

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

TED GAINES First District, Sacramento

SALLY J. LIEBER Second District. San Francisco

ANTONIO VAZQUEZ Third District, Santa Monica

MIKE SCHAEFER Fourth District, San Diego

MALIA M. COHEN State Controller

YVETTE M. STOWERS Executive Director No. 2023/025

July 18, 2023

TO COUNTY ASSESSORS:

2024-25 INCOME LEVELS FOR TRIBAL HOUSING EXEMPTION

Revenue and Taxation Code¹ section 237 provides exemption for low-income rental housing owned and operated by a federally recognized Indian tribe, or its designated housing entity, meeting certain requirements. Exemption eligibility, in part, is based on the income levels of the occupants. Annually, the California Department of Housing and Community Development (HCD) publishes state income limits for various income categories and numbers of persons residing in the household. The income limits are provided for each county in the state and are developed based on data released by the U.S. Department of Housing and Urban Development (HUD). The State Board of Equalization (BOE) compiles the income limits published by HCD and provides it to County Assessors to utilize in determining eligibility for the tribal housing exemption.

Attached is the list reflecting the various income levels of households by county to use in determining eligibility for the tribal housing exemption and to be used on the claim form for fiscal year 2024-25, which corresponds with the January 1, 2024 lien date. The income limits listed are from the "Low Income" category of the "State Income Limits for 2023" published by HCD on June 6, 2023.

All claimants requesting the tribal housing exemption must annually file BOE-237, Exemption Of Low-Income Tribal Housing, and BOE-237-A, Supplemental Affidavit For BOE-237 Housing—Lower-Income Households Eligibility Based On Family Household Income (Yearly Filing). Claimants are required to submit the following information with the initial claim filing:²

- 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 at least 30 percent of the housing units are occupied by or held for occupancy by qualifying low-income tenants at rents that do not exceed the limits provided in section 50053 of the Health and Safety Code or applicable federal, state, or local financing agreement.

The Assessor should insert (preprint) the income limits for its county into the "Maximum Income" column on page one of BOE-237-A prior to providing the claimant with the form. The

¹ All statutory references are to the Revenue and Taxation Code, unless otherwise indicated.

² See section 237 for requirements for the tribal housing exemption.

corresponding fiscal year for which the income limits are applicable should also be preprinted at the top of page one of the supplemental affidavit.

Claimants must list each qualified unit, the corresponding number of persons in each household, the respective maximum income for the household, and the maximum rent on page two of BOE-237-A. The maximum income reported for each household on page two of the supplemental affidavit should agree with the income limit for the number of persons in the household, as preprinted on page one.

Determination of qualifying units should be based on the use of the property on the lien date. Upon receipt of a claim for exemption, the Assessor should review the reported household incomes and compare them to the enclosed income limits to determine what portion of the property is eligible for exemption. The exemption from property tax is available only to the extent that household income does not exceed the specified limits, and rents are within the limits prescribed in the statute or government financing agreement. If the exemption requirements are met, the property is entitled to an exemption amount that is equal to the percentage of the property's total value that is continually available to or occupied by lower income households.

If you have questions regarding the attached 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 Yeung

David Yeung Deputy Director Property Tax Department

DY:dc Attachment

LOWER INCOME HOUSEHOLD INCOME LIMITS TRIBAL HOUSING EXEMPTION

(To be used with affidavits filed for fiscal year 2024-25)

Number of Persons in Household

Alameda 78,550 89,750 100,950 112,150 121,150 130,100 148,050 Apine 53,850 61,550 69,250 76,950 33,100 89,250 95,400 101,550 Bute 48,200 52,000 59,400 65,950 71,250 76,550 81,800 91,000 86,850 Bute 48,200 52,000 59,400 65,950 71,250 76,550 81,800 87,000 86,850 Collaborate 53,400 61,000 68,650 77,250 85,000 71,000 80,850 Collaborate 53,400 61,000 68,650 77,250 85,000 71,250 76,550 81,800 87,000 80,850 Collaborate 53,400 61,000 68,650 77,250 86,550 71,250 76,550 81,800 87,000 80,850 Collaborate 53,400 81,000 88,650 77,250 81,000 80,850 Collaborate 53,400 81,000 81,	County	1	2	3	ersons in Hous	5	6	7	8
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Plumas 46,950 53,650 60,350 67,050 72,450 77,800 83,150 88,550 Riverside 52,200 59,650 67,100 74,550 80,550 86,500 92,450 98,450 Sacramento 60,050 68,600 77,200 85,750 92,650 99,500 106,330 113,200 San Benito 62,350 71,250 80,150 89,050 99,600 103,300 110,450 117,550 San Bernardino 52,200 59,650 67,100 74,550 80,550 86,500 92,450 98,450 San Diego 77,200 88,200 99,250 110,250 119,100 127,900 136,750 145,550 San Daquin 49,100 56,100 63,100 70,100 75,750 81,350 86,950 92,550 San Luis Obispo 64,900 74,150 83,400 92,650 100,100 107,500 144,900 122,300 Santa Barbara 82,950 94,800 106,650	Orange	80,400	91,850	103,350	114,800	124,000	133,200	142,400	151,550
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San Bernardino 52,200 59,650 67,100 74,550 80,550 86,500 92,450 98,450 San Diego 77,200 88,200 99,250 110,250 119,100 127,900 136,750 145,550 San Francisco 104,400 119,300 134,200 149,100 161,050 173,000 184,900 196,850 San Joaquin 49,100 56,100 63,100 70,100 75,750 81,350 86,950 92,550 San Luis Obispo 64,900 74,150 83,400 92,650 100,100 107,500 114,900 122,300 San Mateo 104,400 119,300 134,200 149,100 161,050 173,000 184,900 196,850 Santa Barbara 82,950 94,800 106,650 118,500 128,000 137,500 146,950 156,450 Santa Clara 96,000 109,700 123,400 137,100 148,100 159,050 170,050 181,000 Shasta 47,050 53,800 <td>Sacramento</td> <td>60,050</td> <td>68,600</td> <td>77,200</td> <td>85,750</td> <td>92,650</td> <td>99,500</td> <td>106,350</td> <td>113,200</td>	Sacramento	60,050	68,600	77,200	85,750	92,650	99,500	106,350	113,200
San Diego 77,200 88,200 99,250 110,250 119,100 127,900 136,750 145,550 San Francisco 104,400 119,300 134,200 149,100 161,050 173,000 184,900 196,850 San Joaquin 49,100 56,100 63,100 70,100 75,750 81,350 86,950 92,550 San Luis Obispo 64,900 74,150 83,400 92,650 100,100 107,500 114,900 122,300 San Mateo 104,400 119,300 134,200 149,100 161,050 173,000 184,900 196,850 Santa Barbara 82,950 94,800 106,650 118,500 128,000 137,500 146,950 156,450 Santa Clara 96,000 109,700 123,400 137,100 148,100 159,050 170,050 181,000 Santa Cruz 92,500 105,700 118,900 132,100 142,700 153,250 163,850 174,400 Shasta 47,050 53,800<	San Benito	62,350	71,250	80,150	89,050	96,200	103,300	110,450	117,550
San Francisco 104,400 119,300 134,200 149,100 161,050 173,000 184,900 196,850 San Joaquin 49,100 56,100 63,100 70,100 75,750 81,350 86,950 92,550 San Luis Obispo 64,900 74,150 83,400 92,650 100,100 107,500 114,900 122,300 San Mateo 104,400 119,300 134,200 149,100 161,050 173,000 184,900 196,850 Santa Barbara 82,950 94,800 106,650 118,500 128,000 137,500 146,950 156,450 Santa Clara 96,000 109,700 123,400 137,100 148,100 159,050 170,050 181,000 Santa Cruz 92,500 105,700 118,900 132,100 142,700 153,250 163,850 174,400 Shasta 47,050 53,800 60,500 67,200 72,600 78,000 83,350 88,750 Siskiyou 46,200 52,800	San Bernardino				74,550	80,550		92,450	
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	Yuba	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100