BOE-267-L (P1) REV. 13 (01-12)

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

This claim is filed for fiscal year 20 **—** 20

WEBSTER J. GUILLORY ORANGE COUNTY ASSESSOR

CIVIC CENTER PLAZA, BUILDING 11 625 N. ROSS STREET, ROOM 142 P.O. BOX 628 SANTA ANA, CA 92702-0628

	CALIFORNIE.	PHONE: (714) 834-2779 <u>www.ocgov.com/assessor</u>
This is a Supplemental Affidavit filed with		
☐ BOE-267, Claim for Welfare Exemption (First Filing)		
☐ BOE-267-A, Claim for Welfare Exemption (Annual Filing	3)	
SECTION 1. IDENTIFICATION OF APPLICANT		
Name of Organization		Corporate ID or LLC Number
Mailing Address (number and street)		l
City, State, Zip Code		
Organizational Clearance Certificate (OCC) No. have an OCC, have you filed a claim for an OCC with the BOE? Yes No	(Provide copy of certificate	with this claim if first filing). If you do not
☐ Yes ☐ No If No, see instructions for information on obtaining an OCC claim f	form	
SECTION 2. IDENTIFICATION OF PROPERTY	om.	
Address of property (number and street)		
, tautious of property (trained) 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 designated income households at rents that do not exceed those pressededral, state, or local financing or financial assistance confinancing or financial assistance. Please provide a copy of or a copy of an other legal document if you are filing a claim. B. The funds which would have been necessary to pay proper the units occupied by lower income households. C. At least one of the following criteria is applicable (check of tax-exempt mortgage revenue bonds; general of guaranteed by the federal government; or project—be financing" does not include federal rental assistance.	public agency or a recorded deed restriction of for use by lower income households are concribed by section 50053 of the Health and Soficities with section 50053, rents that do not of the regulatory agreement with a public agent on this property for the first time. (BOE-2) erry taxes are used to maintain the affordable one): Sopment, or operation of the property is final obligation bonds; local, state, or federal local ased federal funding under section 8 of the Fe through tenant rent-subsidy vouchers under the section of the property is final ased federal funding under section 8 of the Fe through tenant rent-subsidy vouchers under the section of the property is final ased federal funding under section 8 of the Fe through tenant rent-subsidy vouchers under the section of the property is final ased federal funding under section 8 of the Fe through tenant rent-subsidy vouchers under the section of the property is final ased federal funding under section 8 of the Fe	n, or other legal document, that restricts the ontinuously available to or occupied by lower afety Code, or, to the extent that the terms of exceed those prescribed by the terms of the ency, a copy of the recorded deed restriction, 267) lity of, reduce rents otherwise necessary for, and with government financing in the form ans or grants; or any loan insured, held, or dousing Act of 1937. (The term "government er section 8 of the Housing Act of 1937.)
17058, 23610.4, and 23610.5 or federal low-income (3) In the case of a claim that is filed for the 2000-20 the property are lower income households whose Code. The total exemption amount allowed under for any fiscal year on the sole basis of the application (section 214(g)(1)(c)) FOR ASSESSOR'S USE ONLY Received by	e housing tax credits pursuant to section 42 001 fiscal year or any fiscal year thereafter rents do not exceed the rent prescribed this subdivision to a taxpayer, with respectation of this subparagraph, may not exceed the work of the subparagraph.	of the Internal Revenue Code. er, 90 percent or more of the occupants of by section 50053 of the Health and Safety to a single property or multiple properties
of on (county or city) (date)	DAYTIME TELEPHONE	EMAIL ADDRESS

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		3		5		7	
2		4		6		8	

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

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 **EXAMPLE** ACTUAL the property. 1. 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. 75,000 150,000 4. Total area in square feet of building(s). D. Exemption Calculation **ACTUAL EXAMPLE** 75,000 / 150,000 Percentage of the area of lower income households occupying the property to the total area of the property. 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.

Corporate ID or LLC number:				
	LIST ALL LOW-INCOME PI	ROPERTIES SUBJECT	TO \$20,000 TAX	EXEMPTION

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

CERT	IFIC.	atic	N
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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.

LOWER INCOME HOUSEHOLDS FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET

WEBSTER J. GUILLORY ORANGE COUNTY ASSESSOR



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Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations or eligible limited liability companies providing housing for lower income households can qualify for the Welfare Exemption from property taxes for those units whose family household income does not exceed the limits stated herein.

_		ADDRESS OR UNIT NUMBER		
-		(No PO Box Numbers)		
	NAME/C) OF OCCUPA	MITE	NUMBER OF PERSONS IN	INCOME LIMIT
	NAME(S) OF OCCUPA	AN 15	FAMILY HOUSEHOLD	INCOME LIMIT
			1	\$
			2	
			3	
			4	
			5	
			6	
			7	
			8	
	Number of persons in family household I certify (or declare) under penalty of perjury under the year did not exceed \$	e laws of the State of California tha	at the family household income fo ne limit shown for the number o	r the prior calendar f persons in family

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INSTRUCTIONS

LOWER INCOME HOUSEHOLDS FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET

- 1. Enter the address or unit number and the names of the persons who comprise your household.
- 2. Enter on line 1 the **number** of persons who comprise 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.
- 5. Promptly return the statement to an officer or the manager of the organization on whose property you reside.

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.

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 to the 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.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 6914 of Title 25 of the California Code of Regulations.