



Attachment 1

Business License Tax Analysis

February 2022



General Businesses: Retail/Wholesale/Hotel/Misc. Proposed Rates Comparison Table

General Businesses: Retail/Wholesale/Hotel/Misc.	Union City	HdL Model 4	Fremont	Newark	San Leandro
Small Service Station	\$ 602	\$ 1,400	\$ 380	\$ 1,111	\$ 278
Medium Service Station	\$ 1,720	\$ 4,000	\$ 1,030	\$ 1,501	\$ 366
Medium Wholesaler	\$ 430	\$ 1,000	\$ 347	\$ 1,051	\$ 761
Large Wholesaler	\$ 51,600	\$ 120,000	\$ 34,839	\$ 18,215	\$ 15,555
Large Retail Store	\$ 38,700	\$ 90,000	\$ 22,530	\$ 14,311	\$ 1,595
Large Service Station	\$ 2,580	\$ 6,000	\$ 1,530	\$ 1,801	\$ 585
Hotel	\$ 2,150	\$ 2,500	\$ 744	\$ 1,239	\$ 849

Professionals Services: Proposed Rates Comparison Table

Professionals Services	Union City	HdL Model 4	Fremont	Newark	San Leandro
Dental Office	\$ 261	\$ 832	\$ 324	\$ 382	\$ 696
Gymnasium/Healthclub	\$ 261	\$ 1,030	\$ 390	\$ 468	\$ 3,446



Property Rentals 3 Units or More: Proposed Rates Comparison Table

Property rentals (3 units or more) including commercial leasing properties. Excluding the rent program.	Union City	HdL Model 4	Fremont	Newark	San Leandro
4 Unit	\$ 152	\$ 439	\$ 242	\$ 137	\$ 199
Apartment Complex	\$ 5,300	\$ 31,472	\$ 13,689	\$ 2,387	\$ 5,426
Commercial Leasing Company	\$ 2,580	\$ 8,950	\$ 3,930	\$ 1,261	\$ 2,312
Commercial Leasing Company	\$ 12,900	\$ 44,950	\$ 19,530	\$ 3,061	\$ 10,975

General Services: Proposed Rates Comparison Table

General Services	Union City	HdL Model 4	Fremont	Newark	San Leandro
Hair salon	\$ 261	\$ 695	\$ 390	\$ 468	\$ 806
Nail Salon	\$ 261	\$ 479	\$ 282	\$ 328	\$ 1,246



Warehouse/Distribution: Proposed Rates Comparison Table

Warehouse/Distribution	Union City	HdL Model 4	Fremont	Newark	San Leandro
Small Warehouse	\$ 130	\$ 250	\$ 30	\$ 9	\$ 374
Medium Warehouse	\$ 198	\$ 3,350	\$ 30	\$ 92	\$ 3,113
Large Warehouse	\$ 3,870	\$ 64,900	\$ 290	\$ 1,800	\$ 22,966