

Business Operations Tax: Rental of Residential Real Property

Rental of Residential Real Property is defined as the business of offering residential real property for rental by the owner – whether it is currently occupied or not.

The tax applies to owners of four (4) or more residential rental units. The base tax is \$25.00 for four units and \$1.75 for each rental unit in excess of four.

Your calculated tax is based on the properties listed at the bottom of your annual notice. If the rental property information is incorrect, please recalculate your tax, note any changes, and return the entire notice with your remittance.

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.

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.
- 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.