EF-267-L-R13-0112-39000794-1 BOE-267-L (P1) REV. 13 (01-12)

WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSING — LOWER INCOME HOUSEHOLDS



Kenneth W. Blakemore, MAI Assessor-Recorder-County Clerk

County of San Joaquin
44 N San Joaquin Street Suite 230
Stockton, CA 95202-3273
Exemption Section: (209) 468-2632
www.sigov.org/department/assessor

nis claim is filed for fiscal year 20 — 20 www.sjgov.org/department/assessor/			
This is a Supplemental Affidavit filed with			
☐ BOE-267, Claim for Welfare Exemption (First Filing)			
☐ BOE-267-A, Claim for Welfare Exemption (Annual Filin	ng)		
SECTION 1. IDENTIFICATION OF APPLICANT			
Name of Organization		Corporate ID or LLC Number	
Mailing Address (number and street)			
City, State, Zip Code			
Organizational Clearance Certificate (OCC) Nohave an OCC, have you filed a claim for an OCC with the BOE?		with this claim if first filing). If you do not	
☐ Yes ☐ No			
If No, see instructions for information on obtaining an OCC claim	n form.		
SECTION 2. IDENTIFICATION OF PROPERTY			
Address of property (number and street)			
City, County, Zip Code		Date Property Acquired	
As to the low-income housing property for which this claim is made A. There is an enforceable and verifiable agreement with a project's usage and that provides that the units designate income households at rents that do not exceed those prefederal, state, or local financing or financial assistance of financing or financial assistance. Please provide a copy or a copy of an other legal document if you are filing a company of the project of	a public agency or a recorded deed restrictived for use by lower income households are described by section 50053 of the Health and conflicts with section 50053, rents that do not of the regulatory agreement with a public again on this property for the first time. (BOE)	on, or other legal document, that restricts the continuously available to or occupied by lower Safety Code, or, to the extent that the terms of t exceed those prescribed by the terms of the lency, a copy of the recorded deed restriction, -267)	
the units occupied by lower income households.	perty taxes are used to maintain the unorday	mity of, reduce refite otherwise necessary for,	
C. At least one of the following criteria is applicable (check	one):		
 (1) The acquisition, construction, rehabilitation, deve of tax-exempt mortgage revenue bonds; genera guaranteed by the federal government; or project-financing" does not include federal rental assistan (2) The owner is eligible and receives state low-incom 	Il obligation bonds; local, state, or federal lobased federal funding under section 8 of the ce through tenant rent-subsidy vouchers under housing tax credits pursuant to Revenue a	pans or grants; or any loan insured, held, or Housing Act of 1937. (The term "government der section 8 of the Housing Act of 1937.) and Taxation sections 12205, 12206, 17057.5,	
17058, 23610.4, and 23610.5 or federal low-incor	ne housing tax credits pursuant to section 42	2 of the Internal Revenue Code.	
(3) In the case of a claim that is filed for the 2000- the property are lower income households whose Code. The total exemption amount allowed under for any fiscal year on the sole basis of the applia [section 214(g)(1)(c)]	se rents do not exceed the rent prescribed er this subdivision to a taxpayer, with respe	by section 50053 of the Health and Safety ct to a single property or multiple properties	
FOR ASSESSOR'S USE ONLY	Whom should we conta	act during normal business	
Received by	-	ional information?	
of on (county or city) (date)	DAYTIME TELEPHONE	EMAIL ADDRESS	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



SECTION 4. HOUSEHOLD INFORMATION

A. Eligibility Based on Family Household Income

Section 214(g) of the California Revenue and Taxation Code provides that property owned by a nonprofit organization or eligible limited liability company providing housing for lower income households can qualify for the welfare exemption from property taxes to the extent that the income of the households residing therein do not exceed amounts listed below:

NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME						
1	\$37,150	3	\$47,750	5	\$57,300	7	\$65,800
2	\$42,450	4	\$53,050	6	\$61,550	8	\$70,050

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 household that qualifies (you should keep the statement for future audits); and (2) you must complete the report below.

B. List of Qualified Households

Corporate ID or LLC number:

Attach a list showing desired information for only those households that qualify. Please indicate which vacant units are held for low-income housing tenants. Provide the following information: address/unit number, number of persons in household, maximum income for household.

C.	Recap for All Families, Eligible and Ineligible		
Note: The low-income calculation under section 214(g) is the value of low-income households to the total area of the property.		EXAMPLE	ACTUAL
	Number of residential units designated for use by or serving lower income households.	40	
	2. Total number of residential units.	100	
	3. Area in square feet of qualified lower income households.	75,000	
	4. Total area in square feet of building(s).	150,000	
D.	Exemption Calculation	EXAMPLE	ACTUAL
	Percentage of the area of lower income households occupying the property to the total area of the property.	75,000 / 150,000	
	Percentage of value of property eligible for exemption.	50%	

E. Application of Limitation on Exemption to \$20,000 of tax [Revenue & Taxation Code section 214(g)(1)(C)]

This limitation on the amount of the exemption applies solely to low-income housing properties owned by nonprofit organizations or eligible limited liability companies that **are not financed by government loans**, as specified in section 214(g)(1)(A) or **do not receive** low-income housing tax credits, as provided in section 214(g)(1)(B). Claimants with properties qualifying for exemption under 214(g)(1)(C) must list all the counties in which such properties are located; use additional sheets if necessary.

LIST ALL LOW-INCOME PROPERTIES SUBJECT TO \$20,000 TAX EXEMPTION

COUNTY	APN	PROPERTY STREET ADDRESS	CITY / ZIP CODE	AMOUNT OF \$20,000 TAX EXEMPTION TO BE APPLIED	

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		



INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT HOUSING — LOWER INCOME HOUSEHOLDS

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code and must be filed when seeking exemption on low-income housing property owned and operated by a nonprofit corporation 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 4 of the 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 household living on the property with a copy of form BOE-267-L-A, Lower Income Households - Family Household Income Reporting Worksheet.

The organization claiming the exemption keeps the completed, signed statements in case of further audit. <u>Do not submit the worksheets with your filing.</u>

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 low-income housing property, corporate identification number or LLC number, and mailing address.

SECTION 2. Identification of Property

Identify the location of the low-income housing property, county in which the property is located, and the date the property was acquired by the organization.

SECTION 3. Government Financing or Tax Credits; Use Restriction.

Check all applicable boxes to certify if: (1) the property use is restricted to low-income housing by a recorded regulatory agreement or recorded deed restriction or other legal document, and (2) the funds that would have been necessary to pay property taxes are used to maintain the affordability of the housing or to reduce the rents for the units occupied by lower income households, and (3) the property receives either federal low-income housing tax credits or government financing or 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.

SECTION 4. Household Information.

Include a list of households 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). Also, please indicate which vacant units are held for low-income housing tenants.

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.

