RENTAL UNIT BUSINESS TAX EXEMPTION FORM

City of San Diego California
(619) 615-1500 8:00 a.m. – 5:00 p.m. M-F

OFFICE OF THE CITY TREASURER
RENTAL UNIT BUSINESS TAX PROGRAM
PO BOX 129003
SAN DIEGO, CA 92112-9003

Parcel Number:
Owner Name:
Site Address:
Billing Address:

Billing Date:

Acceptable documentation must accompany Exemption Form. Exemption will be DENIED if requested documentation and signature are not provided. Please indicate the number of units you are applying for under the Number of Units box. ***Only one type of exemption is allowed per unit and cannot be changed if DENIED.*** **If this form is not filed in a timely manner the property owner is responsible to pay the tax.**

Number of Units	Exemption Category
	OWNER OCCUPIED - Unit is the primary residence of the property owner. If billing address is different from the site address please submit proof of residency (See reverse side). I have lived in this property since (Date)_____
	IMMEDIATE FAMILY MEMBER - Proof Required (See reverse side) A. Provide the name of immediate family member: _____ Relationship: _____ B. Provide the address of the immediate family member named on Line A: _____ C. What is the monthly rent charged to the immediate family member named on Line A? If zero, write "0." _____ D. Itemize owner's monthly expenses: Mortgage: _____ Taxes: _____ Insurance: _____ Homeowner's Association Dues: _____ Total Expenses: _____ E. To be completed by **Family Member** named on Line A: I declare that I have lived in the property on Line B since _____and that the property owner is my _____ (relationship) and that the monthly rent paid is $ _____. Signature of Family Member named on Line A: _____
	FAMILY TRUST - Must be occupied by trustee, not rented. Enclose copy of the Trust (page listing names of beneficiaries/trustees) and proof of residence (See reverse side). Name of Occupant:_____ Lived in property since:_____
	SECTION 8 (HUD) - Proof Required. Attach a copy of the contract with San Diego Housing Commission (page that shows the site address and unit number).
	NONPROFIT/TAX EXEMPT ORGANIZATION - Proof Required. Provide copy of your IRS Determination Letter and/or copy of Federal Tax Form 990 or 199 California Tax Form.
	UNDER CONSTRUCTION - Proof Required. Provide City Building Inspection Permit Number:_____
	BUILDER/DEVELOPER: If units will not be rented anytime during the year. Attach a copy of all Rental Unit Tax Billing Statements together or list all parcels. Provide Business Tax Certificate #_____
	CORPORATION/LIMITED LIABILITY COMPANY (LLC): Proof Required. Property is used for business use only, not used as a permanent residence (See reverse side).
	VACATION HOME/SECOND HOME - Property is not available for rent any part of the tax year. Not reported on Income Tax Forms as income property. Specify when used: _____ _____
	OTHER -Specify under additional information on reverse side.

DECLARATION (Must be signed and dated by owner for exemption eligibility.) I am requesting that my property, or a portion thereof, be exempt from the City of San Diego's Rental Unit Business Tax for the reason(s) marked. Under penalty of perjury, I hereby certify that all statements made on this form are true and complete to the best of my knowledge.

Signature: _____ **Date:** _____ **Telephone #:** _____

EXEMPTIONS ALLOWED: The front of the Rental Unit Business Tax bill indicates the number of approved units exempted from the tax. "Exemption Allowed" represents exemptions for an owner occupied unit and/or exemptions requested and approved by the Office of the City Treasurer.

IMMEDIATE FAMILY MEMBER: Property is occupied by immediate family member and the annual rent is less than the owner's total annual expenses. Proof of residence is required.

PROOF OF RESIDENCE: Proof of residence may be any of the following, provided that it shows the owner/family member name and site address as the owner/family member mailing address: **copy of current payment coupon**[1], DMV registration or mailing label from a magazine.

CORPORATION/LLC: A Corporation or LLC owned living unit is exempt if it is used only by employee(s) or director(s) of the entity and it is used on a temporary basis; or it is used for business related purposes in a city wherein the employee or director does not normally reside and for which the employee or director does not pay rent nor receives a reduction in wages. Provide a mailing label or a current payment coupon (must be made out to the entity). The entity may be required to obtain a Business Tax Certificate. Please contact a Business Tax Representative at 619-615-1500 for more information.

OTHER:

BANKRUPTCY / EVICTIONS / FORECLOSURES: Not Exempt. If currently occupied and/or available for rent or lease, the Rental Unit Business Tax applies.

BED AND BREAKFAST: Not Exempt. Business provides lodging and food. Must pay Rental Unit Business Tax. Transient Occupancy Tax (TOT) may also apply.

BOARD AND CARE / NURSING HOMES: Exempt for six (6) beds or less. A copy of the State License is required.

Note: If property becomes available for rent at **any** time in the tax period, the full amount of the Rental Unit Business Tax applies (tax is not prorated).

ADDITIONAL INFORMATION:

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[1] **The payment coupon can be from any of the following: SDG&E, cable company, telephone company, water & sewer, etc..**