EF-236-A-R09-0512-34000487-1 BOE-236-A (P1) REV. 09 (05-12)

1. That as _

SUPPLEMENTAL AFFIDAVIT FOR BOE-236 HOUSING — LOWER-INCOME HOUSEHOLDS ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME (Yearly Filing)



CHRISTINA WYNN SACRAMENTO COUNTY ASSESSOR

INSTITUTIONAL EXEMPTIONS SECTION 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 Phone (916) 875-0720 FAX (916) 854-9181 https://assessor.saccounty.gov

This affidavit is required under the provisions of section 251 of the Revenue and Taxation Code for those organizations filing BOE-236, Exemptions of Leased Property Used Exclusively for Low-Income Housing.

This affidavit supplements the claim for exemption and must be filed with the Assessor. If you do not complete and file this form, it is grounds for denial of the exemption.

(title, such as president, etc.)

(name of person making affidavit)

2.	of the								
	(corporate or organization name)								
3.	the mailing address of	e mailing address of which is							
4.	for the property located at(address of property, including zip code)								
5.	That this affidavit is made on behalf of the above organization in support of a claim for exemption for the 20 fiscal year. (Example: a person filing a timely claim in February 2011 would enter "2011-2012.")								
	ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME								
Section 236 of the California Revenue and Taxation Code provides that property used exclusively for providing housing for lower-income households can qualify for an exemption from property taxes to the extent that incomes of households residing therein do not exceed amounts listed below: No. of Persons Maximum No. of Persons Maximum No. of Persons Maximum									
i	n Household	Income	in Household	Income	in Household	Income			
	1	\$42,650	4	\$60,900	7	\$75,550			
	2	\$48,750	5	\$65,800	8	\$80,400			
	3	\$54,850	6	\$70,650					
In order	f a dollar amount is no county and they chang to qualify all or a por d that qualifies (you ke m.	ge annually. tion of the total	oroperty for the e	xemption, you must	: have: (1) a signed	statement for each			
CERTIFICATION									
	(or declare) under pending any accompanying								
SIGNATURE	OF PERSON MAKING AFFIDAVIT		TITLE		DATE				
	TUIS AEEID	AVIT IS A DI IRI I	C PECOPD AND	IS SUBJECT TO D					

THIS AFFIDAVIT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION



A. LIST OF QUALIFIED HOUSEHOLDS

UNIT NUMBER (use two lines if there are two households in a unit)	NUMBER OF PERSONS IN HOUSEHOLD (may be more than one household in unit)	MAXIMUM INCOME FO HOUSEHOLD DOES N EXCEED	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15	- <u></u> -		
16			
17	- <u></u> -		
18			
19			
20			
B. RECAP FOR ALL FAMILIES, ELIGIBLE AND NOTE: The low-income exemption calculation is		EXAMPLE	ACTUAL
to the total area of the property.			
Number of total households		100	
Number of qualified low-income household	s	40	
3. Total area of building(s) (square feet)		150,000	
4. Area of qualified low-income households (s	square feet)	75,000	
C. EXEMPTION CALCULATION		EXAMPLE	ACTUAL
Percentage of the area of lower-income house total area of the property.	cholds occupying the property to the	75,000/150,000	
Percentage of Value of Property Eligible for	50%		



INSTRUCTIONS FOR COMPLETION OF SUPPLEMENTAL AFFIDAVIT FOR BOE-236

Housing — Lower-Income Households Eligibility Based on Family Household Income

The claimant (organization) must follow the instructions listed below. The claimant should provide each household living on the property with a copy of the attached form titled Lower-Income Households — Statement of Family Household Income. The organization's property will not be allowed the exemption unless the proper information in a completed affidavit, in duplicate, is provided to the Assessor.

FISCAL YEAR

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

A. LIST OF QUALIFIED HOUSEHOLDS

The claimant must list on the affidavit the following information for only those lower-income households that qualify:

- (1) Home address, apartment number, room number, etc. Use two lines if there are two households at the same location, etc.
- (2) The number of persons claimed to be in the household (one household for each line item).
- (3) The maximum income limit reported by each household (this figure should agree with the income limit based upon the number of persons in the household that as printed on the affidavit).

NOTE: No **by line item** reporting is necessary for vacant room (areas), households that did not report, households that may not be lower-income, or for households whose incomes exceed the applicable income limits.

B. RECAP FOR ALL FAMILIES, ELIGIBLE, AND INELIGIBLE

The claimant must complete the "Recap" section of the affidavit for all households, eligible and ineligible, by entering:

		Example
(1)	The total number of households	100
(2)	The number of low-income qualified households (one for each line item completed in B, above)	40
(3)	The total area of the building(s) (square feet)	150,000
(4)	The area of qualified low-income households (square feet)	75,000

C. EXEMPTION CALCULATION

The claimant must complete the Exemption Calculation section and enter the percentage of property value eligible for exemption on the appropriate line.

The exemption calculation percentage is computed by:

- (1) Entering the total number of households occupying the property (in the example the number is 100).
- (2) Enter the number of lower-income households occupying the property (in the example the number is 40).
- (3) Dividing the number in B(4) above (75,000) by the number in B(3) (150,000) to obtain the percentage of value of property eligible for exemption: 75,000/150,000 = 50 percent.



(Suggested Family Household Income Reporting Form for _____)

LOWER-INCOME HOUSEHOLDS STATEMENT OF HOUSEHOLD INCOME

Promptly sign and file this statement by property you reside.		with an officer or the manager of th	e organization on whose
Name(s) of Occupants:			
Address or Unit No.: (No P.O. Box Nos.)			
Complete the statement and return it to the ma	anager of the	organization that provides the housing.	
1. Number of persons in family household (se	ee instructions	5)	
 I certify (or declare) under penalty of perjuthe prior calendar year did not exceed \$ _ of persons in family household.) 			
	BER OF PERSO		
IN FAI	MILY HOUSEHO	LD INCOME LIMIT	
	1	\$42,650	
_	2	\$48,750	
	3	\$54,850	
	4	\$60,900	
_	5	\$65,800	
	6	\$70,650	
	7	\$75,550	
	8	\$80,400	
SIGNATURE		TITLE	DATE



(FAMILY HOUSEHOLD INCOME REPORTING FORM)

GENERAL INFORMATION

Section 236 of the California Revenue and Taxation Code provides that property used exclusively for providing housing for lower-income households can qualify for an exemption from property taxes.

INSTRUCTIONS

FAMILY HOUSEHOLD INCOME

- 1. Enter the **names** of the persons who are in your household. Also, enter address or unit number.
- 2. Enter on line 1 the **number** of persons who are in your household.
- 3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
- 4. Sign the statement if your combined household income is the same as or less than the income limit.
- 5. Promptly return the statement to an officer or the manager of the organization on whose property you reside so the organization will have time to complete the form that must be filed with the Assessor.

HOUSEHOLD INCOME

Income includes but is not limited to:

- (1) Wages, salaries, fees, tips, bonuses, commissions, and other employee compensation.
- (2) Net income from the operation of a business or profession or from rental of real or personal property.
- (3) Interest and dividends.
- (4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability, or other similar types of periodic receipts.
- (5) Unemployment and disability compensation, workers compensation and severance pay.
- (6) Public assistance exclusive of any amount specified for shelter and utilities.
- (7) Alimony, child support payments, and regular contributions or gifts from persons not residing in the dwelling.
- (8) All regular pay, special pay, and allowances of a member of the Armed Forces who is head of the household or spouse.

The following items shall not be considered as income:

- (1) Casual, sporadic, or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump sum additions to family assets, such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains, and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE, and ACE.
- (7) Foster Child Care payments.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 6914.

