

PROPERTY TAX ANNOTATIONS

732.0000 RENTAL HOUSING EXEMPTION

See Welfare Exemption

[732.0020](#) **Exclusive Use.** Revenue and Taxation Code section 236 exempts property "which is used exclusively and solely for rental housing and related facilities for tenants who are persons of low income." Thus, property must be rented exclusively and solely to tenants who are persons of low income, as defined. C 2/6/98.