EF-237-A-R03-0612-49000468-1
BOE-237-A (P1) REV. 03 (06-12)

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SUPPLEMENTAL AFFIDAVIT FOR BOE-237 HOUSING — LOWER-INCOME HOUSEHOLDS ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME (Yearly Filing)

This claim is filed for fiscal year 20 ____ - 20 ____.
(Example: a person filing a timely claim in January 2012 would enter "2012-2013.")

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

This affidavit is required under the provisions of sections 251 and 254 of the Revenue and Taxation Code for those tribes or tribally designated housing entities filing form BOE-237, *Exemption of Low Income Tribal Housing*. This affidavit supplements the claim for exemption and must be filed with the Assessor. If you do not complete and file this form, it is grounds for denial of the exemption.

NAME OF PERSON MAKING AFFIDAVIT	TITLE

NAME OF TRIBE OR TRIBALLY DESIGNATED HOUSING ENTITY

MAILING ADDRESS (CITY, STATE, ZIP CODE)

ADDRESS OF PROPERTY (NUMBER AND STREET)

ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME

Section 237 of the California Revenue and Taxation Code provides that tribal housing occupied by or held for lower-income households can qualify for an exemption from property taxes to the extent that incomes and rents of households residing therein do not exceed amounts listed below:

No. of Persons in Household	Maximum Income/Rent $		No. of Persons in Household	Maximum Income/Rent $		No. of Persons in Household	Maximum Income/Rent $	
1	$55,000		4	$78,550		7	$97,450	
2	$62,850		5	$84,850		8	$103,700	
3	$70,700		6	$91,150				

NOTE: In order to qualify all or a portion of the total property for the exemption:

(1) you must have a signed statement for each household that qualifies (you keep the statement in case of further audit);
(2) you must complete the report on the reverse of this form.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING AFFIDAVIT	TITLE	DATE
▶		

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

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A. LIST OF QUALIFIED HOUSEHOLDS (Complete or attach list showing desired information, use additional sheets if necessary)

	UNIT NUMBER (use two lines if there are two households in a unit)	NUMBER OF PERSONS IN HOUSEHOLD (may be more than one household in unit)	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED $	RENT DOES NOT EXCEED $
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

B. RECAP FOR ALL FAMILIES, ELIGIBLE AND INELIGIBLE NOTE: The low-income exemption calculation is the value of low-income households to the total area of the property.	**EXAMPLE**	**ACTUAL**
1. Number of total housing units	100	
2. Number of units occupied by qualified low-income households	40	
3. Total area of building(s) *(square feet)*	150,000	
4. Area of qualified low-income households *(square feet)*	75,000	

INSTRUCTIONS FOR COMPLETION OF SUPPLEMENTAL AFFIDAVIT FOR BOE-237

Housing — Lower-Income Households
Eligibility Based on Family Household Income and Size

The claimant (tribe or tribally designated entity) must follow the instructions listed below.The claimant should provide each household living on the property with a copy of the attached form titled Lower-Income Households — Statement of Family Household Income, to be filed with and maintained by the claimant. The organization's property will not be allowed the exemption unless the proper information is provided to the Assessor in a completed affidavit, in duplicate.

A. LIST OF QUALIFIED HOUSEHOLDS

The claimant must list on the affidavit the following information for only those lower-income households that qualify:

(1) Home address, apartment number, room number, etc. Use two lines if there are two households at the same location, etc.

(2) The number of persons claimed to be in the household (one household for each line item).

(3) The maximum income limit reported by each household (this figure should agree with the income limit based upon the number of persons in the household that is printed on the affidavit).

NOTE: No reporting by line item is necessary for vacant room (areas), households that did not report, households that may not be lower-income, or for households whose incomes exceed the applicable income limits.

B. RECAP FOR ALL FAMILIES, ELIGIBLE, AND INELIGIBLE

The claimant must complete the "Recap" section of the affidavit for all households, eligible and ineligible, to show that at least 30% of the housing units are occupied or held by low-income tenants.

		Example
(1)	The total number of households	100
(2)	The number of low-income **qualified** households (one for each line item completed in A)	40
(3)	The total area of the building(s) (square feet)	150,000
(4)	The area of qualified low-income households (square feet)	75,000

(Suggested Family Household Income Reporting Form for _____)

Tribal Housing Tax Exemption (Revenue & Taxation Code section 237

LOWER-INCOME HOUSEHOLDS
STATEMENT OF HOUSEHOLD INCOME

Promptly sign and file this statement by _____ with an officer or the manager of the organization on whose property you reside.

Name(s) of Occupants: _____

_____

_____

_____

_____

Address or Unit No.: _____
(No P.O. Box Nos.)

_____

Complete the statement and return it to the manager of the organization that provides the housing.

1. Number of persons in family household *(see instructions).* _____

2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed $ _____. *(Enter the amount of the income limit, shown below, for the number of persons in family household.)*

NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
1	$55,000
2	$62,850
3	$70,700
4	$78,550
5	$84,850
6	$91,150
7	$97,450
8	$103,700

SIGNATURE ▶	TITLE	DATE

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

Suggested form for Tenant Verification of Income and Household Size for form BOE-237-A

GENERAL INFORMATION

Section 237 of the California Revenue and Taxation Code provides that property used exclusively for providing housing for lower-income households can qualify for an exemption from property taxes. This form is maintained by the owner/operator of your housing to provide verification of eligibility for the exemption from property tax in case of audit by the Assessor. It is not a public record and the owner/operator of your housing is expected to protect its confidentiality.

INSTRUCTIONS

FAMILY HOUSEHOLD INCOME

1. Enter the **names** of the persons who are in your household. Also, enter address or unit number.
2. Enter on line 1 the **number** of persons who are in your household.
3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
4. Sign the statement **if** your combined household income is the same as or less than the income limit. If your combined household income is more than the income limit, do not file this form.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside so the organization will have time to complete the form that must be filed with the Assessor.

HOUSEHOLD INCOME

Income includes but is not limited to:

(1) Wages, salaries, fees, tips, bonuses, commissions, and other employee compensation.
(2) Net income from the operation of a business or profession or from rental of real or personal property.
(3) Interest and dividends.
(4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability, or other similar types of periodic receipts.
(5) Unemployment and disability compensation, workers compensation and severance pay.
(6) Public assistance exclusive of any amount specified for shelter and utilities.
(7) Alimony, child support payments, and regular contributions or gifts from persons not residing in the dwelling.
(8) All regular pay, special pay, and allowances of a member of the Armed Forces who is head of the household or spouse.
(9) Per capita payments from your tribe, unless excluded under (1) below.

The following items shall not be considered as income:

(1) Casual, sporadic, or irregular gifts.
(2) Amounts specifically for or in reimbursement of the cost of medical expenses.
(3) Lump sum additions to family assets, such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains, and settlement for personal or property losses.
(4) Amounts of educational scholarships paid directly to the student or educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
(5) The value of food coupons.
(6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE, and ACE.
(7) Foster Child Care payments.
(8) Amounts excludable under 42 U.S.C.§1382b(a)(7), reimbursement for underpayments of SSI or other payments under the Social Security Act.