



Office of the City Treasurer

- OFFICE OF THE CITY TREASURER HOME
 - TAXES AND FEES
 - PAYMENTS
 - DELINQUENT ACCOUNTS
 - INVESTMENTS
 - PARKING SERVICES
- [Office of the City Treasurer Home](#) • [Taxes and Fees](#) • [Business Tax/Rental Unit Business Tax](#) • [Rental Unit Business Tax Fees](#)

Taxes and Fees

- [Taxes and Fees Home](#)
- [Business Tax/Rental Unit Business Tax](#)
- [Transient Occupancy Tax \(TOT\)/Tourism Marketing District \(TMD\)](#)
- [Other Agency Taxes](#)

For questions call:

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

Rental Unit Business Tax Fees

The Office of the City Treasurer bills retroactively for up to three (3) years, with a late fee applicable to each year. Please refer to the table below for the category that pertains to your property.

Rental Unit Type	Number of Units	Base Fee Per Parcel	+	Per Unit Fee
Single Family/Condominium	1	\$50.00		\$5.00
Apartment/Multi-Unit Complex	2 - 10	\$50.00		\$5.00
	11 - 100	\$57.00		\$9.00
	101 +	\$150.00		\$8.00
Hotel/Motel/Bed & Breakfast	1 - 250	\$50.00		\$5.00
	251 +	\$57.00		\$9.00
Mobile Home	1	\$40.00		\$3.00

Senate Bill 1186 - State Mandated Fee

[Senate Bill 1186](#) requires cities and counties to collect a state mandated fee of \$1.00 from "any applicant for a local business license or equivalent instrument or permit, and from any applicant for the renewal of business license or equivalent instrument and permit" beginning January 1, 2013 through December 31, 2018.

Late Fee Penalty

Payment of the Rental Unit Business Tax after the due date will be subject to a late penalty of twenty-five (\$25.00) or ten percent (10%) of the total tax due, whichever is greater. In addition, one percent (1%) per month or any part of a month beginning one calendar month following the payment due date will be added to any past due taxes and fees.

Business Improvement District Fees

Certain properties that are located within a Business Improvement District (BID) are assessed a BID fee. BIDs are authorized by State law to assess benefited businesses for the cost of certain improvement activities. These activities are generally promotional in nature. Once a BID is established, the Office of the City Treasurer collects the assessment and the City disburses it to the appropriate entity representing the district businesses pursuant to an annual operating agreement. There are currently eighteen (18) BIDs in the City of San Diego. Questions about BIDs should be directed to the BID Advocate / Office of Small Business at (619) 533-4561.

BID Late Fees

Property owners that fail to pay the BID fee by the due date may be charged a late fee of \$25.00 or 10% of the amount owed, whichever is greater. Beginning one calendar month from the due date of the BID, a penalty of 1% per month will be added to any past due BID fees and BID late fees.

[| Office of the City Treasurer Home](#) | [Payments](#) | [Investments](#) | [| Delinquent Accounts](#) | [Parking](#) | [Taxes And Fees](#)

[| City of San Diego Home](#) | [Business](#) | [City Hall](#) | [Community](#) | [Departments](#) | [Information](#) | [Leisure](#) | [Services A-Z](#) | [Visiting](#) | [Top of Page](#) | [Search](#) | [Site Map](#) | [Awards](#) | [Contact the City](#) | [Privacy Notice](#) | [Disclaimers](#) | [Accessibility](#) |

Copyrighted © 2002-2014 City of San Diego. All rights reserved.

Translate this site:

Select Language

Powered by [Google Translate](#)
[Translate Information](#)