



Office of the City Treasurer

OFFICE OF THE CITY TREASURER HOME

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Taxes and Fees

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- [Transient Occupancy Tax \(TOT\)/Tourism Marketing District \(TMD\)](#)
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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 Exemptions

Your property, or a portion thereof, may be eligible for exemption from the Rental Unit Business Tax. For eligibility, please refer to the Exemption Form.

- [Rental Tax Exemption Form \(PDF\)](#)

Owner Occupied Exemption - IMPORTANT

The Office of the City Treasurer obtains their billing records from the County of San Diego. If you are Owner Occupied and you were billed for the Rental Unit Business Tax, this means you Do Not have an Owner Occupied Exemption on file with the County of San Diego. Contact the County Assessors Office at (619) 531-5772 or visit the [County of San Diego website](#) to request this exemption. Having an Owner Occupied Exemption on file with the County of San Diego will reduce your property taxes and prevent the Office of the City Treasurer's Business Tax Division from sending a bill for the Rental Unit Business Tax in the future.

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