

2026 Certificate of Authority Initial Application



Treasurer & Tax Collector
CITY AND COUNTY OF SAN FRANCISCO

José Cisneros
TREASURER

2026 Application for Certificate of Authority – Parking Tax
City & County of San Francisco
Office of the Treasurer & Tax Collector
P.O. Box 7425, San Francisco, CA 94120-7425

Applicant Information

I, Applicant, am the parking operator and am applying for a 2026 Certificate of Authority (COA) to Collect Parking Taxes for the City & County of San Francisco.

Business Account Number _____ Business Name _____

Name of Parking Operator _____

Total number of parking stations operated by applicant in San Francisco _____

Business Ownership Structure

☐ Sole Proprietorship

Owner Name _____

Residential Address _____

City, State, Zip _____

Telephone Number _____ Social Security Number _____

☐ Partnership (General, Limited, LLP, LLC, Joint Venture, Association)

Partner Name _____

Partner Ownership % _____ Partner Address _____

Partner Name _____

Partner Ownership % _____ Partner Address _____

List all partners with greater than 5% ownership; If you have additional partners to list, attach additional sheets.

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BAN _____ Business Name _____

☐ Corporation

Secretary of State Corporate ID Number _____ State _____

President/CEO Name _____ Ownership % _____

Address _____

Chief Financial Officer Name _____ Ownership % _____

Address _____

Secretary Name _____ Ownership % _____

Address _____

Other Corporate Officers & Stakeholders. List all owners greater than 5%. Attach additional sheet(s) as needed.

Name _____ Title _____

Ownership % _____ Address _____

Name _____ Title _____

Ownership % _____ Address _____

Name _____ Title _____

Ownership % _____ Address _____

Name _____ Title _____

Ownership % _____ Address _____

Name _____ Title _____

Ownership % _____ Address _____

Name _____ Title _____

Ownership % _____ Address _____

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BAN _____ **Business Name** _____

Parking Location Details. Complete Sections 1 through 10 for each location.

Section 1 – Location Information

Location Identification Number (LIN) _____ Location Name _____

Location Address _____

Section 2 – Leasehold Information; Attach a copy of your lease agreement.

Do you own the land at this location?

☐ No. Complete the questions below.

☐ Yes, skip to Section 3

Lessor Name _____

Property Owner Name (if different from lessor name) _____

Lessor Address _____

Lease Start Date _____ Lease End Date _____

Monthly Rent _____

Section 3 – Management Agreement Information. Attach a copy of the Management Agreement Contract

Do you have a Management Agreement at this location?

☐ Yes. Complete the questions below.

☐ No, skip to Section 4

Name of Property Owner _____

Name of Property Manager _____

Contract Start Date _____ End Date _____ Terms _____

Section 4 – Sublease Information. Attach a copy of the sublease agreement.

Do you sublease any portion of your parking station area?

☐ Yes. Complete the questions below.

☐ No, skip to Section 5

Sub-Lease Name _____

Sub-Lease Address _____

Sub-Lease Start Date _____ Sub-Lease End Date _____

Total Rent _____ Frequency of Rent _____

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Section 5 – Type of Parking Station. Check all that apply.

- ☐ Garage ☐ Attended ☐ Unattended ☐ Service Station
- ☐ Surface Lot ☐ Other: _____

Section 6 – Parking Capacity

Total Number of Parking Stalls, marked and unmarked _____

Maximum Number of parked vehicles capacity _____

Section 7 – Valet Information

Does this location conduct valet parking?

- ☐ Yes, Complete the questions below. ☐ No, skip to section 8

Select and complete all that apply.

☐ Fixed Location Address _____

☐ Street Parking Address _____

☐ Hotel

Hotel Name _____

Hotel Address _____

Location of where vehicles are parked _____

☐ Restaurant

Restaurant Name _____

Restaurant Address _____

Location of where vehicles are parked _____

☐ Special Event

Special Event Name _____

Event Address _____

Location of where vehicles are parked _____

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Section 8 – Operating Hours.

List the operating hours at this location.

Is this location open 24 hours, 7 days per week? ☐ Yes ☐ No

Sunday _____

Monday _____

Tuesday _____

Wednesday _____

Thursday _____

Friday _____

Saturday _____

Section 9 – Rates Charged at This Location

Hourly Rate _____ Explanation _____

Daily Rate _____ Explanation _____

Monthly Rate _____ Explanation _____

Discounted Rate _____ Explanation _____

Lost Ticket Rate _____ Explanation _____

Evening Rate _____ Explanation _____

Weekend Rate _____ Explanation _____

Special Event Rate _____ Explanation _____

Other Rate _____ Explanation _____

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Section 10 – Annual Gross Parking Receipts and Bond

Annual Gross Parking Receipts at this Location _____

Bond Amount for this location _____

Parking Tax Bond

You must submit a bond for each parking location. The 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.

To obtain the required bond language, or to see the bond amount required, go to <https://sftreasurer.org/business/taxes-fees/parking-tax> and click on "Parking Tax Collection Bond."

Reduced Bond

You are able to apply for a reduced bond amount if you meet certain criteria.

To apply for a reduced bond, complete the following and the Office of the Treasurer & Tax Collector will review your application. Pursuant to Section 6.6-1(i) of the San Francisco Business Tax & Regulations Code, the Tax Collector reserves the right to decide on this bond reduction request in the best interest of the City.

☐ I am applying for a reduction of the parking tax bond amount.

☐ I certify that all of the following are true:

- I have been a registered parking operator in San Francisco for at least 3 years.
- I have had a valid Certificate of Authority for the past 3 years for all lots I have owned for 3 or more years.
- I have had a valid Certificate of Authority for each year for lots I have owned for fewer than 3 years.
- I have not been issued a deficiency determination for parking taxes for any of my business locations.
- I have filed a monthly parking tax return every month for all of my parking locations.

☐ I understand that if the Tax Collector later issues a deficiency determination against me, or if I fail to obtain a Certificate of Authority for any business location, then the approval for a bond reduction is automatically rescinded, and I will be required to file a bond naming the City as exclusive beneficiary at the higher amount.

☐ I understand that if the Tax Collector denies my request for a reduced bond amount, I will be required to file a bond naming the City as exclusive beneficiary at the higher amount.

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BAN _____ **Business Name** _____

Declaration of Responsibility

By signing this application form, I represent and acknowledge that I am the person, or authorized agent for this person, responsible for the operation of this parking station. I am responsible for the collection and/or remittance of the parking tax from the occupant and payment of those tax revenues to the Tax Collector. I am liable for all applicable tax, penalties, interest and fees, including but not limited to, the failure to collect and transmit the tax, for underreporting the tax, for failure to transmit the taxes to the Tax Collector, for any misrepresentations contained in this application, or for any other violations of applicable law regarding the operation of the location where parking occupancy occurs. Those penalties may include but are not limited to, suspension and/or revocation of the certificate. If any information included on this application should change, I agree to inform the Tax Collector of those changes within five (5) working days. I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this _____ day of _____, 202____ at _____.

Signature _____

Name _____

Title _____

Email _____