

Vacant Property Tax

Frequently Asked Questions

What is Measure W, the Vacant Property Tax?

On November 6, 2018, Oakland voters approved Measure W, the Oakland Vacant Property Tax (“VPT”). The VPT Act establishes an annual tax of \$3,000 to \$6,000 on vacant property. A property is considered “vacant” if it is “in use less than fifty (50) days in a calendar year,” and not subject to any of ten (10) exemptions. To learn more [CLICK HERE](#).

Where can I learn more about VPT in Oakland’s Municipal Code?

Chapter 4.56 – Vacant Property Tax. [CLICK HERE](#).

How does the City determine whether a property is vacant?

The City deems a property to be vacant if it is “in use” for 50 days or less in a relevant calendar year. Additional information can be found under **4.56.020 – Determination of vacancy** of the Oakland Municipal Code. [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. [CLICK HERE](#).

Are there exemptions?

Yes, Vacant Property Tax exemptions can be found under **4.56.090 – Exemptions** of the Oakland Municipal Code. [CLICK HERE](#).

Why does my fiscal year property tax bill show a “Meas-W Oakland VPT” assessment?

City of Oakland’s Vacant Property Tax (“VPT”) is collected via Alameda County property taxes. VPT is applied on calendar year basis while Alameda County property taxes are on fiscal year basis. A given calendar year must elapse before a subject property can be analyzed and assessed for VPT through an upcoming Alameda County property tax bill. Therefore, a VPT assessment for a recent calendar year elapsed will always show up on the following fiscal year property tax bill. For example, a 2024 VPT assessment would reflect and be collected on the property tax bill for fiscal year 2025-2026 (NOT on the fiscal year 2024-2025 tax bill).

My property tax statement is showing a “Meas-W Oakland VPT” 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, “Meas-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 yptsupport@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 yptsupport@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 a 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 letters 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 tax. 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. [CLICK HERE](#).

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.

VPT Web Portal: [CLICK HERE](#).

VPT Webpage: [CLICK HERE](#). - (bottom of page under “Documents”).

On September 24, 2019, during a regular meeting of the Finance & Management Committee, members of the public raised many questions covering a wide range of topics regarding the Vacant Property Tax. To view this report and all questions addressed, please click on the link below.

Supplemental Report 10/11/2019: [CLICK HERE](#).