EF-267-L3-R02-0519-54000504-1 BOE-267-L3 (P1) REV 02 (05-19)

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



# Tara K. Freitas County Assessor/Clerk-Recorder

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This claim is filed for fiscal year 20 — 20							
This is a Supplemental Affidavit filed with							
□ BOE-267, Claim for Welfare Exemption (First Fili	ng)						
BOE-267-A, Claim for Welfare Exemption (Annual Filing)							
In the case of a property eligible for and receiving fede unit shall continue to be treated as occupied by a lowe section 214(g), even if on subsequent lien dates the house	er income household f	or welfare exemption	purposes of Revenu	ie and Taxation Code			
<ul><li>(1) the occupants' household income is no more than 14</li><li>(2) the occupants were a lower income household on the</li><li>(3) the unit remains rent-restricted.</li></ul>							
You must complete this affidavit if you checked the box is on a unit under the provisions of Revenue and Taxation (			indicating that you a	re seeking exemption			
SECTION 1. IDENTIFICATION OF APPLICANT AND IDE	ENTIFICATION OF PF	ROPERTY					
Name of Organization		Corporate ID	or LLC Number T	CAC Number			
Address of Property (number and street)		· · · · · · · · · · · · · · · · · · ·					
City, County, Zip Code							
SECTION 2. HOUSEHOLD INFORMATION							
A. List of Qualified Households							
Section 259.15 of the Revenue and Taxation Code providing income rental housing property that is eligible for and has on units occupied by households whose incomes rise about the 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)(iii on BOE-267-L or BOE-267-L1 in Section 4.C2 (Number exceed 140% AMI ("over-income" tenants)). Attach additional content of the provision of the section 4.C3 (Number exceed 140% AMI ("over-income" tenants)).	s received federal low- ove the lower income li ormation. Use the table ad the unit continues to ii) of the Revenue and I of residential units occ	income housing tax or imit but do not exceed be below to provide the be rent restricted, as Faxation Code. Provide cupied by households	edits, where the clair 140 percent of area required information they may continue information for each	nant seeks exemption medium income, shall n, listing all such units to be treated as lower unit that was included			
Address/Unit Number	No. of Persons in Household	Annual Household Income	Maximum Allowabl Rent That Can Be Charged for the Un	Charged to			

#### CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

NAME OF CLAIMANT		TITLE		DATE
SIGNATURE OF CLAIMANT	DAYTIME	TI FRIIONE	EMAIL ADDRESS	
SIGNATURE OF CLAIMANT	DAYTIME	ELEPHONE	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 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.

