La Habra Heights	CA	70.00	Yellow
South El Monte	CA	49.00	Red	Dana Point	CA	60.00	Orange	Seal Beach	CA	70.00	Yellow
Culver City	CA	50.50	Red	Gardena	CA	60.00	Orange	Westlake Village	CA	70.00	Yellow
Monterey Park	CA	50.50	Red	San Fernando	CA	60.00	Orange	Covina	CA	70.70	Yellow
El Segundo	CA	51.00	Red	Lomita	CA	61.00	Orange	Coachella	CA	71.00	Yellow
Maywood	CA	51.00	Red	Monrovia	CA	61.00	Orange	Norwalk	CA	71.00	Yellow
Montebello	CA	51.00	Red	Paramount	CA	61.00	Orange	Salt Lake City	UT	71.50	Yellow
Inglewood	CA	51.80	Red	Tustin	CA	62.00	Orange	Diamond Bar	CA	72.00	Yellow
San Gabriel	CA	52.00	Red	Huntington Beach	CA	62.50	Orange	Cathedral City	CA	73.00	Yellow
Palm Springs	CA	53.00	Red	Redondo Beach	CA	62.50	Orange	La Puente	CA	73.00	Yellow
Temple City	CA	53.00	Red	Santa Ana	CA	62.50	Orange	Laguna Hills	CA	73.00	Yellow
Honolulu	HI	53.27	Red	Azusa	CA	63.00	Orange	Loma Linda	CA	73.00	Yellow

Source: [ESRI 2022 Housing Affordability Index](#). The Housing Affordability Index (HAI) measures the gap between the median income of residents in a geographic area and the median home value in that area. When an area's HAI is greater than 100, the median household income is sufficient to purchase a median-valued home. This report uses the average HAI score of all ZIP codes within a defined city boundary as the effective HAI score for all given cities, as applicable. See Methodology section for details.

Appendix 8: Housing Affordability Index, *continued*

Ranking	Tier Boundary	Color
Top Tier (Highest Cost)	≤ 55.50	
Second Tier	55.01 – 68.00	
Third Tier	68.01 – 79.00	
Fourth Tier	79.01 – 97.00	
Fifth Tier (Lowest Cost)	> 97.00	
No Data	--	

City	State	Housing Affordability Index	Tier
Placentia	CA	73.00	
Rancho Mirage	CA	73.00	
Cypress	CA	74.00	
Orange	CA	74.20	
Grants Pass	OR	74.50	
West Covina	CA	74.70	
Lake Forest	CA	75.00	
Santa Fe Springs	CA	75.00	
Montclair	CA	76.00	
San Dimas	CA	76.00	
Bellevue	WA	76.00	
Brea	CA	76.50	
Banning	CA	77.00	
Glendora	CA	77.00	
Yorba Linda	CA	77.50	
Prescott	AZ	78.00	
Agoura Hills	CA	78.00	
La Mirada	CA	78.00	
La Verne	CA	78.00	
Carson	CA	78.50	
Lakewood	CA	78.70	
Cerritos	CA	79.00	
Claremont	CA	79.00	
La Quinta	CA	80.00	
Temecula	CA	80.00	
Portland	OR	80.10	
Eugene	OR	80.50	
Aliso Viejo	CA	81.00	
Rancho Santa Margarita	CA	81.00	
Bend	OR	81.25	
Riverside	CA	81.30	
Indian Wells	CA	82.00	
Chino	CA	82.50	
Indio	CA	83.00	
Redlands	CA	83.00	
Gardnerville	NV	83.00	

City	State	Housing Affordability Index	Tier
Reno	NV	83.00	
Mission Viejo	CA	83.50	
Upland	CA	83.50	
San Bernardino	CA	83.70	
Denver	CO	83.80	
Chino Hills	CA	84.00	
Colton	CA	84.00	
La Palma	CA	84.00	
Eastvale	CA	85.00	
Ontario	CA	85.00	
Hesperia	CA	87.00	
Rancho Cucamonga	CA	87.75	
Apple Valley	CA	88.00	
Yucaipa	CA	88.00	
Sparks	NV	88.00	
Spokane	WA	88.50	
Perris	CA	89.50	
Beaverton	OR	90.17	
Tempe	AZ	92.00	
Jurupa Valley	CA	92.00	
Calimesa	CA	93.00	
Highland	CA	93.00	
Lake Elsinore	CA	93.00	
Norco	CA	93.00	
Carson City	NV	94.00	
Fontana	CA	95.00	
Corona	CA	96.20	
Vancouver	WA	97.60	
Menifee	CA	97.75	
Santa Clarita	CA	98.00	
Las Vegas	NV	98.80	
Adelanto	CA	99.00	
Lancaster	CA	99.00	
Lake Havasu City	AZ	99.30	
Grand Terrace	CA	100.00	
Moreno Valley	CA	101.00	

City	State	Housing Affordability Index	Tier
Canyon Lake	CA	102.00	
Murrieta	CA	102.00	
Boise	ID	102.00	
San Jacinto	CA	102.50	
Hemet	CA	103.00	
Rialto	CA	103.00	
Victorville	CA	105.00	
Dallas	TX	105.40	
Santa Fe	NM	105.60	
Colorado Springs	CO	106.78	
Wildomar	CA	107.00	
Phoenix	AZ	109.90	
Beaumont	CA	110.00	
Albuquerque	NM	110.20	
Palmdale	CA	110.30	
Austin	TX	110.50	
North Las Vegas	NV	111.10	
Irving	TX	111.30	
Minneapolis	MN	112.52	
Mesa	AZ	116.69	
Yucca Valley	CA	118.00	
Tucson	AZ	119.37	
Houston	TX	124.60	
Henderson	NV	126.90	
Scottsdale	AZ	127.10	
Desert Hot Springs	CA	128.00	
San Antonio	TX	131.90	
Chandler	AZ	132.20	
Gilbert	AZ	138.00	
Fort Worth	TX	144.20	
Twentynine Palms	CA	156.00	
Blythe	CA	159.00	
Barstow	CA	195.00	
Needles	CA	202.00	
Bell	CA	--	
Industry	CA	--	

