

Attachment 2: Tax Rate if Indexed to CPI

City of Union City

Parcel Tax Rates and Revenue - Actual compared to "as if" CPI

FY 09-10 through FY 20-21

Actual	\$3,597,128	\$3,635,617	\$3,708,329	\$3,782,496	\$3,858,146	\$3,935,309	\$4,014,015	\$4,094,295	\$4,176,181	\$4,259,705	\$4,344,899	\$4,431,797
"as if" CPI	\$3,597,128	\$3,635,666	\$3,723,900	\$3,822,080	\$3,919,765	\$4,037,421	\$4,129,863	\$4,240,219	\$4,387,854	\$4,559,318	\$4,705,902	\$4,857,198
Difference	\$0	(\$49)	(\$15,571)	(\$39,584)	(\$61,619)	(\$102,112)	(\$115,848)	(\$145,924)	(\$211,673)	(\$299,613)	(\$361,003)	(\$425,401)
Cumulative difference		(\$49)	(\$15,620)	(\$55,204)	(\$116,823)	(\$218,935)	(\$334,783)	(\$480,707)	(\$692,380)	(\$991,993)	(\$1,352,996)	(\$1,778,397)

Base Year FY 09-10 then lesser of CPI or 2% increase each year

	Rates in FY 09-10	Rates in FY 10-11	Rates in FY 11-12	Rates in FY 12-13	Rates in FY 13-14	Rates in FY 14-15	Rates in FY 15-16	Rates in FY 16-17	Rates in FY 17-18	Rates in FY 18-19	Rates in FY 19-20	Rates in FY 20-21
Parcel Tax Rates												
SF Residential - Lot sf 0-4,999	\$112.30	\$113.50	\$115.77	\$118.09	\$120.45	\$122.86	\$125.31	\$127.82	\$130.38	\$132.99	\$135.64	\$138.36
SF Residential - Lot sf 5,000-9,999	\$125.64	\$126.98	\$129.52	\$132.11	\$134.76	\$137.45	\$140.20	\$143.01	\$145.87	\$148.78	\$151.76	\$154.79
SF Residential - Lot sf 10,000-14,999	\$145.70	\$147.26	\$150.20	\$153.21	\$156.27	\$159.40	\$162.59	\$165.84	\$169.15	\$172.54	\$175.99	\$179.51
SF Residential - Lot sf 15,000-19,999	\$165.76	\$167.53	\$170.88	\$174.30	\$177.79	\$181.34	\$184.97	\$188.67	\$192.44	\$196.29	\$200.22	\$204.22
SF Residential - Lot sf 20,000 and over	\$188.48	\$190.50	\$194.31	\$198.19	\$202.16	\$206.20	\$210.32	\$214.53	\$218.82	\$223.20	\$227.66	\$232.21
MF Residential - per unit	\$77.53	\$78.36	\$79.93	\$81.53	\$83.16	\$84.82	\$86.52	\$88.25	\$90.01	\$91.81	\$93.65	\$95.52
Mobile Home	\$38.42	\$38.83	\$39.61	\$40.40	\$41.21	\$42.03	\$42.87	\$43.73	\$44.60	\$45.50	\$46.41	\$47.33
Non-residential - Lot sf 0-9,999	\$267.36	\$270.22	\$275.63	\$281.14	\$286.76	\$292.50	\$298.35	\$304.31	\$310.40	\$316.61	\$322.94	\$329.40
Non-residential - Lot sf 10,000-24,999	\$534.72	\$540.44	\$551.25	\$562.28	\$573.52	\$584.99	\$596.69	\$608.62	\$620.80	\$633.21	\$645.88	\$658.80
Non-residential - Lot sf 25,000-49,999	\$1,069.44	\$1,080.88	\$1,102.50	\$1,124.55	\$1,147.04	\$1,169.98	\$1,193.38	\$1,217.25	\$1,241.59	\$1,266.43	\$1,291.76	\$1,317.59
Non-residential - Lot sf 50,000-99,999	\$2,138.86	\$2,161.75	\$2,204.98	\$2,249.08	\$2,294.06	\$2,339.94	\$2,386.74	\$2,434.48	\$2,483.17	\$2,532.83	\$2,583.49	\$2,635.16
Non-residential - Lot sf 100,000-249,999	\$4,277.72	\$4,323.49	\$4,409.96	\$4,498.16	\$4,588.12	\$4,679.89	\$4,773.48	\$4,868.95	\$4,966.33	\$5,065.66	\$5,166.97	\$5,270.31
Non-residential - Lot sf 250,000 and over	\$8,555.46	\$8,647.00	\$8,819.94	\$8,996.34	\$9,176.27	\$9,359.79	\$9,546.99	\$9,737.93	\$9,932.69	\$10,131.34	\$10,333.97	\$10,540.65
Parcel Tax Revenue												
SF Residential - Lot sf 0-4,999	7,130	\$800,699	\$809,266	\$825,452	\$841,961	\$858,800	\$875,976	\$893,496	\$911,365	\$929,593	\$948,185	\$967,148
SF Residential - Lot sf 5,000-9,999	9,193	\$1,155,009	\$1,167,367	\$1,190,714	\$1,214,529	\$1,238,819	\$1,263,596	\$1,288,868	\$1,314,645	\$1,340,938	\$1,367,757	\$1,395,112
SF Residential - Lot sf 10,000-14,999	267	\$38,902	\$39,318	\$40,105	\$40,907	\$41,725	\$42,559	\$43,410	\$44,279	\$45,164	\$46,067	\$46,989
SF Residential - Lot sf 15,000-19,999	37	\$6,133	\$6,199	\$6,323	\$6,449	\$6,578	\$6,710	\$6,844	\$6,981	\$7,120	\$7,263	\$7,408
SF Residential - Lot sf 20,000 and over	21	\$3,958	\$4,000	\$4,080	\$4,162	\$4,245	\$4,330	\$4,417	\$4,505	\$4,595	\$4,687	\$4,781
MF Residential - per unit	3,974	\$308,104	\$311,401	\$317,629	\$323,982	\$330,461	\$337,070	\$343,812	\$350,688	\$357,702	\$364,856	\$372,153
Mobile Home	896	\$34,424	\$34,793	\$35,489	\$36,198	\$36,922	\$37,661	\$38,414	\$39,182	\$39,966	\$40,765	\$41,580
Non-residential - Lot sf 0-9,999	93	\$24,864	\$25,131	\$25,633	\$26,146	\$26,669	\$27,207	\$27,746	\$28,287	\$28,830	\$29,374	\$30,033
Non-residential - Lot sf 10,000-24,999	57	\$30,479	\$30,805	\$31,421	\$32,050	\$32,691	\$33,345	\$34,011	\$34,692	\$35,385	\$36,093	\$36,815
Non-residential - Lot sf 25,000-49,999	71	\$75,930	\$76,743	\$78,278	\$79,843	\$81,440	\$83,069	\$84,730	\$86,425	\$88,153	\$89,916	\$91,715
Non-residential - Lot sf 50,000-99,999	83	\$177,525	\$179,425	\$183,013	\$186,674	\$190,407	\$194,215	\$198,100	\$202,062	\$206,103	\$210,225	\$214,429
Non-residential - Lot sf 100,000-249,999	116	\$496,216	\$501,525	\$511,556	\$521,787	\$532,222	\$542,867	\$553,724	\$564,799	\$576,095	\$587,619	\$599,369
Non-residential - Lot sf 250,000 and over	52	\$444,884	\$449,644	\$458,637	\$467,810	\$477,166	\$486,709	\$496,444	\$506,372	\$516,500	\$526,830	\$537,366
	21,990	\$3,597,128	\$3,635,617	\$3,708,329	\$3,782,496	\$3,858,146	\$3,935,309	\$4,014,015	\$4,094,295	\$4,176,181	\$4,259,705	\$4,344,899

Base Year FY 09-10 then CPI increase each year

	1.07%	2.43%	2.64%	2.56%	3.00%	2.29%	2.67%	3.48%	3.91%	3.22%	3.22%
CPI Index	225.692	228.110	233.646	239.806	245.935	253.317	259.117	266.041	275.304	286.062	295.259
Parcel Tax Rates											
SF Residential - Lot sf 0-4,999	\$112.30	\$113.50	\$116.26	\$119.32	\$122.37	\$126.05	\$128.93	\$132.38	\$136.99	\$142.34	\$146.92
SF Residential - Lot sf 5,000-9,999	\$125.64	\$126.99	\$130.07	\$133.50	\$136.91	\$141.02	\$144.25	\$148.10	\$153.26	\$159.25	\$164.37
SF Residential - Lot sf 10,000-14,999	\$145.70	\$147.26	\$150.83	\$154.81	\$158.77	\$163.53	\$167.28	\$171.75	\$177.73	\$184.67	\$190.61
SF Residential - Lot sf 15,000-19,999	\$165.76	\$167.54	\$171.60	\$176.13	\$180.63	\$186.05	\$190.31	\$195.39	\$202.20	\$210.10	\$216.85
SF Residential - Lot sf 20,000 and over	\$188.48	\$190.50	\$195.12	\$200.27	\$205.39	\$211.55	\$216.39	\$222.18	\$229.91	\$238.90	\$246.58
MF Residential - per unit	\$77.53	\$78.36	\$80.26	\$82.38	\$84.48	\$87.02	\$89.01	\$91.39	\$94.57	\$98.27	\$101.43
Mobile Home	\$38.42	\$38.83	\$39.77	\$40.82	\$41.87	\$43.12	\$44.11	\$45.29	\$46.87	\$48.70	\$50.78
Non-residential - Lot sf 0-9,999	\$267.36	\$270.22	\$276.78	\$284.08	\$291.34	\$300.09	\$306.96	\$315.16	\$326.13	\$338.88	\$349.77
Non-residential - Lot sf 10,000-24,999	\$534.72	\$540.44	\$553.56	\$568.16	\$582.68	\$600.17	\$613.91	\$630.32	\$652.26	\$677.75	\$699.54
Non-residential - Lot sf 25,000-49,999	\$1,069.44	\$1,080.90	\$1,107.13	\$1,136.32	\$1,165.36	\$1,200.34	\$1,227.82	\$1,260.63	\$1,304.53	\$1,355.50	\$1,399.08
Non-residential - Lot sf 50,000-99,999	\$2,138.86	\$2,161.78	\$2,214.24	\$2,272.62	\$2,330.70	\$2,400.66	\$2,455.63	\$2,521.24	\$2,609.03	\$2,710.98	\$2,798.14
Non-residential - Lot sf 100,000-249,999	\$4,277.72	\$4,323.55	\$4,428.48	\$4,545.23	\$4,661.40	\$4,801.32	\$4,911.25	\$5,042.49	\$5,218.06	\$5,421.96	\$5,596.28
Non-residential - Lot sf 250,000 and over	\$8,555.46	\$8,647.12	\$8,856.98	\$9,090.49	\$9,322.83	\$9,602.66	\$9,822.52	\$10,085.00	\$10,436.14	\$10,843.95	\$11,192.58
Parcel Tax Revenue											
SF Residential - Lot sf 0-4,999	7,130	\$800,699	\$809,277	\$828,918	\$850,772	\$872,516	\$898,706	\$919,283	\$943,847	\$976,710	\$1,014,877
SF Residential - Lot sf 5,000-9,999	9,193	\$1,155,009	\$1,167,383	\$1,195,714	\$1,227,239	\$1,258,605	\$1,296,383	\$1,326,065	\$1,361,500	\$1,408,904	\$1,463,960
SF Residential - Lot sf 10,000-14,999	267	\$38,902	\$39,319	\$40,273	\$41,335	\$42,391	\$43,664	\$44,665	\$45,857	\$47,453	\$49,308
SF Residential - Lot sf 15,000-19,999	37	\$6,133	\$6,199	\$6,349	\$6,517	\$6,683	\$6,884	\$7,041	\$7,230	\$7,481	\$7,774
SF Residential - Lot sf 20,000 and over	21	\$3,958	\$4,000	\$4,098	\$4,206	\$4,313	\$4,443	\$4,544	\$4,666	\$4,828	\$5,017
MF Residential - per unit	3,974	\$308,104	\$311,405	\$318,963	\$327,372	\$335,739	\$345,817	\$353,734	\$363,187	\$375,832	\$390,519
Mobile Home	896	\$34,424	\$34,793	\$35,638	\$36,577	\$37,512	\$38,638	\$39,523	\$40,579	\$41,992	\$43,632
Non-residential - Lot sf 0-9,999	93	\$24,864	\$25,131	\$25,741	\$26,419	\$27,095	\$27,908	\$28,547	\$29,310	\$30,330	\$31,515
Non-residential - Lot sf 10,000-24,999	57	\$30,479	\$30,806	\$31,553	\$32,385	\$33,213	\$34,210	\$34,993	\$35,928	\$37,179	\$38,632
Non-residential - Lot sf 25,000-49,999	71	\$75,930	\$76,744	\$78,606	\$80,679	\$82,741	\$85,224	\$87,176	\$89,505	\$92,621	\$96,241
Non-residential - Lot sf 50,000-99,999	83	\$177,525	\$179,427	\$183,782	\$188,627	\$193,448	\$199,255	\$203,817	\$209,263	\$216,549	\$225,011
Non-residential - Lot sf 100,000-249,999	116	\$496,216	\$501,532	\$513,704	\$527,247	\$540,723	\$556,953	\$569,705	\$584,928	\$605,294	\$628,947
Non-residential - Lot sf 250,000 and over	52	\$444,884	\$449,650	\$460,563	\$472,705	\$484,787	\$499,338	\$510,771	\$524,420	\$542,679	\$563,885
	21,990	\$3,597,128	\$3,635,666	\$3,723,900	\$3,822,080	\$3,919,765	\$4,037,421	\$4,129,863	\$4,240,219	\$4,387,854	\$4,559,318