



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 Frequently Asked Questions

Who is liable for the City's Rental Unit Business Tax?

The Rental Unit Business Tax is assessed annually on a calendar year basis 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, trailers, apartments, bungalows, hotels, motels, and any property advertised or otherwise held out for lease or rent during the calendar year.

My property is not being rented, what do I do?

If the property being billed is not being rented, complete and return the exemption form included with your billing statement. The exemption form can also be downloaded by visiting the following website <http://www.sandiego.gov/treasurer/taxesfees/btax/rtaxexemptions.shtml>

A Rental Unit Business Tax billing statement is mailed to property owners not having a Homeowner's Exemption on file with the County of San Diego Assessor. Property owners without a Homeowner's Exemption on file with the county are presumed to be renting. See San Diego Municipal Code [§31.0305\(h\)](#)

The Rental Unit Business Tax Exemption form requires proof of residency in order to qualify for the owner occupied exemption. What is considered acceptable 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: mailing label from a magazine, DMV registration, payment coupon (return portion) from any of the following SDG&E, phone, cable, water & sewer bill etc.

I previously paid the Rental Unit Business Tax during the calendar year and I received another statement. What should I do?

In the event that you receive a duplicate billing statement, individuals should contact the Treasurer's Office at (619) 615-1545 or via email at rtax@sandiego.gov to correct. Updates with the County Assessor could result in a duplicate Rental Unit Business Tax billing statement. Examples that may trigger an additional billing statement include refinancing your loan and changing ownership to a trust.

Are Rental Unit Business Taxes prorated?

No. The City of San Diego's Rental Unit Business Tax is a flat tax imposed on every person conducting, operating, managing or renting any residential real estate. See San Diego Municipal Code [§31.0305\(h\)](#)

Will I receive a billing statement each year?

Billing statements are mailed annually beginning in January to the mailing address on file. If the billing statement is not received by February 1st of a given year, individuals should contact the Treasurer's Office at (619) 615-1545 or via email at rtax@sandiego.gov. Failure to receive a notice or bill shall not affect the validity of any fee or penalty due hereunder, or the duty of such person to pay required taxes.

Can I make my payment online?

Yes, payments can be made online by visiting the following website <http://apps.sandiego.gov/RTaxPayWeb/Controller.jpf>.

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