

CALIFORNIA STATE BOARD OF EQUALIZATION

**SUPPLEMENTAL CLEARANCE CERTIFICATE
FOR LIMITED PARTNERSHIP LOW-INCOME HOUSING
PROPERTY — WELFARE EXEMPTION**



Managing General Partner of Limited Partnership:

[]

OCC No.:

Corp. ID:

[]

Name of Limited Partnership and Property Location:

[]

Date of Certificate:

SCC No.:

Fiscal Year First Qualified:

[]

BOE-277-SCC REV. 4 (6-13)

THIS CERTIFICATE MUST BE SUBMITTED TO
THE COUNTY ASSESSOR WHEN FILING A
CLAIM FOR WELFARE EXEMPTION FOR
LOW-INCOME HOUSING PROPERTY.

In accordance with section 254.6
of the Revenue and Taxation
Code, the Board has determined
that this property meets all the
organizational requirements of
section 214(g) and Property Tax
Rules 140, 140.1, and 140.2.

**NOTICE TO LIMITED PARTNERSHIP
CLAIMING WELFARE EXEMPTION FOR LOW-INCOME HOUSING PROPERTY**

This Supplemental Clearance Certificate (SCC) is issued to the limited partnership for the low-income housing property listed above. The nonprofit managing general partner of this limited partnership has qualified for an Organizational Clearance Certificate (OCC) (BOE-277-OCC) issued by the Board of Equalization (Board), and qualifies to be an eligible managing general partner for the limited partnership for the purposes of claiming the welfare exemption for the low-income housing property. This SCC verifies that the Board has determined that the limited partnership has met the organizational requirements to qualify for the welfare exemption for the above listed property.

To ensure continued qualification for the SCC, claim form BOE-278-SCC, *Verification for Continued Eligibility of Supplemental Clearance Certificate – Welfare Exemption* must be completed, signed, and filed with the Board, along with supporting documents upon request. The Board may institute an audit of the limited partnership to ascertain whether the limited partnership continues to meet the organizational requirements of Revenue and Taxation Code section 214(g) and Property Tax Rules 140, 140.1 and 140.2 to qualify for the welfare exemption. If you have any questions concerning the requirements, you may contact the State Board of Equalization, Property and Special Taxes Department, County-Assessed Properties Division, Exemptions Section, at 916-274-3430.

The county assessor may not approve a welfare exemption claim on low-income housing property owned by a limited partnership unless the managing general partner of the limited partnership holds a valid OCC in accordance with Revenue and Taxation Code section 254.6 and the limited partnership holds a valid SCC. The assessor may deny a claim for the exemption notwithstanding the fact that the limited partnership has been granted an SCC and the managing general partner has been issued an OCC. Annually, claims for the welfare exemption must be filed on or before February 15 with the assessor of the county in which the property is located in order to avoid a late filing penalty under section 270. Exemption claim forms may be obtained from the assessor.