EF-267-L3-R04-0524-01000055-1 BOE-267-L3 (P1) REV 04 (05-24)

WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS "OVER-INCOME" TENANT DATA (140% AMI)



Phong La ALAMEDA COUNTY ASSESSOR

1221 Oak St., Rm 145 Oakland, Ca. 94612-4288 (510) 272-3787 / FAX (510) 272-3803 www.acgov.org/assessor

OVER-INCOME TENANT DATA (40 /0 AIVII)				
This claim is filed for fiscal year 20 20)				
This is a Supplemental Affidavit filed with					
BOE-267, Claim for Welfare Exem	ption (First Filing)				
☐ BOE-267-A, Claim for Welfare Exe	emption (Annual Fil	ing)			
n the case of a property eligible for and re 2 or in the case of an owner of pr acome household, subject to a contract accupied by a lower income household absequent lien dates the household inco	operty that is a that complies w for welfare exer	a community vith the requir nption purpo	land trust (CLT) a rements of Section 4 ses of Revenue and	nd whose property 02.1, a unit shall co Taxation Code sed	is leased to a lowe ontinue to be treated a
1) the occupants' household income is no 2) the occupants were a lower income hou 3) the unit remains ren <mark>t-restricted.</mark>					ize,
ou must complete this affid <mark>av</mark> it if you <mark>ch</mark> ec n a unit under the provisio <mark>ns</mark> of Rev <mark>enue</mark> :				L1, indicating that yo	ou a <mark>re</mark> seeking exemption
ECTION 1. IDENTIFICATION OF APPLIC	ANT AND IDENT	IFICATION O	PROPERTY		
lame of Organization		_	Corporate	e ID or LLC Number	TCAC Number
address of Property (number and stre <mark>et)</mark>	Λ				
city, County, Zip Code			Ass <mark>es</mark> sor	's Parcel <mark>/A</mark> ssessment	Number(s)
ECTION 2. HOUSEHOLD INFORMATION					
ower income rental housing property that relfare exemption on a lower income rent ower income household, where the claims mit but do not exceed 140 percent of area elow to provide the required information, list	al housing prope ant seeks exempt medium income, sting all such units	rty in which to in the control of th	ne owner of property ccupied by household mpanied by an affidavi cupant initially met the	is a CLT and whose s whose incomes rise t that reports specific income limitation an	e property is leased to e above the lower incom information. Use the tabl d the unit continues to b
ent restricted, as they may continue to be nd Taxation Code. Provide information for nits occupied by households exceeding lo necessary.	each unit that was	s included on	BOE-267-L or BOE-2	67-L1 in Section 4.0	22 (Number of residentia
Address/Unit Number	No. of Persons in Household	Annual Household Income	Maxi <mark>mum Allowa</mark> ble Rent That Can Be Charged for the Unit	Charged to	Percentage of AMI From Which Maximum Rent Charged is Derived
			IOATIO:		
I certify (or declare) under penalty of perju any accompanying staten	ry under the laws o nents or documents	f the State of C	ICATION california that the forego ct, and complete to the l	ing and all information best of my knowledge	contained herein, includir and belief.
NAME OF CLAIMANT			TITLE		DATE
GNATURE OF CLAIMANT		DAYTIME T	ELEPHONE	EMAIL ADDRES	S

INSTRUCTIONS FOR FILING WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS — "OVER-INCOME" TENANT DATA (140% AMI)

This affidavit must be filed when seeking the welfare exemption on lower income rental housing property under the provisions of Revenue and Taxation Code sections 214(g)(2)(A)(iii) or (iv) and 259.15. These provisions are only applicable to lower income rental housing properties eligible for and receiving federal low-income housing tax credits (LIHTC) pursuant to Internal Revenue Code Section 42 or an owner of property that is a community land trust (CLT) and whose property is leased to a lower income household, subject to a contract that complies with the requirements of Section 402.1 and owned and operated by a nonprofit organization, eligible limited liability company, or limited partnership with an eligible managing general partner. Under these provisions, the welfare exemption continues to be available where the occupant(s) of a unit originally met the lower income threshold on the lien date in the fiscal year in which the occupancy of the unit commenced, but the household income of the occupants increased in subsequent years above the lower income limits, as long as the income does not exceed 140 percent of area median income (AMI), adjusted for family size ("over-income" tenants), and the unit continues to be rent restricted.

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 as provided for in Revenue and Taxation Code section 270. A separate affidavit must be filed for each location upon which you are seeking exemption under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii) or (iv). If you indicated on supplemental affidavit BOE-267-L, Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households, or BOE 267-L1, Welfare Exemption Supplemental Affidavit, Low-Income Housing Property Of Limited Partnership, that you are seeking exemption under this criteria, 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 259.15, the assessor shall keep this form confidential.

FISCAL YEAR

The fiscal year for which an exemption is being sought must be entered correctly. The proper fiscal year would be the fiscal year that follows the lien date (12:01 a.m., January 1) for which the taxable or exempt status of the property is being determined. For example, a person filing a timely claim in February 2018 would enter fiscal year "2018-2019" on their claim form. However, an entry of "2017-2018" on a claim form 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, the corporate identification number or LLC number assigned by the California Secretary of State, and the Tax Credit Allocation Committee (TCAC) number assigned to the rental housing project. 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 households for which the organization is seeking exemption under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii) or (iv), as indicated upon checking the box in Section 4.A2 on BOE-267-L or BOE 267-L1. This listing shall be those units included in the number of residential units occupied by households exceeding lower income limits but do not exceed 140% AMI shown in Section 4.C2 on BOE-267-L or BOE 267-L1.

