

Safe, Clean Water Program

Procedures and Guidelines for Low-Income Senior-Owned Parcels

Procedures for Low-Income Senior Exemption Applications

Applications will need to be filed for each tax year (i.e., July through June). For the initial Safe Clean Water tax year (Fiscal Year 2019-20), Low-Income Senior-Owned tax exemption applications will be accepted until December 31st, 2019. Approved parcel owner applicants will be required to pay their full Safe Clean Water tax amount and will receive a tax refund within 6 months of their application date.

In all other subsequent years, annual Low-Income Senior-Owned tax exemption applications will be accepted until May 1st of each year. Approved parcel owners will automatically be exempted (i.e., no further action required that year) and will not be assessed for the upcoming tax year.

Guidelines & Overview

Low-Income Senior-Owned Parcels may be exempted from the Special Parcel Tax, as defined in section 16.09 B and in accordance with section 18.13 of the Los Angeles County Flood Control District Code. To qualify for the exemption, parcel owners must provide documentation and meet certain criteria as provided in the exemption application. The required documentation and criteria include:

- Proof of ownership of the parcel
- Proof of primary residence at said parcel
- Proof of Low-Income
- Proof of Age
- Acknowledgement that the senior owner is head of household or that the senior owner is the sole provider of maintaining the costs of the home.

Proof of Ownership and Residence

Parcel owners must both own and live at the residential parcel. Parcels that are subdivided into multiple residential units, or a “Multi-Family” residential parcel with tenants who pay separate rents to the parcel owner are not eligible for the exemption.

Proof of Low-Income

Parcel owners must be at or below the low-income limits provided in the application. Low-income limits are defined by the California Department of Housing and Community Development and the limits change based on the total number of residents within the household. Owners must provide documentation in the form of tax, social security, W-4, or other types of income forms.

Proof of Age

Parcel owners must be 65 years of age or older. There are several options for providing proof of age, including but not limited to: driver’s license, state ID, birth certificate, passport, and other forms of ID.

Acknowledgement of Head of Household or Sole Provider

Parcel owners must acknowledge that they are the sole providers for maintaining the costs of owning a home. Parcel owners who are at or older than 65 but live with working age adults less than 65 years old and are eligible to work and share in the costs of owning a home would not qualify for the exemption.