

**RESOLUTION NO. 159-21**

**RESOLUTION OF THE COUNCIL OF THE CITY OF RICHMOND, CALIFORNIA,  
AUTHORIZING A CREDIT OF THE FULL AMOUNT OF FEES PAID TO THE RENT  
BOARD APPLIED TOWARDS THEIR BUSINESS TAX FOR OWNERS OF  
RESIDENTIAL PROPERTY OWNERS OF FOUR UNITS OR LESS IN THE CITY OF  
RICHMOND, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA**

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**WHEREAS**, Richmond voters passed Measure U implementing a Gross Receipts tiered tax structure (Business Tax) on November 3, 2020; and

**WHEREAS**, City Council on April 27, 2021, approved a change to the Measure U implementation date from July 1, 2021, to January 1, 2022; and

**WHEREAS**, Section 7.04.675 of the Richmond Municipal Code allows City Council to amend terms of Chapter 7.04 including reducing tax rates; and

**WHEREAS**, City Council directed city staff to draft language to provide for the crediting of the rent board fees paid by small landlords with four rental units or less and submit this to the City Council for approval as soon as possible.

**NOW, THEREFORE, BE IT RESOLVED** that in accordance with Section 7.04.675 of the Richmond Municipal, the City Council of the City of Richmond adopts a temporary exemption for residential rental landlords with four rental units or less from the Business Tax for a period of one year commencing on January 1, 2022, and ending on December 31, 2022.

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I certify that the foregoing resolution was passed and adopted by the City Council of the City of Richmond at a regular meeting thereof held December 21, 2021, by the following vote:

AYES: Councilmembers Jimenez, Martinez, McLaughlin, Willis,  
Vice Mayor Johnson III, and Mayor Butt.  
NOES: Councilmember Bates.  
ABSTENTIONS: None.  
ABSENT: None.

PAMELA CHRISTIAN  
CLERK OF THE CITY OF RICHMOND  
(SEAL)

Approved:

THOMAS K. BUTT  
Mayor

Approved as to form:

TERESA STRICKER  
City Attorney

State of California            }  
County of Contra Costa        }       : ss.  
City of Richmond               }

I certify that the foregoing is a true copy of **Resolution No. 159-21**, finally passed and adopted by the City Council of the City of Richmond at a regular meeting held on December 21, 2021.

  
Pamela Christian, Clerk of the City of Richmond