



# SAN FRANCISCO PLANNING DEPARTMENT

---

## New Planning Code, Business & Tax Regulations and Police Code Parking Tax Simplification for Residential Properties

**Case Number:** Board File No. 120631/ Ord. No 209-12

**Legislative Sponsor:** Supervisor Wiener

**Effective Date:** September 29, 2012

---

1650 Mission St.  
Suite 400  
San Francisco,  
CA 94103-2479

Reception:  
**415.558.6378**

Fax:  
**415.558.6409**

Planning  
Information:  
**415.558.6377**

### The Way It Was:

Previously any person who rents parking space in a Parking Station, as defined in Article 9 of the Business and Tax Regulations Code, was required to collect the tax from the individual parking the car and remit it to the City. The operator of a Parking Station was previously required to:

- Obtain a certificate of authority from the Tax Collector (Article 6, Section 6.6-1 (a).), including executing a parking tax bond. (Section 6.6-1(h).)
- Make monthly tax prepayments and remittances to the Tax Collector. (Article 6, Section 6.9-3(a)(1).)
- Pay an annual Revenue Control Equipment ("RCE") Compliance Fee. (Article 22, Section 2219.5.)
- Apply for and maintain a commercial parking permit. (Police Code, Section 1215(b).)
- Timely collect, report, and remit any tax imposed by the Business and Tax Regulations Code. (Article 6, Section 6.6-1(f).)

Under the Planning Code, accessory parking facilities for a dwelling in a residential district were limited to off-street parking, rented for a term of no less than one month, to serve a dwelling unit on the same lot, or within 1,250 feet of such parking space. (Planning Code, Section 204.5(b)(1) and 150(d))

### The Way It Is Now:

Among the changes to other Municipal Codes, the adopted Ordinance also amended the San Francisco Planning Code Sections 204.5(b)(1) and 150(d) as follows:

A building owner or manager may rent parking spaces on no less than a monthly basis as follows:

1. Up to five (5) parking spaces, in a Parking Station that has been approved for Parking Tax Simplification, may be leased to anyone that lives in the City. In order to qualify for such leasing the spaces must be permitted in relation to

residential dwelling units. Each building is limited to leasing no more than 5 parking spaces but these 5 spaces may be located in a building of any size.

2. For use by any resident of a dwelling unit on a different lot within 1,250 feet of such parking space.
3. For use by any resident of a dwelling unit on the same lot as the parking space.

**Background:**

The Planning Code amendment is but one piece of a larger change that is meant to simplify the City’s taxation of parking spaces. By making the process for paying the taxes simpler to implement and by providing some amnesty for those who may not have previously known about the tax, compliance with the existing tax is likely to improve. The Planning Code amendment itself furthers the goal of separating the costs of housing and parking by broadening the potential market of those who may rent residential spaces to residents from across the City. This Ordinance still requires that these spaces be used for residential uses to ensure that the parking is not used to satisfy commuter parking demand.

The link to signed legislation:

<http://www.sfbos.org/ftp/uploadedfiles/bdsupvrs/ordinances12/o0209-12.pdf>

<b>File Number</b>	<b>Enacted Number</b>	<b>Effective Date</b>	<b>Short Title</b>
120631	<a href="#">0209-12</a>	09/29/12	<b>Business and Tax Regulations, Police, Planning Codes- Parking Tax Simplification for Residential Properties</b>