



Distributed at the Meeting

Empty Homes Tax Implementation Update II

PRESENTED FOR
Honorable Members of the Berkeley Rent Stabilization Board

PRESENTED BY
Berkeley Rent Board Staff:

Lief Bursell, Principal Planner
Katrina Lapira, Associate Planner



Overview

- 1) Key Updates Since September 2025
- 2) 2024 Exemption & Vacancy Exclusions
- 3) Appeals & 2024 Tax Collection Update
- 4) Request for Service & Program Inquiries
- 5) 2025 Tax Administration Updates
- 6) 2025 Preliminary Data & Next Steps

Key Empty Homes Tax Updates Since September 2025

- **Increased 2024 Exemption & Vacancy Exclusion Claims**
- **2024 Empty Homes Tax Appeal Hearings**
- **Request for Service Site Visits**
- **Public Inquiries & Media/PRA request**

NOTE: Exemption/Vacancy Exclusion Totals increased from 112 → 171

2024 Exemption & Vacancy Exclusions

Exemptions:

- Owner-occupied: **105**
- Nonprofit-owned: **15**
- Total property-based exemptions: **120**

Vacancy Exclusion Periods:

- Building Permit: **20**
- Rehabilitation: **17**
- Disaster: **9**
- Total Vacancy Exclusion Eligible properties: **51**

2024 Appeals & Tax Collection

Appeals

- **16** Appeals filed
- **12** Heard; **4** pending (April)
- **8** Denied, **4** approved (1 fees & penalties only)

Tax Collection

- **188** properties with **397** units subject to 2024 tax
- **\$393,000** collected (as of January 26, 2026)
- **\$1,732,520** outstanding (tax, penalties & interest)
- Note – Empty Homes Tax revenue goes to General Fund

Request for Service & Program Inquiries

Requests for Service (2025)

- 20 submission for 23 units
- 9 units determined occupied
- 12 appear vacant
- 1 still under investigation

Program Inquiries

- Property owners & managers (balances, exemptions)
- Other jurisdictions researching vacancy taxes
- Media inquiries & PRA requests
- Berkeleyside Article re: fire-damaged properties

2025 Preliminary Vacancy Data & Next Steps

Preliminary 2025 Vacancy Data:

- **432** Properties
- **944** units vacant for 182+ days

Next Steps

- Cross-reference vacant properties with approved exemptions
- 2025 Rent Board Tax mailings
- Tentative August 2026 billing for 2025 Empty Homes Tax



Thank you!

Questions?



Contact Us

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