EF-267-L3-R02-0519-15000610-1 BOE-267-L3 (P1) REV 02 (05-19)

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



Laura Avila **Kern County Assessor and Recorder**

Title Division 1115 Truxtun Ave Bakersfield, CA 93301-4639 (661) 868-3300

This is a Supplemental Affidavit filed with				
BOE-267, Claim for Welfare Exemption (Firs	st Filing)			
BOE-267-A, Claim for Welfare Exemption (A	nnual Filing)			
In the case of a property eligible for and receiving unit shall continue to be treated as occupied by a lesction 214(g), even if on subsequent lien dates the	lower income household f	or welfare exemption	purposes of Revenu	ie and Taxation Code
(1) the occupants' household income is no more that(2) the occupants were a lower income household o(3) the unit remains rent-restricted.				
You must complete this affidavit if you checked the boon a unit under the provisions of Revenue and Taxat			indicating that you a	re seeking exemption
SECTION 1. IDENTIFICATION OF APPLICANT AND	DIDENTIFICATION OF PR	ROPERTY		
Name of Organization		Corporate ID	or LLC Number To	CAC Number
Address of Property (number and street)				
City, County, Zip Code				
SECTION 2. HOUSEHOLD INFORMATION A. List of Qualified Households				
income rental housing property that is eligible for and on units occupied by households whose incomes rise be accompanied by an affidavit that reports specific where the occupant initially met the income limitatio income units under the provision of section 214(g)(2)(e above the lower income l information. Use the table n and the unit continues to	imit but do not exceed below to provide the	140 percent of area required information	medium income, shal
on BOE-267-L or BOE-267-L1 in Section 4.C2 (Num	nber of residential units oc	Taxation Code. Provide cupied by households	information for each	to be treated as lower unit that was included
on BOE-267-L or BOE-267-L1 in Section 4.C2 (Num exceed 140% AMI ("over-income" tenants)). Attach a Address/Unit Number	nber of residential units oc	Taxation Code. Provide cupied by households	information for each	to be treated as lower unit that was included ome limits, but do no Actual Rent Charged to
on BOE-267-L or BOE-267-L1 in Section 4.C2 (Num exceed 140% AMI ("over-income" tenants)). Attach a	hber of residential units oc additional sheets, if necession. No. of Persons in	Taxation Code. Provide cupied by households ary. Annual Household	information for each exceeding lower inc Maximum Allowable Rent That Can Be	to be treated as lower unit that was included ome limits, but do no Actual Rent Charged to
on BOE-267-L or BOE-267-L1 in Section 4.C2 (Num exceed 140% AMI ("over-income" tenants)). Attach a	hber of residential units oc additional sheets, if necession. No. of Persons in	Taxation Code. Provide cupied by households ary. Annual Household	information for each exceeding lower inc Maximum Allowable Rent That Can Be	to be treated as lower unit that was included ome limits, but do no Actual Rent Charged to
on BOE-267-L or BOE-267-L1 in Section 4.C2 (Num exceed 140% AMI ("over-income" tenants)). Attach a	hber of residential units oc additional sheets, if necession. No. of Persons in	Taxation Code. Provide cupied by households ary. Annual Household	information for each exceeding lower inc Maximum Allowable Rent That Can Be	to be treated as lower unit that was included ome limits, but do no Actual Rent Charged to
on BOE-267-L or BOE-267-L1 in Section 4.C2 (Num exceed 140% AMI ("over-income" tenants)). Attach a	hber of residential units oc additional sheets, if necession. No. of Persons in	Taxation Code. Provide cupied by households ary. Annual Household	information for each exceeding lower inc Maximum Allowable Rent That Can Be	to be treated as lower unit that was included ome limits, but do no Actual Rent Charged to
on BOE-267-L or BOE-267-L1 in Section 4.C2 (Numexceed 140% AMI ("over-income" tenants)). Attach a	hber of residential units oc additional sheets, if necession. No. of Persons in	Taxation Code. Provide cupied by households ary. Annual Household	information for each exceeding lower inc Maximum Allowable Rent That Can Be	to be treated as lower unit that was included ome limits, but do no Actual Rent Charged to
on BOE-267-L or BOE-267-L1 in Section 4.C2 (Num exceed 140% AMI ("over-income" tenants)). Attach a	No. of Persons in Household CERTIFICA the laws of the State of California California Control	Taxation Code. Provide cupied by households ary. Annual Household Income ATION Annual Household Income	Maximum Allowable Rent That Can Be Charged for the Un	to be treated as lower unit that was included ome limits, but do not be a compared to the Tenant that was including that are the treated as lower than the treated as lower th
on BOE-267-L or BOE-267-L1 in Section 4.C2 (Numexceed 140% AMI ("over-income" tenants)). Attach a Address/Unit Number I certify (or declare) under penalty of perjury under the section 4.C2 (Numexceed 140% AMI ("over-income" tenants)). Attach a	No. of Persons in Household CERTIFICA the laws of the State of California California Control	Taxation Code. Provide cupied by households ary. Annual Household Income Annual Household Income Annual Household Income	Maximum Allowable Rent That Can Be Charged for the Un	to be treated as lower unit that was included ome limits, but do no Actual Rent Charged to the Tenant

DAYTIME TELEPHONE

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.

