BOE-267-H (P1) REV. 08 (06-11)

DENNIS DRAEGER
ASSESSOR-RECORDER-COUNTY CLERK
COUNTY OF SAN BERNARDINO
ASSESSOR'S OFFICE
172 West Third Street
San Bernardino, CA 92415-0310
www.sbcounty.gov/assessor
(909) 387-8307 - 1-877-885-7654

WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT, HOUSING – ELDERLY OR HANDICAPPED FAMILIES

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		4		7	
2		5		8	
3		6			

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

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%	

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.

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ELDERLY OR HANDICAPPED FAMILIES
FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET

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Section 214(f) of the 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 for those units whose family household income does not exceed the limits stated here.

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the Assessor.

ADDRESS OR UNIT NUMBER
(*NO P. O. BOX NUMBERS)*

NAME(S) OF OCCUPANTS	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
	1	$
	2	$
	3	$
	4	$
	5	$
	6	$
	7	$
	8	$

If more than one person is residing in a unit, do you consider yourselves a family? ☐ Yes ☐ No

If **NO**, report on line 1 below the number of persons in your family. Each non-family member must complete a separate statement.

1. Number of persons in family household: _____

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 for the number of persons in the family household.)*

NAME	TITLE	DATE

SIGNATURE ▶

NOTE TO MANAGER: RETAIN THIS FORM FOR YOUR RECORDS