Clear Form

BOE-236-A (S1F) REV. 7 (8-07)

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

TULARE COUNTY ASSESSOR/CLERK-RECORDER

221 S. MOONEY BLVD., ROOM 102-E
VISALIA, CALIFORNIA 93291-4593
(559) 636-5100 / Fax: (559) 737-4468

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 __10__ - 20 __11__ fiscal year.

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	$31,250	4	$44,650	7	$55,350
2	$35,700	5	$48,200	8	$58,950
3	$40,200	6	$51,800		

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.

A. 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. 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. 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.