BOE-267-L4 (P1) REV 00 (05-24)

This claim is filed for fiscal year 20\_\_\_\_ — 20\_

# WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS "OVER-INCOME" TENANT DATA (100% AMI)



### Stephen S. Duckels Yuba County Assessor 915 8th Street, Suite 101

915 8th Street, Suite 101 Marysville, CA 95901-5273 Phone: (530) 749-7820

Tour must complete this affidavit if you checked the box in Section 4.A2 of BOE-267-L1, indicating that you are seeking exemption on a unit under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii).  SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY  Name of Organization  Corporate ID or LLC Number  Corporate ID or LLC Number  Assessor's Parcell/Assessment Number(s)  SECTION 2. HOUSEHOLD INFORMATION  A. List of Qualified Households  Section 259.15 of the Revenue and Taxation Code provides that for fiscal years 2024-25, the claim for welfare exemption on a lower income number of the property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 percent of area medium income shall be accompanied by an affidavit that reports specific information. Use the table below to provide the rured information, listing all sucurities where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated a ower income units under the provision of section 4.C2 (Mumber of residential units occupied by households exceeding lower income limits under the provision of section 4.C2 (Mumber of residential units occupied by households exceeding lower income limits but do not exceed 100% AMI ("over-income" tenants)). Attach additional sheets, ifnecessary.  Address/Unit Number  No. of Persons in Household Income  Rent That Can Be Charged to the Tenant Percentage of AMI From Which Maximum Rent Charged is Derived  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.	This is a Supplemental Affidavit filed with						
In the case of an owner of property that is subject to an enforceable and verifiable agreement with a public agency, a unit shall continue to be reated as occupied by a lower income household for welfare exemption purposes of Revenue and Taxation Code section 214(g), even if an subsequent line diates the household income exceeds the lower income threshold, provided that:  1) the occupants' household income is no more than 100 percent of area median income (AMI), adjusted for family size, 2) the occupants were a lower income household on the lien date when occupancy first began, and 3) the unit remains rent-restricted.  7) The control of the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii).  8) SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY  8) Name of Organization  8) Corporate ID or LLC Number  Address of Property (number and street)  1) City, County, Zip Code  1) Assessor's Parcel/Assessment Number(s)  8) SECTION 2. HOUSEHOLD INFORMATION  A. List of Qualified Households  8) Section 259.15 of the Revenue and Taxation Code provides that for fiscal years 2024-25, the claim for welfare exemption on a lower income metal housing property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 percent of area medium income hall be accompanied by an affavit that reports specific information. Use the table below to provide the required information in gail suclamits where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated a units where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated a medium income were income units under the provision of section 214(g)(2)(A)(iii).  8) Address/Unit Number  1) Address/Unit Number  1) Address/Unit Number (by Address/Unit Number) (c	☐ BOE-267, Claim for Welfare Exer	mption (First Filing)					
reated as occupied by a lower income household for welfare exemption purposes of Revenue and Taxation Code section 214(g), even if an subsequent lien dates the household income exceeds the lower income threshold, provided that:  1) the occupants' household income is no more than 100 percent of area median income (AMI), adjusted for family size, 2) the occupants were a lower income household on the flen date when occupancy first began, and 3) the unit remains rent-restricted.  For must complete this affidavit if you checked the box in Section 4.42 of BOE-267-L or BOE-267-L1, indicating that you are seeking exemption on a unit under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii).  SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY  Name of Organization  Corporate ID or LLC Number  Address of Property (number and street)  Assessor's Parcel/Assessment Number(s)  SECTION 2. HOUSEHOLD INFORMATION  A. List of Qualified Households  Section 259, 15 of the Revenue and Taxation Code provides that for fiscal years 2024-25, the claim for welfare exemption on a lower incomernated housing property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 percent of area medium income shall be accompanied by an affidavit that reports specific information. Use the table below to provide the required information, isting all such where the occupant intibly met the income limitation and the unit continues to be rent restricted, as they continue to be treated a ower income units under the provision of section 214(g)(2)(A)(iii) of the Revenue and Taxation Code, Provide information, isting all such where the occupant intibly met the income limitation and the unit continues to be rent restricted, as they continue to be treated a ower income units under the provision of section 4.22 (Number of residential units occupied by households exc	☐ BOE-267-A, Claim for Welfare Ex	cemption (Annual Fil	ing)				
2) the occupants were a lower income household on the lien date when occupancy first began, and 3) the unit remains rent-restricted.  You must complete this affidavit if you checked the box in Section 4.A2 of BOE-267-L1, indicating that you are seeking exemption on a unit under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii).  SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY  Name of Organization  Corporate ID or LLC Number  Corporate ID or LLC Number  Corporate ID or LLC Number  Assessor's Parcell/Assessment Number(s)  SECTION 2. HOUSEHOLD INFORMATION  A. List of Qualified Households  Section 259.15 of the Revenue and Taxation Code provides that for fiscal years 2024-25, the claim for welfare exemption on a lower income rental housing property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 percent of area medium income shall be accompanied by an affidavit that reports specific information. Use the table below to provide the required information, listing all suclusits where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated a cover income units under the provision of section 214(g)(2)(A)(iii) of the Revenue and Taxation Code. Provide information for each unit that wa noticed on BOE-267-L or BOE-267-L in Section 4.C2 (Number of restlemtial units occupied by households exceeding lower income limits out do not exceed 100% AMI (Tover-income* tenants)). Attach additional sheets, if necessary.  Address/Unit Number  No. of Household Income  Rent That Can Be Charged to the Tenant Percentage of AMI From Which Maximum Rent Charged is Derived  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 state	treated as occupied by a lower income I	household for wel	fare exemption	n purposes of Revenue	and Taxation Cod		
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Assessor's Parcel/Assessment Number(s)  SECTION 2. HOUSEHOLD INFORMATION A. List of Qualified Households Section 259.15 of the Revenue and Taxation Code provides that for fiscal years 2024-25, the claim for welfare exemption on a lower income rental housing property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 percent of area medium income shall be accompanied by an affidavit that reports specific information. Use the table below to provide the required information, listing all such units where the occupant intiality met the income limitation and the unit continues to be rent restricted, as they may continue to be treated a ower income units under the provision of section 214(g)(2)(A)(iii) of the Revenue and Taxation Code. Provide information for each unit that wa noticuded on BDE-267-L or Boet-267-L or Boet-267-L or Section 4.02 (Number of residential units occupied by households exceeding lower income limits but do not exceed 100% AMI ("over-income" tenants)). Attach additional sheets, if necessary.  Address/Unit Number  No. of Porsons in Household Income  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.					, indicating that yo	u are seeking	
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SECTION 2. HOUSEHOLD INFORMATION A. List of Qualified Households Section 259.15 of the Revenue and Taxation Code provides that for fiscal years 2024-25, the claim for welfare exemption on a lower incomerental housing property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 percent of area medium income shall be accompanied by an affildavit that reports specific information. Use the table below to provide the required information, listing all sucl units where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated a ower income units under the provision of section 214(g)(2)(A)(iii) of the Revenue and Taxation Code. Provide information for each unit that wa notuced on BDC-267+L or BDC-267+L in Section 4.02 (Number of residential units occupied by households exceeding lower income limits but do not exceed 100% AMI ("over-income" tenants)). Attach additional sheets, if necessary.  Address/Unit Number  No. of Persons in Household Income  No. of Persons in Household Income  Maximum Allowable Rent That Can Be Charged to the That Can Be Charged for the Unit  Form Which Maximum Rent Charged is Derived  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 Organization			Corporate II	Corporate ID or LLC Number		
Section 25. HOUSEHOLD INFORMATION  A. List of Qualified Households  Section 259.15 of the Revenue and Taxation Code provides that for fiscal years 2024-25, the claim for welfare exemption on a lower income rental housing property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 percent of area medium income shall be accompanied by an affidavit that reports specific information. Use the table below to provide the required information, listing all suclunits where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated a wover income units under the provision of section 214(g)(2)(A)(iii) of the Revenue and Taxation Code. Provide information for each unit that wa nocluded on BOE-267-L or BOE-267-L1 in Section 4.C2 (Number of residential units occupied by households exceeding lower income limits but do not exceed 100% AMI ("over-income" tenants)). Attach additional sheets, if necessary.  Address/Unit Number  No. of Persons in Household Income  No. of Charged for the Unit Charged to the Tenant Charged to the Tenant Charged is Derived  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.	Address of Property (number and street)						
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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.	A. List of Qualified Households  Section 259.15 of the Revenue and Taxarental housing property that is subject to on units occupied by households whose is shall be accompanied by an affidavit that units where the occupant initially met the lower income units under the provision of included on BOE-267-L or BOE-267-L1 in but do not exceed 100% AMI ("over-income.")	tion Code provides an enforceable an ncomes rise above treports specific in income limitation a section 214(g)(2)(// Section 4.C2 (Nune" tenants)). Attack	d verifiable age the lower industriant description. Use and the unit condition of the Rember of resident additional sheet and thousehold	reement with a public a come limit but do not exe the table below to proportinues to be rent restricted and Taxation Codential units occupied by eets, if necessary.  Maximum Allowable Rent That Can Be	gency, where the ceed 100 percent vide the required in cted, as they may de. Provide informations households exceed Actual Rent Charged to	claimant seeks exemption of area medium income information, listing all such continue to be treated as ation for each unit that was eding lower income limits  Percentage of AMI From Which Maximum Rent	
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.			CERTIF	ICATION			
NAME OF CLAIMANT	including any accompanying	f perjury under the la statements or docu	aws of the State	of California that the fore correct, and complete to th	going and all informa e best of my knowle	dge and belief.	

THIS DOCUMENT IS CONFIDENTIAL AND IS NOT SUBJECT TO PUBLIC DISCLOSURE

DAYTIME TELEPHONE

EMAIL ADDRESS

SIGNATURE OF CLAIMANT

## INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS — "OVER-INCOME" TENANT DATA (100% 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 that is subject to an enforceable and verifiable agreement with a public agency 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 100 percent of area median income (AMI), adjusted for family size ("overincome" 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. 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 100% AMI shown in Section 4.C2 on BOE-267-L or BOE 267-L1.

