



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Executive Director

No. 2018/030

July 5, 2018

TO COUNTY ASSESSORS:

2019-20 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 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 2019-20, which corresponds with the January 1, 2019 lien date. The income limits are from the "Low Income" category of the "State Income Limits for 2018" published by HCD on April 26, 2018.

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, *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 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, Chief
County-Assessed Properties Division
Property Tax Department

DY:ns
Enclosure

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

(To be used with affidavits filed for fiscal year 2019-20)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	62,750	71,700	80,650	89,600	96,800	103,950	111,150	118,300
Alpine	46,100	52,650	59,250	65,800	71,100	76,350	81,600	86,900
Amador	41,250	47,150	53,050	58,900	63,650	68,350	73,050	77,750
Butte	35,100	40,100	45,100	50,100	54,150	58,150	62,150	66,150
Calaveras	40,500	46,300	52,100	57,850	62,500	67,150	71,750	76,400
Colusa	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Contra Costa	62,750	71,700	80,650	89,600	96,800	103,950	111,150	118,300
Del Norte	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
El Dorado	44,900	51,300	57,700	64,100	69,250	74,400	79,500	84,650
Fresno	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Genn	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	54,250	62,000	69,750	77,500	83,700	89,900	96,100	102,300
Madera	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Marin	82,200	93,950	105,700	117,400	126,800	136,200	145,600	155,000
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	46,800	53,450	60,150	66,800	72,150	77,500	82,850	88,200
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	61,250	70,000	78,750	87,450	94,450	101,450	108,450	115,450
Placer	44,900	51,300	57,700	64,100	69,250	74,400	79,500	84,650
Plumas	35,500	40,550	45,600	50,650	54,750	58,800	62,850	66,900
Riverside	37,750	43,150	48,550	53,900	58,250	62,550	66,850	71,150
Sacramento	44,900	51,300	57,700	64,100	69,250	74,400	79,500	84,650
San Benito	52,200	59,650	67,100	74,550	80,550	86,500	92,450	98,450
San Bernardino	37,750	43,150	48,550	53,900	58,250	62,550	66,850	71,150
San Diego	54,500	62,300	70,100	77,850	84,100	90,350	96,550	102,800
San Francisco	82,200	93,950	105,700	117,400	126,800	136,200	145,600	155,000
San Joaquin	37,150	42,450	47,750	53,050	57,300	61,550	65,800	70,050
San Luis Obispo	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850
San Mateo	82,200	93,950	105,700	117,400	126,800	136,200	145,600	155,000
Santa Barbara	56,250	64,250	72,300	80,300	86,750	93,150	99,600	106,000
Santa Clara	66,150	75,600	85,050	94,450	102,050	109,600	117,150	124,700
Santa Cruz	62,650	71,600	80,550	89,450	96,650	103,800	110,950	118,100
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	46,900	53,600	60,300	66,950	72,350	77,700	83,050	88,400
Sonoma	55,000	62,850	70,700	78,550	84,850	91,150	97,450	103,700
Stanislaus	34,750	39,700	44,650	49,600	53,600	57,550	61,550	65,500
Sutter	33,600	38,400	43,200	48,000	51,850	55,700	59,550	63,400
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	56,800	64,900	73,000	81,100	87,600	94,100	100,600	107,100
Yolo	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850
Yuba	33,600	38,400	43,200	48,000	51,850	55,700	59,550	63,400