BOE-236 REV. 05 (06-11)

EXEMPTION OF LEASED PROPERTY USED EXCLUSIVELY FOR LOW-INCOME HOUSING

Phil Ting, Assessor-Recorder
Office of the Assessor-Recorder
City and County of San Francisco
1 Dr. Carlton B. Goodlett Place, Room 190
San Francisco, CA 94102
(415) 554-5596

_____, who is filing
(name of person making claim)

this claim as, or on behalf of, the _____ of the property described herein, states:
(lessor or lessee)

1. That as _____
(owner, partner, corporate officer, etc.)
2. of the _____
(name of organization, etc.)
3. the mailing address of which is _____ ZIP _____
(give complete mailing address, including zip code)
4. the location of the property for which exemption is claimed is
_____ ZIP_____
(give complete address)
5. That this claim for exemption is made for the 20____ - 20____ fiscal year on the leased property described above. (Example: a person filing a timely claim in February 2011 would enter "2011-2012.")
6. That the property was leased to the lessee for a term of 35 years or more or that the lease was transferred to the lessee with a remaining term of 35 years or more (the Assessor may require a copy of the lease be submitted).
7. That the property is used exclusively and solely for rental housing and related facilities for tenants who are persons of low income as defined in section 50093 of the Health and Safety Code. An affidavit affirming that the tenants' incomes do not exceed the limits provided by section 50093 of the Health and Safety Code: [ ] is attached, [ ] will be provided within _____ days, [ ] will be provided by the lessee (if this claim is filed by the lessor). The exemption cannot be allowed without the income affidavit.
8. That the property is leased and operated by a (check one):
   - [ ] a. religious, hospital, scientific, or charitable fund, foundation, or corporation. **Note:** if this box is checked, the lessee must file and qualify for the Welfare Exemption provided by section 214 of the Revenue and Taxation Code in order for this exemption claim to be allowed.
   - [ ] b. public housing authority or public agency.
   - [ ] c. limited partnership in which the managing general partner has received a determination that it is a charitable organization under section 501(c)(3) of the Internal Revenue Code. If this box is checked, copies of the determination letter, the limited partnership agreement, and the Certificate of Limited Partnership (LP-1), including any amendments (LP-2), showing endorsement by the Secretary of State [ ] are attached, [ ] will be submitted by the lessee. The exemption cannot be allowed without these documents.

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

ADDRESS *(street, city, state, zip code)*

DAYTIME PHONE NUMBER
( )

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 CLAIM	TITLE	DATE
▶		

E-MAIL ADDRESS

THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.