

EXHIBIT 3

San Francisco, CA | Airbnb Help Center

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When deciding whether to become an Airbnb host, it's important for you to understand the laws in your city. As a platform and marketplace we do not provide legal advice, but we want to provide some useful links that may help you better understand laws and regulations in San Francisco. This list is not exhaustive and there may be additional requirements or considerations based on your individual circumstances. If you have questions, please refer to the City's Short-Term Residential Rental [Starter Kit](#), contact the [Planning Department](#) or other city agencies directly, or consult a local lawyer or tax professional.

Business Registration and Taxes

Short-term rental operators in San Francisco must obtain a valid business registration certificate. You can apply through the San Francisco Treasurer & Tax Collector's [Portal](#). San Francisco imposes a 14% [Transient Occupancy Tax](#) (TOT) on reservations of fewer than 30 nights. Airbnb collects and remits the TOT in San Francisco; more information about that process is [available here](#).

- Airbnb is currently the only [Qualified Website Company](#) in San Francisco. This means that if you host exclusively through Airbnb, you are not required to submit TOT filings or obtain a separate Certificate of Authority. Visit the City's [TOT FAQ](#) for more information. Here is a copy of our [Certificate of Authority](#) to collect TOT. Airbnb hosts are still required to obtain a business registration certificate.
- If you already have a business registration certificate and host exclusively through Airbnb, you are required to complete an [online declaration](#) to obtain the benefits of Airbnb's status as a Qualified Website Company.
- The San Francisco Treasurer has sent letters to host regarding the business registration certificate requirement. Please see the 2015 [SF Tax Collector Letter Background](#) for more information.

Short-Term Rental Registration

San Francisco requires hosts to register by scheduling an appointment with the Planning Department and paying a fee of \$50. Read more on the [Planning Department's information page](#). The application is available [here](#). Take special note of all the materials you must bring to your appointment listed on Page 3 of the application and explained on the information page. You may include your short-term rental permit number on your listing by going to [Manage Listing](#) > *Calendar and More* > *Detailed Description*. In the "Other Things to Note" field, type in your permit number following the acceptable permit format for San Francisco. The format is: STR-xxxxxxx. An example would be: STR-1234567

Hosting Eligibility

- **Primary Residency Requirement.** To register your listing, you must live there for at least 275 days per year (or, if you haven't lived there for a full year, 75% of the days you have occupied the unit). This means, in effect, that your ability to share your space while you are present is unlimited, and you may rent out your entire space while you are absent for up to 90 days per year. Read more in the City's [Starter Kit](#) or on the

[Planning Department's information page.](#)

- **Liability Insurance.** The law requires hosts to maintain at least \$500,000 of liability insurance. If you host exclusively through Airbnb, our [Host Protection Insurance \(HPI\) program](#) satisfies this requirement.
- **Rent Control.** [Administrative Code, Chapters 37 and 41A](#) contains special rules that apply to hosts in rent-controlled properties, including limits on the amount you may collect each month from guests. If you live in a rent-controlled property, you should review these chapters carefully.
- **Building and Housing Standards.** San Francisco enforces rules and regulations specifying minimum construction, design, and maintenance standards for buildings, including regulations on habitability, health and safety. Units that are the subject of a City enforcement action related to habitability cannot be used as short-term rentals. For more information, please review the [San Francisco Building Inspection Commission Codes](#), or contact the [Building Department](#) directly.
- **Other Rules.** It's also important to understand and abide by other contracts or rules that bind you, such as leases, condo board or co-op rules, HOA rules, or rules established by tenant organizations. Please read your lease agreement and check with your landlord if applicable.

Requirements for Operating your Listing

- **Reporting.** [Administrative Code, Chapter 41A.5\(g\)](#) requires you to file quarterly reports in January, April, July and October disclosing the number and dates of short-term rentals of your unit. Reports may be submitted via the [Quarterly Rental Reporting Portal](#) maintained by the City's Office of Short Term Rentals.
- **Recordkeeping.** [Administrative Code, Chapter 41A.5\(g\)](#) requires you to keep records showing your compliance with the law, including records that prove primary residency, records showing how many days per year you occupy the unit, and records showing the number and dates of short-term rentals of your unit (your Airbnb dashboard will be helpful to this last requirement).
- **Safety Issues.** [Administrative Code, Chapter 41A.5\(g\)](#) requires that when hosting, you must post a clearly printed sign inside your unit on the inside of the front door that provides information about the location of all fire extinguishers in the unit and building, gas shut off valves, fire exits, and pull fire alarms.

We are committed to working with local officials to help them understand how Airbnb benefits our community. Where needed, we will continue to advocate for changes that will allow regular people to rent out their own homes.

Last updated: April 5, 2016