
FREQUENTLY ASKED QUESTIONS

Long Term Residential Rental Business License Tax

- **What is this letter for?**

South San Francisco voters approved an update to the City's Business License Tax (BLT) ordinance. As part of that update, the tax on the business of providing a long-term residential rental was updated. The previous BLT ordinance set a threshold of five units or more for residential rental properties that were subject to the BLT ordinance. The passage of Measure W in November 2024 removed the threshold, so all long-term residential rental property owners are subject to the City's BLT, including single family homes and accessory dwelling units (ADUs). This letter was sent to inform you of this update in case you provide a long-term rental and are now subject to the tax.

- **Is this letter legitimate?**

Yes.

- **What do I need to do?**

If you are providing a long-term residential rental, go through the business license tax process, which we're happy to help you with. If not, you don't need to do anything. For additional information, please visit:

<https://www.ssf.net/Departments/Finance/Business-License-Information>

- **How do I pay for this?**

You can pay in person at City Hall or Online (see below for additional information).

- **How do I pay in person (Location and business hours)?**

If you choose to pay in person, you can submit the required paperwork and make your payment on the same visit. Please download the form here:

<https://www.ssf.net/files/assets/public/v/1/finance/documents/bl-tax-long-term-rental-application-form.pdf>

The Finance Department is located in the lower level of City Hall, which is located at 400 Grand Avenue in South San Francisco, CA 94080.

Open daily except for holidays.

Monday- Friday (8am to 4pm). Closed from 12pm-1pm.

Phone: 650-877-8505

- **How do I pay online?**

The City follows a two-step process for online payments.

- You can submit application and pay online through: [eTRAKiT](#). – (Apply for new License)
- Please follow these detailed instructions for the online portal:

https://scribeshow.com/shared/How To Apply for a Long Term Rental Business License_vlgIPGCTR-ODJIhfJYSUrA

- Once the application has been paid for, Finance staff will print and mail your certificate with your business tax number via mail.
 - You will need to renew your business tax annually if you still rent/lease the said property.
- **Where can I find the application?**
 You may apply in-person or online.
For in-person, please visit <https://www.ssf.net/files/assets/public/v/1/finance/documents/bl-tax-long-term-rental-application-form.pdf>.
For online, please visit <https://permits.ssf.net/>
- **Do I need to fill out the Business License for Home Occupation Form?**
 No.
- **What if I don't want to come in person or can't operate a computer?**
 You can call 650-877-8505 (Finance Department), and we can send you a hard copy of the application by mail. Applications and payments are due on or before 02/28/25.
- **When is my payment due?**
 The deadline to pay the 2025 business license long-term rental payments was extended to 02/28/2025 for this year. In the future, payments will be due by January 31st.
- **How did you get our information?**
 Property ownership information is shared from the County of San Mateo with the City of South San Francisco.
- **Is this an annual tax?**
 Yes. The business license tax will expire every year on December 31. You will need to renew your license yearly. The renewal period is during the month of January so that you will not incur any late fees.
- **Do I have to pay \$50 per unit/room on top of a business license tax?**
 The \$50 per unit/room is the business license tax. You will also be assessed an additional \$4.00 State mandated fee and 2% technology fee with each application.
- **It used to be only for more than 5 units, does this now apply to only 1 unit?**
 Yes, this was part of the update approved by the voters of South San Francisco through the Business License Tax Measure W.
- **If my kids are living there, do I still need to apply for a business license?**
 If you collect rent from your kids/relatives, then you would need to apply for a business license. However, if you do not charge rent, you would need to provide a statement of affidavit stating that you do not collect any rent from that unit. You must also notify the City if your situation changes.
- **Do I need to apply for a Fictitious Business Name Statement?**
 No. The business name and address should be the same as the property tax bill notice from the County.
- **Why do I need a mailing address?**

All correspondence regarding your business license tax will be mailed to that mailing address you indicated.

- **Will I need to go through department reviews?**

No, unless use has been changed.

- **If I have 2 houses on 1 parcel, how many business licenses do I need?**

One license, but mark as 2 units and please include the additional address in the business description area. Tax in this case would be \$100, plus the \$4 state fee and 2% technology fee totaling \$106.

- **What constitutes as a dwelling unit and/or room?**

It should be determined by the rental agreement.

- **If the rental property is in the unincorporated area, but has a “South San Francisco” address, is the property subject to the City’s business license tax?**

No.