EF-267-L3-R03-0521-14000284-1 BOE-267-L3 (P1) REV 03 (05-21)

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



County of Inyo Dave Stottlemyre, Assessor

PO Box J Independence, CA 93526 760 878-0302 Phone inyoassessor@inyocounty.us

"OVER-INCOME" I ENANT DATA (140% AMI)			myodooco	oor enry ood unity.	.40		
This claim is filed for fiscal year 20 — 20							
This is a Supplemental Affidavit filed with							
☐ BOE-267, Claim for Welfare Exemption (First Fi	ling)						
☐ BOE-267-A, Claim for Welfare Exemption (Annu	ual Filing)						
In the case of a property eligible for and receiving fed unit shall continue to be treated as occupied by a low section 214(g), even if on subsequent lien dates the hou	er income househo	ld for welfare	exemption p	urposes of Reve	enue and		
(1) the occupants' household income is no more than 1(2) the occupants were a lower income household on the unit remains rent-restricted.				ted for family si	ze,		
You must complete this affidavit if you checked the box on a unit under the provisions of Revenue and Taxation			OE-267-L1, in	dicating that yo	u are seek	ing exemption	
SECTION 1. IDENTIFICATION OF APPLICANT AND ID	ENTIFICATION OF	PROPERTY					
Name of Organization		С	Corporate ID or LLC Number			TCAC Number	
Address of Property (number and street)							
City, County, Zip Code			Assessor's ParcelAssessment Number(s)				
SECTION 2. HOUSEHOLD INFORMATION A. List of Qualified Households							
income rental housing property that is eligible for and had on units occupied by households whose incomes rise at be accompanied by an affidavit that reports specific inf where the occupant initially met the income limitation a income units under the provision of section 214(g)(2)(A)(on BOE-267-L or BOE-267-L1 in Section 4.C2 (Numbe exceed 140% AMI ("over-income" tenants)). Attach addi	pove the lower incor ormation. Use the t nd the unit continue iii) of the Revenue a r of residential units	ne limit but do able below to es to be rent re nd Taxation Co coccupied by I	not exceed 1 provide the re stricted, as to de. Provide in	40 percent of are equired informathey may continution for mather the earth of the e	ea medium tion, listing ue to be tre ach unit tha	n income, shall gall such units eated as lower at was included	
Address/Unit Number			ome	Maximum Allowa Rent That Can I Charged for the I	Ве	e Charged to	
				-			
I certify (or declare) under penalty of perjury under the I any accompanying statements or docu	aws of the State of C	ICATION alifornia that the ct, and complete	e foregoing an	d all information of f my knowledge a	contained h and belief.	nerein, including	
NAME OF CLAIMANT		TITLE		DATE			
SIGNATURE OF CLAIMANT	DAYTIME TE	ELEPHONE		EMAIL ADDRESS	EMAIL ADDRESS		

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.

