GENERAL INFORMATION

Every parking operator is required to obtain a Certificate of Authority to Collect Parking Taxes (COA) from the City and County of San Francisco for each parking station location. The COA authorizes the operator to collect the parking tax from the customer. The San Francisco Business & Tax Regulations Code requires each parking operator in the City and County of San Francisco to collect the parking space occupancy tax (“parking tax”) on any rent, fee or charge in exchange for a parking space. The parking tax rate is 25% of the rent for the occupancy of a parking space.

A COA is issued for each parking station location and has the same Business Account Number (BAN) and business name as on the business registration certificate. Both the COA and business registration certificate must be prominently posted on the premises of each parking location. An approved Parking Tax Collection Bond under the same legal name as the business registration certificate must be posted before a COA is issued. To obtain the required bond language, go to https://sftreasurer.org/parking, scroll down and click on “Parking Bond Language”. The required parking bond amounts are listed on the bottom of page 2.

The COA expires on December 31st and must be renewed annually. Failure to register or obtain a COA subjects the operator to administrative penalties and citations, liens, and legal action. Non-complying parking operators may also be subject to fines, penalties and enforcement actions including a court order to cease operations.

REMINdERS

- All questions on the COA application form must be answered. Incomplete applications will not be accepted
- For multiple parking stations, copy and complete the Parking Station Information for each parking station.
- Attach a copy of your lease or management agreement and original parking tax collection bond to this application for each parking station.
- Mail completed COA application with attachments to: Business Tax Section, P.O. Box 7425, San Francisco, CA 94120-7425.
- Pay the annual Revenue Compliance Fee by 31st December for each parking station. (We can add the link to the payment portal here.)
- You are required to obtain an annual commercial parking permit issued by the S.F. Police Permit Section at (415) 553-1115.

If you have questions or need further assistance, you may submit your question electronically: http://sftreasurer.org/contact-us and a customer service representative will contact you on the same day of the request if submitted prior to 7:00 pm. Requests received after 7:00 pm will receive a response by the next business day. Please note: taxpayers who come to City Hall for in-person assistance or call 311 may experience long wait/hold times.

INSTRUCTIONS FOR COMPLETING THE COA APPLICATION TO COLLECT PARKING TAXES

APPLICANT INFORMATION

Name of Parking Operator: Enter the name of the entity operating the parking station. If you are a sole proprietor, enter your last name, followed by your first name and middle initial.

Business Name: If you operate under a name other than your legal name, enter your DBA (Doing Business As).

Location of Parking Station: Write the address of this parking station that is subject to this application.

Business Account Number: Enter the 7-digit BAN as shown on your Business Registration Certificate. Please write your BAN on your checks and parking tax correspondence.

Mailing Address: Enter address where this office should mail documents for action by the operator or authorized representative of the operator. Include name and title of contact person, business name, complete mailing address, telephone, fax number, and email address.

PART A:

BUSINESS STRUCTURE

Ownership Information: Check the applicable box for your legal ownership type as the parking operator. Complete all the information as listed.
PART B: PARKING STATION INFORMATION

Complete a separate Part B: Parking Station Information for each parking station location that is owned or operated under the Business Tax Certificate Number. Enter the total number of parking station locations owned or operated using this Certificate Number.

Section I. Location Information
PARKING STATION NAME: Enter the name of the parking station if different from the name of the parking operator.
PARKING STATION LOCATION: Enter the street address as shown on the assessor’s property records.
BLOCK/LOT #: Enter the Block and Lot number from the assessor’s property records for this location.
STARTING DATE OF OPERATION: Enter the first day of parking operation at this location.

Section II. Leasehold Information
If you as the parking operator also own the land where the parking station is located, check Yes to #5 and skip to Section III. If you lease the property and any buildings where the parking station is located, provide the information requested and attach a copy of your lease agreement to this application.

Section III. Management Agreement Information
If you manage the land and/or any buildings where the parking station is located, provide the information requested and attach a copy of your management agreement to this application.

Section IV. Type of Parking Station
Check the appropriate description of the parking station of this location. If you operate an attended lot or garage in the daytime, and operator an unattended station at night, check off both boxes as attended and unattended.

Section V. Hours of Operation
If your station operates 24 hours a day, 7 days a week, check yes and skip to Section VI. If no, list the hours of operation per day on the chart.

Section VI. Special Events
If you conduct parking at special events, list the police permit(s) and anticipated events for the calendar year.

Section VII. Rates Charged at this Location
Provide the total estimated monthly collections this parking location generates. Include all collections from all sources. Indicate the typical rates you charge, and the average number of monthly customers.

Section VIII. Parking Capacity
Provide the requested information based on your total capacity for this parking operation, including stacking. Indicate the typical amount of turnover. Turnover is described as short term or temporary vehicles that are parked on the premises for a time and are replaced some time later that same day by another vehicle. Provide names of other parking operators, valet parking operators, or other businesses that use this property location with you.

Section IX. Revenue Control Equipment (RCE) Requirements
All questions must be completely answered.

Section X. Bond Requirement
Name on the bond must be the same legal name on the Declaration of Responsibility and the Business Registration Certificate. Attach the original parking tax collection bond to this application.

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<thead>
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<th>If the annual gross receipts for the parking station are:</th>
<th>Then the bond amount shall be:</th>
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</thead>
<tbody>
<tr>
<td>Less than $100,000</td>
<td>$20,000</td>
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<tr>
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</tr>
<tr>
<td>$250,000.01 - $500,000</td>
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</tr>
<tr>
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<td>$150,000</td>
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<tr>
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<tr>
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</tr>
</tbody>
</table>

To apply for a reduced bond amount, see above.

Section XII. Valet Parking Operation
If you conduct valet parking, complete the information. If you do not conduct valet parking, enter “no” and proceed to Section XIII.

Section XIII. Sublease Information
If you sublease any portion of your parking station, complete the information and provide a copy of the sublease agreement to this application.
PART C: DECLARATION OF RESPONSIBILITY

The parking station operator must sign a declaration of responsibility for each parking location. The name on the Parking Tax Collection Bond, the Business Registration Certificate, and the declaration of responsibility must all be the same. Please also include the e-mail and title of the operator signing the application.