



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Executive Director

No. 2017/040

September 26, 2017

TO COUNTY ASSESSORS:

2018-19 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. 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 Board of Equalization (Board) compiles the income limits published by HCD and provides it to county assessors to utilize in determining exemption eligibility.

Enclosed 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 2018-19, which corresponds with the January 1, 2018 lien date. The income limits are from the "Low Income" category of the "State Income Limits for 2017" published by HCD on June 9, 2017.

Claimants requesting exemption from property taxes on leased property used exclusively for low-income rental housing must annually file with the county assessor claim form BOE-236, *Exemption Of Leased Property Used Exclusively For Low-Income Housing*, and attach supplemental affidavit form BOE-236-A, *Supplemental Affidavit For BOE-236 Housing—Lower-Income Households Eligibility Based On Family Household Income (Yearly Filing)*.

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.

The income limits should be inserted (preprinted) into the "Maximum Income" column on the supplemental affidavit form BOE 236-A prior to providing the claimant with the form. Additionally, the corresponding year in which the income limits represent should also be preprinted on 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 the BOE-236 claim form. Claimants must list the qualified units and their corresponding number of persons in the household and respective maximum household income limit on the BOE-236-A supplemental affidavit. The maximum income limit reported for each household on page two of the affidavit should agree with the income limit based upon the number of persons in the household as printed on page one, which must correspond to the income limits published for the appropriate year for which the claim is made.

If you have questions regarding the enclosed 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 for

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:mw
Enclosure

LOWER INCOME HOUSEHOLD INCOME LIMITS
LEASED PROPERTY USED EXCLUSIVELY FOR LOW-INCOME HOUSING

(To be used with Affidavits filed for fiscal year 2018-19)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	56,300	64,350	72,400	80,400	86,850	93,300	99,700	106,150
Alpine	46,100	52,650	59,250	65,800	71,100	76,350	81,600	86,900
Amador	40,500	46,300	52,100	57,850	62,500	67,150	71,750	76,400
Butte	35,100	40,100	45,100	50,100	54,150	58,150	62,150	66,150
Calaveras	39,350	44,950	50,550	56,150	60,650	65,150	69,650	74,150
Colusa	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Contra Costa	56,300	64,350	72,400	80,400	86,850	93,300	99,700	106,150
Del Norte	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
El Dorado	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
Fresno	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Glenn	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Humboldt	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Imperial	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Inyo	40,350	46,100	51,850	57,600	62,250	66,850	71,450	76,050
Kern	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Kings	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Lake	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Lassen	38,850	44,400	49,950	55,500	59,950	64,400	68,850	73,300
Los Angeles	50,500	57,700	64,900	72,100	77,900	83,650	89,450	95,200
Madera	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Marin	73,750	84,300	94,850	105,350	113,800	122,250	130,650	139,100
Mariposa	36,700	41,950	47,200	52,400	56,600	60,800	65,000	69,200
Mendocino	34,100	39,000	43,850	48,700	52,600	56,500	60,400	64,300
Merced	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Modoc	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Mono	44,750	51,150	57,550	63,900	69,050	74,150	79,250	84,350
Monterey	45,600	52,100	58,600	65,100	70,350	75,550	80,750	85,950
Napa	52,150	59,600	67,050	74,500	80,500	86,450	92,400	98,350
Nevada	42,950	49,050	55,200	61,300	66,250	71,150	76,050	80,950
Orange	58,450	66,800	75,150	83,450	90,150	96,850	103,500	110,200
Placer	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
Plumas	35,100	40,100	45,100	50,100	54,150	58,150	62,150	66,150
Riverside	37,550	42,900	48,250	53,600	57,900	62,200	66,500	70,800
Sacramento	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
San Benito	46,850	53,550	60,250	66,900	72,300	77,650	83,000	88,350
San Bernardino	37,550	42,900	48,250	53,600	57,900	62,200	66,500	70,800
San Diego	50,950	58,200	65,500	72,750	78,600	84,400	90,250	96,050
San Francisco	73,750	84,300	94,850	105,350	113,800	122,250	130,650	139,100
San Joaquin	37,150	42,450	47,750	53,050	57,300	61,550	65,800	70,050
San Luis Obispo	45,750	52,300	58,850	65,350	70,600	75,850	81,050	86,300
San Mateo	73,750	84,300	94,850	105,350	113,800	122,250	130,650	139,100
Santa Barbara	50,450	57,650	64,850	72,050	77,850	83,600	89,350	95,150
Santa Clara	59,400	67,900	76,400	84,900	91,650	98,450	105,250	112,050
Santa Cruz	56,500	64,550	72,600	80,650	87,150	93,600	100,050	106,500
Shasta	34,650	39,600	44,550	49,450	53,450	57,400	61,350	65,300
Sierra	39,400	45,000	50,650	56,250	60,750	65,250	69,750	74,250
Siskiyou	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Solano	45,500	52,000	58,500	65,000	70,200	75,400	80,600	85,800
Sonoma	49,350	56,400	63,450	70,500	76,150	81,800	87,450	93,100
Stanislaus	34,750	39,700	44,650	49,600	53,600	57,550	61,550	65,500
Sutter	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Tehama	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Trinity	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Tulare	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Tuolumne	37,200	42,500	47,800	53,100	57,350	61,600	65,850	70,100
Ventura	55,950	63,950	71,950	79,900	86,300	92,700	99,100	105,500
Yolo	43,050	49,200	55,350	61,500	66,450	71,350	76,300	81,200
Yuba	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250