

# City of Berkeley Empty Homes Tax Implementation Update (BMC 7.54)



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Rent Stabilization Board

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# Empty Homes Tax Website Launched

rentboard.berkeleyca.gov/empty-homes-tax

Guidelines Document

Exemption Forms

Exclusion Forms

The screenshot shows the Berkeley Rent Board website. The header includes the logo and navigation links for Housing Authority, Public Library, and School District. The main navigation menu lists Services, Rights & Responsibilities, Elected Rent Board, Laws & Regulations, Forms & Reports, and Resources. The breadcrumb trail indicates the current page is under Laws & Regulations > City of Berkeley Ordinances Affecting Rental Properties > Empty Homes Tax. The page title is 'Empty Homes Tax'. A sub-header reads: 'The Empty Homes Tax is an annual tax on property owners who keep a residential unit vacant for more than 182 days in a calendar year.' The 'OVERVIEW' section states that effective January 1, 2024, the City of Berkeley will tax owners of residential units that are vacant for more than 182 days, whether consecutive or nonconsecutive, in a calendar year. It also notes that non-profits and properties with four or fewer units owned by an owner who do not own any additional residential units in Berkeley are exempt from the tax. The tax will expire on December 31, 2034, unless reauthorized by voters. The '2024 TAX AMOUNT' section specifies: 'Single-family dwellings, condominiums, duplexes or townhouses' with a tax of \$3,000 per unit for the first calendar year and \$6,000 per unit for the second and subsequent calendar years. On the right side, there is a sidebar with 'City of Berkeley Ordinances Affecting Rental Properties' including links for Empty Homes Tax, Vacancy Exclusion Periods, Fair Chance Ordinance, Tenant Buyout Ordinance, Tenant Protection Ordinance, Tenant Screening and Application Fees, and Lease-Breaking Fee Prohibition. Below that is a 'News' section with three items: 'UPDATED: Registration Fees Are Due Monday, July 1, 2024', 'Important Changes to Security Deposit Law', and 'Explore the New Rent Registry Homepage, FAQs, and How-To Guides'.

**BERKELEY RENT BOARD** Housing Authority Public Library School District

Berkeley Rent Board Services Rights & Responsibilities Elected Rent Board Laws & Regulations Forms & Reports Resources

Home > Laws & Regulations > City of Berkeley Ordinances Affecting Rental Properties > Empty Homes Tax Share Print

## Empty Homes Tax

*The Empty Homes Tax is an annual tax on property owners who keep a residential unit vacant for more than 182 days in a calendar year.*

### OVERVIEW

Effective January 1, 2024, the City of Berkeley will tax owners of residential units that are vacant for more than 182 days, whether consecutive or nonconsecutive, in a calendar year. Periods of vacancy that qualify for one of several Vacancy Exclusion Periods do not count towards the 182 days. Non-profits and properties with four or fewer units owned by an owner who do not own any additional residential units in Berkeley are exempt from the tax. The Empty Homes Tax will expire on December 31, 2034, unless reauthorized by the voters before then.

### 2024 TAX AMOUNT

**Single-family dwellings, condominiums, duplexes or townhouses**

- \$3,000 per unit for the first calendar year
- \$6,000 per unit for the second and subsequent calendar years

#### City of Berkeley Ordinances Affecting Rental Properties

- Empty Homes Tax
  - Vacancy Exclusion Periods
- Fair Chance Ordinance
- Tenant Buyout Ordinance
- Tenant Protection Ordinance
- Tenant Screening and Application Fees
- Lease-Breaking Fee Prohibition

#### News

- UPDATED: Registration Fees Are Due Monday, July 1, 2024**
- Important Changes to Security Deposit Law**
- Explore the New Rent Registry Homepage, FAQs, and How-To Guides**

# Community Feedback

- Presentation to Berkeley Neighborhoods Council citizen group
- Met with Berkeley Neighbors for Housing and Climate Action
- Community input result:  
Empty Homes Request for Service Form



Empty Homes Tax  
Request for Service  
(Last Revised 05/14/24)

2000 Center Street, Suite 400 | Berkeley CA 94704  
TEL: (510) 981-7368 (981-RENT) Ext. 5  
E-MAIL: [emptyhomes@berkeleyca.gov](mailto:emptyhomes@berkeleyca.gov)

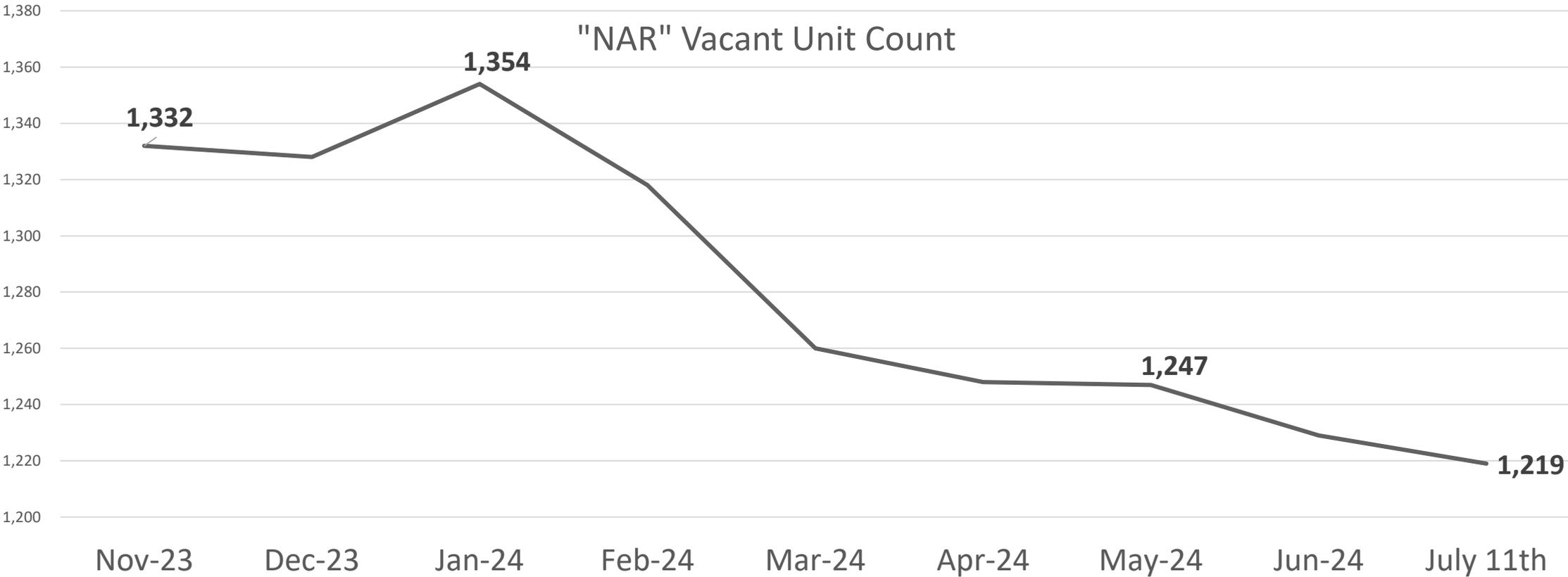
## REQUEST FOR SERVICE:

### **Vacant Residential Unit(s) subject to Empty Homes Tax**

Email completed forms to: [emptyhomes@berkeleyca.gov](mailto:emptyhomes@berkeleyca.gov)

Property Address:		Date:
Vacant Residential Unit address(es):		Total # Vacant Res. Units: ____
Unit(s) vacant for 60+ days? <input type="checkbox"/> Yes <input type="checkbox"/> No When did you become aware of the vacant residential unit(s)? Please enter the date (MM/DD/YYYY): _____		
Reported By: <input type="checkbox"/> Tenant of subject property <input type="checkbox"/> Neighbor <input type="checkbox"/> Other _____		
Name		
Phone:		
Email address:		
<u>Description/Evidence of vacant residential unit(s):</u>		

# Vacant "Not Available for Rent" Unit Count



# Implementation Update

## Exemption/Exclusions Filed:

- 2 Owner-occupied Exemption Claims
- 2 Building Permit Exclusion Claims

## Property Owner Issues:

- Properties that require Zoning Permits or Environmental Rehabilitation
- 5-unit owner-occupied properties
- Questions about what qualifies as “use” for units that are not permanently occupied

# Working with Data Vendors

- Aggregating property and permit data
- Adding additional data sets:
  - “No mail” received address data from post office
  - Exploring using internet/cell phone data use data

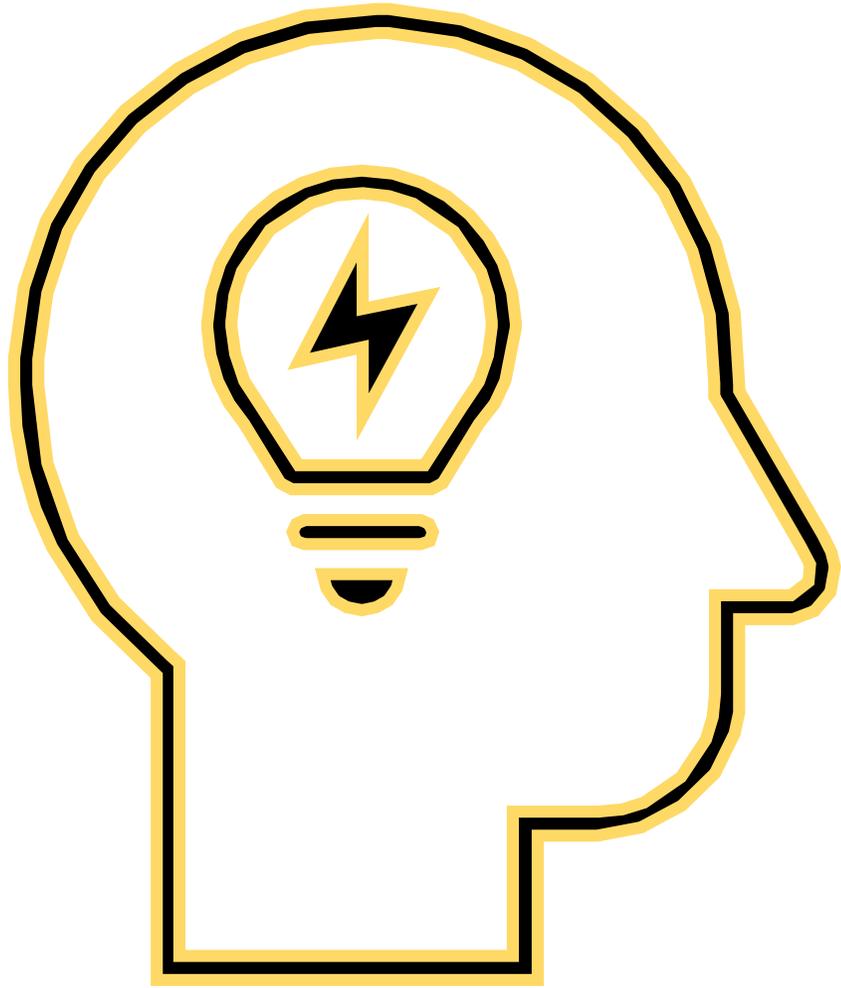




## Next Steps

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- Monitor and review vacant units
- Finalize Appeal Process with Finance Department
- Create 3Di Empty Homes Case type
- Provide written notice to all owners of vacant units
- Review all claims of exemption or vacancy exclusion
- Provide list of all tax eligible properties to Finance Department



Questions?