

# City of Berkeley Empty Homes Tax

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BMC 7.54



# Empty Homes Tax

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- Effective January 1<sup>st</sup> 2024
- Applies to residential units vacant for 182+ days in a calendar year
- Vacant defined by Ordinance as: unoccupied, uninhabited or unused, for more than 182 days, whether consecutive or nonconsecutive, in calendar year.

# Rent Board Role

1

Create  
Implementation  
Plan w/ Finance  
Department

2

Inform Owners of  
Vacant Units of  
Empty Homes  
Requirements

3

Identify  
Residential Units  
Vacant 182+ Days

4

Notify Owners &  
Process  
Exemption  
Requests

5

Provide list of  
units that qualify  
for the tax to  
Finance Dept.



# Outreach Efforts

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1. Informational Letter sent to Owners of Vacant Units (Mailed January 9, 2024)
2. Created Empty Homes Email ([Emptyhomes@berkeleyca.gov](mailto:Emptyhomes@berkeleyca.gov))
3. Empty Homes Voicemail System In Place (option #5)
4. Website, Guidelines, Exemption Forms To Launch in February

# Vacant/ Not Available for Rent (NAR) Units

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- 1274 Vacant Units in Database
- Letter sent to owners & managers

Property Type	NAR Unit Count
SFD	65
Duplex	264
3 to 4	332
5 to 10	276
11 to 20	127
21+	227



# Next Steps

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- Finalize Internal Processes with Finance
- Publish Website, Process Guidelines and Forms
- Draft any needed Admin Regs