

Measure W - the City of Oakland Vacant Property Tax Act

Oakland voters in November of 2018 approved the City of Oakland **Measure W, the Oakland Vacant Property Tax Act** that applies to any privately owned property in the city — including residential, commercial and empty lots — that is not “in use” for more than 50 days in a calendar year starting in 2019. The annual tax is \$6,000 per parcel for most properties, regardless of size or value. The tax for condo or duplex units or ground-floor commercial space is \$3,000 per year. There are 10 possible exemptions. The tax will be imposed on vacant property beginning July 1, 2020 for property deemed vacant in 2019 and will continue for 20 years.

What is a Vacant Property?

1. A parcel of land, whether undeveloped, residential, or non-residential (including multifamily residential)
2. A condominium, duplex, or townhouse unit under separate ownership
3. A parcel of land where ground floor commercial activities are allowed but vacant

Special Tax Rates

Property Type	Annual Maximum Special Tax Rate
Residential	\$6,000 per parcel
Condominium, duplex, or townhome unit under separate ownership	\$3,000 per vacant residential unit
Nonresidential	\$6,000 per parcel
Parcel with ground floor commercial activity allowed but vacant	\$3,000 per parcel
Undeveloped	\$6,000 per parcel

* Real property wholly exempt from ad valorem tax not subject to the vacant property tax

Exemptions

- Very low-income owners
- Low-income senior owners
- Disabled owners
- Non-profit organizations
- Owners who have submitted substantially complete application for project approval that has not yet received approval
- Owners with entitlement approvals who need more time to complete their project can apply for a two-year exemption
- Owners of property for which an active building permit application is being processed by the City
- Owners of property under construction with an active building permit
- Owners for whom paying the tax would constitute a financial hardship
- Owners who are unable to develop their parcel due to a demonstrable hardship that is not financial
- Owners who can't develop their property due to an exceptional circumstance, such as damage by a natural disaster or other physical condition

For more information, please visit <https://www.oaklandca.gov/news/2019/measure-w-outreach-and-civic-engagement-forums>.

