



Sandie Arnott

TREASURER - TAX COLLECTOR

Tiffany Htwe
ASSISTANT TREASURER

Kathy Nunes
ASSISTANT TAX COLLECTOR

Application and Notification to Tax Collector of Welfare Exemption Eligibility and Reservation of Tax Credits or Funds (AB2353)

In accordance with California Revenue and Taxation Code §4985.05, a property owner shall not be liable for interest, penalties, or collection actions during the course of construction if they have submitted an application for a partial welfare exemption to the county assessor and received a reservation of tax credits or award of funds. This relief applies to any installments of ad valorem property taxes levied for lien dates occurring on or after January 1, 2025, and before January 1, 2030.

To qualify for this relief, the property owner must submit the following documentation along with this signed declaration:

1. **Copy of the exemption application** submitted to the San Mateo Assessor.
2. **Letter from the California Tax Credit Allocation Committee** confirming the reservation of tax credits, **OR** a notice from the Department of Housing and Community Development indicating an award of funds.
3. **Proof submitted annually to the Tax Collector** that the facilities remain in the course of construction.

Property Information:

- **APN:**
- **Situs Address:**
- **Property Owner:**

I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE ABOVE STATEMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Signature: _____
Date: _____

Print Name: _____
Email: _____
Phone Number: _____

Submission Instructions: Please email the completed form along with the required documentation to: taxmaster@smcgov.org or mail to: **San Mateo County Tax Collector 555 County Center 1st Floor Redwood City Ca 94063**

555 County Center, 1st Floor, Redwood City, CA 94063

Treasurer	Tax Collector
(650) 363-4580 ♦ Fax: (650) 363-4944	(866) 220-0308 ♦ Fax: (650) 599-1511
smcgov.org/treasurer	smcgov.org/tax