EF-267-L3-R03-0521-05000196-1 BOE-267-L3 (P1) REV 03 (05-21)

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



Larie Durham Calaveras County Assessor

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OVER-INCOME TENANT DATA (140 % AMII)					
This claim is filed for fiscal year 20 — 20					
This is a Supplemental Affidavit filed with					
BOE-267, Claim for Welfare Exemption (First Filin	ng)				
☐ BOE-267-A, Claim for Welfare Exemption (Annua	al Filing)				
In the case of a property eligible for and receiving feder unit shall continue to be treated as occupied by a lower section 214(g), even if on subsequent lien dates the hous	r income household f	for welfare exemption	purposes of Reve	enue and Taxation Code	
(1) the occupants' household income is no more than 14(2) the occupants were a lower income household on the(3) the unit remains rent-restricted.				ze,	
You must complete this affidavit if you checked the box ir on a unit under the provisions of Revenue and Taxation (indicating that you	u are seeking exemption	
SECTION 1. IDENTIFICATION OF APPLICANT AND IDE	ENTIFICATION OF PE	ROPERTY			
Name of Organization		Corporate ID	or LLC Number	TCAC Number	
Address of Property (number and street)					
ity, County, Zip Code		Assessor's Pa	Assessor's ParcelAssessment Number(s)		
SECTION 2. HOUSEHOLD INFORMATION					
A. List of Qualified Households					
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 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 exceed 140% AMI ("over-income" tenants)). Attach additional contents are section 4.C2.	rmation. Use the table of the unit continues to of the Revenue and of residential units oc	e below to provide the b be rent restricted, as Taxation Code. Provide cupied by households	required informat they may continue information for ea	ion, listing all such units le to be treated as lower lich unit that was included	
Address/Unit Number	No. of Persons in Household	Annual Household Income	Maximum Allowa Rent That Can I Charged for the I	Be Charged to	
I certify (or declare) under penalty of perjury under the la any accompanying statements or docun	CERTIFICA ws of the State of Californents, is true, correct, a	-	and all information of of my knowledge a	contained herein, including and belief.	
NAME OF CLAIMANT	TITI	LE		DATE	
SIGNATURE OF CLAIMANT	DAYTIME TELEF	PHONE	EMAIL ADDRESS	<u> </u>	

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.

