



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916 274-3350 • FAX 1-916 285-0134  
www.boe.ca.gov

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No. 2013/040

August 26, 2013

TO COUNTY ASSESSORS:

### 2014-2015 INCOME LEVELS FOR TRIBAL HOUSING EXEMPTION

The listings reflecting the various income levels of households to qualify for exemption of leased property used for low-income tribal housing are developed by the California Department of Housing and Community Development (HCD). By statute, HCD obtains certain information from the U.S. Department of Housing and Urban Development (HUD) to compile the household income levels to be used by county assessors.

Revenue and Taxation Code section 237 provides exemption for low-income rental housing owned and operated by an Indian tribe or a housing entity designated by a tribe meeting certain requirements. All claimants requesting the Tribal Housing Exemption must annually file claim form BOE-237, *Exemption of Low-Income Tribal Housing*, and form BOE-237-A, *Supplemental Affidavit for BOE-237, Housing—Lower-Income Households Eligibility Based on Family Income (Yearly Filing)*. Claimants are required to submit the following information with the initial claim:

- Documents establishing that the designating tribe is federally recognized;
- Documents establishing that the housing entity has been designated by the tribe; and
- Documents establishing that there is a deed restriction, agreement, or other legally binding document requiring that the property be used in compliance with section 237(a)(2)(A).

Claimants must also provide a description of the property for which exemption is claimed. If the property includes units that do not qualify for the exemption, the description must list the qualifying and nonqualifying units. Vacant units may qualify for exemption if the units are restricted by a deed, regulatory agreement, or *other legal document*.<sup>1</sup> These documents are required to restrict the property usage to low-income housing by expressly stating that:

The units designated for use by low-income households are continuously available to or occupied by lower income households at rents within the prescribed limits of the statutes or regulatory agreements.

Enclosed is the listing of the *Lower Income Family Household Income Limits for 2013* issued by HCD which are to be used for affidavits filed for the 2014-2015 claim year on leased property used exclusively for tribal owned low-income rental housing as provided in

<sup>1</sup> See Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*, for a definition of *other legal documents*.

section 237. The income levels should be reviewed and compared to the enclosed income limits to determine the portion of the property that is eligible for exemption. Determination of qualifying units should be based on the use of the property on the lien date. In all cases, the exemption from property tax is available only to the extent that household incomes of families do not exceed the specified limits, and the rents are within the prescribed limits in the statute or regulatory agreement. The property is entitled to an exemption amount that is equal to the percentage of the property's total value that is serving low-income households.

If you have questions regarding the enclosed 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 J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:kdk  
Enclosure

**LOWER INCOME FAMILY HOUSEHOLD INCOME LIMITS FOR 2014  
EXEMPTION OF LEASED PROPERTY USED EXCLUSIVELY FOR LOW INCOME  
HOUSING, AND EXEMPTION FOR LOW INCOME TRIBAL HOUSING**

(To be used with affidavits filed in 2014)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	46,350	53,000	59,600	66,250	71,550	76,850	82,150	87,450
Alpine	43,600	49,800	56,050	62,250	67,250	72,250	77,200	82,200
Amador	38,750	44,300	49,850	55,350	59,800	64,250	68,650	73,100
Butte	32,900	37,600	42,300	46,950	50,750	54,500	58,250	62,000
Calaveras	39,050	44,600	50,200	55,750	60,250	64,700	69,150	73,600
Colusa	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Contra Costa	46,350	53,000	59,600	66,250	71,550	76,850	82,150	87,450
Del Norte	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
El Dorado	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
Fresno	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Glenn	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Humboldt	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Imperial	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Inyo	36,900	42,150	47,400	52,650	56,900	61,100	65,300	69,500
Kern	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Kings	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Lake	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Lassen	36,250	41,400	46,600	51,750	55,900	60,050	64,200	68,350
Los Angeles	47,850	54,650	61,500	68,300	73,800	79,250	84,700	90,200
Madera	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Marin	63,350	72,400	81,450	90,500	97,700	104,950	112,200	119,450
Mariposa	34,350	39,250	44,150	49,050	53,000	56,900	60,850	64,750
Mendocino	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Merced	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Modoc	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Mono	43,900	50,150	56,400	62,650	67,700	72,700	77,700	82,700
Monterey	39,950	45,650	51,350	57,050	61,650	66,200	70,750	75,350
Napa	46,050	52,600	59,200	65,750	71,050	76,300	81,550	86,800
Nevada	40,700	46,500	52,300	58,100	62,750	67,400	72,050	76,700
Orange	53,950	61,650	69,350	77,050	83,250	89,400	95,550	101,750
Placer	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
Plumas	34,750	39,700	44,650	49,600	53,600	57,550	61,550	65,500
Riverside	37,550	42,900	48,250	53,600	57,900	62,200	66,500	70,800
Sacramento	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
San Benito	45,100	51,550	58,000	64,400	69,600	74,750	79,900	85,050
San Bernardino	37,550	42,900	48,250	53,600	57,900	62,200	66,500	70,800
San Diego	46,250	52,900	59,500	66,100	71,400	76,700	81,950	87,250
San Francisco	63,350	72,400	81,450	90,500	97,700	104,950	112,200	119,450
San Joaquin	37,150	42,450	47,750	53,050	57,300	61,550	65,800	70,050
San Luis Obispo	42,250	48,250	54,300	60,300	65,150	69,950	74,800	79,600
San Mateo	63,350	72,400	81,450	90,500	97,700	104,950	112,200	119,450
Santa Barbara	44,600	51,000	57,350	63,700	68,800	73,900	79,000	84,100
Santa Clara	59,400	67,900	76,400	84,900	91,650	98,450	105,250	112,050
Santa Cruz	56,500	64,550	72,600	80,650	87,150	93,600	100,050	106,500
Shasta	33,050	37,800	42,500	47,200	51,000	54,800	58,550	62,350
Sierra	39,400	45,000	50,650	56,250	60,750	65,250	69,750	74,250
Siskiyou	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Solano	45,500	52,000	58,500	65,000	70,200	75,400	80,600	85,800
Sonoma	45,500	52,000	58,500	65,000	70,200	75,400	80,600	85,800
Stanislaus	34,750	39,700	44,650	49,600	53,600	57,550	61,550	65,500
Sutter	33,250	38,000	42,750	47,500	51,300	55,100	58,900	62,700
Tehama	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Trinity	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Tulare	32,450	37,050	41,700	46,300	50,050	53,750	57,450	61,150
Tuolumne	37,200	42,500	47,800	53,100	57,350	61,600	65,850	70,100
Ventura	49,850	57,000	64,100	71,200	76,900	82,600	88,300	94,000
Yolo	43,050	49,200	55,350	61,500	66,450	71,350	76,300	81,200
Yuba	33,250	38,000	42,750	47,500	51,300	55,100	58,900	62,700

To determine income limit for households larger than 8 persons: (1) multiply the 4-person income limit by 8%; (2) multiply result by number of persons in excess of 8; (3) add the amount to the 8-person income limit; and (4) round to nearest \$50.