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April 17, 2009

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

No. 2009/018

**INCOME LEVELS FOR LEASED PROPERTY USED EXCLUSIVELY FOR LOW-INCOME HOUSING AND TRIBAL HOUSING EXEMPTION**

Enclosed is the listing of the *Lower Income Family Household Income Limits For 2009*, issued by the California Department of Housing and Community Development, which is to be used for affidavits filed for the 2009-2010 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.

**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. 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.

All claimants requesting exemption from property taxes on leased property used exclusively for low-income housing must file annually with the county assessor 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 form 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 from property taxes must file annually with the county assessor claim form BOE-237, *Exemption of Low-Income Tribal Housing*, and form BOE-237-A, *Supplemental Affidavit for BOE-237 Housing-Lower Income Households*.

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

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.
- 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, subdivision (a)(2)(A).

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

**Summary**

The enclosed income limits are designed to be used for affidavits filed for the 2009-2010 claim year. The claimant is required to file affidavits listing the income levels of the tenants for the exemptions above. These income levels should be reviewed and compared to the enclosed income limits to determine the portion of the property that is eligible for exemption from property taxes. Determination of qualifying units is based on the use of the property on the lien date. In all cases, the exemption from property taxes is available only to the extent that household incomes of families residing therein 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 value that the portion of the property serving lower income households is of the total property.

Vacant units may also qualify for exemption if the unit is restricted by a deed, regulatory agreement, or other legal document. These documents are required to restrict the property usage to lower income housing by expressly stating that "the units designated for use by lower 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 any questions concerning the enclosed income levels or questions concerning the exemptions described in this letter, please contact the Assessment Services Unit at 916-445-4982.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:mds  
Enclosure

**LOWER INCOME FAMILY HOUSEHOLD INCOME LIMITS FOR 2009**  
**EXEMPTION OF LEASED PROPERTY USED EXCLUSIVELY FOR LOW-INCOME HOUSING AND**  
**EXEMPTION FOR LOW INCOME TRIBAL HOUSING**  
(To be used with Affidavits filed in 2009)

Number of Persons in Family

<b>County</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
Alameda	46350	53000	59600	66250	71550	76850	82150	87450
Alpine	38850	44400	49950	55500	59950	64400	68800	73250
Amador	38100	43500	48950	54400	58750	63100	67450	71800
Butte	31250	35700	40200	44650	48200	51800	55350	58950
Calaveras	35350	40400	45450	50500	54550	58600	62600	66650
Colusa	31250	35700	40200	44650	48200	51800	55350	58950
Contra Costa	46350	53000	59600	66250	71550	76850	82150	87450
Del Norte	31250	35700	40200	44650	48200	51800	55350	58950
El Dorado	40800	46600	52450	58250	62900	67550	72250	76900
Fresno	31250	35700	40200	44650	48200	51800	55350	58950
Glenn	31250	35700	40200	44650	48200	51800	55350	58950
Humboldt	31250	35700	40200	44650	48200	51800	55350	58950
Imperial	31250	35700	40200	44650	48200	51800	55350	58950
Inyo	33450	38200	43000	47750	51550	55400	59200	63050
Kern	31250	35700	40200	44650	48200	51800	55350	58950
Kings	31250	35700	40200	44650	48200	51800	55350	58950
Lake	31250	35700	40200	44650	48200	51800	55350	58950
Lassen	32250	36900	41500	46100	49800	53500	57150	60850
Los Angeles	44400	50750	57100	63450	68550	73600	78700	83750
Madera	31250	35700	40200	44650	48200	51800	55350	58950
Marin	63350	72400	81450	90500	97700	104950	112200	119450
Mariposa	31700	36250	40750	45300	48900	52550	56150	59800
Mendocino	31250	35700	40200	44650	48200	51800	55350	58950
Merced	31250	35700	40200	44650	48200	51800	55350	58950
Modoc	31250	35700	40200	44650	48200	51800	55350	58950
Mono	37500	42900	48250	53600	57900	62200	66450	70750
Monterey	37700	43100	48450	53850	58150	62450	66750	71100
Napa	44800	51200	57600	64000	69100	74250	79350	84500
Nevada	38700	44250	49750	55300	59700	64150	68550	73000
Orange	52100	59500	66950	74400	80350	86300	92250	98200
Placer	40800	46600	52450	58250	62900	67550	72250	76900
Plumas	34250	39150	44050	48950	52850	56800	60700	64600
Riverside	37300	42650	47950	53300	57550	61850	66100	70350
Sacramento	40800	46600	52450	58250	62900	67550	72250	76900
San Benito	44800	51200	57600	64000	69100	74250	79350	84500
San Bernardino	37300	42650	47950	53300	57550	61850	66100	70350
San Diego	46250	52900	59500	66100	71400	76700	81950	87250
San Francisco	63350	72400	81450	90500	97700	104950	112200	119450
San Joaquin	35650	40700	45800	50900	54950	59050	63100	67200
San Luis Obispo	39650	45300	51000	56650	61200	65700	70250	74800
San Mateo	63350	72400	81450	90500	97700	104950	112200	119450
Santa Barbara	43600	49800	56050	62250	67250	72200	77200	82150
Santa Clara	59400	67900	76400	84900	91650	98450	105250	112050
Santa Cruz	51900	59300	66750	74150	80100	86000	91950	97900
Shasta	31250	35700	40200	44650	48200	51800	55350	58950
Sierra	33050	37750	42500	47200	51000	54750	58550	62300
Siskiyou	31250	35700	40200	44650	48200	51800	55350	58950
Solano	44450	50800	57150	63500	68600	73650	78750	83800
Sonoma	44800	51200	57600	64000	69100	74250	79350	84500
Stanislaus	33400	38150	42950	47700	51500	55350	59150	62950
Sutter	31250	35700	40200	44650	48200	51800	55350	58950
Tehama	31250	35700	40200	44650	48200	51800	55350	58950
Trinity	31250	35700	40200	44650	48200	51800	55350	58950
Tulare	31250	35700	40200	44650	48200	51800	55350	58950
Tuolumne	32650	37300	42000	46650	50400	54100	57850	61600
Ventura	49000	56000	63000	70000	75600	81200	86800	92400
Yolo	40650	46500	52300	58100	62750	67400	72050	76700
Yuba	31250	35700	40200	44650	48200	51800	55350	58950