



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2021/034

August 6, 2021

TO COUNTY ASSESSORS:

**2022-23 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 2022-23, which corresponds with the January 1, 2022 lien date. The income limits are from the "Low Income" category of the "State Income Limits for 2021" published by HCD on April 26, 2021.

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 2022-23)

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	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850
Amador	44,100	50,400	56,700	62,950	68,000	73,050	78,100	83,100
Butte	39,600	45,250	50,900	56,550	61,100	65,600	70,150	74,650
Calaveras	45,750	52,300	58,850	65,350	70,600	75,850	81,050	86,300
Colusa	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Contra Costa	76,750	87,700	98,650	109,600	118,400	127,150	135,950	144,700
Del Norte	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
El Dorado	50,750	58,000	65,250	72,500	78,300	84,100	89,900	95,700
Fresno	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Glenn	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Humboldt	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Imperial	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Inyo	42,100	48,100	54,100	60,100	64,950	69,750	74,550	79,350
Kern	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Kings	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Lake	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Lassen	40,450	46,200	52,000	57,750	62,400	67,000	71,650	76,250
Los Angeles	66,250	75,700	85,150	94,600	102,200	109,750	117,350	124,900
Madera	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Marin	102,450	117,100	131,750	146,350	158,100	169,800	181,500	193,200
Mariposa	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Mendocino	40,500	46,300	52,100	57,850	62,500	67,150	71,750	76,400
Merced	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Modoc	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Mono	45,300	51,800	58,250	64,700	69,900	75,100	80,250	85,450
Monterey	56,950	65,100	73,250	81,350	87,900	94,400	100,900	107,400
Napa	63,050	72,050	81,050	90,050	97,300	104,500	111,700	118,900
Nevada	50,300	57,500	64,700	71,850	77,600	83,350	89,100	94,850
Orange	75,300	86,050	96,800	107,550	116,200	124,800	133,400	142,000
Placer	50,750	58,000	65,250	72,500	78,300	84,100	89,900	95,700
Plumas	40,950	46,800	52,650	58,500	63,200	67,900	72,550	77,250
Riverside	44,250	50,600	56,900	63,200	68,300	73,350	78,400	83,450
Sacramento	50,750	58,000	65,250	72,500	78,300	84,100	89,900	95,700
San Benito	57,150	65,300	73,450	81,600	88,150	94,700	101,200	107,750
San Bernardino	44,250	50,600	56,900	63,200	68,300	73,350	78,400	83,450
San Diego	67,900	77,600	87,300	97,000	104,800	112,550	120,300	128,050
San Francisco	102,450	117,100	131,750	146,350	158,100	169,800	181,500	193,200
San Joaquin	42,000	48,000	54,000	60,000	64,800	69,600	74,400	79,200
San Luis Obispo	54,800	62,600	70,450	78,250	84,550	90,800	97,050	103,300
San Mateo	102,450	117,100	131,750	146,350	158,100	169,800	181,500	193,200
Santa Barbara	70,050	80,050	90,050	100,050	108,100	116,100	124,100	132,100
Santa Clara	82,450	94,200	106,000	117,750	127,200	136,600	146,050	155,450
Santa Cruz	78,050	89,200	100,350	111,500	120,450	129,350	138,300	147,200
Shasta	39,800	45,450	51,150	56,800	61,350	65,900	70,450	75,000
Sierra	47,350	54,100	60,850	67,600	73,050	78,450	83,850	89,250
Siskiyou	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Solano	54,350	62,100	69,850	77,600	83,850	90,050	96,250	102,450
Sonoma	65,150	74,450	83,750	93,050	100,500	107,950	115,400	122,850
Stanislaus	39,950	45,650	51,350	57,050	61,650	66,200	70,750	75,350
Sutter	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Tehama	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Trinity	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Tulare	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Tuolumne	41,650	47,600	53,550	59,500	64,300	69,050	73,800	78,550
Ventura	63,250	72,300	81,350	90,350	97,600	104,850	112,050	119,300
Yolo	51,800	59,200	66,600	74,000	79,950	85,850	91,800	97,700
Yuba	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800