BOE-236 REV. 08 (05-25) ASSR-147 (Rev. 10-25)

EXEMPTION OF LEASED PROPERTY USED EXCLUSIVELY AND SOLELY FOR LOW-INCOME HOUSING

This claim is filed for fiscal year 20 ____ - 20 ____.
(Example: a person filing a timely claim in January 2011 would enter "2011-2012.")

This claim must be filed by 5:00 p.m., February 15.

JEFFREY PRANG
ASSESSOR

JEFF PRANG, ASSESSOR
COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
500 WEST TEMPLE STREET, ROOM 227
LOS ANGELES, CA 90012-2770 • Telephone 213.974.3481
Email: Exempt@assessor.lacounty.gov
Website: assessor.lacounty.gov
Si desea ayuda en Español, llame al número 213.974.3211

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FOR ASSESSOR'S USE ONLY

Received by _____
(Assessor's designee)

of _____ on _____
(county or city) *(date)*

NAME OF ORGANIZATION

MAILING ADDRESS *(number and street)* | CITY, STATE, ZIP CODE

ADDRESS OF PROPERTY FOR WHICH THE EXEMPTION IS CLAIMED *(number and street, city)* | ASSESSOR'S PARCEL NUMBER

1. Was the property leased to the lessee for a term of 35 years or more, or was the lease transferred to the lessee with a remaining term of 35 years or more? (The Assessor may require a copy of the lease be submitted.)

☐ YES ☐ NO

2. Was the property used exclusively and solely for rental housing and related facilities for tenants who are persons of low income as defined in section 50093 of the Health and Safety Code?

☐ YES ☐ NO

An affidavit affirming that the tenants' incomes do not exceed the limits provided by section 50093 of the Health and Safety Code:

☐ is attached ☐ will be provided within _____ days ☐ will be provided by the lessee (if this claim is filed by the lessor).

The exemption cannot be allowed without the income affidavit.

3. The property is leased and operated by a (check one):

☐ a. Religious, hospital, scientific, or charitable fund, foundation, or corporation. **Note:** if this box is checked, the lessee must file and qualify for the Welfare Exemption provided by section 214 of the Revenue and Taxation Code in order for this exemption claim to be allowed.

☐ b. Public housing authority or public agency.

☐ c. Limited partnership 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. If this box is checked, copies of the determination letter, the limited partnership agreement, and the Certificate of Limited Partnership (LP-1), including any amendments (LP-2), showing endorsement by the Secretary of State

☐ are attached ☐ will be submitted by the lessee. The exemption cannot be allowed without these documents.

Whom should we contact during normal business hours for additional information?

NAME | TITLE

DAYTIME TELEPHONE ( ) | EMAIL ADDRESS

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶ | TITLE

NAME OF PERSON MAKING CLAIM | DATE

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION