

Treasurer & Tax Collector

José Cisneros TREASURER

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Pay Property Taxes Online

Paying online is the most convenient way to pay your property taxes and we encourage you to use this option. Go to sftreasurer.org to securely pay by eCheck (no fee), Credit Card, Debit Card, or ACH. If you need to pay in-person, our City Hall offices are open.

Empty Homes Tax Filing Begins in 2025

San Francisco voters approved the Empty Homes Tax (EHT) in November 2022 and the Office of the Treasurer & Tax Collector wants to make it as easy as possible for you to comply.

Quick Overview

- >> The first tax deadline for most owners is April 30, 2025.
- If you own a single-family home or a duplex, you are exempt from the tax with respect to those properties.
- If you own a condo in a 3+ unit building, you generally are required to file unless the unit is your principal place of residence and you have a valid Homeowners' Exemption for the entire tax filing year.
- Like your IRS income taxes, many owners will be required to file annually, even if you don't have any vacancies.
- Filing doesn't mean you owe the tax, but it provides the information our office needs to determine what, if anything, you owe.

Filing and Paying the Tax

If you are required to file the EHT, our office will do our best to remind you in several ways. You should see a message on your property tax bill and will receive a notice from our office in March 2025, when the online form is available for filing. When you file, you will only owe the tax for units that you kept vacant, or are deemed to have kept vacant, for more than 182 days during 2024.

This is a new tax, so if you think you are exempt from filing or paying the tax, but receive a notification from our office in March, you must respond by letting us know that you are exempt.

More Information

Visit sftreasurer.org/EmptyHomes to learn more about the tax, including a detailed presentation and informational video in multiple languages.



San Francisco Property Tax Timeline

July

Assessor mails taxpayers a Notice of Assessed Value. More info at sfassessor.org.

September

Property tax rates approved by Board of Supervisors.

November 1

All taxpayers will have received property tax bill. *More info at sftreasurer.org.

December 10

Deadline for payment of first installment.

April 10

Deadline for payment of second installment.

*Escape or supplemental tax bills may be issued in addition to the annual tax bill due to a change in ownership or new construction.

Need Assistance?

Our office has partnered with 311 to provide customer service to all San Francisco residents and businesses. Submit your questions by going to sftreasurer.org/help-center or by calling 311 within San Francisco.

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Helping People in Crisis - Call 911 or 311

Worried about someone's safety on the streets? San Francisco has expanded care for people experiencing a mental health or substance use crisis. It's OK to call for help!

- In an emergency, call 911 and a highly trained dispatcher will find out what is going on and send help.
- Otherwise, call 311 and a trained customer service agent will help you find the right city service.

Learn more about which number to call by visiting sf.gov/okaytocall.

Property Tax Assistance Programs



SFUSD Senior Citizen Exemptions

Over the past decade, the citizens of San Francisco approved measures to provide funding to the SF Unified School District. These measures included an exemption for seniors living on the property provided they meet certain criteria. For more information, visit sfusd.edu/seniorexemption.

Please Note: Parcels that received an exemption in 2023-2024 AND continue to meet the eligibility criteria will be automatically exempted for 2024-2025.



Seniors and People with Disabilities

The State Controller's Property Tax Postponement Program allows eligible homeowners to defer current-year property taxes if they meet certain criteria. Applications for 2024-2025 are now available. For more information, visit sco.ca.gov and search for property tax postponement or call (800) 952-5661.

Additional Resources From Our Office





Free Financial Counseling

San Francisco Financial Counseling provides free, confidential, one-on-one financial guidance for anyone living, working or receiving services in the City, regardless of citizenship status. Financial counseling can help you reduce debt, establish and improve your credit score, begin or increase your savings, and open or transition to a safe, affordable bank account. Visit sfgov.org/ofe and click on Meet a Financial Counselor to schedule an appointment.

Save for College

San Francisco Kindergarten to College (K2C) is a college savings program established by the Office of the Treasurer & Tax Collector in partnership with the San Francisco Unified School District. Our office automatically opens a K2C college savings account for each SFUSD student entering kindergarten. We start each account with \$50, and families have the opportunity to earn additional incentives for saving. Visit sfgov.org/k2c for more information.