

RESIDENTIAL RENTAL TAX & LICENSING MATRIX

* Self-Collecting Cities (2015)

Owner has a Residential Rental Property in one of these Cities that Exempt Residential Rental?

NO		YES																				
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	(Also includes all properties located outside of an incorporated city or on a county island)																					

Owner leases their Residential Rental Property through a Property Manager?

NO		YES
	<p>NOTE: Every residential rental property that is leased through a Property Manager in a city that taxes Residential Rentals is subject to the tax and required to pay a separate license fee for each property, regardless of the city minimum number.</p>	Taxable: 1 License per Owner; 1 Fee per Location

Owner also owns any Commercial Rental Property located in the State?

NO		YES
	<p>NOTE: If a person owns a commercial rental in the State, every residential rental in a city that taxes Residential Rentals is subject to the tax and required to pay a separate license fee for each property, regardless of the city minimum number.</p>	Taxable: 1 License per Owner; 1 Fee per Location

Owner has one or more Residential Rental Properties located in one of these 1-rental Cities?

NO		YES																																																																																
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Owner has 2 or more Residential Rental Properties anywhere in the State, with at least one located in these 2-rental Cities?

NO		YES												
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Owner has 3 or more Residential Rental properties anywhere in the State, with at least one located in these 3-rental Cities?

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