



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
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No. 2022/030

July 11, 2022

TO COUNTY ASSESSORS:

**2023-24 INCOME LEVELS FOR LEASED PROPERTY
 USED EXCLUSIVELY FOR LOW-INCOME RENTAL HOUSING**

Revenue and Taxation Code¹ section 236 provides exemption for low-income rental housing property that is leased for a term of 35 years or more, where the lessor does not otherwise qualify for a tax exemption pursuant to the welfare exemption of section 214. The property must be leased and operated by religious, hospital, scientific, or charitable funds, foundations, corporations, public housing authorities, public agencies, or limited partnerships 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 and is operating the property in accordance with its exempt purpose. Qualified organizations may receive exemption from taxation on the possessory interest or the fee interest in the property throughout the term of the lease.

Annually, the California Department of Housing and Community Development (HCD) publishes state income limits for various income categories and numbers of persons residing in the household. The income limits are provided for each county in the state and are developed based on data released by the U.S. Department of Housing and Urban Development (HUD). These limits are used to determine eligibility for the exemption of leased property used exclusively and solely² for low-income rental housing property and its related facilities. The State Board of Equalization (BOE) compiles the income limits published by HCD and provides it to County Assessors to utilize in determining exemption eligibility.

Attached is the list reflecting the various income levels of households by county to determine eligibility for exemption on leased property used exclusively for low-income rental housing for fiscal year 2023-24, which corresponds with the January 1, 2023 lien date. The income limits are from the "Low Income" category of the "State Income Limits for 2022" published by HCD on May 13, 2022.

Claimants requesting exemption from property taxes on leased property used exclusively for low-income rental housing must file BOE-236, *Exemption Of Leased Property Used Exclusively For Low-Income Housing*, annually with the County Assessor and attach BOE-236-A,

¹ All statutory references are to the Revenue and Taxation Code, unless otherwise indicated.

² This is in contrast to the welfare exemption of section 214 where a *partial* exemption may be granted on the portion of the property rented to qualifying tenants and no exemption on the portion rented to non-qualifying tenants. The statutory provisions of section 236 do not provide for such partial exemption on the leased property where the lessor is not a qualified welfare exempt organization.

Supplemental Affidavit For BOE-236 Housing—Lower-Income Households Eligibility Based On Family Household Income (Yearly Filing).

The Assessor should insert (preprint) the income limits for its county into the "Maximum Income" column on BOE-236-A prior to providing the claimant with the affidavit. The corresponding fiscal year for which the income limits are applicable should also be preprinted at the top of page one of the supplemental affidavit.

Claimants must provide information on the property for which the exemption is claimed and indicate what type of organization is leasing and operating said property on BOE-236. Claimants must list each qualified unit, the corresponding number of persons in each household, and the respective maximum income for the household on page two of BOE-236-A. The maximum income reported for each household on page two of the supplemental affidavit should agree with the income limit for the number of persons in the household as preprinted on page one.

If you have questions regarding the attached income levels or questions concerning the exemption described in this letter, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:dc
Attachment

Attachment A

LOWER INCOME HOUSEHOLD INCOME LIMITS LEASED PROPERTY USED EXCLUSIVELY FOR LOW-INCOME RENTAL HOUSING (To be used with affidavits filed for fiscal year 2023-24)

| County | Number of Persons in Household | | | | | | | |
|-----------------|--------------------------------|---------|---------|---------|---------|---------|---------|---------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Alameda | 76,750 | 87,700 | 98,650 | 109,600 | 118,400 | 127,150 | 135,950 | 144,700 |
| Alpine | 50,900 | 58,150 | 65,400 | 72,650 | 78,500 | 84,300 | 90,100 | 95,900 |
| Amador | 48,550 | 55,450 | 62,400 | 69,300 | 74,850 | 80,400 | 85,950 | 91,500 |
| Butte | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Calaveras | 50,400 | 57,600 | 64,800 | 72,000 | 77,800 | 83,550 | 89,300 | 95,050 |
| Colusa | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Contra Costa | 76,750 | 87,700 | 98,650 | 109,600 | 118,400 | 127,150 | 135,950 | 144,700 |
| Del Norte | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| El Dorado | 56,750 | 64,850 | 72,950 | 81,050 | 87,550 | 94,050 | 100,550 | 107,000 |
| Fresno | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Glenn | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Humboldt | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Imperial | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Inyo | 46,350 | 52,950 | 59,550 | 66,150 | 71,450 | 76,750 | 82,050 | 87,350 |
| Kern | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Kings | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Lake | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Lassen | 45,000 | 51,400 | 57,850 | 64,250 | 69,400 | 74,550 | 79,700 | 84,850 |
| Los Angeles | 66,750 | 76,250 | 85,800 | 95,300 | 102,950 | 110,550 | 118,200 | 125,800 |
| Madera | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Marin | 104,400 | 119,300 | 134,200 | 149,100 | 161,050 | 173,000 | 184,900 | 196,850 |
| Mariposa | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Mendocino | 45,000 | 51,400 | 57,850 | 64,250 | 69,400 | 74,550 | 79,700 | 84,850 |
| Merced | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Modoc | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Mono | 45,300 | 51,800 | 58,250 | 64,700 | 69,900 | 75,100 | 80,250 | 85,450 |
| Monterey | 63,700 | 72,800 | 81,900 | 91,000 | 98,300 | 105,600 | 112,850 | 120,150 |
| Napa | 70,550 | 80,600 | 90,700 | 100,750 | 108,850 | 116,900 | 124,950 | 133,000 |
| Nevada | 55,100 | 63,000 | 70,850 | 78,700 | 85,000 | 91,300 | 97,600 | 103,900 |
| Orange | 75,900 | 86,750 | 97,600 | 108,400 | 117,100 | 125,750 | 134,450 | 143,100 |
| Placer | 56,750 | 64,850 | 72,950 | 81,050 | 87,550 | 94,050 | 100,550 | 107,000 |
| Plumas | 45,750 | 52,300 | 58,850 | 65,350 | 70,600 | 75,850 | 81,050 | 86,300 |
| Riverside | 49,300 | 56,350 | 63,400 | 70,400 | 76,050 | 81,700 | 87,300 | 92,950 |
| Sacramento | 56,750 | 64,850 | 72,950 | 81,050 | 87,550 | 94,050 | 100,550 | 107,000 |
| San Benito | 58,900 | 67,300 | 75,700 | 84,100 | 90,850 | 97,600 | 104,300 | 111,050 |
| San Bernardino | 49,300 | 56,350 | 63,400 | 70,400 | 76,050 | 81,700 | 87,300 | 92,950 |
| San Diego | 72,900 | 83,300 | 93,700 | 104,100 | 112,450 | 120,800 | 129,100 | 137,450 |
| San Francisco | 104,400 | 119,300 | 134,200 | 149,100 | 161,050 | 173,000 | 184,900 | 196,850 |
| San Joaquin | 46,350 | 53,000 | 59,600 | 66,200 | 71,500 | 76,800 | 82,100 | 87,400 |
| San Luis Obispo | 61,250 | 70,000 | 78,750 | 87,500 | 94,500 | 101,500 | 108,500 | 115,500 |
| San Mateo | 104,400 | 119,300 | 134,200 | 149,100 | 161,050 | 173,000 | 184,900 | 196,850 |
| Santa Barbara | 78,350 | 89,550 | 100,750 | 111,900 | 120,900 | 129,850 | 138,800 | 147,750 |
| Santa Clara | 92,250 | 105,400 | 118,600 | 131,750 | 142,300 | 152,850 | 163,400 | 173,950 |
| Santa Cruz | 87,350 | 99,800 | 112,300 | 124,750 | 134,750 | 144,750 | 154,700 | 164,700 |
| Shasta | 44,450 | 50,800 | 57,150 | 63,500 | 68,600 | 73,700 | 78,750 | 83,850 |
| Sierra | 50,400 | 57,600 | 64,800 | 72,000 | 77,800 | 83,550 | 89,300 | 95,050 |
| Siskiyou | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Solano | 60,800 | 69,450 | 78,150 | 86,800 | 93,750 | 100,700 | 107,650 | 114,600 |
| Sonoma | 66,550 | 76,050 | 85,550 | 95,050 | 102,700 | 110,300 | 117,900 | 125,500 |
| Stanislaus | 44,650 | 51,000 | 57,400 | 63,750 | 68,850 | 73,950 | 79,050 | 84,150 |
| Sutter | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Tehama | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Trinity | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Tulare | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |
| Tuolumne | 46,600 | 53,250 | 59,900 | 66,550 | 71,900 | 77,200 | 82,550 | 87,850 |
| Ventura | 70,250 | 80,300 | 90,350 | 100,350 | 108,400 | 116,450 | 124,450 | 132,500 |
| Yolo | 55,550 | 63,450 | 71,400 | 79,300 | 85,650 | 92,000 | 98,350 | 104,700 |
| Yuba | 43,650 | 49,850 | 56,100 | 62,300 | 67,300 | 72,300 | 77,300 | 82,250 |