



**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**

**PETITION OF VACANCY TO REVERSE NOTICE OF VACANCY FOR CALENDAR YEAR 2024**  
**TAX YEAR 2025-26**

 **PETITION MUST BE RECEIVED NO LATER THAN 20 DAYS AFTER DATE OF NOTICE OF VACANCY**

For your petition to be considered, please complete the following (see reverse for directions):

1. Owner and property information:

Last Name	First Name	Middle
Parcel Number	Address	
	Oakland, CA 94_____	

2. I hereby petition for the reversal of the Notice of Vacancy and the imposition of the Vacant Property Tax as a property owner whose property was in use for at least fifty (50) days during the 2024 calendar year under Oakland Municipal Code 4.56.030(J)(1)(c); 4.56.080 Petition of Vacancy. **(check all that apply) (see reverse for directions)**

- A. RESIDENTIAL PROPERTIES: The subject property is a residential parcel, condominium, duplex, or townhouse unit and, was for at least fifty (50) days during the 2024 Calendar Year, used for physical occupancy by a lawful inhabitant. **(See reverse for required verification documents)**
- B. NONRESIDENTIAL PROPERTIES: The subject property is a nonresidential parcel, or undeveloped parcel, and was for at least fifty (50) days during the 2024 Calendar Year, used for carrying on of any civic, commercial, industrial, agricultural, or extractive activity, as those terms are defined by the Planning Code, and including any religious or community gatherings. **(See reverse for required verification documents)**
- C. WAREHOUSING: The subject property is a Nonresidential parcel, used for warehousing, storage, or distribution activities and at least 40% of the parcel or unit's floorspace available for warehousing, storage, or distribution is occupied. **(See reverse for required verification documents)**
- D. GROUND FLOOR COMMERCIAL PROPERTIES: The subject property is a ground floor commercial space, and was for at least fifty (50) days during the 2024 Calendar Year, leased out to a bona fide tenant intending to use the space for a legal activity, or actually occupied, by an Owner or some other party, for some substantially similar purpose. **(See reverse for required verification documents)**
- E. The subject property is a maintained undeveloped parcel that is contiguous or within 500 feet of an occupied residential parcel owned by the same owner. **(See reverse for required verification documents)**
- F. The subject property functions as ingress and egress of persons or vehicles across substantially all of the parcel. **(see reverse for required verification documents)**
- G. OTHER: The subject property has been sold to a different owner

3. I declare under penalty of perjury under the laws of the State of California that I own the parcel for which I am petitioning for removal of the Vacant Property Tax; that the reason(s) indicated above and the documents provided in support of this petition are true, and that all information provided herein 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 petition. 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

## Directions for completing the Petition of Vacancy

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

The duration of the redetermined status of each property will be made on a case-by-case basis. In future years, if available data indicates your parcel is likely vacant, you may need to file an updated petition of vacancy.

1. To qualify for approval of your petition, you must be the owner of the property. Please fill in your last, first and middle name, along with the parcel number, the property address, and your mailing address (if different). Your parcel number can be found on the top right corner of the Vacant Property Tax notice you received by mail. If this petition is approved, you will not be charged for this tax on your 2025-26 property tax bill.
2. The Oakland Vacant Property Tax (VPT) Ordinance authorizes the Petition of Vacancy process for a property owner whose property was initially determined to be vacant and subject to the Vacant Property Tax, but who claims the property to be in use for at least fifty (50) days during the relevant Calendar Year. The following provides the qualifications for redetermination and evidence and documentation required for approval:
  - A. Two (2) complete PG&E statement demonstrating that the subject property was occupied for at least fifty (50) days during the relevant Calendar Year (2024). A PG&E statement from November December of the relevant Calendar Year (2024) is strongly recommended. Other utility records may be accepted if they are provided IN ADDITION to the PG&E statement(s). If a property is LEASED, a LEASE AGREEMENT for the relevant Calendar Year is acceptable in place of the PG&E statement if it is not available.
  - B. or C. Any appropriate evidence demonstrating that the property was not vacant pursuant to OMC Section 4.56.020, including but not limited to photographs, records, and reports necessary to demonstrate the non-vacant status of the subject property.
  - D. An executed lease showing the property was leased out to a bona fide tenant; and/or PG&E statements proving that the subject property was occupied for at least fifty (50) days during the 2024 Calendar Year.
  - E. Provide the parcel number, street address, and property owner name of the occupied residential parcel that is contiguous or within 500 feet of the undeveloped parcel for which a VPT notice was issued. Such qualified petitions will be mailed a form for the property owner to certify that the parcel is maintained so that it is not blight or a nuisance. The contiguous parcel must be owned by the same owner of the nearby residential parcel for at least 50 days in the relevant calendar year.
  - F. A map showing how the property functions as ingress and/or egress of persons or vehicles.
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 [vpstsupport@sci-cg.com](mailto:vpstsupport@sci-cg.com)** or mail to:

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*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.