

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 address: **copy of current billing statement¹**, 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 billing statement (must be made out to the entity).

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:

¹ Please do not mail top portion of billing statement. Only the bottom portion or payment stub can be used to verify the mailing address. Examples of a billing statement would be a gas and electric bill or a telephone bill.