BOE-236-A (P1) REV. 09 (05-12)

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

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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 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.

_____ states:
(name of person making affidavit)

1. That as _____,
(title, such as president, etc.)
2. of the _____,
(corporate or organization name)
3. the mailing address of which is _____,
(complete address including zip code)
4. for the property located at _____.
(address of property, including zip code)
5. That this affidavit is made on behalf of the above organization in support of a claim for exemption for the **20** _____ **- 20** _____ fiscal year. (Example: a person filing a timely claim in February 2011 would enter "2011-2012.")

ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME

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 to the extent that incomes of 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
1		4		7	
2		5		8	
3		6			

NOTE: If a dollar amount is not entered for each number of persons, contact the Assessor. The amounts are different for each county and they change annually.

In order to qualify all or a portion of the total property for the exemption, you must have: (1) a signed statement for each household that qualifies (you keep the statement in case of further audit); and (2) you must complete the report on the reverse of this form.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING AFFIDAVIT	TITLE	DATE
▶		

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)	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			

B. RECAP FOR ALL FAMILIES, ELIGIBLE AND INELIGIBLE NOTE: The low-income exemption calculation is the value of low-income households to the total area of the property.	EXAMPLE	ACTUAL
1. Number of total households	100	
2. Number of qualified low-income households	40	
3. Total area of building(s) *(square feet)*	150,000	
4. Area of qualified low-income households *(square feet)*	75,000	

C. EXEMPTION CALCULATION	EXAMPLE	ACTUAL
Percentage of the area of lower-income households occupying the property to the total area of the property.	**75,000/150,000**	
Percentage of Value of Property Eligible for Exemption	**50%**	

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. RECAP FOR ALL FAMILIES, ELIGIBLE, AND INELIGIBLE

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

		Example
(1)	The total number of households	100
(2)	The number of low-income **qualified** households (one for each line item completed in B, above)	40
(3)	The total area of the building(s) (square feet)	150,000
(4)	The area of qualified low-income households (square feet)	75,000

C. EXEMPTION CALCULATION

The claimant must complete the Exemption Calculation section and enter the percentage of property value eligible for exemption on the appropriate line.

The exemption calculation percentage is computed by:

(1) Entering the total number of households occupying the property (in the example the number is 100).

(2) Enter the number of lower-income households occupying the property (in the example the number is 40).

(3) Dividing the number in B(4) above (75,000) by the number in B(3) (150,000) to obtain the percentage of value of property eligible for exemption: 75,000/150,000 = 50 percent.

(Suggested Family Household Income Reporting Form for _____)

LOWER-INCOME HOUSEHOLDS
STATEMENT OF HOUSEHOLD INCOME

Promptly sign and file this statement by _____ with an officer or the manager of the organization on whose property you reside.

Name(s) of Occupants: _____

_____

_____

_____

_____

Address or Unit No.: _____
(No P.O. Box Nos.)

_____

Complete the statement and return it to the manager of the organization that provides the housing.

1. Number of persons in family household *(see instructions).* _____

2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed $ _____. *(Enter the amount of the income limit, shown below, for the number of persons in family household.)*

NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
1	$
2	$
3	$
4	$
5	$
6	$
7	$
8	$

SIGNATURE	TITLE	DATE
▶		

(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.