

**INFORMATION FROM THE SAN FRANCISCO TAX COLLECTOR
REGARDING REFUND OF THE 2019-2020 RENT BOARD FEE DUE TO EXEMPTION**

FY 2019-2020 Refunds

The Rent Board fee for FY 19-20 is \$50.00 for each dwelling unit and \$25.00 for each hotel guest room subject to the Rent Ordinance, whether it is vacant or not. If a property owner believes they should be exempt from being charged the Rent Board fee for any unit(s) on their property, they **MUST** fill out the attached Request for Refund of Rent Board Fee and submit it along with any required documentation to the San Francisco Tax Collector's Office, Property Tax Unit, by 6/12/20.

In order to apply for an exemption from the Rent Board fee:

1. Please check your 2019-2020 property tax bill – have you been billed for the Rent Stabilization fee? Special assessment #29?
 - If not, then you are not owed a refund and there is nothing for you to do.
 - If yes, proceed to question 2.
2. Have you paid both installments of your 2019-2020 property tax bill?
 - If not, the refund will not be processed until both installments are paid.
 - If yes, proceed to question 3.
3. Have you mailed in your Request for Refund of Rent Board Fee? Did you sign it and include the required proof, if any? Did you submit it by 6/12/20?
 - If not, mail the form and documents for a refund **by 6/12/20** to:

**SAN FRANCISCO TAX COLLECTOR
PROPERTY TAX UNIT
P.O. BOX 7426
SAN FRANCISCO, CA 94120-7426**

- If yes, refund will take 3-6 months to process.
4. If you answered yes to questions 1-3, then please await your refund. They will all be processed by July 2020 at the latest.
 5. If no correspondence or refund check has been received by the end of July 2020, please call 311 (within San Francisco only) or (415) 701-2311 from outside San Francisco to check on the status of your refund.

Prior Year (FY 2018-2019 and older) Refunds

The Office of the Treasurer and Tax Collector is no longer processing new requests for FY 18-19 or earlier Rent Board refunds.

**NOTICE CONCERNING CODE 29,
THE RENT BOARD FEE
Fiscal Year 2019-2020**

**IF THERE IS NO RENT BOARD
FEE (CODE 29) LISTED ON YOUR TAX BILL,
PLEASE DISREGARD THIS NOTICE.**

STATE LAW REQUIRES THAT THE AMOUNT SHOWN ON THE TAX BILL MUST BE PAID IN FULL. A REQUEST FOR EXEMPTION MUST THEREFORE BE PROCESSED AS A REFUND REQUEST.

On July 6, 1995, the Board of Supervisors approved Ordinance No. 287-95, authorizing the Tax Collector's Office to bill the Rent Board fee amount as a special assessment on the property tax bill. Pursuant to Chapter 37A, the Rent Board is entitled to collect \$50.00 for each dwelling unit and \$25.00 for each hotel guest room subject to the Ordinance, whether it is vacant or not.

Owners may seek recovery of one-half of the fee from the tenant who is in occupancy on November 1. **The owner may therefore collect \$25.00 from the tenant in each apartment, condo, duplex and single-family dwelling and \$12.50 from the tenant in each hotel guest room. For additional information, visit sfrb.org**

Return the following REQUEST FOR EXEMPTION AND REFUND OF THE RENT BOARD FEE with the required documentation to the Office of the Treasurer & Tax Collector **ONLY IF**

- 1) you have been charged special assessment code 29 AND
- 2) you qualify for a refund based upon the guidelines provided on page two of this document AND
- 3) you have paid the tax bill in full.

REFUNDS WILL ONLY BE PROCESSED ONCE BOTH INSTALLMENTS OF SECURED PROPERTY TAX HAVE BEEN PAID. ONLY CURRENT FISCAL YEAR REFUNDS WILL BE PROCESSED – the department is unable to provide Rent Board fee refunds for previous years.

For questions concerning this notice, please call 311 (within San Francisco only) or (415) 701-2311 from outside San Francisco.

Please fill out the information below and on the next page completely and legibly. **Any omission of information will render this request void and unacceptable for processing.**

Print Name _____

Property Address _____

Block _____ Lot _____ # of units _____

Email _____

In order for your request to be processed, you must check the appropriate box(es) for the exemption claimed and provide the required proof as noted after each category. **FAILURE TO CHECK BOX WILL RENDER THIS REQUEST VOID AND UNACCEPTABLE FOR PROCESSING.**

- My (check one) single family home condominium co-op, or apartment unit is occupied by an owner of record and not rented at any time. VACANT UNITS or units solely occupied by children or relatives not on title as owner **DO NOT** qualify for exemption. **(NO PROOF REQUIRED)**
- The rent for the unit(s) claimed to be exempt is controlled or regulated by a government unit, agency or authority (other than the San Francisco Rent Board). Enclosed is documentation from that governmental agency showing regulation of rents, such as proof of Section 8. **(PROOF REQUIRED)**
- The unit(s) is in a building that was built as new construction and has a Certificate of Final Completion (CFC) stating "ERECT or CONSTRUCT NEW BUILDING" that was first issued by the Department of Building Inspection (DBI) after June 13, 1979 or has undergone substantial rehabilitation as determined by the Rent Board. **(PROOF REQUIRED)**
- The hotel guest room(s) claimed to be exempt is not rented for residential use and is designated for tourist use under the Residential Hotel Ordinance. Enclosed is the most current Certificate of Use from the Housing Inspection Division of DBI. **(PROOF REQUIRED)**
- The unit(s) is a housing accommodation in a (check one) hospital, convent, monastery, extended care facility, state licensed home for the elderly, or a dormitory owned and operated by an institution of higher education, a high school or an elementary school. Enclosed is Department of Social Services Certificate. **(PROOF REQUIRED)**
- The unit(s) is in a non-profit cooperative owned, occupied and controlled by a majority of the residents. Enclosed is a copy of the non-profit document (501C) currently on file with the Secretary of State. **(PROOF REQUIRED)**

I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE ABOVE STATEMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. REFUND WILL NOT BE PROCESSED WITHOUT SIGNATURE.

SIGNED _____

DATE _____

FORM MUST BE RECEIVED BY 6/12/20 FOR PROCESSING.