



## THE CITY OF SAN DIEGO

Beginning on January 9, 2009, Rental Unit Business Tax assessments were mailed. Accompanying the assessments was literature describing the party responsible for the tax, how to pay the tax and how to request an exemption. The Rental Unit Tax assessment is due by March 2, 2009.

The Rental Unit Business Tax is imposed annually upon anyone who owns, operates, or manages the rental of any residential real estate. Residential real estate includes single family residences, multiple family residences, mobile homes, mobile home parks, trailers, trailer parks, apartments, bungalows, hotels and motels. Property advertised or otherwise held out for lease or rent during the calendar year is subject to the rental tax.

For questions regarding the Rental Unit Business Tax please call (619) 615-1500.



### Office of the City Treasurer

1200 Third Avenue, MS 51-T • San Diego, CA 92101

Tel (619) 236-6112 Fax (619) 236-7134 Internet: [www.sandiego.gov](http://www.sandiego.gov)