EF-231-AH-R26-0521-24000253-1

BOE-231-AH (P1) REV. 26 (05-21)

WELFARE EXEMPTION/SECTION 231
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE

MERCED COUNTY
MATT H. MAY, ASSESSOR
2222 M STREET
MERCED, CA 95340
TELEPHONE (209) 385-7631
FAX (209) 725-3956
www.co.merced.ca.us\assessor

NAME AND MAILING ADDRESS
(make corrections as necessary)

APN(S)

LOCATION OF PROPERTY *(if other than mailing address)*

THIS IS A SAMPLE! DO NOT USE!

Dear Claimant:

California law provides that if you are granted a Welfare Exemption and own property, exempted under section 214.15 or section 231 of the Revenue and Taxation Code, you will not be required to reapply for the Welfare Exemption in any subsequent year in which there has been no transfer of, or other change in title to, the exempted property and the property is used exclusively for construction of residences (section 214.15) or the property is used exclusively by a governmental entity for its interest and benefit (section 2 31). Under such one-time filing provisions, the Welfare Exemption will remain in effect until the property is sold or all or part of the property is used for activities that are outside the scope of the Welfare Exemption and section 214.15 or section 231 of the Revenue and Taxation Code. You should notify the Assessor on or before February 15 if, on or before the preceding lien date, you became ineligible for the exemption or if, on or before that lien date, you no longer owned the property or otherwise failed to meet all requirements for the exemption.

Your organization was allowed the Welfare Exemption for 2021 on all or a portion of its property. If, as of January 1, 2022, you still own the property and the activities conducted on the property **have not changed** since January 1, 2021, answer the question on the card "**yes**" and sign and return the card to the Assessor. The Assessor will continue the exemption. If you do not return the card, it may result in an onsite inspection to verify that the property is being used for exempt activities.

If, as of January 1, 2022, you no longer owned the property or activities other than those described in section 214.15 or section 231 were taking place on the property, answer the question on the card "**no**" and sign and return the card to the Assessor by June 30, 2022, so that the Assessor can modify or terminate the exemption. If you do not notify the Assessor when the property is no longer eligible for the exemption, it will result in an escape assessment plus interest, and may result in a penalty of up to $250.

EF-231-AH-R26-0521-24000253

BOE-231-AH REV. 26 (05-21)

WELFARE EXEMPTION/SECTION 231
CHANGE IN ELIGIBILITY
OR TERMINATION NOTICE (CARD)
(Section 254.5(d) of the Revenue and Taxation Code)

If you do not return this card, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exempt activity.

NAME AND MAILING ADDRESS

APN(S)

LOCATION OF PROPERTY *(if other than mailing address)*

To all persons whose properties have received a Welfare Exemption under section 214.15 or section 231 of the Revenue and Taxation Code for the 2021-2022 fiscal year.

Question: Will the property to which the exemption applies in the 2021-2022 fiscal year continue to be used exclusively by government or by an organization as described in section 214.15 for its interest and benefit in the 2022-2023 fiscal year?

☐ Yes ☐ No

SIGNATURE

TITLE

TELEPHONE NUMBER ( )

EMAIL ADDRESS

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