

**Joaquín Torres****Assessor-Recorder**
 1 Dr. Carlton B. Goodlett Place
 City Hall - Room 190
 San Francisco, CA 94102-4698

**LOWER INCOME HOUSEHOLDS
 FAMILY HOUSEHOLD INCOME REPORTING WORKSHEET
 (100% AMI)**

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations or eligible limited liability companies providing housing for lower income households can qualify for the Welfare Exemption from property taxes for those units whose family household income does not exceed the limits stated herein. Pursuant to section 214(g)(2)(A)(iii), for property that is subject to an enforceable and verifiable agreement with a public agency, units shall continue to qualify for exemption if the occupants were lower income households when they first moved into the unit, but whose income has subsequently increased to no more than 100 percent of area median income (AMI) ("over-income" tenants).

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 County Assessor to claim property tax exemption on qualifying units in the property.

Section 1. ADDRESS OR UNIT NUMBER (No P.O. Box Numbers)

Section 2.

Actual Tenant Income

2026-27 Tax Year

NAME(S) OF OCCUPANTS	Number of Persons in Family Household	Lower Income Limit	100% AMI Limit
	1	\$109,700	\$137,125
	2	\$125,350	\$156,688
	3	\$141,000	\$176,250
	4	\$156,650	\$195,813
	5	\$169,200	\$211,500
	6	\$181,750	\$227,188
	7	\$194,250	\$242,813
	8	\$206,800	\$258,500

Section 3.

Check the applicable box to indicate which income limit applies to your household income for the 2026 calendar year, based on the number of persons in your household:

- ☐ Does not exceed lower income limit
- ☐ Exceeds lower income limit, but not greater than 100% of AMI
- ☐ Exceeds 100% AMI limit

Section 4.

- Number of persons in family household _____. This number should match the number of persons listed in Section 2 above.
- 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 applicable income limit shown for the number of persons in family household.)

SIGNATURE

PRINT NAME

DATE


NOTE TO MANAGER: RETAIN THIS FORM FOR YOUR RECORDS
