



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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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

County	1	2	3	4	5	6	7	8
Alameda	78,550	89,750	100,950	112,150	121,150	130,100	139,100	148,050
Alpine	53,850	61,550	69,250	76,900	83,100	89,250	95,400	101,550
Amador	51,350	58,700	66,050	73,350	79,250	85,100	91,000	96,850
Butte	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Calaveras	53,400	61,000	68,650	76,250	82,350	88,450	94,550	100,650
Colusa	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Contra Costa	78,550	89,750	100,950	112,150	121,150	130,100	139,100	148,050
Del Norte	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
El Dorado	60,050	68,600	77,200	85,750	92,650	99,500	106,350	113,200
Fresno	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Glenn	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Humboldt	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Imperial	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Inyo	47,850	54,650	61,500	68,300	73,800	79,250	84,700	90,200
Kern	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Kings	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Lake	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Lassen	46,950	53,650	60,350	67,050	72,450	77,800	83,150	88,550
Los Angeles	70,650	80,750	90,850	100,900	109,000	117,050	125,150	133,200
Madera	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Marin	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
Mariposa	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Mendocino	47,600	54,400	61,200	68,000	73,450	78,900	84,350	89,800
Merced	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Modoc	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Mono	47,600	54,400	61,200	68,000	73,450	78,900	84,350	89,800
Monterey	67,450	77,100	86,750	96,350	104,100	111,800	119,500	127,200
Napa	74,700	85,400	96,050	106,700	115,250	123,800	132,350	140,850
Nevada	58,350	66,700	75,050	83,350	90,050	96,700	103,400	110,050
Orange	80,400	91,850	103,350	114,800	124,000	133,200	142,400	151,550
Placer	60,050	68,600	77,200	85,750	92,650	99,500	106,350	113,200
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	106,350	113,200
San Benito	62,350	71,250	80,150	89,050	96,200	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 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
Sierra	50,400	57,600	64,800	72,000	77,800	83,550	89,300	95,050
Siskiyou	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Solano	64,050	73,200	82,350	91,500	98,850	106,150	113,500	120,800
Sonoma	70,500	80,550	90,600	100,650	108,750	116,800	124,850	132,900
Stanislaus	47,250	54,000	60,750	67,500	72,900	78,300	83,700	89,100
Sutter	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Tehama	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Trinity	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Tulare	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Tuolumne	49,350	56,400	63,450	70,450	76,100	81,750	87,400	93,000
Ventura	74,400	85,000	95,650	106,250	114,750	123,250	131,750	140,250
Yolo	58,750	67,150	75,550	83,900	90,650	97,350	104,050	110,750
Yuba	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100