



Vacant Property Tax Measure +
Enhanced Vacant Lot and Vacant Building Monitoring and
Enforcement Program

September 16, 2025

Vacant Property Tax

Previous Law and Legislation Committee Meetings

- March 7, 2023: Initial research presentation and discussion
- December 5, 2023: Staff recommendations and discussion
 - Direction to conduct voter polling prior to crafting a ballot measure

Other Jurisdictions – Vacant Property Taxes

	City of Oakland: Vacant Property Tax	San Francisco: Commercial Vacancy Tax
Status	<ul style="list-style-type: none"> - Approved November 2018 - Effective January 2019 	<ul style="list-style-type: none"> - Approved March 2020 - Effective January 2022
Annual tax rate	<ul style="list-style-type: none"> - \$6,000 for residential, non-residential, and undeveloped properties - \$3,000 for condos, duplexes, and town homes. 	\$250 per linear foot of Frontage
Application of tax	<ul style="list-style-type: none"> - Applies to any privately-owned property (both developed and undeveloped) that is not “in use” for more than 50 days in a calendar year - Does not apply to individual residential units - Long list of exemptions 	Applies to street-facing commercial space in certain commercial districts that is vacant for more than 182 days in a calendar year.
Use of revenue	<ul style="list-style-type: none"> - Affordable housing and homelessness prevention 	Small Business Assistance Fund

Other Jurisdictions – Empty Homes Taxes

	San Francisco Empty Homes Tax	City of Berkeley Empty Homes Tax
Status	<ul style="list-style-type: none"> - Approved November 2022 - Struck down by SF Superior Court on Nov 26, 2024; City appealed Dec 6, 2024. - Enforcement currently enjoined. 	<ul style="list-style-type: none"> - Approved November 2022 - Effective January 2024 - Lawsuit filed, no decision issued yet.
Annual tax rate	<ul style="list-style-type: none"> - Tax ranges from \$2,500 to \$5,000 per vacant unit, depending on the unit's size. - Each year, the tax would increase to a maximum of \$20,000 if the same owner kept that unit vacant for consecutive years. <p>*The tax will be adjusted for inflation</p>	<p>Residential units in duplexes, condominiums, single-family homes, and townhouses:</p> <ul style="list-style-type: none"> • First year: \$3,000 • Subsequent years: \$6,000 <p>All other residential units</p> <ul style="list-style-type: none"> • First year: \$6,000 • Subsequent years: \$12,000 <p>*Rates adjusted annually by increase in Consumer Price Index for the region</p>

March 2024 Voter Polling Findings

- The overall mood in the City was pessimistic.
- A solid majority (57%) backed the establishment of a Vacant Property Tax, but support fell short of two-thirds as would be required for the measure to pass.
- Additional information and messaging increases support, but only to 63% of those polled.

March 2024 Voter Polling Findings

- Voters are most enthusiastic about dedicating funding to address homelessness, cleaning up blight and illegal dumping, and building affordable housing.
- They back a number of exemptions from the requirements of the measure, most notably for properties that have development applications in process.

Staff Recommendation

- Conduct additional voter polling and outreach on a vacant property tax measure and return to City Council with a draft ballot measure or other mechanism for consideration.

Ballot Timeline Options

June 2026 Ballot Option

- Voter polling – October/November 2025
- Outreach – November/December 2025
- Council calls measure – January 2026

*Note: Lower voter turnout.

November 2026 Ballot Option

- Voter polling – October or later
- Outreach – Winter 2025/2026
- Council calls measure – Late July

*Note: Potentially more competing measures.

Project Timeline

- Voter polling – October 2025
- Outreach – Winter 2025/2026
- Council calls measure – Late July 2026
- November 2026 Election

Enhanced Vacant Lot and Vacant Building Monitoring and Enforcement Program

Existing Programs

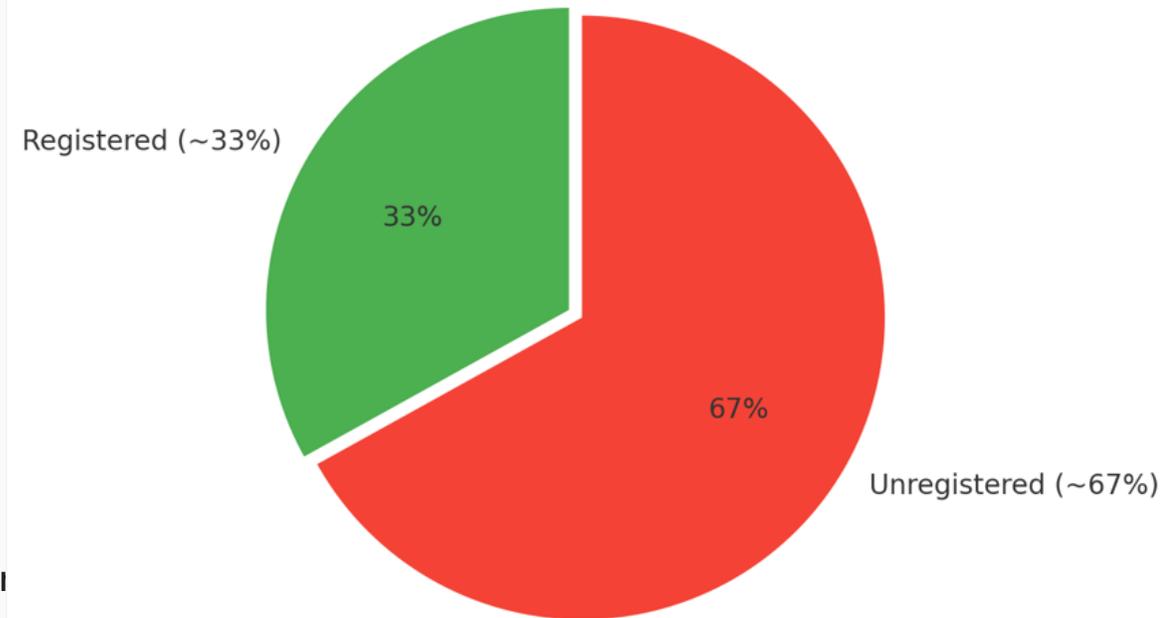
Program	Purpose	Impact
Vacant Lot Registration Program	Reduce blight, ensure maintenance	<ul style="list-style-type: none"> • 4,415 vacant lots citywide • Owners register lots annually • Requires maintenance to avoid nuisance classification
Weed Abatement Program	Pro-active fire prevention	<ul style="list-style-type: none"> • Annual inspections during fire season • Focused on reducing fire hazards • Several officers dedicated for 3 months annually
Complaint-Driven Enforcement	Address issues reactively	<ul style="list-style-type: none"> • Illegal dumping, blight, overgrown vegetation • No proactive monthly inspections
Vacant Building Monitoring	Address issues reactively	<ul style="list-style-type: none"> • Monthly Monitoring • Complaint Response fee • Requires maintenance to not accrue monitoring fees • Can remain vacant if maintained

Sacramento’s current approach relies heavily on annual fire-season inspections and complaint-driven enforcement — vacant buildings and storefronts are not included in existing programs.

Existing Program Limitations

- **Low Compliance**
 - 4,415 vacant lots citywide
 - Only ~1,460 registered (~33%)
 - 317 exempt properties
- **Limited Enforcement Capacity**
 - Approx. 160 declared nuisance vacant lot
 - Approx 165 Active vacant building cases
 - Inspections limited under current seasonal staffing model
 - No dedicated enforcement team under current ordinance
- **Gaps in Coverage**
 - Registration of vacant buildings, storefronts, and absentee owners
 - Enforcement largely complaint-driven

Vacant Lot Registration Compliance



Existing programs lack the resources and authority for consistent, proactive monitoring of vacant properties

Previous Direction

Direction from March 7, 2023 Law and Legislation Committee meeting:

- Expand the Vacant Lot Program to include vacant buildings
- Implement a monthly inspection-based enforcement model
- Establish a cost-recovery fee structure (full reimbursement via monitoring/registration fees)
- Strengthen abatement authority to allow faster response to nuisance properties
- Increase appeal fee for cost recovery of staff time.

The Enhanced Program is a direct response to Law & Legislation's 2023 direction for stronger, proactive enforcement.

Proposed Program/Code changes

- **Unified Ordinance** → Vacant lots, buildings, and storefronts all covered
- **Monthly Inspections** → Dedicated team, proactive year-round monitoring and enforcement
- **Cost-Neutral Funding** → Registrations, monitoring, and appeals = full program reimbursement
- **Registration & Renewal** → Annual (Jan 1); late penalties after Jan. 16
- **Compliance & Appeals** → 15-day compliance and appeal (vacant lot)- and ; flat \$500 appeal fee
- **Compliance & Appeals** → 30 Day compliance and appeal (vacant building)- and ; flat \$500 appeal fee

The Enhanced Program establishes a comprehensive, cost-neutral system for monitoring and enforcing vacant property standards.

Proposed Program/Code changes

- **Stronger Enforcement Tools** → Declaration of Nuisance property also applied to buildings, owner monitoring requirements, City-led abatements, Clarify property use and postings.
- **Maintenance Standards** → Clear property maintenance, securing, and boarding standards.
- **Nuisance Exempt Vacant Lots** → Properties that qualify for exemptions, loose exemption if declared a nuisance property.
- **Response Fee** → Higher fee for complaint response to nonregistered and Non maintained properties.

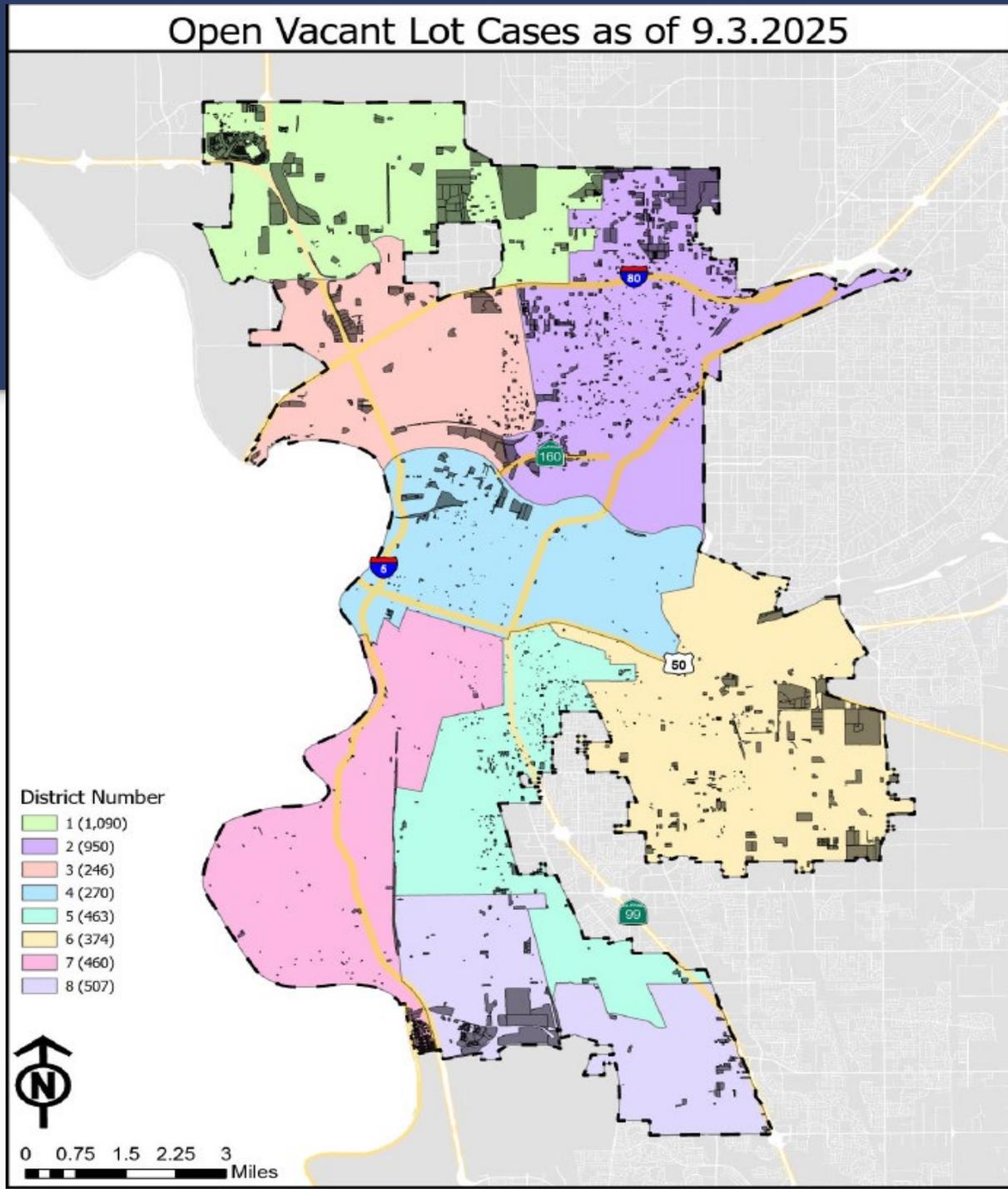
The Enhanced Program establishes a comprehensive, cost-neutral system for monitoring and enforcing vacant property standards.

Project Timeline

- **September 2025** → L&L Committee Review
- **October 2025** → Draft Ordinance to City Attorney for review
- **November/December 2025** → Outreach and Community Engagement
- **February 2026** → Return to L&L
- **March 2026** → To City Council for consideration
- **May 2026** → Enact Ordinance for enhanced property maintenance standards
- **May 2026 to December 2026** → Program Development & Setup (*staffing, systems, fee collection prep*)
- **January 2027** → Program Launch for Property Registration

Vacant Lots by District

- D1- 1,000
- D2- 950
- D3- 246
- D4- 270
- D5- 463
- D6- 374
- D7- 460
- D8- 507



Program Costs and Resources

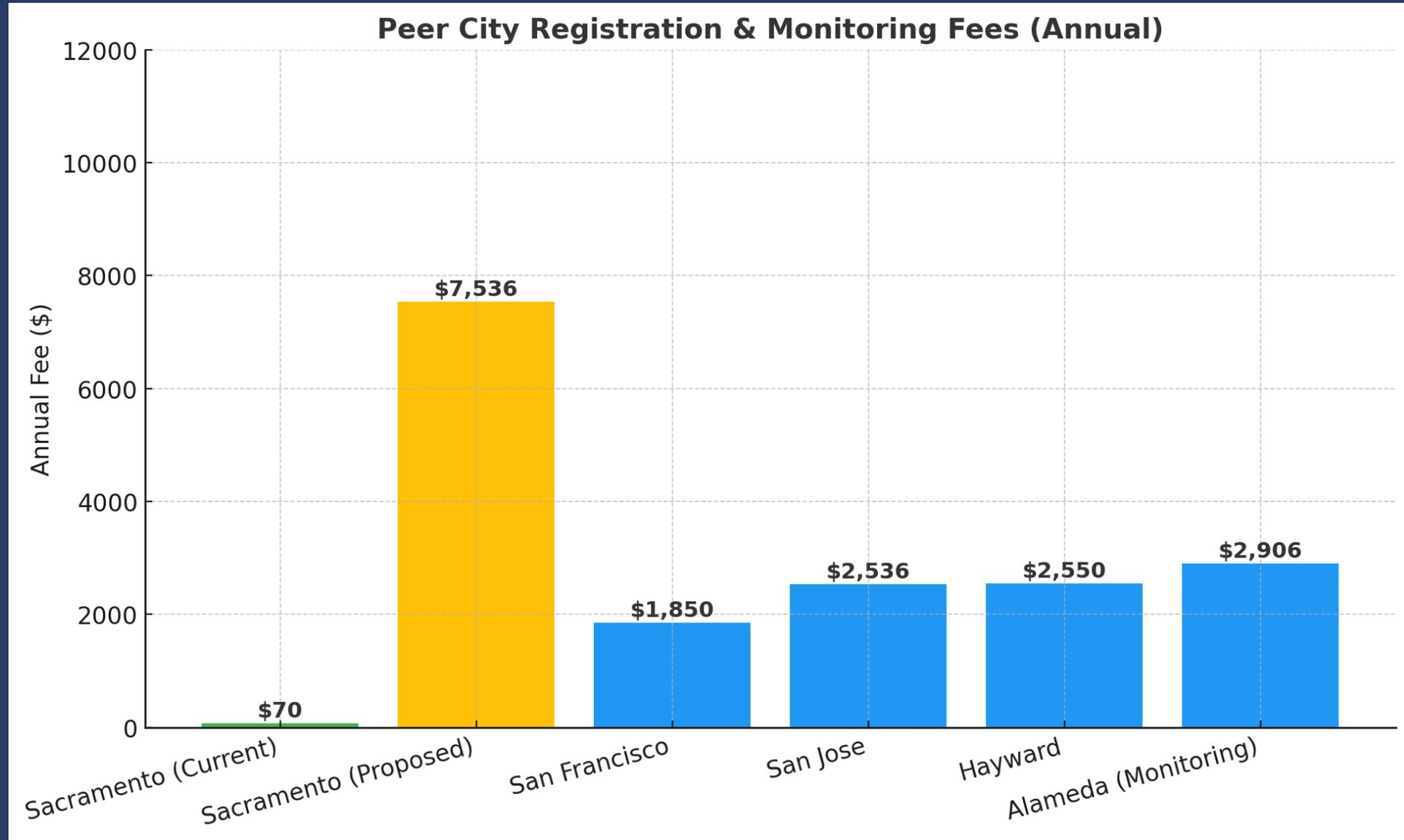
Depending on the level of proactive compliance monitoring selected:

- Staffing Needs 10-25 additional staff
- Additional costs would include budgets for contractors to abate nuisances and secure buildings
- Current vacant lot monitoring fees would likely increase by 50% to 100%

Alternatives:

- Respond to complaints only
- Monitor only nuisance vacant properties
- Respond to properties who fail to register
- Do not include storefronts

City Comparisons



Questions and Discussion



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