

TAX CATEGORY	Payers	Gross Receipts (2026 \$)*	"Match Neighbors" April 7 Proposal						Tax Revenue (2026 \$)		Average Effective Tax Rate (per \$1,000)	
			Min tax	Alt Tax Payroll	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Current Law	New Match Neighbors	Current Law	New Match Neighbors
					\$0 mil - \$5 mil	\$5 mil - \$10 mil	\$10 mil - \$25 mil	\$25 mil +				
Retail Sales	1,341	\$2,917,255,148	\$60	\$0.70	\$0.30	\$0.40	\$0.50	\$0.60	\$694,021	\$1,377,962	\$0.24	\$0.47
Grocers	58	\$311,466,346	\$60	\$0.70	\$0.30	\$0.40	\$0.50	\$0.60	\$36,695	\$132,638	\$0.12	\$0.43
Automobile Sales	103	\$671,723,379	\$60	\$0.70	\$0.30	\$0.40	\$0.50	\$0.60	\$71,859	\$346,169	\$0.11	\$0.52
Wholesale Trade/Warehouse	701	\$4,646,990,288	\$60	\$0.70	\$0.50	\$0.60	\$0.70	\$0.80	\$549,313	\$3,100,484	\$0.12	\$0.67
Manufacturing (Value Add)	365	\$1,474,924,344	\$60	\$0.70	\$0.60	\$0.80	\$0.90	\$1.00	\$390,021	\$1,299,352	\$0.26	\$0.88
Business/Personal Svcs	1,537	\$920,476,690	\$60	\$0.70	\$0.50	\$1.00	\$1.25	\$1.50	\$169,286	\$704,892	\$0.18	\$0.77
Professional Svcs	1,376	\$1,419,045,992	\$60	\$0.70	\$1.50	\$1.50	\$1.50	\$1.50	\$1,027,473	\$2,246,783	\$0.72	\$1.58
Contractors	2,107	\$700,214,941	\$60	\$0.70	\$0.50	\$0.90	\$1.15	\$1.25	\$191,275	\$400,589	\$0.27	\$0.57
Hotel/Motel	19	\$28,944,004	\$60	\$0.70	\$0.30	\$0.40	\$0.45	\$0.50	\$8,282	\$9,215	\$0.29	\$0.32
Utility Companies	8	\$145,564,178	\$60	\$0.70	\$2.50	\$2.50	\$2.50	\$2.50	\$1,075	\$365,827	\$0.01	\$2.51
Trucking/Transportation	320	\$576,448,601	\$60	\$0.70	\$0.50	\$0.60	\$0.70	\$0.80	\$111,582	\$364,440	\$0.19	\$0.63
Data Centers	6	\$34,574,216	\$60	\$0.70	\$2.50	\$2.50	\$2.50	\$2.50	\$2,359	\$86,491	\$0.07	\$2.50
Miscellaneous	44	\$17,208,925	\$60	\$0.70	\$2.50	\$2.50	\$2.50	\$2.50	\$3,481	\$45,296	\$0.20	\$2.63
Commercial Rental Property	1,107	\$740,542,575	\$60	\$0.70	\$3.00	\$3.00	\$3.00	\$3.00	\$221,232	\$2,238,437	\$0.30	\$3.02
Residential Rental Property (4+ Units)	515	\$282,637,889	\$60	\$0.70	\$3.00	\$3.00	\$3.00	\$3.00	\$86,982	\$852,077	\$0.31	\$3.01
Residential Rentals (1-3 Units)	4,858	\$154,719,415	\$60	\$0.70	\$3.00	\$3.00	\$3.00	\$3.00	\$0	\$464,158	\$0.00	\$3.00
Total	14,466	\$15,042,736,931	Total Estimated Base Taxes (excluding penalties)						\$3,564,937	\$14,034,809	\$0.24	\$0.93
			Estimated Penalties						\$95,866	\$377,417		
			Total Estimated Business Tax Revenue						\$3,660,804	\$14,412,226		
			Residential Landlords:						X increase from current		3.94	
			Unit Threshold to Pay BLT						1			
			Revenues from CRU Units Taxed?						YES			

TAX CATEGORY	Payers	Gross Receipts (2026 \$)*	Hayward Updated Proposal 6/2							Tax Revenue (2026 \$)		Average Effective Tax Rate (per \$1,000)	
			Min tax	Alt Tax Payroll	Bracket 1	Bracket 2	Bracket 3	Bracket 4	Bracket 5	Current Law	Alt Proposal	Current Law	Alt Proposal
					\$0 mil - \$5 mil	\$5 mil - \$10 mil	\$10 mil - \$25 mil	\$25 mil - \$50 mil	\$50 mil +				
Retail Sales	1,341	\$2,917,255,148	\$60	\$0.70	\$0.30	\$0.40	\$0.50	\$0.75	\$1.00	\$694,021	\$1,742,255	\$0.24	\$0.60
Grocers	58	\$311,466,346	\$60	\$0.70	\$0.30	\$0.40	\$0.50	\$0.75	\$1.00	\$36,695	\$136,839	\$0.12	\$0.44
Automobile Sales	103	\$671,723,379	\$60	\$0.70	\$0.30	\$0.40	\$0.50	\$0.75	\$1.00	\$71,859	\$454,177	\$0.11	\$0.68
Wholesale Trade/Warehouse	701	\$4,646,990,288	\$60	\$0.70	\$0.50	\$0.60	\$0.70	\$0.80	\$1.00	\$549,313	\$3,235,516	\$0.12	\$0.70
Manufacturing (Value Add)	365	\$1,474,924,344	\$60	\$0.70	\$0.60	\$0.80	\$0.90	\$1.00	\$1.10	\$390,021	\$1,323,451	\$0.26	\$0.90
Business/Personal Svcs	1,537	\$920,476,690	\$60	\$0.70	\$0.50	\$1.00	\$1.25	\$1.50	\$1.75	\$169,286	\$716,308	\$0.18	\$0.78
Professional Svcs	1,376	\$1,419,045,992	\$60	\$0.70	\$1.50	\$1.50	\$1.50	\$1.50	\$1.75	\$1,027,473	\$2,264,055	\$0.72	\$1.60
Contractors	2,107	\$700,214,941	\$60	\$0.70	\$0.50	\$0.90	\$1.15	\$1.25	\$1.50	\$191,275	\$400,589	\$0.27	\$0.57
Hotel/Motel	19	\$28,944,004	\$60	\$0.70	\$0.30	\$0.40	\$0.50	\$0.60	\$1.00	\$8,282	\$9,215	\$0.29	\$0.32
Utility Companies	8	\$145,564,178	\$60	\$0.70	\$2.50	\$2.50	\$2.50	\$2.50	\$2.50	\$1,075	\$365,827	\$0.01	\$2.51
Trucking/Transportation	320	\$576,448,601	\$60	\$0.70	\$0.50	\$0.60	\$0.70	\$0.80	\$1.00	\$111,582	\$364,440	\$0.19	\$0.63
Data Centers	6	\$34,574,216	\$60	\$0.70	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$2,359	\$103,769	\$0.07	\$3.00
Miscellaneous	44	\$17,208,925	\$60	\$0.70	\$1.50	\$2.00	\$2.50	\$2.50	\$2.50	\$3,481	\$28,299	\$0.20	\$1.64
Commercial Rental Property	1,107	\$740,542,575	\$60	\$0.70	\$3.75	\$3.75	\$3.75	\$3.75	\$3.75	\$221,232	\$2,792,953	\$0.30	\$3.77
Residential Rental Property (4+ Units)	515	\$282,637,889	\$60	\$0.70	\$3.75	\$3.75	\$3.75	\$3.75	\$3.75	\$86,982	\$1,063,845	\$0.31	\$3.76
Residential Rentals (1-3 Units)	4,858	\$154,719,415	\$60	\$0.70	\$3.75	\$3.75	\$3.75	\$3.75	\$3.75	\$0	\$580,198	\$0.00	\$3.75
Total	14,466	\$15,042,736,931	Total Estimated Base Taxes (excluding penalties)						\$3,564,937	\$15,581,735	\$0.24	\$1.04	
			Estimated Penalties						\$95,866	\$419,016			
			Total Estimated Business Tax Revenue						\$3,660,804	\$16,000,751			
			Residential Landlords:						X increase from current		4.37		
			Unit Threshold to Pay BLT						1				
			Revenues from CRU Units Taxed?						YES				

Bright Blue = updated