



Application for Property Tax Penalty Relief for Affordable Rental Housing

Pursuant to a new California law (AB 2353), property owners developing affordable rental housing may qualify for temporary property tax penalty relief during construction of the housing. The relief applies to any installments of ad valorem property taxes due between December 10, 2025, and April 10, 2031. Additional information can be found at sftreasurer.org/secured-property-taxes.

You have been identified as a property owner who may be eligible for this relief. To qualify, you must:

1. Complete and sign the certification below.
2. Gather the following documents:
 - Copy of welfare exemption application submitted to the San Francisco Assessor
 - AND**
 - One of the following:
 - Letter from California Tax Credit Allocation Committee noting reservation of Low-Income Housing Tax Credits, OR
 - Notice of award of funds from the Department of Housing and Community Development
3. Mail this signed certification and required documents to:
SF Tax Collector Relief Notification, P.O. Box 7426, San Francisco, CA 94120-7426.
4. If approved, you will receive an approval letter at the address listed on the certification below and penalties will be waived automatically.

Certification of Property Tax Penalty Relief

Assessor's Parcel Number (APN):

Situs (property) Address:

Property Owner Name:

I certify under penalty of perjury that the above property, to the best of my knowledge and belief, is fully compliant with all requirements provided in California Revenue Taxation Code §4985.05, including having facilities in the course of construction.

Sign:_____ Date:_____

Print name:_____ Email:_____