



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
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No. 2015/047

October 2, 2015

TO COUNTY ASSESSORS:

**2016-17 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 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.

Annually, the California Department of Housing and Community Development (HCD) publishes state income limits for various income categories and number of persons residing in the household. The income limits are provided for each county in the state and are developed based on data released from the U.S. Department of Housing and Urban Development. These limits are used to determine eligibility for the exemption of leased property used exclusively for low-income rental housing property. 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 use in determining eligibility for exemption on leased property used exclusively for low-income rental housing, and to be used on the claim form for fiscal year 2016-17, which corresponds with the January 1, 2016 lien date. The income limits are from the "Low Income" category of the "State Income Limits for 2015," published by HCD on April 15, 2015.

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 claim 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.

Claimants must provide a description of the property for which the exemption is claimed and indicate what type of organization is leasing and operating said property. Claimants must also provide information on each qualified unit. The income amounts reported for each unit on claim form BOE-236-A should be reviewed and compared to the enclosed income limits to ensure that each household qualifies.

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/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:pl
Enclosure

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

(To be used with Affidavits filed for fiscal year 2016-17)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	50,150	57,300	64,450	71,600	77,350	83,100	88,800	94,550
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	32,900	37,600	42,300	46,950	50,750	54,500	58,250	62,000
Calaveras	39,350	44,950	50,550	56,150	60,650	65,150	69,650	74,150
Colusa	32,900	37,600	42,300	46,950	50,750	54,500	58,250	62,000
Contra Costa	50,150	57,300	64,450	71,600	77,350	83,100	88,800	94,550
Del Norte	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
El Dorado	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
Fresno	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Glenn	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Humboldt	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Imperial	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Inyo	40,050	45,800	51,500	57,200	61,800	66,400	70,950	75,550
Kern	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Kings	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Lake	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Lassen	38,850	44,400	49,950	55,500	59,950	64,400	68,850	73,300
Los Angeles	47,850	54,650	61,500	68,300	73,800	79,250	84,700	90,200
Madera	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Marin	65,700	75,100	84,500	93,850	101,400	108,900	116,400	123,900
Mariposa	34,650	39,600	44,550	49,500	53,500	57,450	61,400	65,350
Mendocino	32,500	37,150	41,800	46,400	50,150	53,850	57,550	61,250
Merced	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Modoc	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Mono	44,750	51,150	57,550	63,900	69,050	74,150	79,250	84,350
Monterey	40,600	46,400	52,200	58,000	62,650	67,300	71,950	76,600
Napa	48,900	55,850	62,850	69,800	75,400	81,000	86,600	92,150
Nevada	42,950	49,050	55,200	61,300	66,250	71,150	76,050	80,950
Orange	53,950	61,650	69,350	77,050	83,250	89,400	95,550	101,750
Placer	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
Plumas	34,750	39,700	44,650	49,600	53,600	57,550	61,550	65,500
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	45,100	51,550	58,000	64,400	69,600	74,750	79,900	85,050
San Bernardino	37,550	42,900	48,250	53,600	57,900	62,200	66,500	70,800
San Diego	46,250	52,900	59,500	66,100	71,400	76,700	81,950	87,250
San Francisco	65,700	75,100	84,500	93,850	101,400	108,900	116,400	123,900
San Joaquin	37,150	42,450	47,750	53,050	57,300	61,550	65,800	70,050
San Luis Obispo	43,200	49,400	55,550	61,700	66,650	71,600	76,550	81,450
San Mateo	65,700	75,100	84,500	93,850	101,400	108,900	116,400	123,900
Santa Barbara	44,950	51,350	57,750	64,150	69,300	74,450	79,550	84,700
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	33,050	37,800	42,500	47,200	51,000	54,800	58,550	62,350
Sierra	39,400	45,000	50,650	56,250	60,750	65,250	69,750	74,250
Siskiyou	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Solano	45,500	52,000	58,500	65,000	70,200	75,400	80,600	85,800
Sonoma	45,500	52,000	58,500	65,000	70,200	75,400	80,600	85,800
Stanislaus	34,750	39,700	44,650	49,600	53,600	57,550	61,550	65,500
Sutter	33,250	38,000	42,750	47,500	51,300	55,100	58,900	62,700
Tehama	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Trinity	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Tulare	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Tuolumne	37,200	42,500	47,800	53,100	57,350	61,600	65,850	70,100
Ventura	50,750	58,000	65,250	72,500	78,300	84,100	89,900	95,700
Yolo	43,050	49,200	55,350	61,500	66,450	71,350	76,300	81,200
Yuba	33,250	38,000	42,750	47,500	51,300	55,100	58,900	62,700