



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
916 274-3350 • FAX 916 285-0134  
www.boe.ca.gov

BETTY T. YEE  
First District, San Francisco

SEN. GEORGE RUNNER (RET.)  
Second District, Lancaster

MICHELLE STEEL  
Third District, Orange County

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

CYNTHIA BRIDGES  
Executive Director

No. 2012/037

August 28, 2012

TO COUNTY ASSESSORS:

2013-2014 INCOME LEVELS FOR LEASED PROPERTY USED FOR  
LOW-INCOME HOUSING AND TRIBAL HOUSING EXEMPTION

The listings reflecting the various income levels of households to qualify for exemption of leased property used for low-income housing and tribal housing are developed by the California Department of Housing and Community Development (HCD). By statute, HCD obtains certain information from the U.S. Department of Housing and Urban Development (HUD) to compile the household income levels to be used by county assessors.

Enclosed is the listing of the *Lower Income Family Household Income Limits for 2012* issued by HCD which are to be used for affidavits filed for the 2013-2014 claim year on leased property used exclusively for low-income housing eligible for exemption as provided in Revenue and Taxation Code<sup>1</sup> section 236, and tribal owned low-income rental housing as provided by section 237.

The claimant is required to file affidavits listing the income levels of the tenants for the exemptions. The income levels should be reviewed and compared to the enclosed income limits to determine the portion of the property that is eligible for exemption. Determination of qualifying units should be based on the use of the property on the lien date. In all cases, the exemption from property tax is available only to the extent that household incomes of families do not exceed the specified limits, and the rents are within the prescribed limits in the statute or regulatory agreement. The property is entitled to an exemption amount that is equal to the percentage of the property's total value that is serving low-income households.

***Leased Property Used Exclusively for Low-Income Housing***

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 tax exemption pursuant to section 214 (Welfare Exemption). 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 and the fee interest in the property throughout the term of the lease.

<sup>1</sup> All statutory references are to the Revenue and Taxation Code unless otherwise indicated.

Claimants requesting exemption on leased property used exclusively for low-income housing must annually file claim form BOE-236, *Exemption of Leased Property Used Exclusively for Low-Income Housing*, and form BOE-236-A, *Supplemental Affidavit for BOE-236, Housing—Lower-Income Households*. The claim forms may be filed by either the lessor or the lessee of the property.

***Tribal Housing Exemption – Low-Income Rental Housing***

Section 237 provides exemption for low-income rental housing owned and operated by an Indian tribe or a housing entity designated by a tribe meeting certain requirements. All claimants requesting the tribal housing exemption must annually file claim form BOE-237, *Exemption of Low-Income Tribal Housing*, and form BOE-237-A, *Supplemental Affidavit for BOE-237, Housing—Lower-Income Households Eligibility Based on Family Income (Yearly filing)*. Claimants are required to submit the following information with the initial claim:

- Documents establishing that the designating tribe is federally recognized;
- Documents establishing that the housing entity has been designated by the tribe; and
- Documents establishing that there is a deed restriction, agreement, or other legally binding document requiring that the property be used in compliance with section 237(a)(2)(A).

Claimants must provide a description of the property for which exemption is claimed. If the property includes units that do not qualify for the exemption, the description must list the qualifying and nonqualifying units.

Vacant units may also qualify for exemption if the units are restricted by a deed, regulatory agreement, or *other legal document*.<sup>2</sup> These documents are required to restrict the property usage to low-income housing by expressly stating that:

The units designated for use by low-income households are continuously available to or occupied by lower income households at rents within the prescribed limits of the statutes or regulatory agreements.

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

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:mds  
Enclosure

---

<sup>2</sup> See Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*, for a definition of *other legal documents*.

**LOWER INCOME FAMILY HOUSEHOLD INCOME LIMITS FOR 2013**  
**EXEMPTION OF LEASED PROPERTY USED EXCLUSIVELY FOR LOW INCOME HOUSING, AND**  
**EXEMPTION FOR LOW INCOME TRIBAL HOUSING**  
 (To be used with Affidavits filed in 2013)

Number of Persons in Family

County	1	2	3	4	5	6	7	8
Alameda	45750	52300	58850	65350	70600	75850	81050	86300
Alpine	41550	47450	53400	59300	64050	68800	73550	78300
Amador	37950	43350	48750	54150	58500	62850	67150	71500
Butte	32900	37600	42300	46950	50750	54500	58250	62000
Calaveras	39050	44600	50200	55750	60250	64700	69150	73600
Colusa	32450	37050	41700	46300	50050	53750	57450	61150
Contra Costa	45750	52300	58850	65350	70600	75850	81050	86300
Del Norte	32450	37050	41700	46300	50050	53750	57450	61150
El Dorado	42650	48750	54850	60900	65800	70650	75550	80400
Fresno	32450	37050	41700	46300	50050	53750	57450	61150
Glenn	32450	37050	41700	46300	50050	53750	57450	61150
Humboldt	32450	37050	41700	46300	50050	53750	57450	61150
Imperial	32450	37050	41700	46300	50050	53750	57450	61150
Inyo	36700	41950	47200	52400	56600	60800	65000	69200
Kern	32450	37050	41700	46300	50050	53750	57450	61150
Kings	32450	37050	41700	46300	50050	53750	57450	61150
Lake	32450	37050	41700	46300	50050	53750	57450	61150
Lassen	34550	39500	44450	49350	53300	57250	61200	65150
Los Angeles	47250	54000	60750	67450	72850	78250	83650	89050
Madera	32450	37050	41700	46300	50050	53750	57450	61150
Marin	62200	71050	79950	88800	95950	103050	110150	117250
Mariposa	33350	38100	42850	47600	51450	55250	59050	62850
Mendocino	32450	37050	41700	46300	50050	53750	57450	61150
Merced	32450	37050	41700	46300	50050	53750	57450	61150
Modoc	32450	37050	41700	46300	50050	53750	57450	61150
Mono	41800	47800	53750	59700	64500	69300	74050	78850
Monterey	38750	44300	49850	55350	59800	64250	68650	73100
Napa	45500	52000	58500	65000	70200	75400	80600	85800
Nevada	40700	46500	52300	58100	62750	67400	72050	76700
Orange	53950	61650	69350	77050	83250	89400	95550	101750
Placer	42650	48750	54850	60900	65800	70650	75550	80400
Plumas	32450	37050	41700	46300	50050	53750	57450	61150
Riverside	37550	42900	48250	53600	57900	62200	66500	70800
Sacramento	42650	48750	54850	60900	65800	70650	75550	80400
San Benito	44450	50800	57150	63450	68550	73650	78700	83800
San Bernardino	37550	42900	48250	53600	57900	62200	66500	70800
San Diego	45000	51400	57850	64250	69400	74550	79700	84850
San Francisco	62200	71050	79950	88800	95950	103050	110150	117250
San Joaquin	37150	42450	47750	53050	57300	61550	65800	70050
San Luis Obispo	42250	48250	54300	60300	65150	69950	74800	79600
San Mateo	62200	71050	79950	88800	95950	103050	110150	117250
Santa Barbara	42500	48600	54650	60700	65600	70450	75300	80150
Santa Clara	53000	60600	68150	75700	81800	87850	93900	99950
Santa Cruz	53700	61350	69000	76650	82800	88950	95050	101200
Shasta	33050	37800	42500	47200	51000	54800	58550	62350
Sierra	37550	42900	48250	53600	57900	62200	66500	70800
Siskiyou	32450	37050	41700	46300	50050	53750	57450	61150
Solano	45500	52000	58500	65000	70200	75400	80600	85800
Sonoma	45500	52000	58500	65000	70200	75400	80600	85800
Stanislaus	34750	39700	44650	49600	53600	57550	61550	65500
Sutter	33250	38000	42750	47500	51300	55100	58900	62700
Tehama	32450	37050	41700	46300	50050	53750	57450	61150
Trinity	32450	37050	41700	46300	50050	53750	57450	61150
Tulare	32450	37050	41700	46300	50050	53750	57450	61150
Tuolumne	36800	42050	47300	52550	56800	61000	65200	69400
Ventura	47400	54150	60900	67650	73100	78500	83900	89300
Yolo	43050	49200	55350	61500	66450	71350	76300	81200
Yuba	33250	38000	42750	47500	51300	55100	58900	62700