



**City of Oakland VPT**

c/o VPT Administrator  
5627 Telegraph Ave #402  
Oakland, CA 94609

vptsupport@sci-cg.com

(855) 831-1188

VACANTPROPERTYTAX.OAKLANDCA.GOV

**VACANT PROPERTY TAX EXCEPTIONAL SPECIFIC CIRCUMSTANCES EXEMPTION APPLICATION  
CALENDAR YEAR 2024 TAX YEAR 2025-26**

➔ APPLICATION MUST BE RECEIVED NO LATER THAN 20 DAYS AFTER DATE OF NOTICE OF VACANCY

To qualify for an “exceptional specific circumstances” exemption, please complete the following (see reverse for directions):

1. Ownership Information:

Last Name	First Name	Middle

Parcel Number	Address
	Oakland, CA 94 _____

2. To qualify for the exceptional specific circumstances exemption, the applicant must meet **ALL** of the following requirements: (see reverse for more information)

- A. Provide in writing, the specific physical circumstance(s) that prevents any use or development of the property;
- B. Provide relevant evidence supporting the claimed specific physical circumstance, including a written report(s) by a licensed engineer or similar professional, concluding that physical conditions of the property prevent any development; (see reverse for more information)
- C. Record a notice against the subject property, approved by the City Attorney, summarizing the basis for the exemption. (see reverse for more information)

3. Issued a notice of vacancy identifying a parcel you own has been identified as vacant for calendar year 2024, and likely subject to the Oakland Vacant Property Tax for tax year 2025-26.

4. I declare under penalty of perjury under the laws of the State of California that I own the parcel for which I am requesting exemption from the Vacant Property Tax; and that all information provided herein, including accompanying supporting documentation, is true to the best of my knowledge. I understand that if any of the above information is found to be untrue, I may forfeit my eligibility. I further understand that this form may be subject to an audit, verification check, and possible denial of the exemption. I hereby authorize the City of Oakland to verify all the information herein provided.

Owner’s Name	Owner’s Signature	Phone Number	Email	Date

Co-Owner’s Name	Co-Owner’s Signature	Phone Number	Email	Date

Submit completed application with supporting documentation via email or via mail to the address at the top of the page.

## Directions for completing the Exceptional Specific Circumstances exemption application

Submit completed application (one application per parcel) with supporting documentation via **email to [vptsupport@sci-cg.com](mailto:vptsupport@sci-cg.com)** or US mail to the address at the top of the first page.

1. To qualify for the exemption, you must be the owner of the property. Please fill in your last, first and middle name, along with the parcel number and address. Your parcel number can be found on the top right corner of the VPT notice you received by mail.
2. The Oakland Vacant Property Tax Act authorizes an exemption from the Vacant Property Tax for a property owner who can demonstrate that exceptional specific circumstances prevent the use or development of the property. If it is determined that an exceptional specific circumstance exists, an exemption may be granted for up to 5 years for 100% of the Vacant Property Tax levied on the parcel for which an exceptional specific circumstances exemption application is submitted and approved.

A qualified exceptional specific circumstances exemption application must meet **ALL** the following requirements:

- A. Submit in writing the specific physical circumstance(s) preventing any use or development of the property. An exceptional specific circumstance includes any circumstance that, in the judgment of the City Administrator, **prevents any use or development of the property;**
  - B. An exceptional specific circumstance includes any circumstance that, in the judgment of the City Administrator, **prevents any use or development of the property.** The City Administrator may request and consider any relevant evidence to determine whether an exceptional specific circumstance exists. The City Administrator shall consider any evidence that the property was damaged by a recent natural disaster, that the property adjoins a residential parcel and is used as a yard, **or that a licensed engineer, or similar professional, has endorsed a written opinion concluding that physical conditions of the property prevent any development.** If the City Administrator determines that an exceptional specific circumstance exists, **the City Administrator may grant an exemption for up to five (5) calendar years;**
  - C. Such exemption shall not be effective unless and **until the Owner of the subject property records a notice against the subject property approved by the City Attorney,** summarizing the basis for the exemption.
3. Owner and co-owners must complete, sign, date, and provide contact information on their application.

Submission of documents does not guarantee approval. Additional documentation may be requested. Submit applications and supporting documents via **email to [vptsupport@sci-cg.com](mailto:vptsupport@sci-cg.com)** or via mail to:

City of Oakland VPT  
c/o VPT Administrator  
5627 Telegraph Ave  
#402  
Oakland, CA 94609

*Please note the above address is a commercial mail receiving agency and not an office.*

Applicants will be notified with an approval or denial letter no later than July 15 of the applicable property tax year.