

City of Berkeley – Property Tax Frequently Asked Questions

1. Who sends out the property tax bills?

The property tax bills are sent by the Alameda County Treasurer-Tax Collector's Office. This office can be contacted at:

- 1221 Oak Street, Room 131, Oakland, CA 94612
- Phone: (510) 272-6800
- Fax: (510) 272-3856
- Website: [Alameda County Treasurer-Tax Collector](#)

2. What if I haven't received a tax bill yet?

If you have not received your property tax bill by November, please contact the Treasurer-Tax Collector's Office, listed above.

3. When are property tax payments due?

Taxes are payable in two equal installments. The first installment is due November 1, and is delinquent if not paid by December 10. The second installment is due February 1, and is delinquent if not paid by April 10. If you choose to pay the entire tax bill in a single payment, then it is due no later than December 10.

4. Where can I see a copy of the property tax bill for a specific property?

You can go directly to the Alameda County Treasurer-Tax collector's Office [Property Tax Information](#) website.

5. My organization is supposed to have a tax exemption for its non-profit status. Why is the exemption not reflected on the bill?

Tax exemption status does not automatically roll over every year. An application to renew exempt status must be filed with the Alameda County Assessor's Office by February each year. The exemption status of a property can be verified on the Alameda County Assessor's Office [Property Assessment Information](#) website.

Note: The City of Berkeley does not determine non-profit exemption status and/or percentage. It relies on the information provided by the Alameda County Assessor's Office.

If the non-profit exemption paperwork is filed, you must provide copies of the Welfare Exemption Finding Sheet Form, BOE-267-F, to the Finance Department (Finance Department, Property Taxes, 1947 Center Street, 1st Floor, Berkeley, CA 94704) to receive an exemption from special taxes.

6. I have two properties. My property with a lower assessed value has higher special taxes than the higher-assessed valued property. Why is this?

The majority of City of Berkeley and BUSD special assessments and taxes are based on building or lot square footage, not the assessed value.

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7. I am a low-income property owner. Do I qualify for any discounts or refunds?

Yes, there are low-income refunds available on the following taxes and fees:

- Library
- Parks Landscape
- Clean Storm Water
- Mello Roos (Fire Protection)
- Fire Protection and Emergency Response and Preparedness Tax
- BUSD Facility Maintenance Tax (exemption for very low-income seniors only)
- BUSD Measure A of 2006 (exemption for low-income seniors only)
- Sewer (paid on your EBMUD water bill)
- Utility Users Tax (paid on your cable services bill & phone bill)

For refund instructions and forms, please see the [Very Low Income Refund Program](#).

For other questions or inquiries:

- Call Customer Service at (510) 981-7200, Monday to Thursday, 8:30 AM to 4:00 PM.
- Visit the [Finance Customer Service Center](#) located at 1947 Center Street, 1st Floor, Monday to Thursday, 8:30 AM to 4:00 PM.

8. How are my taxes calculated?

There are three categories of property taxes:

A. Ad Valorem Tax: This 1% tax is based on the County-assessed value of property as established each year on January 1 by the County of Alameda's Assessor's Office (County Assessor), less exemptions. The County Assessor also validates tax exemptions, most commonly for homeowners, veterans, and non-profit organizations. This tax is calculated by the County.

B. Government Obligation (GO) Bonds: a type of municipal government bond which is a government debt issued to raise money to finance public improvements, including but not limited to infrastructure and facilities, fire safety, downtown revitalization programs, etc. The City determines that bond rates and provides them to the County. The County calculates the bond amount by multiplying the rate against the property's County-assessed value.

C. Special taxes, assessments, and fees are determined by the City of Berkeley which are direct charges against a property that are included on the tax bill; many are based on building and lot square footage as opposed to the property's valuation. The City imposes a series of charges on properties based on building square footage (BSFT) and lot square footage (LSFT).

9. How does the City determine square footage?

Voters ratified a specific definition of "square footage" in ballot measures and directed the City to use that definition for taxation purposes. The City has seven (7) voter-approved taxes to help fund municipal services for street lighting, landscaping, libraries, paramedics, fire protection, and emergency services.

Each of the special taxes is based on a calculation of the specific tax rate multiplied by the square footage of a property. For instance, the Parks, Trees and Landscaping Maintenance Tax found in Chapter 7.10 of the BMC taxes "square footage of all improvements in the City of Berkeley, as

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defined herein.” “Improvements” is defined as “all buildings or structures erected or affixed to the land.” And “square footage” is defined as follows:

“Square footage’ shall mean the total gross horizontal areas of all floors, including usable basement and cellars, below the roof and within the outer surface of the main walls of buildings (or the center lines of party walls separating such buildings or portions thereof) or within lines drawn parallel to and two feet within the roof line of any building or portion thereof without walls (which includes, notwithstanding paragraph c. below, the square footage of all porches), and including pedestrian access walkways or corridors, but excluding the following:

- a. Areas used for off-street parking spaces or loading berths and driveways and maneuvering aisles relating thereto.
- b. Areas which are outdoor or semi-outdoor areas included as part of the building to provide a pleasant and healthful environment for the occupants thereof and the neighborhood in which the building is located. This exempted area is limited to stoops, balconies and to natural ground areas, terraces, pools and patios which are landscaped and developed for active or passive recreational use, and which are accessible for use by occupants of the building.
- c. Arcades, porticoes, and similar open areas which are located at or near street level, which are accessible to the general public, and which are not designed or used as sales, display, storage, service or production areas.”

Notably, the definition of square footage is very broad. Each tax measure also excludes certain improvements from the definition of “square footage.”

Each tax measure uses an essentially identical definition of square footage. The below chart lists each of the taxes and where it appears in the Berkeley Municipal Code (BMC) or in publicly available City Council resolutions:

Voter-approved Measure	BMC § or Resolution #
Parks, Trees and Landscaping Maintenance Tax (operative as of July 1, 2015)	BMC Chapter 7.10.020
Library Relief Act of 1980 (operative as of July 1, 1980)	BMC Chapter 7.56.020 (G)
Special Tax to Fund Fire Protection and Emergency Response Preparedness (operative January 1, 2009)	BMC Chapter 7.81.030 (G)
Fire Safety Services Tax (Mello Roos) (effective July 1, 2001)	BMC Chapter 7.82
Emergency Services for Severely Disabled Persons Tax (operative January 1, 1999)	BMC Chapter 7.88040
Emergency Medical Services Tax	BMC Chapter 7.90.030 (D)
Levy and Collection of Street Lighting Assessment (operative 1982)	Resolution No. 68,878-N.S.

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10. Is crawl space included in a property’s square footage?

No. For more details, please see the definition of square footage in #9 above.

11. Is a garage included in a property’s square footage?

No. For more details, please see the definition of square footage in #9 above.

12. Are deck areas taxable?

No. For more details, please see the definition of square footage in #9 above.

13. Is an attic included in a property’s square footage?

Yes. For more details, please see the definition of square footage in #9 above.

14. How does the City maintain its square footage database?

The taxable square footage originated from building cards on file and were established based on voter-approved tax measures. The Finance Department is the custodian of these square footage that is used to calculate the property taxes. While the City no longer updates building cards, the Finance Department updates and maintains a database of property square footage records. It is updated on a regular basis based on building permit applications with reference to building plans, and use permits submitted by property owners and tenants at various stages throughout the construction process. Building inspections conducted by building inspectors will alert the Finance Department when there will be a change to square footage based on an addition, demolition, or new construction.

Any unpermitted work will not impact the square footage as this information was not provided to the City. However, this indicates that work was done illegally and may be subject to escape taxes, require a new permit to legalize the construction, and/or removal of unpermitted construction.

15. Where can I find the square footage used to calculate the City of Berkeley’s special taxes?

Please go to the following link: [Open Data Portal](#)

16. Why is the City’s square footage different than the County’s records?

The City and County have different parameters and criteria for determining square footage. As voter-approved taxes, voters ratified a specific definition of “square footage” and directed the City to use that definition for taxation purposes.

17. If I disagree with the square footage of my property, what do I do?

If you believe that there is an error in square footage, please send a written request to the Finance Department directly and include building plans, scaled drawings with dimensions, and your calculations to augment your assertion. Please email this information to propertytaxes@cityofberkeley.info.

18. Can the square footage in the Appraisal Report be used to calculate my property tax?

No, an appraisal report estimates the current fair market value of the property. Appraisers tend to measure the gross living area of a home which includes the interior of the property and is not consistent with the voter-approved definition of “square footage.”

19. Is the square footage measured from the inside or outside of the property?

For more details, please see the definition of square footage in #9 above.

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20. Is there a height requirement for basement and attic to be taxable?

No. Per the voter-approved tax measures, the City has been directed to include usable basement square footage in calculating the total square footage of a property, regardless of whether the basement is living space, habitable, “finished,” or under 6 feet in height.