

From: [Greg Hoff](#)
To: [Bursell, Lief](#)
Subject: Re: 95183/260044 - Empty Homes Tax
Date: Friday, September 26, 2025 4:23:08 PM

Since it is going to be several years litigating with my insurance company, it appears that Ellis Acting the building is the cheapest thing to do. I don't want to, but seems like the logical path. I may never rebuild once I do that because it will be more profitable to keep the insurance money and not rebuild. You guys just don't get it.

Greg

Sent from my iPhone

On Sep 26, 2025, at 3:54 PM, Greg Hoff <greg@evanspc.com> wrote:

Specifically, addressing the rumor that Berkeley does not intend to return the money should the ordinance be over turned in court or what you are gonna do if I don't pay. Maybe the ordinance says, but it's easier to ask than mis-interpret.

Greg

Sent from my iPhone

On Sep 26, 2025, at 3:52 PM, Greg Hoff <greg@evanspc.com> wrote:

Not answering my question is good enough. Your legal team should know that.

Greg

Sent from my iPhone

On Sep 26, 2025, at 3:26 PM, Bursell, Lief <LBursell@berkeleyca.gov> wrote:

Greg,

I am switching this conversation from Empty Homes email to my individual work email address. I have reached out to both the Finance Department and City Manager's Office regarding your questions and concerns; they are both advised by the City Attorney's office. I will raise this issue with my Rent Board management as well. I will respond to you as soon as I get an answer or can better direct your questions. Until I hear otherwise from, Finance, the City Manager or City Attorney's office – I have been advised by the Rent Board legal team to implement the Empty Homes Tax ordinance as currently written and passed by the voters.

Best regards,
Lief

From: Greg Hoff <greg@evanspc.com>
Sent: Thursday, September 25, 2025 5:24 PM
To: Empty Homes Tax <EmptyHomes@berkeleyca.gov>
Subject: Re: 95183/260044 - Empty Homes Tax

Leif -

Are you going to ask your legal department to answer the legal questions? I hope the Empty Tax department is one stop shopping so I don't need to hunt around the city for an answer.

Greg

Sent from my iPhone

On Sep 25, 2025, at 4:38 PM, Empty Homes Tax
<emptyhomes@berkeleyca.gov> wrote:

Greg,

I will forward your questions about the tax and interest to Finance. I cannot speak to the legal questions. As planner who used to work in the Planning Department, I am aware that a Use Permit/Planning process can also take a considerable amount of time, and there are no allowances for that in the Empty Homes Tax Ordinance.

Best regards.

Lief

From: Greg Hoff <greg@evanspc.com>
Sent: Thursday, September 25, 2025 12:27 PM
To: Empty Homes Tax <EmptyHomes@berkeleyca.gov>
Cc: tim@greenspan-ai.com; Labar@sawyerlabar.com
Subject: RE: 95183/260044 - Empty Homes Tax

Hi - A couple of questions. If the ordinance is ultimately over turned, do I get interest for the time you held my money? If I do not pay, what happens? Do you put it on my tax bill?

In my opinion, you cannot make an ordinance retroactive. The clock should start when the ordinance goes into effect. This ordinance does not mention pre-existing situations like mine, so it's a gray area. If you can, you should probably provide the law that allows you to do make it retroactive. The ordinance is not the law I am speaking of – it would have to be a state or federal law. I am just commencing litigation with my insurance company over this project and had I known of this ordinance, I would have started sooner - obviously.

Furthermore your ordinance has a problem because the timeline for getting a permit is impossible for a building like mine. We have been working diligently and it has taken years and it's all documented already. A lot of the problem is the city process with hearings and the time for the city to process. I'm pretty sure you cannot fine me when you are causing the delay. Anyway, I know this is above your pay grade but just want to memorialize my concerns at this time.

Thanks.

Greg Hoff
Evans Property Company
510-339-8500

From: Empty Homes Tax <EmptyHomes@berkeleyca.gov>
Sent: Thursday, September 25, 2025 11:46 AM
To: Greg Hoff <greg@evanspc.com>
Cc: Empty Homes Tax <EmptyHomes@berkeleyca.gov>
Subject: RE: 95183/260044 - Empty Homes Tax

Dear Mr. Greg Hoff,

We reviewed your Disaster Period Claim but were unable to exclude the property from the 2024 Empty Homes Tax because the Disaster Vacancy Exclusion only excludes vacancies from taxation for two years from the date of the disaster. Since the fire happened in 2015, it does not qualify for the disaster period in 2024.

3. DISASTER PERIOD

The **two-year period** following the date that a residential unit was made uninhabitable or unusable due to fire, natural disaster, or other catastrophic event, except where a negligent, reckless or willful act or omission by the owner or agent of the owner contributed to or caused the residential unit to become uninhabitable or unusable.

The City Manager's office is proposing amendments to the Empty Homes Tax to the City Council, they are currently scheduled for the Council's 10/28/25 meeting, one of the proposed amendments will add an appeal process for the Empty Homes Tax. If the Council approves that change, we can send you a notice of denial of the Vacancy Exclusion Period, which would be appealable.

Sincerely,

Lief Bursell | *Senior Planner*
City of Berkeley | Rent Board
lbursell@berkeleyca.gov | 510-981-4919
rentboard.berkeleyca.gov | 2000 Center Street, Suite 400 |
Berkeley, CA 94704

<image001.png>

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From: Greg Hoff <greg@evanspc.com>
Sent: Wednesday, September 24, 2025 11:27 AM
To: Empty Homes Tax <EmptyHomes@berkeleyca.gov>
Cc: Rent Registry <rentregistry@berkeleyca.gov>
Subject: RE: 95183/260044 - Empty Homes Tax

I didn't say the building is occupied. It's been vacant since November 2015 because of a fire. My apologies, I thought I had already submitted the exemption forms. See attached.

Greg Hoff

Evans Property Company
510-339-8500

From: Empty Homes Tax <EmptyHomes@berkeleyca.gov>
Sent: Tuesday, September 23, 2025 4:46 PM
To: Greg Hoff <greg@evanspc.com>
Cc: Empty Homes Tax <EmptyHomes@berkeleyca.gov>; Rent Registry <rentregistry@berkeleyca.gov>
Subject: RE: 95183/260044 - Empty Homes Tax

Hi Greg,

Rent Board records show that all 24 units at 2449 Dwight were vacant for over 182 days in calendar year 2024, and are therefore subject to the [Empty Homes Tax](#). In your last message you mentioned that all units are occupied. To verify occupancy, please register all tenancies with Rent Board. Once they are registered, I can review the tenancy start date to confirm if the property should be removed from the tax. Please contact the Rent Board's Registration Unit to get the current tenancies registered and then let me know when that has been completed.

The Rent Board's Registration unit is copied on this email.

You can also reach them using the following contact information:

1. **Phone:** (510) 981-7368 Ext. 2
2. **Email:** rentregistry@berkeleyca.gov
3. **Make an appointment:** [Registration Unit Appointment Form](#)
4. **Address:** 2000 Center Street, Suite 400, Berkeley, CA 94704
5. **Need registration forms?** See our [Forms](#) page.

Please take action to register to address the tax bill. Also, linked here is more about the Empty Homes Tax [Vacancy Exclusion Periods](#) that may be applicable to your property.

Thanks,

<image002.jpg>

Katrina Lapira (she/her) | Associate Planner
City of Berkeley | [Berkeley Rent Board](#)
2000 Center Street, Ste. 400, Berkeley, CA 94704
klapira@berkeleyca.gov | 510-981-4921

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From: Greg Hoff <greg@evanspc.com>
Sent: Tuesday, September 23, 2025 11:34 AM
To: Empty Homes Tax <EmptyHomes@berkeleyca.gov>
Subject: RE: 95183/260044 - Empty Homes Tax

2449 Dwight Way.

Greg Hoff
Evans Property Company
510-339-8500

From: Empty Homes Tax <EmptyHomes@berkeleyca.gov>

Sent: Tuesday, September 23, 2025 11:30 AM
To: Greg Hoff <greg@evanspc.com>
Cc: Empty Homes Tax <EmptyHomes@berkeleyca.gov>
Subject: RE: 95183/260044 - Empty Homes Tax

Hi Greg,

Thanks for your message about the Empty Homes Tax.

Can you please provide the property address that you received the tax bill for?

Thanks,

<image003.jpg>

Katrina Lapira (she/her)| Associate Planner
City of Berkeley | [Berkeley Rent Board](#)
2000 Center Street, Ste. 400, Berkeley, CA 94704
klapira@berkeleyca.gov | 510-981-4921

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From: Greg Hoff <greg@evanspc.com>
Sent: Monday, September 22, 2025 12:14 PM
To: Empty Homes Tax <EmptyHomes@berkeleyca.gov>
Subject: 95183/260044

WARNING: This is not a City of Berkeley email. Do not click links or attachments unless you trust the sender and know the content is safe.

I just received an invoice for this. I thought I already applied for an exemption. What's up?

Greg Hoff
Evans Property Company
510-339-8500