EF-267-L3-R02-0519-23000447-1 BOE-267-L3 (P1) REV 02 (05-19)

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



Katrina Bartolomie MENDOCINO COUNTY ASSESSOR

501 Low Gap Road, Room 1020 Ukiah, CA 95482

Telephone: (707) 234-6800 Fax: (707) 463-6597

This claim is filed for fiscal year 20	` ,					
This is a Supplemental Affidavit file						
• •		na)				
	BOE-267, Claim for Welfare Exemption (First Filing) BOE-267-A, Claim for Welfare Exemption (Annual Filing)					
In the case of a property eligib		0,	ing tay cradite nursua	nt to Internal Rever	nue Code Section 42 a	
unit shall continue to be treate section 214(g), even if on subse	d as occupied by a lower	r income household	for welfare exemption	purposes of Rever	nue and Taxation Code	
(1) the occupants' household in(2) the occupants were a lower(3) the unit remains rent-restrict	income household on the	•	` <i>''</i>	•	е,	
You must complete this affidavi on a unit under the provisions o				indicating that you	are seeking exemption	
SECTION 1. IDENTIFICATION	OF APPLICANT AND IDE	ENTIFICATION OF P	ROPERTY			
Name of Organization			Corporate ID	or LLC Number	TCAC Number	
Address of Property (number and	street)					
City, County, Zip Code						
SECTION 2. HOUSEHOLD INF A. List of Qualified Househol Section 259.15 of the Revenue income rental housing property on units occupied by household be accompanied by an affidavit where the occupant initially me income units under the provisior on BOE-267-L or BOE-267-L1 exceed 140% AMI ("over-incom	and Taxation Code provid that is eligible for and has s whose incomes rise about that reports specific infort the income limitation and of section 214(g)(2)(A)(iii in Section 4.C2 (Number of the tenants)). Attach addition	received federal low ove the lower income rmation. Use the tab d the unit continues) of the Revenue and of residential units o	r-income housing tax or limit but do not exceed le below to provide the to be rent restricted, as Taxation Code. Provide ccupied by households sary.	redits, where the cla I 140 percent of are required information they may continued information for each	aimant seeks exemption a medium income, shall on, listing all such units to be treated as lower th unit that was included acome limits, but do not	
Address/office	Number	Household	Income	Rent That Can B Charged for the U	e Charged to	
I certify (or declare) under per			fornia that the foregoing			
	anying statements or docum	nents, is true, correct,				
SIGNATURE OF CLAIMANT		DAYTIME TELE		EMAII 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 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 and the county in which the property is located.

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.

