BOE-236-A (P1) REV. 11 (05-19)

## SUPPLEMENTAL AFFIDAVIT FOR BOE-236 HOUSING — LOWER-INCOME HOUSEHOLDS ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME (Yearly Filing)



# Joseph E. Holland County Clerk, Recorder and Assessor

P.O. Box 159, Santa Barbara, CA 93102-0159 Santa Barbara (805) 568-2550 Santa Maria (805) 346-8310

This affidavit is required under the provisions of section 251 of the Revenue and Taxation Code for those organizations filing BOE-236, Exemptions of Leased Property Used Exclusively and Soley for Low-Income Housing.

This affidavit supplements the claim for exemption and must be filed with the Assessor. If you do not complete and file this form, it is grounds for denial of the exemption.

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	(na	me of person making affic	davit)		states.
<ol> <li>That as</li></ol>	ed at	(corporate or o		ding zip code)	
	ELIGIBILITY I	BASED ON FAMILY H	HOUSEHOLD IN	COME	
Section 236 of the California Revenue and Taxation Code provides that property used exclusively and soley for providing housing for lower-income households can qualify for an exemption from property taxes to the extent that incomes of households residing therein do not exceed amounts listed below:  No. of Persons  Maximum  No. of Persons  Maximum  No. of Persons  Maximum  No. of Persons					
in Household	Income	in Household	Income	in Household	Income
1 2 3	\$91,200 \$104,250 \$117,30 <mark>0</mark>	4 5 6	\$130,350 \$140,800 \$151,250	7 8	\$161,600 \$172,050
NOTE: If a dollar amount is no county and they change		h number of persons,	contact the Asse	essor. The amounts ar	e different for each
In order to qualify all or a port household that qualifies (you ke of this form.			•		
		CERTIFICATI	ON		
I certify (or declare) under pena including any accompanying					
SIGNATURE OF PERSON MAKING AFFIDAVIT		TITLE			

THIS AFFIDAVIT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.



## A. LIST OF QUALIFIED HOUSEHOLDS

	UNIT NUMBER (use two lines if there are two households in a unit)	NUMBER OF PERSONS IN HOUSEHOLD  (may be more than one household in unit)	HOUSEHO	M INCOME FOR OLD DOES NOT XCEED
2 3 4 5 6 7 8 9 10 11 12 13 14 15				
18 19 20	<b>D</b> (		<b>7</b> =	
NOTE: The exer	al number of residential unit <mark>s.</mark> Th	OME HOUSEHOLDS or of "units serving lower-income households is percentage is applied to the entire property	EXAMPLE	ACTUAL
1. Number of re	sidential units designated for use	by or serving lower-income households.	80	
2. Total number	of residential units.		100	
	which the number of "units serving sidential units. (BN1 / B2 above	ng lower-income households" is of the total	80% (80/100)	

# INSTRUCTIONS FOR COMPLETION OF SUPPLEMENTAL AFFIDAVIT FOR BOE-236

Housing — Lower-Income Households Eligibility Based on Family Household Income

The claimant (organization) must follow the instructions listed below. The claimant should provide each household living on the property with a copy of the attached form titled Lower-Income Households — Statement of Family Household Income. The organization's property will not be allowed the exemption unless the proper information in a completed affidavit, in duplicate, is provided to the Assessor.

### **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.

### A. LIST OF QUALIFIED HOUSEHOLDS

The claimant must list on the affidavit the following information for only those lower-income households that qualify:

- (1) Home address, apartment number, room number, etc. Use two lines if there are two households at the same location, etc.
- (2) The number of persons claimed to be in the household (one household for each line item).
- (3) The maximum income limit reported by each household (this figure should agree with the income limit based upon the number of persons in the household that as printed on the affidavit).

NOTE: No **by line item** reporting is necessary for vacant room (areas), households that did not report, households that may not be lower-income, or for households whose incomes exceed the applicable income limits.

### B. NUMBER OF UNITS SERVING LOWER-INCOME HOUSEHOLDS

The claimant must complete this section of the affidavit for all households, eligible and ineligible, by entering:

				E	xample
(1)	The total number of households				80
(2)	The total number of residential units				100
(3)	The exemption calculation percentage is computed by dividing the lower-income units B(1) by the total number 80% (80/100 of units B(2)			80/100)	



(Suggested Family Household Income Reporting Form for \_\_\_\_\_)

# LOWER-INCOME HOUSEHOLDS STATEMENT OF HOUSEHOLD INCOME

Promptly sign and file this statement by property you reside.	with a	an officer or the manager of the organization on whose
Name(s) of Occupants:		
TH	1S	IS A
Address or Unit No.: (No P.O. Box Nos.)		PLE!
Complete the statement and return it to the r	manager of the organizatio	on that provides the housing.
1. Number of persons in family household (	(see instructions).	
		State of California that the family household income for amount of the income limit, shown below, for the number
	MBER OF PERSONS AMILY HOUSEHOLD	INCOME LIMIT
	2	\$91,200 \$104,250
	3	\$117,300
	4	\$130,350
	5	\$140,800
	6	\$151,250
	7	\$161,600
	8	\$172,050

TITLE

DATE



SIGNATURE

### (FAMILY HOUSEHOLD INCOME REPORTING FORM)

### **GENERAL INFORMATION**

Section 236 of the California Revenue and Taxation Code provides that property used exclusively for providing housing for lower-income households can qualify for an exemption from property taxes.

#### **INSTRUCTIONS**

#### **FAMILY HOUSEHOLD INCOME**

- 1. Enter the **names** of the persons who are in your household. Also, enter address or unit number.
- 2. Enter on line 1 the **number** of persons who are in 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 so the organization will have time to complete the form that must be filed with the Assessor.

### **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 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.

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