EXEMPTION OF LEASED PROPERTY USED EXCLUSIVELY FOR LOW-INCOME HOUSING



WEBSTER J. GUILLORY ORANGE COUNTY ASSESSOR CIVIC CENTER PLAZA, BUILDING 11 625 N. ROSS STREET, ROOM 142 P.O. BOX 628 SANTA ANA, CA 92702-0628 TELEPHONE: (714) 834-2779 www.ocgov.com/assessor

		, who is filing
(name of person ma	king claim)	
this claim as, or on behalf of, the		the property described herein, states:
1. That as	ssee)	
	er, partner, corporate officer, etc.)	
2. of the	(name of organization, etc.)	
3. the mailing address of which is	manie or organization, etc.)	ZIP
	mplete mailing address, including zip cod	le)
4. the location of the property for which exemption is claimed is	S	
(give complete address		ZIP
 That this claim for exemption is made for the 20 20_ person filing a timely claim in February 2011 would enter "20 		sed property described above. (Example: a
6. That the property was leased to the lessee for a term of 35 remaining term of 35 years or more (the Assessor may requ	-	
7. That the property is used exclusively and solely for rental horal as defined in section 50093 of the Health and Safety Code: provided by section 50093 of the Health and Safety Code: provided by the lessee (if this claim is filed by the lessor). The	An affidavit affirming that th	e tenants' incomes do not exceed the limits be provided within days, [] will be
 8. That the property is leased and operated by a (check one): a. religious, hospital, scientific, or charitable fund, found and qualify for the Welfare Exemption provided by se claim to be allowed. b. public housing authority or public agency. c. limited partnership in which the managing general p under section 501(c)(3) of the Internal Revenue Coopartnership agreement, and the Certificate of Limitendorsement by the Secretary of State [] are attantallowed without these documents. 	ection 214 of the Revenue and artner has received a determined by the contract of the contract	nd Taxation Code in order for this exemption rmination that it is a charitable organization opies of the determination letter, the limited cluding any amendments (LP-2), showing
FOR ASSESSOR'S USE ONLY	Whom should w	ve contact during normal business
I ON AGGEGGEN G GGE GNE!	hours f	or additional information?
Received by	NAME ADDRESS (street, city, state, zip co	ode)
(7		
On(date)	DAYTIME PHONE NUMBER	
CER	TIFICATION	
I certify (or declare) under penalty of perjury under the laws of including any accompanying statements or documents, is SIGNATURE OF PERSON MAKING CLAIM	of the State of California that t	
E-MAIL ADDRESS		

BOE-236-A (P1) REV. 08 (06-11)

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



WEBSTER J. GUILLORY
ORANGE COUNTY ASSESSOR
CIVIC CENTER PLAZA, BUILDING 11
625 N. ROSS STREET, ROOM 142
P.O. BOX 628
SANTA ANA, CA 92702-0628
TELEPHONE: (714) 834-2779
www.ocgov.com/assessor

states:

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.

		(na	ame of person making affi	davit)		states.
1.	That as		(title, such	as president, etc.)		,
	6.11		,	, , , , , , , , , , , , , , , , , , , ,		
2.	of the		(corporate or o	organization name)		,
3.	the mailing address	of which is				,
	J		(c	omplete address inc	cluding zip code)	,
4.	for the property locat	ed at	(addre	ess of property, inclu	ıdina zip code)	
5.	That this affidavit is 20 20		alf of the above org	anization in suุ	oport of a claim for e	exemption for the
		ELIGIBILITY	BASED ON FAMILY	HOUSEHOLD IN	ICOME	
therein o	come households can do not exceed amounts No. of Persons in Household		No. of Persons in Household	Maximum Income	No. of Persons in Household	Maximum Income
	1		4		7	
	2 3		5 6		8	
In order	If a dollar amount is no county and they chang to qualify all or a porold that qualifies (you known.	ge annually.	property for the exer	nption, you mus	t have: (1) a signed s	statement for each
			CERTIFICATI	ON		
	/ (or declare) under pen uding any accompanyin					
SIGNATURE	E OF PERSON MAKING AFFIDAVIT	•	TITLE		DATE	

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	INCOME FOR LD DOES NOT CEED
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 NOTE: The low-income exemption calculation is		EXAMPLE	ACTUAL
to the total area of the property.	the value of low income mouseholds		
Number of total households		100	
2. Number of qualified low-income household	ls	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 house total area of the property.	cholds occupying the property to the	75,000/150,000	
Percentage of Value of Property Eligible fo	r 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

property you reside.	nent by with	an officer or the manager of the	organization on whose
Name(s) of Occupan	ts:		
Address or Unit No.:			
(No P.O. Box Nos.)			
	n it to the manager of the organizat		
Number of persons in family h	ousehold (see instructions).		
	nalty of perjury under the laws of th t exceed \$ <i>(Enter the</i>		
	NUMBER OF PERSONS		
	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT	
		INCOME LIMIT \$ 51,700	
	IN FAMILY HOUSEHOLD		
	IN FAMILY HOUSEHOLD 1	\$ 51,700	
	IN FAMILY HOUSEHOLD 1 2	\$ 51,700 \$ 59,100	
	1 2 3	\$ 51,700 \$ 59,100 \$ 66,500	
	1 2 3 4	\$ 51,700 \$ 59,100 \$ 66,500 \$ 73,850	
	1 2 3 4 5	\$ 51,700 \$ 59,100 \$ 66,500 \$ 73,850 \$ 79,800	
	1 2 3 4 5 6	\$ 51,700 \$ 59,100 \$ 66,500 \$ 73,850 \$ 79,800 \$ 85,700	
	1 2 3 4 5 6 7	\$ 51,700 \$ 59,100 \$ 66,500 \$ 73,850 \$ 79,800 \$ 85,700 \$ 91,600	

(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.