



Office of the Assessor  
Kings County

1400 W. Lacey Blvd.  
Hanford, CA. 93230  
559-852-2486  
fax 559-582-2794

BOE-267-L4 (P1) REV 00 (05-24)

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS  
"OVER-INCOME" TENANT DATA (100% AMI)**

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 an owner of property that is subject to an enforceable and verifiable agreement with a public agency, a unit shall continue to be treated as occupied by a lower income household for welfare exemption purposes of Revenue and Taxation Code section 214(g), even if on subsequent lien dates the household income exceeds the lower income threshold, provided that:

- (1) the occupants' household income is no more than 100 percent of area median income (AMI), adjusted for family size,  
(2) the occupants were a lower income household on the lien date when occupancy first began, and  
(3) the unit remains rent-restricted.

You must complete this affidavit if you checked the box in Section 4.A2 of BOE-267-L or BOE-267-L1, indicating that you are seeking exemption on a unit under the provisions of Revenue and Taxation Code section 214(g)(2)(A)(iii).

**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 259.15 of the Revenue and Taxation Code provides that for fiscal years 2024-25, the claim for welfare exemption on a lower income rental housing property that is subject to an enforceable and verifiable agreement with a public agency, where the claimant seeks exemption on units occupied by households whose incomes rise above the lower income limit but do not exceed 100 percent of area medium income, shall be accompanied by an affidavit that reports specific information. Use the table below to provide the required information, listing all such units where the occupant initially met the income limitation and the unit continues to be rent restricted, as they may continue to be treated as lower income units under the provision of section 214(g)(2)(A)(iii) of the Revenue and Taxation Code. Provide information for each unit that was included on BOE-267-L or BOE-267-L1 in Section 4.C2 (Number of residential units occupied by households exceeding lower income limits, but do not exceed 100% AMI ("over-income" tenants)). Attach additional sheets, if necessary.

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	Percentage of AMI From Which Maximum Rent Charged is Derived

**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,  
HOUSEHOLDS EXCEEDING LOW-INCOME LIMITS — "OVER-INCOME" TENANT DATA (100% 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) and 259.15. These provisions are only applicable to lower income rental housing properties that is subject to an enforceable and verifiable agreement with a public agency 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 100 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). 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. 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), 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 100% AMI shown in Section 4.C2 on BOE-267-L or BOE 267-L1.

