EF-267-H-R09-0520-26000459-1 BOE-267-H (P1) REV. 09 (05-20)

## WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, **HOUSING – ELDERLY OR HANDICAPPED FAMILIES**



Mono County Office of the Assessor

**Barry Beck, Assessor** 

Bridgeport, CA 93517-0456

Telephone: 760-932-5510

Fax: 760-932-5511

hours for additional information?

EMAIL ADDRESS

PO Box 456

Email: assessor@mono.ca.gov This Claim is Filed for Fiscal Year 20 \_\_\_\_ - 20 \_\_ Website: www.monocounty.ca.gov/assessor This is a Supplemental Affidavit filed with ■ BOE-267, Claim for Welfare Exemption (First Filing) ■ BOE-267-A, Claim for Welfare Exemption (Annual Filing) Section 1. Identification of Applicant Name of Organization Mailing Address (number and street) Corporate ID or LLC Number City, State, Zip Code Organizational Clearance Certificate (OCC) No. (Provide copy of certificate with this claim if first filing). If you do not have an OCC, have you filed a claim for an OCC with the BOE? Yes ☐ No If No, see instructions for information on obtaining an OCC claim form. Section 2. Identification of Property Address of property (number and street) City, County, Zip Code **Date Property Acquired** Section 3. Household Information A. Eligibility Based on Family Household Income Section 214(f) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes only to the extent that household incomes of families residing there do not exceed amounts listed below: NO. OF PERSONS IN NO. OF PERSONS IN NO. OF PERSONS IN **MAXIMUM INCOME** MAXIMUM INCOME MAXIMUM INCOME HOUSEHOLD HOUSEHOLD HOUSEHOLD \$68,200 1 \$97,450 7 \$120,850 2 \$77,950 5 \$105,250 8 \$128,650 3 \$87,700 6 \$113,050 Note: If a dollar amount is not entered for each number of persons, contact the County Assessor for the figures. The amounts are different for each county and change annually. In order to qualify all or a portion of the property for the exemption, you must have: (1) a signed statement for each family that qualifies (you should keep the statement for future audits); and (2) you must complete the report on pages 2 and 3 of this claim. FOR ASSESSOR'S USE ONLY Whom should we contact during normal business

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

DAYTIME TELEPHONE

NAME



(Assessor's designee)

(date)

Received by \_

(county or city)

#### **B.** List of Qualified Families

ADDRESS / UNIT NUMBER (use two lines if there are two families in a unit)	NO. OF PERSONS IN FAMILY (may be more than one family in unit)	MAXIMUM INCOME FOR FAMILY DOES NOT EXCEED		
·		\$		
		\$		
3.		\$		
l		\$		
5.		\$		
C. Recap for All Families, Eligible and Ineligible			EXAMPLE	ACTUAL
Number of qualified families. (one for each line filled in above)			110	
Number of qualified families. (Order for each line lined in above)      Number of non-qualified families. (Occupants did not sign statement, refused to report, amount of income is				
over the limit, or unit was occupied by other than elderly or handicapped family)			10	
3. Total number of families.		120		
D. Exemption Calculation		EXAMPLE	ACTUAL	
Percentage which the number of low and moderate-income elderly and handicapped families occupying the property is of the total number of families occupying the property.		110 / 120	1	
Maximum percentage of value of property eligible for exemption.			91.66%	
ection 4. Property Use				
loes this property include commercial space?   Yes	☐ No Give a brief description of its us	e:		
certify (or declare) under penalty of perjury under the lany accompanying statements or docu	CERTIFICATION  aws of the State of California that the foregournents, is true, correct, and complete to the	ing and all infor	mation contained l	nerein, inclu
I certify (or declare) under penalty of perjury under the la any accompanying statements or docu		ing and all infor best of my knov	mation contained f vledge and belief.	nerein, inclu

# INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT HOUSING – ELDERLY OR HANDICAPPED FAMILIES

#### **FILING OF AFFIDAVIT**

This affidavit is required under the provisions of sections 214(f), 251, and 254.5 of the Revenue and Taxation code and must be filed when seeking exemption on housing for elderly or handicapped families that is owned and operated by a nonprofit organization or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 3 of claim form). This affidavit supplements the claim for welfare exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If you do not complete and file this form, you may be denied the exemption. The claimant should provide each family living on the property with a copy of form BOE-267-H-A, *Elderly and Handicapped Families, Family Household Income Reporting Worksheet*.

The organization keeps the completed, signed worksheet in case of further audit. Do not submit the worksheets with your filing.

#### **FISCAL YEAR**

The fiscal year for which an exemption is sought must be entered correctly. The proper fiscal year follows the lien date (12:01 a.m., January 1) as of which the taxable or exempt status of the property is determined. For example, a person filing a timely claim in February 2011 would enter "2011-2012" on line four of the claim; a "2010-2011" entry on a claim filed in February 2011 would signify that a late claim was being filed for the preceding fiscal year.

### **SECTION 1. Identification of Applicant.**

Identify the name of the organization seeking exemption on the elderly or handicapped housing property, corporate identification number (or limited liability number if the organization is a limited liability company), and mailing address.

#### **SECTION 2. Identification of Property.**

Identify the location of the elderly or handicapped housing property, county in which the property is located, and the date the property was acquired by the organization.

#### **SECTION 3. Household Information.**

Include a list of low and moderate-income elderly and handicapped families that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amount on table).

#### **OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION**

Claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption*, is available on the Board's website (www.boe.ca.gov) or you may request the form by contacting the Exemptions Section at 916-274-3430.

