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

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



# **Katrina Bartolomie MENDOCINO COUNTY ASSESSOR**

501 Low Gap Road, Room 1020 Ukiah, CA 95482

Telephone: (707) 234-6800 Fax: (707) 463-6597

This claim is filed for fiscal year 20 —	- 20					
This is a Supplemental Affidavit filed with						
☐ BOE-267, Claim for Welfare Exe	emption (First Filing)					
☐ BOE-267-A, Claim for Welfare E	xemption (Annual Fil	ling)				
In the case of an owner of property that is treated as occupied by a lower income on subsequent lien dates the household	household for wel	fare exemptio	n purposes of	Revenue	and Taxation Cod	
<ul> <li>(1) the occupants' household income is</li> <li>(2) the occupants were a lower income h</li> <li>(3) the unit remains rent-restricted.</li> </ul>						ize,
You must complete this affidavit if you che exemption on a unit under the provisions	ecked the box in Se of Revenue and Ta	ction 4.A2 of E exation Code s	3OE-267-L or BC ection 214(g)(2)	DE-267-L1, (A)(iii).	indicating that yo	u are seeking
SECTION 1. IDENTIFICATION OF APPL	ICANT AND IDENT	IFICATION O	F PROPERTY			
Name of Organization			С	Corporate ID or LLC Number		
Address of Property (number and street)						
City, County, Zip Code			As	ssessor's Parcel/Assessment Number(s)		
SECTION 2. HOUSEHOLD INFORMATIO	)N					
A. List of Qualified Households						
rental housing property that is subject to on units occupied by households whose 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-incor	incomes rise above the reports specific in the income limitation of section 214(g)(2)(An the Section 4.C2 (Number 1)	e the lower in nformation. Us and the unit c A)(iii) of the Re umber of resid	come limit but se the table belo ontinues to be evenue and Tax ential units occ	do not exc ow to prov rent restric ation Cod cupied by	ceed 100 percent ide the required ir cted, as they may e. Provide informa	of area medium incomen formation, listing all such continue to be treated a ation for each unit that wa
Address/Unit Number	No. of Persons in Household	Annual Household Income	Maximum Allowable Rent That Can Be Charged for the Unit		Actual Rent Charged to the Tenant	Percentage of AMI From Which Maximum Rent Charged is Derived
l certify (or declare) under penalty o including any accompanying	of perjury under the la g statements or docu	aws of the State	ICATION  e of California the correct, and com	at the foreg plete to the	oing and all informa be best of my knowle	ation contained herein, dge and belief.
NAME OF CLAIMANT			TITLE			DATE
SIGNATURE OF CLAIMANT		DAYTIME T	ELEPHONE		EMAIL ADDRESS	

THIS DOCUMENT IS CONFIDENTIAL AND IS NOT SUBJECT TO PUBLIC DISCLOSURE

# 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.

