



Rolf D. Kleinhans  
Nevada County Assessor

950 Maidu Avenue  
P.O. Box 599002  
Nevada City, CA 95959-7902  
Telephone (530) 265-1232  
Fax (530) 265-9858  
assessor@nevadacountyca.gov

BOE-267-L2 (P1) REV 03 (05-21)

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSING — LOWER INCOME HOUSEHOLDS — TENANT DATA**

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

This is a Supplemental Affidavit filed with

- BOE-267, Claim for Welfare Exemption (First Filing)
- BOE-267-A, Claim for Welfare Exemption (Annual Filing)

In the case of a claim, for low-income rental housing property, owned and operated by an eligible nonprofit organization or eligible limited liability company, that does not receive government financing or receive low-income housing tax credits, may qualify for exemption up to a certain limit if 90 percent or more of the occupants of the property are lower income households whose rent does not exceed the rent prescribed by Section 50053 of the Health and Safety Code. The total exemption amount allowed under Revenue and Taxation Code section 214(g)(1)(C) to a taxpayer, with respect to a single property or multiple properties, may not exceed twenty million dollars (\$20,000,000) in assessed value. You must complete this affidavit if you checked box C(3) in Section 3 of form BOE-267-L indicating you are seeking exemption under the provisions of section 214(g)(1)(C).

**SECTION 1. IDENTIFICATION OF APPLICANT AND IDENTIFICATION OF PROPERTY**

Name of Organization	Corporate ID or LLC Number
Address of Property (number and street)	
City, County, Zip Code	Assessor's Parcel/Assessment Number(s)

**SECTION 2. HOUSEHOLD INFORMATION**

**A. List of Qualified Households**

Section 259.14 of the Revenue and Taxation Code provides that claims on "qualified property" as described in section 214.17 shall include an affidavit reporting the following information on the units occupied by lower income households for which exemption is claimed: the actual household income, the maximum rent that can be charged to the household, and the actual rent. Use the table below to provide the required information. Attach additional sheets as necessary. Report information for each unit that was reported in Section 4, part B of form BOE-267-L.

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

**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 CLAIMANT	TITLE	DATE
SIGNATURE OF CLAIMANT ▶	DAYTIME TELEPHONE (    )	EMAIL ADDRESS

**THIS DOCUMENT IS CONFIDENTIAL AND IS NOT SUBJECT TO PUBLIC DISCLOSURE**



**INSTRUCTIONS FOR FILING  
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSING — LOWER INCOME HOUSEHOLDS — TENANT DATA**

**FILING OF AFFIDAVIT**

This affidavit is required under the provisions of sections 214(g)(1)(C), 214.17, and 259.14 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property, owned and operated by a nonprofit organization or eligible limited liability company, that does not receive government financing or state/federal low-income housing tax credits. A separate affidavit must be filed for each location upon which you are seeking exemption under the provisions of section 214(g)(1)(C). 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 under section 270. If you indicated on supplemental affidavit form BOE-267-L that you seek exemption under the criteria of Revenue and Taxation code section 214(g)(1)(C), by checking box (C)(3) in SECTION 3 of that form, 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 259.14, the Assessor shall keep this information confidential.

**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 2018 would enter "2018-2019" on line four of the claim; a "2017-2018" entry on a claim 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, 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 lower income households for which the organization is seeking exemption. This listing must include all households for which exemption is sought in Section 4 of form BOE-267-L, *Welfare Exemption Supplemental Affidavit, Housing –Lower Income Households*.

