EF-267-H-R08-0611-01000295-1
BOE-267-H (P1) REV. 08 (06-11)

# WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSING – ELDERLY OR HANDICAPPED FAMILIES

**Phong La**
**ALAMEDA COUNTY ASSESSOR**
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www.acgov.org/assessor

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

Mailing Address (number and street) | Corporate ID or LLC Number

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 BOE?

☐ 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. Household Information**

**A. Eligibility Based on Family Household Income**

Section 214(f) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes only to the extent that household incomes of families residing there 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 |
|---|---|---|---|---|---|
| 1 | $78,600 | 4 | $112,300 | 7 | $139,250 |
| 2 | $89,850 | 5 | $121,300 | 8 | $148,250 |
| 3 | $101,050 | 6 | $130,250 | | |

**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 family that qualifies (you should keep the statement for future audits); and (2) you must complete the report on pages 2 and 3 of this claim.

**FOR ASSESSOR'S USE ONLY**

Received by _____ *(Assessor's designee)*

of _____ *(county or city)* on _____ *(date)*

**Whom should we contact during normal business hours for additional information?**

NAME

DAYTIME TELEPHONE ( ) | EMAIL ADDRESS

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

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**B. List of Qualified Families**

Complete or attach list showing desired information for only those households that qualify; use additional sheets if necessary.

| ADDRESS / UNIT NUMBER *(use two lines if there are two families in a unit)* | NO. OF PERSONS IN FAMILY *(may be more than one family in unit)* | MAXIMUM INCOME FOR FAMILY DOES NOT EXCEED |
|---|---|---|
| 1. | | $ |
| 2. | | $ |
| 3. | | $ |
| 4. | | $ |
| 5. | | $ |

| C. Recap for All Families, Eligible and Ineligible | EXAMPLE | ACTUAL |
|---|---|---|
| 1. Number of qualified families. *(one for each line filled in above)* | 110 | |
| 2. Number of non-qualified families. *(Occupants did not sign statement, refused to report, amount of income is over the limit, or unit was occupied by other than elderly or handicapped family)* | 10 | |
| 3. Total number of families. | 120 | |

| D. Exemption Calculation | EXAMPLE | ACTUAL |
|---|---|---|
| Percentage which the number of low and moderate-income elderly and handicapped families occupying the property is of the total number of families occupying the property. | 110 / 120 | / |
| Maximum percentage of value of property eligible for exemption. | 91.66% | |

THIS IS A SAMPLE! DO NOT USE!

**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 | TITLE | DATE |
|---|---|---|
| | | |

SIGNATURE ▶

# INSTRUCTIONS FOR FILING
# WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT
# HOUSING – ELDERLY OR HANDICAPPED FAMILIES

## FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(f), 251, and 254.5 of the Revenue and Taxation code and must be filed when seeking exemption on housing for elderly or handicapped families that is owned and operated by a nonprofit organization 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 3 of 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 family living on the property with a copy of form BOE-267-H-A, *Elderly and Handicapped Families, Family Household Income Reporting Worksheet.*

**The organization keeps the completed, signed worksheet in case of further audit.** Do not submit the worksheets with your filing.

## 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 elderly or handicapped housing property, corporate identification number (or limited liability number if the organization is a limited liability company), and mailing address.

## SECTION 2. Identification of Property.

Identify the location of the elderly or handicapped housing property, county in which the property is located, and the date the property was acquired by the organization.

## SECTION 3. Household Information.

Include a list of low and moderate-income elderly and handicapped families 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).

## 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.

THIS IS A SAMPLE! DO NOT USE!