



# Office of the City Treasurer

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## Taxes and Fees

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### For questions call:

Business Tax - (619) 615-1500  
 Rental Tax - (619) 615-1545  
 Compliance - (619) 615-1539

## Rental Unit Business Tax General Information

The 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. The due date for the tax is generally March 1st of each year.

### Mailing Address

It is the owner's responsibility to keep their mailing address current. If the Rental Unit Business Tax bill is not received by February 1st of a given year, individuals should contact the Treasurer's Office at (619) 615-1545 or at [rtax@sandiego.gov](mailto:rtax@sandiego.gov). If there have been any changes to the property, such as ownership or mailing address, these changes must be reported in the same year to update our records.

### Exemptions

[Rental Unit Business Tax Exemptions](#) are available.

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