

Vacant Property Tax FAQs

What is the Vacant Property Tax?

On November 6, 2018, Oakland voters approved Measure W, the Oakland Vacant Property Tax (“VPT”). Measure W establishes an annual property tax of \$3,000 or \$6,000, based on property type, the City deems to be vacant. A property is deemed “vacant” if it is in use less than fifty (50) days in a calendar year, and not does not qualify for any exemptions.

<https://www.oaklandca.gov/topics/vacantpropertytax>

Where can I find the VPT in the Oakland Municipal Code?

The VPT can be found under **Chapter 4.56 – Vacant Property Tax** of the Oakland Municipal Code.

To view [CLICK HERE](#)

How does the City determine whether a property is vacant?

The City deems property to be vacant if it is in use for 50 days or less in a calendar year. Additional information can be found under **4.56.020 – Determination of vacancy** of the Oakland Municipal Code.

To view [CLICK HERE](#)

How does the City determine whether a property is “In use”?

The City considers several different criteria in order to determine whether a property is “in use”. Additional information can be found under **4.56.080 – “In use” determinations** of the Oakland Municipal Code.

To view [CLICK HERE](#)

Are there exemptions?

Yes, VPT exemptions can be found under **4.56.090 – Exemptions**.

Please access the link below to view the allowable exemptions and their descriptions.

To view [CLICK HERE](#)

Why does my property tax statement for Fiscal Year 2022-2023 show a VPT/Measure W assessment for Calendar Year 2021?

The Vacant Property Tax assessment is applied on a calendar year basis while Alameda County property taxes are based on a Fiscal Year. The calendar year must come to an end before a property can be billed during the next Alameda County billing cycle. Therefore, the Vacant Property Tax assessment for the most recently completed calendar year will always be the year prior to the current Alameda County Fiscal Year being billed.

My property tax statement for Fiscal Year 2021-2022 is showing a “Measure W” charge of \$3,000 or \$6,000; what if there has been a billing or clerical error?

If your property tax statement is showing the Vacant Property Tax assessment, “Measure W” and you believe there has been a billing or clerical error, please contact the VPT administrator toll free at (855) 831-1188 or e-mail at vptsupport@sci-cg.com in order to submit a Request for Refund application.

How do I request a refund of the Vacant Property Tax?

To Request a Refund of the Vacant Property Tax, please contact the VPT administrator toll free at (855) 831-1188 or e-mail vptsupport@sci-cg.com

How can I check the status of my approved Request for Refund?

To check the status of a pending or approved Request for Refund, please contact the tax administrator by phone (510) 238-2391 or by e-mail at vacantpropertytaxinquiry@oaklandca.gov.

If my Request for Refund of the Vacant Property Tax is denied, can I dispute that decision?

YES, The City allows for an administrative hearing process to all taxpayers who would like to dispute a denial of a Request for Refund. All denial letter sent out to taxpayers will include details and instructions on this process.

What is a “Petition of Vacancy”?

The Petition of Vacancy is an application that the owner needs to file in order to get an exemption from the VPT. Within 20 days of receiving an initial determination of vacancy notice, property owners may file a Petition of Vacancy in order to show that the property was in use or that a valid exemption applies. Please see **4.56.100** of the Oakland Municipal Code for additional information.

Where can I file a “Petition of Vacancy”?

Petition of Vacancy forms can be filled online in the Oakland Vacant Property Tax portal if you have received a VPT notice that includes a registration ID, or you can access the form on the City’s website. Both links provided below.

Apply online: [CLICK HERE](#)

2021 Form: [CLICK HERE](#)