



CITY OF IMPERIAL BEACH

OWNER:	PARCEL NO. SITE ADDRESS: NO. UNITS: BILLABLE UNITS:
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RENTAL PROPERTY EXEMPTION FORM

SECTION A - APPLICATION FOR EXEMPTION

Please refer to Instruction Sheet for directions to complete this form.

Line	Exemption Requested (Please check) 4	Number of Units Exempted	Exempted Category	Office Use Only	EC	NE
1.	☐		Unit is owner occupied (Proof of exemption may be required - See instructions Line 1).			
2.	☐		Unit is rented to immediate family member(s) only at less than owner expense (Proof of exemption is required - See instructions Line 2).			
3.	☐		Unit is not principal residence and not rented at any time during tax (fiscal) year (Proof of exemption is required - See instructions Line 3)			
4.	☐		Unit is not a co-op and used exclusively by the owners only (Proof of exemption may be required - See instructions Line 4)			
5.	☐		Unit is under construction (See instructions Line 5)			
6.	☐		Unit is owned by a builder/developer, not occupied, and will not be rented (See instructions Line 6)			
7.	☐		Unit is rented for commercial use only and not used for residential purposes (See instructions Line 7).			
8.	☐		Unit is owned by a church or religious organization (Proof of exemption is required -- See instructions Line 8).			
9.	☐		Unit is owned by a government (See instructions Line 4).			
10.	☐		No longer own property (Complete Section D on reverse side - See instructions Line 10).			

SECTION C -- SUPPORTING STATEMENTS (Refer to Instruction Sheet Section A)	
11. Correct Site Address:	
12. Correct Owner Name:	
13. Correct Owner Mailing Address:	
14. Explanation:	
15. Address of Family Member:	
16. Relationship:	
17. Monthly Rent Charged:	
18. Monthly Expenses (Itemized)	
19. To be completed by Family Member: I, _____ (PRINT NAME HERE) _____ certify that I am related to the owner of the property in which I live. The owner is my _____ (PRINT RELATIONSHIP HERE). My address is _____ (PRINT STREET ADDRESS HERE). I have included the required proof of residency (See Instructions, Line 2). SIGNATURE _____ DATE _____	
20. Name of Government of which you are a branch of:	
SECTION D -- CHANGE OF OWNERSHIP (Refer to Line 10)	
New Owner:	
Mailing Address:	
Date of Ownership Change:	
DECLARATION (Must be Signed and Dated by Owner for Exemption Eligibility)	
I am requesting that my property, or a portion thereof, be exempt from the City of Imperial Beach rental unit business tax for the reason(s) marked. I hereby certify that this declaration is true and correct.	
SIGNATURE OF PROPERTY OWNER _____	DATE _____
Telephone No. (Optional) _____	

INSTRUCTION SHEET

RENTAL PROPERTY EXEMPTION FORM

FOR YOUR EXEMPTION FORM TO BE PROCESSED, IT MUST BE SIGNED AND DATED BY THE OWNER IN THE SPACE PROVIDED.

Place a check mark () in the space provided adjacent to the line number for the exemption being requested. Indicate the number of units to be exempted in the space for each exemption category. IF ELIGIBLE, MORE THAN ONE EXEMPTION CATEGORY MAY BE USED IF MULTIPLE UNITS ARE EXEMPT. HOWEVER, ONLY ONE EXEMPTION CATEGORY MAY BE USED FOR EACH UNIT EXEMPTED.

SECTION A - APPLICATION FOR EXEMPTION

Line 1

If you, as owner of the property, live in one of the units on the property, then that unit is exempt. If only one single family residence is located on the property, then the property is exempt from the tax in total. If the site address shown on the upper right corner of the exemption form is the same as the owner mailing address, no further documentation is required. If the owner's address is different than the site address, please complete lines 11 through 14 of Section C explaining why the owner's mailing address is not the same as the site address. If the tax notice or bill is addressed to other than the owner's address, i.e. a Post Office Box, Mortgage Co., etc., complete lines 11 through 13 of Section C AND PROVIDE PROOF OF RESIDENCY. Acceptable proof of residency includes: mailing label from a magazine; a bank deposit slip showing owner's name and address; a copy of a utility bill showing owner's name and address; or a copy of page 1 of your Federal or State Income Tax Return showing your name and address. Other forms of proof of residency may be submitted; however, acceptance of this documentation is subject to approval by the City.

Line 2

Units which are rented to immediate family member(s) and rented at less than current owner expense may be exempt from the tax. To be eligible for exemption, the unit must be rented to family members only. Roommates or rooms rented to non-family members removes the exemption eligibility of the unit. If the unit is the only single family residence located on the property and rented to family members only, then the property is exempt from the tax in total. "Immediate Family Member(s)" is defined as: husband, wife, parent, child, brother, sister, stepchild, adopted child, grandchild, great-grandchild, son-or daughter-in-law, father-, mother-, or sister-in-law, grandparent, stepparent, stepbrother or sister, half-brother or sister, or if related by blood, an uncle, aunt, niece or nephew. "Current Owner Expenses" is defined as including: mortgage payments, property taxes, association fees, assessments, property insurance, and utilities, but not depreciation.

A signed copy of Page 1 & 2 of Federal Form 1040 or 1040A, or Page 1 & 2 of California Form 540 or 540A ALONG WITH Federal Form Schedule E MUST BE SUBMITTED with the Rental Property Exemption Form as documentation supporting your exemption request. If you claim a benefit for Income Tax purposes, you are not eligible for an exemption from business license fees.

The immediate family member living in the unit to be exempted must also complete line 19 of Section C

and submit proof of residency. Acceptable proof of residency includes: mailing label from a magazine; a bank deposit slip or utility bill showing name and address; a copy of the family member's Federal or State Income Tax Return.

Line 3 If the unit is not your principal residency AND is not rented at any time during the tax year, please complete lines 12 through 14 of Section C stating when the property is usually occupied as a second home. You must provide copies of the same income tax material as with line 2 above.

Line 4 If all of the owner's names are not preprinted as Owner at the top of the exemption form, then list additional owners on line 14 of Section C. Copies of the federal tax forms reflecting this activity are required.

Line 5 If the unit is under construction, please provide on line 14 of Section C the Building Inspection Permit Number issued by the City of Imperial Beach's Building Inspection Department.

Line 6 Please provide your City of Imperial Beach Business Tax Certificate Number on line 14 of Section C.

Line 7 Provide your lessee's name, business name and type of business on line 14 of Section C. Copies of the federal tax forms reflecting this activity are required.

Line 8 If the property is owned by a church or religious organization, please provide a copy of your IRS Determination Letter and/or a copy of Federal Tax Form 990 or California Tax Form 199.

Line 9 If the owner's name is clearly the name of a government entity, i.e. U.S. Navy, State of California, County of San Diego, etc., no further documentation is required. If the owner's name is not clearly the name of a government agency, i.e. American Red Cross, AMTRAK, etc., please complete line 20 of Section C explaining the relationship of the owner's agency to its government entity.

Line 10 Complete Section D if the ownership of the property has changed through a sale, transfer, addition or deletion of a partner, etc.

FOR YOUR EXEMPTION FORM TO BE PROCESSED, IT MUST BE SIGNED AND DATED BY THE OWNER IN THE SPACE PROVIDED. THE EXEMPTION FORM MUST BE RETURNED TO THE CITY FINANCE DEPARTMENT NO LATER THAN 01/31/00. Provided the exemption form is filed with the City by 1/31/00, you will be given until April 30, 1998 to provide the appropriate tax return backup information with the 25% late penalty being imposed at that time if the information is not received.

If you need additional information regarding this form, please write the City of Imperial Beach, Finance Department, 825 Imperial Beach Blvd., Imperial Beach, CA 91932, or call (619) 628-1364 between 8:00 a.m. and 4:30 p.m., Monday through Friday.