

CITY OF NATIONAL CITY

Finance Department / Revenue & Recovery Division
1243 National City Blvd., National City, CA 91950-4397 (619) 336-4330

RESIDENTIAL RENTAL LICENSE & TAX EXEMPTION FORM

A new exemption form must be completed for each location each year an exemption applies.

Property Owner: _____
Account #: _____
Parcel #: _____
Property Location: _____
Number of Units: _____

Please indicate the appropriate box below the number of units exempt from residential rental tax.

	Number of Units	Exemption Category
1.		The unit is the primary residence of the property owner for at least 6 months of the year and no portion of the residence is rented, leased or sublet for any portion of the year. (Attach a copy of utility bill deposit statement under current occupant's name.)
2.		The unit is occupied by a family member and is rented at less than current owner expense and is declared as family occupied on the owner's federal income tax return. "Current owner expense" is defined as including mortgage payments, property taxes, association fees, assessments, property insurance, and utilities. (Attach a copy of owner's federal income tax return & copies of utility bills under current occupant's name for six months.)
3.		The unit is not available for rent for any period of time.
4.		The unit is directly owned by a federal, state, county, local or special district governmental agency.
5.		The unit is unoccupied and is under construction and was not occupied for any portion of the tax year.
6.		The unit is sold and escrow closed during the first 2 months (January & February) of the taxable year.
7.		The unit is not exempt.
Total		The total on this line should match the "Number of Units" above.

Proof of exemption eligibility may be required for certain exemptions and may be different for each exemption claimed. Exemption eligibility is only good for one year and must be renewed each taxable year by the tax due date or be subject to an administrative fee.

See backside of form for explanation of exemptions.

I certify under penalty of perjury that all statements made on this form are true and complete to the best of my knowledge.

Signature: _____

Date: _____

Daytime phone number: _____

EXEMPTIONS

- Exemption #1** If there is only 1 unit on the property and you, as the owner of this property, live in this unit, then the unit is exempt. If there is more than 1 unit and you live in more than 1 unit, then all the units you, as the owner of the property, live in is exempt under this category.
- Exemption #2** A "family member" is defined as either of the ff.: spouse, parent, child, brother, sister, stepchild, adopted child, grandchild or grandparent. Roommates or rooms rented out to non-family members remove the exemption eligibility of the unit.
- Exemption #3** If the unit is not available for rent for any period of time, please indicate below how the property is currently being used.

- Exemption #4** If the property owner's name is not clearly the name of a governmental agency, please indicate below the full name of the governmental agency.

- Exemption #5** If the unit is currently unoccupied and under construction, please indicate below the Building Inspection Permit Number issued by the City of National City.

- Exemption #6** If the unit is sold and escrow closed during the first 2 months of the taxable year, please indicate below the date escrow closed.

- Exemption #7** This is for units not exempt under any category above.

If you have any questions or comments about this form, please give us a call at (619) 336-4330 or write to the Revenue & Recovery Officer of the City of National City Finance Department at 1243 National City Blvd., National City, CA 91950.