

**CITY AND COUNTY OF SAN FRANCISCO**  
**Tax Rate History**

Rate = % unless otherwise indicated.

	<b>FY 2001-02</b>	<b>FY 2002-03</b>	<b>FY 2003-04</b>	<b>FY 2004-05</b>	<b>FY 2005-06</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>
<b>(1) Property Tax - Secured</b>	1.1240	1.1170	1.1070	1.1440	1.1400	1.1350	1.1410	1.1630	1.1590	1.1640	1.1718	1.1691	1.1880
<b>(2) Business Taxes</b>	<b>CY 2001</b>	<b>CY 2002</b>	<b>CY 2003</b>	<b>CY 2004</b>	<b>CY 2005</b>	<b>CY 2006</b>	<b>CY 2007</b>	<b>CY 2008</b>	<b>CY 2009</b>	<b>CY 2010</b>	<b>CY 2011</b>	<b>CY 2012</b>	<b>CY 2013</b>
Payroll Tax	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Registration Fee	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500	\$25 - \$500
<b>(3) Sales Tax</b>	8.25	8.50	8.50	8.50	8.50	8.50	8.50	9.50	9.50	9.50	8.50	8.75	8.75
<b>(4) Utility Users Tax</b>													
Gas & Electricity	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Telephone	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Water	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5
Residential Exemption	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<b>(5) Access Line Tax, per line</b>	*	*	*	*	*	*	*	\$2.75	\$2.75	\$2.82	\$2.86	\$2.94	\$3.01
<b>(6) Real Property Transfer Tax</b>	*	*	*	*	*	*	*	*	*	*	*	*	*
<b>(7) Hotel Tax</b>	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0	14.0
<b>(8) Parking Tax</b>	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
<b>(9) Franchise Tax</b>													
Gas	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Electricity	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Steam	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Cable TV	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
<b>(10) Stadium Admissions Tax</b>													
Regular Tax													
\$25.01 or less	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50
\$25.02 or more	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Supplemental Tax													
\$26.99 or less	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25
\$27.00 or more	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75	\$0.75
Baseball Games at AT&T Park	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25

Notes: The above rates are in percent except as otherwise noted.  
FY = Fiscal Year (July 1 - June 30)  
CY = Calendar Year (January 1 - December 31)  
\* See Notes to Rate History Table

**Notes to Rate History Table:**

- (1) Property Tax (Secured) :  
Rates are for total property tax levied in the City & County of San Francisco.
- (2) Business Taxes :  
Through 2008, a taxpayer whose computed tax liability is less than \$2,500 (i.e. has an annual payroll of less than \$166,667) qualifies as a small business enterprise and is exempt from payroll tax. Given the passage of Proposition Q in November 2008, this exemption has increased to the first \$250,000 of payroll effective January 1, 2009, and will be adjusted for inflation to  
The gross receipts tax was repealed retroactive to January 1, 2000.  
Proposition Q, passed in November 2008, increased the Small Business Exemption from the first \$167,000 of payroll to the first \$250,000 of payroll beginning tax year 2009, and adjusted for inflation in subsequent years.  
Registration fees were increased in 1993 to \$25 for firms that had not been required to pay any fee and range from \$150 to \$500 for larger businesses.  
Fees currently range from \$25 to \$500 depending on firms' payroll expense tax value.
- (3) Sales Tax :  
Rates are for total sales tax levied in the City & County of San Francisco.  
City's General Fund 'Local Portion' is 1% of the total rate throughout the period shown.  
  
Local rates have not changed since FY 1994-95, but the State rate has, affecting the total rate shown here. The State General Fund rate increased from 5% to 6% effective April 1, 2009 through June 30, 2011.  
Effective January 1, 2013, the State rate increased by 0.25% for the Education Protection Account (Proposition 30).
- (4) Utility Users Tax :  
Rates have not changed since FY 1993-94.
- (5) Access Line Tax :  
The Access Line Tax was approved by voters in November 2008. Prior to that date, the Access Line Tax was known as the Emergency Response Fee.  
Effective 7/1/11, rates are  
\$2.86 per Individual Line;  
\$21.48 per Trunk Line  
\$386.63 per High Capacity Line
- (6) Real Property Transfer Tax :  
Effective 10/15/94, rates were:  
0.5% if sale value is less than \$250,000;  
0.68% if value is between \$250,000 and \$1,000,000; and  
0.75% if value is \$1,000,000 or higher.  
The transfer tax rate had been previously unchanged since 1967.  
Proposition N, passed in November 2008, created a new tax rate of 1.5% for transactions greater than or equal to \$5 million. These transactions had previously been taxed at the 0.75% rate.  
Proposition N, passed in November 2010, created a new tax rate of 2.5% for transactions greater than or equal to \$10 million and increased the tax rate on transactions of \$5 million to \$10 million from 1.5% to 2.0%.
- (7) Hotel Tax :  
Rate changed to 14% effective August, 1996.
- (8) Parking Tax :  
Total rate was 15% from November 1977 to February 1986; 20% from March 1986 July 1991; and 25% since August 1991.  
During these periods, the amount of Parking Tax allocated to the General Fund was 67%, 75%, and 80%, respectively.  
From FY 1994-95 through FY 2003-04, Parking Tax was allocated among the General Fund (40%), MUNI railway (40%), and Senior Citizens' Fund (20%).  
Beginning in FY 2004-05, Parking Tax was allocated between the General Fund (60%) and MUNI railway (40%).  
Proposition A, passed in November 2007, specified that beginning in FY 2008-09 an amount equivalent to 80% of Parking Tax Revenue be transferred to the MTA.
- (9) Franchise Tax :  
Rates have not changed since 1939 (gas & electricity), 1975 (steam) and 1969 (cable).
- (10) Stadium Admissions Tax  
Some exceptions to the tax apply for tickets to stadium events priced at \$2.01 or below for the first 42,500 paid admissions to a single event, use by SFUSD or SFCCD athletic teams, use by nonprofit elementary or secondary schools for compulsory education requirements use for charity athletic contest or event; or for any recreation field containing not more than 5,000 seats.