EF-267-L3-R03-0521-26000166-1 BOE-267-L3 (P1) REV 03 (05-21)

WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS



## **Mono County Office of the Assessor** Barry Beck, Assessor

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"OVER-INCOME" TENANT DATA (140% AMI)				
This claim is filed for fiscal year 20 — 20				

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This is a Supplemental Affidavit filed with					
BOE-267, Claim for Welfare Exemption (First Fil	ing)				
BOE-267-A, Claim for Welfare Exemption (Annu					
In the case of a property eligible for and receiving fedounit shall continue to be treated as occupied by a lowe section 214(g), even if on subsequent lien dates the hou	er income househ	old for welfare exemp	tion purposes of Rev	venue and Taxation Code	
(1) the occupants' household income is no more than 1 (2) the occupants were a lower income household on th (3) the unit remains rent-restricted.	40 percent of area	median income (AMI)	, adjusted for family s		
You must complete this affidavit if you checked the box on a unit under the provisions of Revenue and Taxation			7-L1, indicating that y	ou are seeking exemption	
SECTION 1. IDENTIFICATION OF APPLICANT AND ID	ENTIFICATION O	F PROPERTY			
Name of Organization		Corpora	te ID or LLC Number	TCAC Number	
Address of Property (number and street)		l l			
, County, Zip Code			Assessor's ParcelAssessment Number(s)		
SECTION 2. HOUSEHOLD INFORMATION  A. List of Qualified Households  Section 259.15 of the Revenue and Taxation Code provi income rental housing property that is eligible for and ha on units occupied by households whose incomes rise ab be accompanied by an affidavit that reports specific information where the occupant initially met the income limitation an income units under the provision of section 214(g)(2)(A)(i on BOE-267-L or BOE-267-L1 in Section 4.C2 (Number exceed 140% AMI ("over-income" tenants)). Attach additional Address/Unit Number	s received federal ove the lower inco ormation. Use the nd the unit continuit ii) of the Revenue of residential unit	low-income housing to the limit but do not extended to be low to providues to be rent restricted and Taxation Code. Protes occupied by houseful cessary.  Sin Annual Household to the limit but and the limit but	ax credits, where the ceed 140 percent of a ce the required information, as they may continuously information for coolds exceeding lower	claimant seeks exemption area medium income, shall ation, listing all such units nue to be treated as lower each unit that was included a income limits, but do not wable Actual Rent Charged to	
	OFFI	FIGATION			
I certify (or declare) under penalty of perjury under the la any accompanying statements or docu	aws of the State of				
NAME OF CLAIMANT	CLAIMANT			DATE	
SIGNATURE OF CLAIMANT	DAYTIME	TELEPHONE	EMAIL ADDRES	SS	

# 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.

