EF-267-L3-R03-0521-13000298-1

BOE-267-L3 (P1) REV 03 (05-21)

WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS — "OVER-INCOME" TENANT DATA (140% AMI)



Robert Menvielle Imperial County Assessor

940 W. Main Street Suite 115 El Centro, CA 92243 Main Office: (442) 265-1300

TENANT DATA (140% AMI)	FORM	Website: assessor.imperialcounty.org
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his claim is filed for fiscal year 20 — 20						
nis is a Supplemental Affidavit filed with						
■ BOE-267, Claim for Welfare Exemption (First I)	Filing)					
☐ BOE-267-A, Claim for Welfare Exemption (Ann	nual Filing)					
the case of a property eligible for and receiving fe nit shall continue to be treated as occupied by a low ection 214(g), even if on subsequent lien dates the ho	wer income hou	sehold for w	elfare exemption	purposes of Reve	enue and Taxation Cod	
 the occupants' household income is no more than the occupants were a lower income household on the unit remains rent-restricted. 					ze,	
ou must complete this affidavit if you checked the bo n a unit under the provisions of Revenue and Taxatio				indicating that yo	u are seeking exemptio	
ECTION 1. IDENTIFICATION OF APPLICANT AND	DENTIFICATIO	N OF PROP	ERTY			
ame of Organization			Corporate ID	or LLC Number	TCAC Number	
ddress of Property (number and street)					1	
ity, County, Zip Code	, County, Zip Code			Assessor's ParcelAssessment Number(s)		
ECTION 2. HOUSEHOLD INFORMATION						
. List of Qualified Households						
here the occupant initially met the income limitation come units under the provision of section 214(g)(2)(A n BOE-267-L or BOE-267-L1 in Section 4.C2 (Numb cceed 140% AMI ("over-income" tenants)). Attach add Address/Unit Number)(iii) of the Reve er of residential	nue and Taxa units occupi f necessary. sons in A	tion Code. Provide	information for ea	ach unit that was include income limits, but do no able Actual Rent	
				Charged for the		
	CE	RTIFICATIO	N			
I certify (or declare) under penalty of perjury under the any accompanying statements or doc	laws of the State	_				
	cuments, is true,	correct, and c	that the foregoing omplete to the best	and all information of of my knowledge a	contained herein, includir and belief.	
NAME OF CLAIMANT	cuments, is true,	correct, and c	that the foregoing a omplete to the best	and all information of my knowledge a	contained herein, includir and belief. DATE	
NAME OF CLAIMANT SIGNATURE OF CLAIMANT	cuments, is true,	correct, and c	omplete to the best	and all information of my knowledge a	DATE	

INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS — "OVER-INCOME" TENANT DATA (140% AMI)

This affidavit must be filed when seeking the welfare exemption on lower income rental housing property under the provisions of Revenue and Taxation Code sections 214(g)(2)(A)(iii) and 259.15. These provisions are only applicable to lower income rental housing properties eligible for and receiving federal low-income housing tax credits (LIHTC) pursuant to Internal Revenue Code Section 42 and owned and operated by a nonprofit organization, eligible limited liability company, or limited partnership with an eligible managing general partner. Under these provisions, the welfare exemption continues to be available where the occupant(s) of a unit originally met the lower income threshold on the lien date in the fiscal year in which the occupancy of the unit commenced, but the household income of the occupants increased in subsequent years above the lower income limits, as long as the income does not exceed 140 percent of area median income (AMI), adjusted for family size ("over-income" tenants), and the unit continues to be rent restricted.

This affidavit supplements the claim for welfare exemption and must be filed, for certain properties, with the county assessor by February 15 to avoid a late-filing penalty as provided for in Revenue and Taxation Code section 270. A separate affidavit must be filed for each location upon which you are seeking exemption under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii). If you indicated on supplemental affidavit BOE-267-L, Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households, or BOE 267-L1, Welfare Exemption Supplemental Affidavit, Low-Income Housing Property Of Limited Partnership, that you are seeking exemption under this criteria, you must complete and file this form. Failure to do so will result in denial of the exemption. In accordance with Revenue and Taxation Code section 259.15, the assessor shall keep this form confidential.

FISCAL YEAR

The fiscal year for which an exemption is being sought must be entered correctly. The proper fiscal year would be the fiscal year that follows the lien date (12:01 a.m., January 1) for which the taxable or exempt status of the property is being determined. For example, a person filing a timely claim in February 2018 would enter fiscal year "2018-2019" on their claim form. However, an entry of "2017-2018" on a claim form filed in February 2018 would signify that a late claim was being filed for the preceding fiscal year.

SECTION 1. Identification of Applicant and Property

Identify the name of the organization seeking exemption on the low-income housing property, the corporate identification number or LLC number assigned by the California Secretary of State, and the Tax Credit Allocation Committee (TCAC) number assigned to the rental housing project. Identify the location of the low-income housing property, the county in which the property is located, and the assessor's parcel number or assessment number of the property.

SECTION 2. Household Information

Provide the requested household information on all units occupied by households for which the organization is seeking exemption under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii), as indicated upon checking the box in Section 4.A2 on BOE-267-L or BOE 267-L1. This listing shall be those units included in the number of residential units occupied by households exceeding lower income limits but do not exceed 140% AMI shown in Section 4.C2 on BOE-267-L or BOE 267-L1.

