



**Los Angeles County Public Works**  
900 S. Fremont Ave, Alhambra, CA 91803  
www.SafeCleanWaterLA.org



**SAFE, CLEAN WATER PROGRAM**

**FY 2026-2027 LOW-INCOME SENIOR-OWNED SPECIAL PARCEL TAX EXEMPTION CLAIM FORM**

**\*\* For FY26-27 only, this application and attachments must be submitted and postmarked by May 1, 2026 \*\***

Per Section **16.08.A** of the Los Angeles County Flood Control District Code: “Commencing the fiscal year 2019-20, an annual special parcel tax in the amount of two and one-half (2.5) cents per square foot of Parcel Impermeable Area, is hereby imposed upon all Parcels located within the District, except as provided in Section 16.09 of this Chapter.”

Per Section **16.09** of the Los Angeles County Flood Control District Code: “The following Parcels shall be subject to exemption from the Special Parcel Tax specified in Section 16.08 of this Chapter: ... B. Upon application, Low-Income Senior-Owned Parcels.”

For the purposes of the Safe, Clean Water Program:

**“Low-Income Senior-Owned parcels”** means Parcels within the District that are owned and occupied as a residence by individuals over the age of sixty-two (62) who are the head of a Low-Income Household.

**“Low-Income Household”** means a household in the District with a household income that does not exceed the Low-Income limit for Los Angeles County as determined annually by the California Department of Housing and Community Development.

Senior individuals that both own and reside on a residential parcel within the District, are head of household or are the sole providers of maintaining the costs of the home, and whose household income does not exceed the Low-Income limit reflected in the following table may apply for an exemption from the Safe, Clean Water Program Special Parcel Tax. For seniors that fall below the income threshold required to file a Federal or State Income Tax Return, alternative documentation will need to be provided to show that income falls below the income threshold (such as but not limited to Social Security forms, W-4 showing tax exempt status, etc.).

A parcel tax exemption claim form must be submitted on an annual basis and no later than May 1 of each fiscal year. An applicant must reach the age of 62 or older prior to June 30 of the current fiscal year to be exempt for the following fiscal year. The Fiscal Year (FY) is equal to the Tax Year, running July 1 through June 30.

Income limits applicable to the Low-Income Senior-Owned Parcel exemption for FY2026-27

Los Angeles County Low-Income Limit	Number of Persons in Household							
	1	2	3	4	5	6	7	8
<b>Household Income</b>	\$84,850	\$96,950	\$109,050	\$121,150	\$130,850	\$140,550	\$150,250	\$159,950

2025 State Income Limits, California Code of Regulations, Title 25, Section 6932 (<http://www.hcd.ca.gov>)

Completed applications can be submitted in person or by mail:

Mailing Address

Safe, Clean Water Program, 11<sup>th</sup> Floor  
P.O. Box 1460  
Alhambra, CA 91802-1460

In-Person Drop Off Physical Address

Safe, Clean Water Program, 11<sup>th</sup> Floor  
900 S. Fremont Ave.  
Alhambra, CA 91803

For any questions about this form please contact us by phone at 833-ASK-SCWP (833-275-7297)  
or through email at [SafeCleanWaterLA@pw.lacounty.gov](mailto:SafeCleanWaterLA@pw.lacounty.gov)

**(\*\*DO NOT SEND COMPLETED APPLICATIONS TO THIS EMAIL ADDRESS\*\*)**

**SAFE, CLEAN WATER PROGRAM**  
**2026-27 LOW-INCOME SENIOR-OWNED SPECIAL PARCEL TAX EXEMPTION CLAIM FORM**

Owner Name:	Phone No:
Street Address:	
City, State, Zip:	
Assessor's ID No. (AIN):	
<b>Acknowledgement</b> <i>(All three boxes must be checked to qualify for the exemption)</i> <input type="checkbox"/> I/We certify that I/we both own and reside at the property identified above <input type="checkbox"/> I/We certify that all members of my/our household are 62 years old or older <i>(not including minors or adults who are ineligible to work)</i> and that I/we are the sole providers in maintaining the costs of owning my/our home. <input type="checkbox"/> I/We certify that the property identified above is not a multi-family residence where tenants pay rent to the parcel owner.  <i>(NOTICE: If members of your household are adults younger than 62 years old and are eligible to work, you do not qualify for this exemption. You may instead be eligible for the Safe Clean Water General Income-Based Tax Reduction.)</i>	
<b>Verification of Residence</b> <i>(Check only one of the following and attach a copy)</i> <input type="checkbox"/> State Driver's License or State ID <input type="checkbox"/> Utility Service Bill (gas, water, electric, etc.) <input type="checkbox"/> Official Government Mail (CalWorks, Social Security, etc.) <input type="checkbox"/> Other _____	
The Adjusted Gross Income of my/our household for 2024 or 2025 is \$ _____	
The Total Number of Persons in my/our household is _____	
<b>Verification of Income</b> <i>(Check only one of the following and attach a copy)</i> <input type="checkbox"/> 2024 or 2025 Federal Income Tax Return <input type="checkbox"/> 2024 or 2025 State Income Tax Return <input type="checkbox"/> 2024 or 2025 Social Security SSA-1099 <input type="checkbox"/> Other _____  <i>(Note: If you are submitting a federal/state income tax return, you are only required to attach the page of the tax return that shows the Adjusted Gross Income. You are not required to attach all pages of the tax return. Also, you may redact any sensitive information such as your Social Security Number.)</i>	
As of the date of my signature on this claim form, I am _____ years old	
<b>Verification of Age</b> <i>(Check only one of the following and attach a copy)</i> <input type="checkbox"/> State Driver's License or State ID <input type="checkbox"/> Birth Certificate <input type="checkbox"/> Passport	

**The application form will be available at [www.SafeCleanWaterLA.org](http://www.SafeCleanWaterLA.org) and physical copies will be available at LA County Public Works Headquarters at 900 S. Fremont Ave, Alhambra, CA 91803.**

**I CERTIFY UNDER THE PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT. I ALSO UNDERSTAND THAT THIS APPLICATION AND ALL SUBMITTED MATERIALS ARE SUBJECT TO SAFE, CLEAN WATER PROGRAM AUDITS.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**For Office Use Only**

Reviewed by:	<b>Staff Name:</b> _____ <b>Staff Signature:</b> _____ <b>Staff Review Date:</b> ____/____/____
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Updated: 04/30/2025