

Cost of Doing Business Survey

Executive Summary

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The 2018 Kosmont-Rose Institute Cost of Doing Business Survey is the 23rd edition of the annual survey and continues to offer comprehensive profiles and insightful analysis delivered by the decade-long collaboration between Kosmont Companies and the Rose Institute of State and Local Government. The Survey gives an overview of the taxes, fees, and other costs associated with running a business in over 300 cities in the western United States. City governments find this information essential to understanding where their municipality stands in relation to the surrounding area. Businesses and their realtors see the Survey as a one-stop shop for understanding the business climate in the featured cities and regional economic trends.

The cost ratings found in the 2018 Cost of Doing Business Survey are the results of a yearlong data collection process. The Rose Institute collects data on license fees, tax codes, and other quantitative measures and incorporates all the figures into a proprietary formula which rates the 307 cities in the Survey from most to least expensive. The cities are also assigned a cost rating based on the quintile in which they fall: Very Low Cost (\$), Low Cost (\$\$), Average Cost (\$\$\$), High Cost (\$\$\$\$), and Very High Cost (\$\$\$\$\$). For more information on the Survey's methodology, cost ratings, or city profiles, please consult the User Guide or contact the Rose Institute at (909) 621-8159.

The 307 cities are located in nine states in the western United States: California, Oregon, Washington, Nevada, Texas, Arizona, Colorado, Utah, and New Mexico. Similar to previous years, the Survey focuses its research and analysis on California cities. We hope you find the 2018 Survey useful as you compare the cost of doing business in municipalities all around the Western United States.