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March 10, 2020

California Land Use & Development Law Report

San Francisco Voters Approve Vacancy Tax Ordinance

San Francisco voters have approved a Vacancy Tax Ordinance, which imposes a tax assessment on vacant commercial space beginning January 1, 2021. The tax applies to any commercial space that is "unoccupied, uninhabited, or unused for more than 182 days whether consecutive or non-consecutive in a tax year." The tax is intended to help reinvigorate commercial corridors and stabilize commercial rents to allow new small businesses to open and thrive. Our update summarizing the ordinance and outlining what owners and others can expect after January 1, 2021, by [Allan E. Low](#) and [Anne Li](#), is available [here](#).

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