



Notice of Property Noncompliance Substandard Rental Housing

Regulatory Agency Information

Agency:

Address:

Contact Person:

Telephone Number:

Date of Noncompliance:

At this time, your rental housing property is in substandard condition, as prescribed by California Revenue and Taxation Code (R&TC) Sections 17274 or 24436.5.

Within ten business days of the date of this notice, you must take one of the following actions:

- Correct the substandard housing condition.
- File an appeal with your property's regulatory agency.

When you reinstate compliance, notify the following agencies:

- Franchise Tax Board (FTB) to reinstate your tax status.
- Your county recorder of your new status.

Property Owners (Attach additional list if necessary.)

1. Name of Owners:

SSN or CDL:

Mailing Address:

2. Name of Owners:

SSN or CDL:

Mailing Address:

3. Name of Owners:

SSN or CDL:

Mailing Address:

Rental Housing Property

Street Address:

Parcel:

Lot:

Block Number:

Mailing Address: (enter only if different from the street address)

Description: (e.g., condominium, duplex, apartment building, house, etc.)

Authorization

Name of Regulatory Agency Contact

Signature of Authorized Representative of Regulatory Agency

X

Date of Signature

Mail or fax duplicate copies to the Franchise Tax Board, county recorder, and property owner.

Instructions to Complete *Notice of Property Noncompliance*

Follow the instructions below to complete and mail this notice to the owners if they fail to bring the rental housing property to a condition of compliance after six months from the date your agency issued the notice of violation or the time period you prescribed whichever is later.

Regulatory Agency Information

- **Agency:** Enter the full name of your agency.
- **Address:** Enter the complete mailing address, including ZIP Code.
- **Contact Person:** Enter the name of person to contact for additional information.
- **Telephone Number:** Enter the area code and telephone number of contact person.
- **Date of Noncompliance:** Enter the date that marks the disallowance of deductions. Postmark this notice to allow the owner time to complete and mail the notice within ten business days from this date.

Property Owners

- **Names of Owners:** Enter the name of the individual, previously notified of noncompliance and now notified of compliance. It is important to mail each owner a *Notice of Property Noncompliance*.
- **Mailing Address:** Enter the last known address for the owner named.
- **Social Security Number (SSN) or California Driver License Number (CDL):** Enter the SSN or CDL. The Franchise Tax Board cannot take any action, according to R&TC Sections 17274 and 24436.5, without these numbers.

Rental Housing Property

- **Street Address:** Enter the street address of the property in noncompliance.
- **Parcel - Lot - Block Number:** Enter numbers officially assigned to the plot of land.
- **Mailing Address:** If different from the property street address, enter the last known mailing address of the property owner, including ZIP Code.
- **Description:** Enter a brief physical description of the property (e.g., condominium, duplex, apartment building, house, etc.).

Authorization

The representative should be familiar with the building codes and R&TC Sections 17274 and 24436.5.

- **Signature of Authorized Representative of Regulatory Agency:** Signature required.
- **Name of Regulatory Agency Contact:** Enter contact name.
- **Date of Signature:** Enter date notice signed.

Mail the original *Notice of Property Noncompliance* to the property owners listed on SIDE 1. After ten business days from the date of noncompliance, if the property remains substandard and the owner fails to file an appeal, or after the disposition of the appeal is sustained by your agency, mail or fax a copy of the *Notice of Property Noncompliance* to:

Mail: STATE OF CALIFORNIA
SUBSTANDARD HOUSING UNIT MS F340
FRANCHISE TAX BOARD
PO BOX 1673
SACRAMENTO CA 95812-1673

Fax: 916.843.2306

For privacy information, refer to [FTB 1131](#), *Franchise Tax Board Privacy Notice*.

Privacy information for third parties, refer to [FTB 1131J](#), *Privacy Notice - Third Party Contacts*.

Connect With Us

Web: ftb.ca.gov **Phone:** 916.845.5296 | 8 a.m. to 5:30 p.m. weekdays, except state holidays
916.845.6500 | from outside the United States
TTY/TDD: 800.822.6268 | for persons with hearing or speech impairments