

**Business Operations Tax: Rental of Nonresidential (Commercial) Property**

A commercial rental is defined as any nonresidential real property for lease or rent by the owner – whether it is currently occupied or not.

Your tax is based on the gross rent received in the prior year, or an estimate of the upcoming year's gross rent on the property listed at the bottom of your annual notice. If the rental property information is incorrect, please recalculate your tax on the notice, note any changes, and return the entire notice with your remittance. If your business is located in a Business Improvement Area (BIA), the BIA fees are in addition to your tax.

Any tax not paid last year will be reflected on your notice as "Amount Due-Prior Year (s)," and should be included as part of your total remittance to the City of Sacramento. Any credit amount indicated on your notice can be applied to this year's amount due.

Be sure to: Fill in both #1 and #2 on the annual notice form.

If you believe no payment is due, please check the appropriate box below, and return this information sheet with your notice in the return envelope provided:

- I sold the property on \_\_\_\_\_.
- I do not own the property. Explain: \_\_\_\_\_.
- Property is owner occupied. (Owner's business must have a valid Business Operations Tax Account, BOT #: \_\_\_\_\_)
- Other. Explain: \_\_\_\_\_.

**\*\*This form only needs to be returned if you are reporting no tax due\*\***

Signature	Date	Account Number
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If you need assistance, please call the Revenue Division, Permits & Taxes Unit: (916) 808-8500 or e-mail: [Finance@CityofSacramento.org](mailto:Finance@CityofSacramento.org).