

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

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)

**SECTION 1. IDENTIFICATION OF APPLICANT**

Name of Organization	Corporate ID or LLC Number
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Mailing Address (number and street)

City, State, Zip Code

Organizational Clearance Certificate (OCC) No. \_\_\_\_\_ (Provide copy of certificate with this claim if first filing). If you do not have an OCC, have you filed a claim for an OCC with the Board of Equalization?

- Yes     No

If No, see instructions for information on obtaining an OCC claim form.

**SECTION 2. IDENTIFICATION OF PROPERTY**

Address of property (number and street)

City, County, Zip Code

Date Property Acquired

**SECTION 3. GOVERNMENT FINANCING OR TAX CREDITS; USE RESTRICTION**

As to the low-income housing property for which this claim is made, the applicant certifies that (check all applicable boxes):

- A. There is an enforceable and verifiable agreement with a public agency or a recorded deed restriction, or other legal document, that restricts the project's usage and that provides that the units designated for use by lower income households are continuously available to or occupied by lower income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents that do not exceed those prescribed by the terms of the financing or financial assistance. Please provide a copy of the regulatory agreement with a public agency, a copy of the recorded deed restriction, or a copy of an other legal document if you are filing a claim on this property for the first time. (BOE-267)
- B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of, reduce rents otherwise necessary for, the units occupied by lower income households.
- C. At least one of the following criteria is applicable (check one):
- (1) The acquisition, construction, rehabilitation, development, or operation of the property is financed with government financing in the form of tax-exempt mortgage revenue bonds; general obligation bonds; local, state, or federal loans or grants; or any loan insured, held, or guaranteed by the federal government; or project-based federal funding under section 8 of the Housing Act of 1937. (The term "government financing" does not include federal rental assistance through tenant rent-subsidy vouchers under section 8 of the Housing Act of 1937.)
- (2) The owner is eligible and receives state low-income housing tax credits pursuant to Revenue and Taxation sections 12205, 12206, 17057.5, 17058, 23610.4, and 23610.5 or federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.
- (3) In the case of a claim that is filed for the 2000-2001 fiscal year or any fiscal year thereafter, 90 percent or more of the occupants of the property are lower income households whose rents do not exceed the rent prescribed by section 50053 of the Health and Safety Code. The total exemption amount allowed under this subdivision to a taxpayer, with respect to a single property or multiple properties for any fiscal year on the sole basis of the application of this subparagraph, may not exceed one hundred thousand dollars (\$100,000) of tax. [section 214(g)(1)(c)]

**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	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	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.

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**





