100 best places to live and launch

Are job worries tempting you to start your own company? We canvassed the country to find towns with the best mix of business advantages and lifestyle appeal. Check out our 100 top picks and find the perfect place to build your dream.



Bellevue, Wash.

Population: 111,608

Pros: Talented workforce, growing downtown Cons: Pricey homes, high cost of living

Like many of the places on our list, Bellevue is a city in transition: no longer a bedroom community, but not yet a crowded, expensive metropolitan hub. Bellevue has grown with unusual grace in recent years. Huge corporations exist symbiotically with startups, a booming downtown abuts healthy residential neighborhoods, and the rising skyline is tempered by an abundance of parks, as well as lakeside and mountain views. Flash retailers such as Neiman Marcus draw regional shoppers, but Bellevue's excellent healthcare and schools are key attractions for relocating families.

While local businesses must pay the statewide Business and Occupations tax on their gross receipts, there's no corporate income tax. Businesses with less than \$135,000 in taxable revenues (the highest threshold in the area) don't have to



pay the B&O tax. Easy airport access and a highly skilled workforce make Bellevue an attractive option for startups looking to break big.

Georgetown, Texas

Population: 37,963

Pros: Business friendly tax structure, entrepreneurial camaraderie, scenic

suburb of Austin

Con: Higher housing costs

Austin's entrepreneurial community may be among the strongest in the country, but its heavy traffic and urbanization have driven some experienced business folks to look elsewhere. Enter Georgetown. This suburb of Austin has transformed from a sleepy bedroom community into a city with its own identity and a rapidly growing business climate.

Located 26 miles north of the state's capital, Georgetown has welcomed 270 new businesses over the past two years. The state's lack of individual and corporate income taxes is just one reason Texas is considered business-friendly. On a local level, Georgetown charges relatively low water and electricity rates, and its property taxes are among the lowest in the region. As part of the Greater Austin area, Georgetown entrepreneurs in the city's growth industries - healthcare, life sciences, and technology - can seek out additional support from the region's business-development efforts. A convention center slated to open next year should help further build Georgetown's up-and-coming business scene.

Georgetown is considered one of the prettiest cities in Williamson County, especially during the spring and summer months when poppies and wild flowers are in full bloom. Housing costs tend to be higher than in many of Austin's other suburbs, but residents who settle into one of the city's restored Victorian homes or new Tuscan villas can enjoy a walk along the bank of the San Gabriel River or play a round of golf on one of the five local courses. Mountain biking trails around Lake Georgetown lead riders to the edge of Texas Hill Country. As the self-proclaimed "Live Music Capital of the World," Austin still offers the best selection of performing arts in the region. However, Georgetown's annual food and arts festivals, independently-owned restaurants, rodeo, and nearby wineries are enough to keep residents close to home most of the time.

Buford, Ga.

Population: 13,576

Pros: Affordable housing, scenic environment Con: Aggressive competition for labor force

Safe neighborhoods, affordable real estate and a relaxed pace, along with easy access to major highways, draw Georgians to lakeside Buford, 35 miles northeast of Atlanta. Besides being home to an artist colony with 40 working painters, photographers, sculptors, and other creative types, Buford also draws entrepreneurs: about 30 new startups launch every month in this 16-square-mile city, according to Buford's occupational tax clerk.

As part of Gwinnett County, Buford is involved in the region's greater effort to develop its presence in industries such as healthcare, information technology, distribution and trade, and advanced communications. Depending on the business, owners may find tax exemptions (for instance, a 100% sales tax break for qualified manufacturing equipment), tax credits (such as the job tax credit for certain tech industries creating at least 25 jobs in a single year), and assistance in permit acquisition and hiring. Active small business organizations, such as the nonprofit Buford Business Alliance, bring member owners together for networking events and to promote tourism in the area.

Besides lakeside activities such as boating and fishing, the area downtown bustles with restaurants, boutiques, and art galleries. There's also the Mall of Georgia, the largest in the Southeast, with 15 million visitors a year.