

**CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY  
MEASURE E – SPECIAL PARCEL TAX INITIATIVE ORDINANCE**

**LOW-INCOME SENIOR-OWNED PARCEL TAX EXEMPTION  
PROCEDURES AND GUIDELINES**

**Procedures and Guidelines**

Section 4.80.020C of the Consolidated Fire Protection District of Los Angeles County (District) Emergency Response & Infrastructure Special Parcel Tax Initiative Ordinance provides:

*The following parcels shall be subject to exemption from the Special Parcel Tax specified in subsection (b) of this Section:*

*(2) Upon application, Low-Income Senior-Owned Parcels.*

*(a) For the purpose of this subsection:*

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

*(b) The exemption for Low-Income Senior-Owned Parcels shall be implemented in accordance with procedures and guidelines developed and adopted by the Fire Chief of the District and updated from time to time. Prior to adopting or updating the procedures and guidelines, the Fire Chief shall provide not less than 30 days' advance public notice of the proposed procedures and guidelines or revisions.*

Low-Income Senior-Owned Parcels may be exempt from the Special Parcel Tax in accordance with the Section cited above and these Procedures and Guidelines. To qualify for the exemption, parcel owners must submit a Low-Income Senior-Owned Special Parcel Tax Exemption Form (Exemption Form) and provide supporting documentation demonstrating that they meet the criteria described in the Code Section cited above. The Exemption Form and all submitted materials are subject to audits. The required documentation includes:

- Proof of ownership of the parcel
- Proof of primary residence at said parcel
- Proof of Low Income
- Proof of Age
- Certification that the senior owner(s) is (are) head of household or that the senior owner(s) is (are) the sole provider(s) 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 rent 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 described in the Exemption Form. 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 a tax return or Social Security Form SSA-1099.

### **Proof of Age**

Parcel owners must be 62 years of age or older. There are several options for providing proof of age including, but not limited to, California driver's license, California ID, birth certificate, or passport.

### **Certification of Head of Household or Sole Provider**

Parcel owners must certify that they are the head of household or the sole provider for maintaining the costs of owning a home.

### **Procedures for Claiming the Low-Income Senior-Owned Special Parcel Tax Exemption**

An Exemption Form must be completed each Fiscal Year (FY) in which a parcel owner intends to claim the exemption. The FY is July 1 through June 30.

For the initial Measure E Special Parcel Tax FY (FY 2025-26), Exemption Forms will be accepted until May 31, 2025, and, if approved, will be effective for FY 2025-26.

The Special Parcel Tax for FY 2026-27 and all subsequent FYs, Exemption Forms will be accepted between April 1st through May 1st. Parcel owners whose claim for exemption is approved will not be assessed for the upcoming FY.