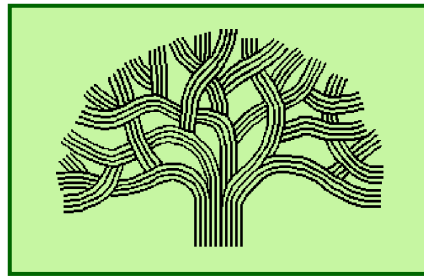
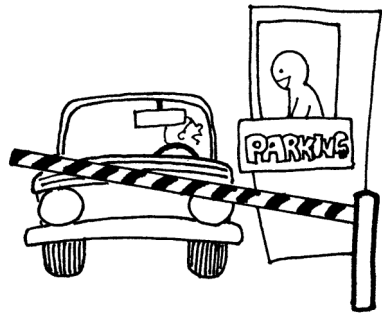


This brochure was developed to provide helpful information regarding Parking Tax (PT) requirements



CITY OF OAKLAND
Finance Department
Revenue Management Bureau
Parking Tax Unit



For more information, please contact:
Parking Tax Unit
150 Frank H. Ogawa Plaza
Suite #5342
Oakland, CA 94612

Phone: (510) 238-7412

Office Hours:
Monday - Friday
8:30a.m. — 4:00 p.m.

City of Oakland

**Parking Tax
(PT)
Requirements**



CITY OF OAKLAND
Finance Department
Revenue Management Bureau

Tel: (510)238-7412
Fax: (510) 238-6431

Website address:
www.oaklandnet.com

What If I Pay Late?

Payments received or postmarked after the twentieth (20th) day of the month for taxes collected during the previous month will be subject to a penalty of twenty-five percent (25%) of the tax. In addition, the operator is subject to pay the interest at the rate of one percent (1%) per month or fraction thereof on the amount of tax, including penalties, from the date on which the remittance first became delinquent until paid. Any payment received without a valid Monthly Parking Tax return or any Monthly Parking Tax return received without a valid payment *is* considered delinquent and subject to penalty and interest as detailed above through the date in which *both* are received.

What Happens If I Fail To Comply?

FAILURE TO COMPLY WITH THE PARKING TAX ORDINANCE REQUIREMENTS IS A MISDEMEANOR. COLLECTION ACTION MAY BE PURSUED AGAINST THE OPERATOR.

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Who Is Required to Pay?

Every person occupying a parking space in a parking station within the City of Oakland is required to pay the tax to the operator at the time the rent for occupancy is paid. The rate is 18.5% of the rent charged, as stipulated in Chapter 4.16 of the Oakland Municipal Code.

Who Is Responsible for Paying and Remitting?

Parking lot operators and managing agents are equally responsible for collecting and remitting the Parking tax to the Tax Administrator. The amount of tax shall be reported separately from the amount of rent charged.

It is unlawful for any parking lot operator to advertise, hold out, or state in any manner (directly or indirectly) that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rental of the parking space, or that, if added, any part will be refunded.

When Do I Register?

The parking lot operator or managing agent must register within thirty (30) days after ownership change and/or before commencing business. Contact the Parking Tax Section at (510) 238-7412 for necessary forms.

How Do I Report the Tax?

Operators will be provided with a Parking Tax Monthly Return form upon account setup, and as requested. Operators are required to file monthly Parking Tax returns, together with valid tax payment, on or before the twentieth (20th) day of each calendar month for all taxes collected during the previous month.

Who Is Exempt from Paying PT?

Only City owned or operated parking meters are exempt from paying the Parking Tax.