



**Owner-Occupied Residential Landlord
Business Tax Refund Petition**

Remit Completed Form with Documentation to:
City of Oakland, c/o Revenue Audit Unit

150 Frank H. Ogawa Plaza, Suite 5342 • Oakland, CA 94612

Phone (510) 238-3084 • Email: TaxRefundRequest@OaklandCa.gov

Owner-Occupied Exemption Provisions:

Residential property owners who rent or lease rooms in their principal place of residence may qualify for a full to partial exemption from payment of business tax from January 1, 2020, through December 31, 2030. Pursuant to the Ordinance No. 13579 C.M.S1 adopted on January 21, 2020, and the addition of triplexes included as part of Measure T (2022), a residential landlord who rents or leases up to three (3) rooms in his or her principal place of primary residence, up to two accessory dwelling units (ADUs), or a covered unit in the case of duplexes and triplexes may be eligible to be fully or partially exempt from the payment of business tax for the rental of residential property from January 1, 2020, through December 31, 2030 (“Effective Term”).

Qualifications:

- 1) the owner has owned and lived at his or her principal place of residence (house, townhouse, or condominium) for at least one year immediately preceding the application for a full or a partial exemption; and,
- 2) the owner has received the homeowner property exemption under CA Revenue and Taxation Code Section 218; and,
- 3) the owner has total household income from all sources, excluding the income of the renter(s), less than or equal to 150% of Area Median Income¹; and,
- 4) the owner has no ownership interest in any other residential rental property in the City of Oakland.
- 5) Operates a long-term (31 or more consecutive days) residential rental; short term residential rentals do not qualify (30 consecutive days or less).

Administrative Regulations:

First Year Tax Rebate: An owner petitioning to be fully or partially exempt from the payment of the business tax must establish eligibility. The eligibility is established by filing and remitting on or before March 1 the First Year of the business tax and, thereafter payment of taxes, petition for a refund of the First Year paid taxes and providing supporting documentation to prove eligibility.

Owner has (1) year from date of payment to petition for a refund. O.M.C. 5.04.510.

Continued Full Exemption: Once an owner establishes eligibility by receiving a refund for the taxes paid for the First Year, the owner shall be exempt for the remainder of the Effective Term as long as the owner certifies on or before March 1 on the City-issued annual renewal notice that the owner remains eligible for the full or partial exemption of the business tax.

Continued Partial Exemption: Once an owner establishes eligibility by receiving a refund for the *partial* taxes paid for the First Year, the owner shall be exempt from the payment of business tax for the first two (2) rooms in his or her principal place of residence (house, townhouse or condominium) or two (2) accessory dwelling units or a rental “Covered Unit in the case of the duplexes. The owner, however, must file on or before March 1 the City-issued annual renewal notice declaring one-third (1/3) of the total gross receipts generated in the year immediately before the year in which the owner is required to pay the partial tax.

Refund Petition Instructions:

Owner’s petition for refund of taxes paid for the first year must be supported with documentation. Include with this refund petition 1) Current Federal Tax Return and 2) copy(ies) of tenant lease agreement(s).

Additional documentation may be requested if owner’s documentation could not sufficiently document eligibility.

A refund is to be issued within 60 days following the receipt of complete documentation.

Certification:

The undersigned hereby makes an application, under penalty of perjury, for the refund of the business tax paid for the first year as required to establish eligibility for the full or partial exemption as a matter of law authorized pursuant to Oakland Ordinance No. 13579.

Petitioner’s Signature

Petitioner’s Name (Print)

Date

Petitioner’s Phone Number

Petitioner’s Email Address

Business Tax Acct. No.

¹ <https://cao-94612.s3.amazonaws.com/documents/2019-City-of-Oakland-Income-Limits.pdf>