

| City                | Tax Rate                                             | Penalty for Non-Compliance                                                             | Bond/Deposit/Permit                                                                                                                           | Exemptions                                                                                                                                                                                                                                                                                                                                                                                                                    | Voter Approved                    | Tax Name              | Annual Revenue (Est) |
|---------------------|------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------|----------------------|
| <b>Burbank</b>      | 12%; quarterly                                       | 10% first 30 days, 20% (compounded) per month; 25% for fraud or intentional disregard; | Deposit required upon determination; deposit up to two quarters estimate; Parking Facility Registration annually; Permit for Medical Facility | <ol style="list-style-type: none"> <li>1. Parking space in City owned or operated by City</li> <li>2. Medical Facilities (as defined in ordinance)</li> <li>3. Occupancy of a space (with advanced payment) for more than 30 days.</li> <li>4. Impound or storage fees by a tow operation</li> </ol>                                                                                                                          | Initiated in 1995; 2002 by voters | Transient Parking Tax | \$5M                 |
| <b>Santa Monica</b> | 18%; 10% city owned parking structure; due quarterly | 10% per month; after 90 day late added city interest rate                              | n/a                                                                                                                                           | <ol style="list-style-type: none"> <li>1. Any Federal, State, or City official on official business with tax exempt certificate</li> <li>2. Parking fee in Parking Meters owned by City</li> <li>3. Part of residential or hotel premises where length of stay is longer than 30 days</li> <li>4. Hotel off premises if no charge applied to guest bill</li> <li>5. 8% exemption for city owned parking facilities</li> </ol> | Initiated in 1993; 2024 by voters | Parking Facility Tax  | \$7M                 |

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|----------------|----------------------------------------------------------------|---------------------------------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------|----------------------|
| <b>LA City</b> | 10%                                                            |                                       | Parking Occupancy Registration;                 | 2. Deposit of coin(s) in Parking Meters owned by City<br>3. Part of residential or hotel premises where length of stay is longer than 30 days<br>4. Residential dedicated exclusively by local residents                                                                              | Initiated in 1990; considered increase but withdrew                                    | Parking Occupancy Tax | \$142M               |
| <b>Anaheim</b> | 10%; privately owned over 1500 parking spaces; monthly         | 10% monthly for delinquency up to 50% |                                                 | 1. Limited application of tax to privately owned/operated and exceeding 1,500 capacities<br>2. City owned and operated parking facilities<br>3. Part of residential or hotel premises where length of stay is longer than 30 consecutive days<br>4. LA28 Olympic or Paralympic events | Proposed 2026                                                                          | Parking Tax           | \$19M - \$30M        |
| <b>Oakland</b> | 20%; monthly (10% GF and 10% dedicated to Violence Prevention) | 1% monthly, 25% for negligence        | Deposit required upon determination up to \$10K | 1. Deposit of coin(s) in Parking Meters owned by City                                                                                                                                                                                                                                 | Initiated in 1992; Amended in 2014 and 2024 by voters (parcel tax included in measure) | Parking Tax           | \$12M                |

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|----------------------|------------------|----------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------------------------------------------------------|----------------------|
| <b>San Francisco</b> | 25%; due monthly |                                                    | Annual permit;<br>Permit for SFUS special event (up to 150 permits annually) | 2. Deposit of coin(s) in Parking Meters owned by City<br>3. Part of residential or hotel premises<br>4. Hotel off premises if no charge applied to guest bill<br>5. Motor vehicle owned by active-duty US military service<br>6. Store not less than 75 days<br>7. Special Events for SFUD parking revenue under \$10K per event | Initiated in 1972;<br>Amended in 1980 by voters | Tax on Occupancy of Parking Space in Parking Stations (amendment to Business Tax Code) | \$88M                |
| <b>Berkeley</b>      | 10%; due monthly | 1% per month late;<br>10% negligence;<br>25% fraud | Deposit required upon determination; deposit up to two months estimate       | 1. Deposit of coin(s) in Parking Meters owned by City<br>2. Part of residential or hotel premises<br>3. Hotel off premises if no charge applied to guest bill                                                                                                                                                                    | Initiated in 1978;<br>without voter approved    | Parking Space Rent Tax                                                                 | \$1.6M               |
| <b>Inglewood</b>     | 10%; due monthly | 10% plus 1.5% per month                            | registration                                                                 | N/A                                                                                                                                                                                                                                                                                                                              | Initiated in 1973;<br>without voter approved    | Parking Tax                                                                            | \$5-7M               |

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|----------------------------|---------------------------------------------------------|----------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------|----------------------|
| <b>Ontario</b>             | 100% w/ cap of \$1.75 daily or 12.5% per month; monthly | 10% plus 1% per month      | registration        | N/A                                                                                                                                                                                                                                                                                                                                                 | Initiated in 1984; without voter approved | Parking Tax            | \$5M                 |
| <b>South San Francisco</b> | 8%; due monthly                                         | 10% plus 1% per month      |                     | <ol style="list-style-type: none"> <li>1. Parking on city owned or operated, either directly or through contract</li> <li>2. Public Transit authority</li> <li>3. Parking serves users of bus stop, ferry terminal, or train station of public transit authority</li> <li>4. Occupant occupies space for less than 24 consecutive hours.</li> </ol> | Undetermined                              | Commercial Parking Tax |                      |