EF-267-L3-R03-0521-54000190-1 BOE-267-L3 (P1) REV 03 (05-21)

## WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS —



### Tara K. Freitas County Assessor/Clerk-Recorder

221 S. Mooney Blvd., Room 102-E Visalia, CA 93291-4593 Ph: (559) 636-5100 Fax: (559) 737-4468

"OVER-INCOME" TENANT DATA (140% AMI)			rax. (3)	09) 737-4466		
This claim is filed for fiscal year 20 — 20						
This is a Supplemental Affidavit filed with  BOE-267, Claim for Welfare Exemption (First Filing	g)					
BOE-267-A, Claim for Welfare Exemption (Annual	Filing)					
In the case of a property eligible for and receiving federa unit shall continue to be treated as occupied by a lower section 214(g), even if on subsequent lien dates the house	income househo	old for welfa	re exemption	purposes of Rev	enue ar	ode section 42, a nd Taxation Code
<ul><li>(1) the occupants' household income is no more than 140</li><li>(2) the occupants were a lower income household on the</li><li>(3) the unit remains rent-restricted.</li></ul>					size,	
You must complete this affidavit if you checked the box in on a unit under the provisions of Revenue and Taxation Co			r BOE-267-L1,	indicating that y	ou are s	eeking exemption
SECTION 1. IDENTIFICATION OF APPLICANT AND IDE	NTIFICATION OF	PROPERT	Υ			
Name of Organization			Corporate ID	D or LLC Number TCAC Number		Number
Address of Property (number and street)						
City, County, Zip Code			Assessor's Pa	ParcelAssessment Number(s)		
A. List of Qualified Households  Section 259.15 of the Revenue and Taxation Code provide income rental housing property that is eligible for and has on units occupied by households whose incomes rise about be accompanied by an affidavit that reports specific inform where the occupant initially met the income limitation and 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 of exceed 140% AMI ("over-income" tenants)). Attach additional Address/Unit Number	received federal ve the lower incomation. Use the the unit continue of the Revenue a f residential units	low-income me limit but of table below es to be rentiand Taxation is occupied beessary.	housing tax cr do not exceed to provide the t restricted, as Code. Provide	edits, where the 140 percent of a required informa they may conting information for e	claimant rea med ation, lis ue to be each unit	t seeks exemption dium income, shall ting all such units treated as lower that was included
	Household		Income	Rent That Can Charged for the		Charged to the Tenant
I certify (or declare) under penalty of perjury under the law any accompanying statements or docume	s of the State of C	ICATION California that ct, and comp	the foregoing a	and all information of my knowledge	containe	ed herein, including
NAME OF CLAIMANT		TITLE			D	ATE
SIGNATURE OF CLAIMANT	DAYTIME T	LEPHONE		EMAIL ADDRES	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.

