STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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August 28, 2026

No. 2026/028

To County Assessors:

2027-28 Income Levels for Tribal Housing Exemption

Revenue and Taxation Code[1] section 237 provides an 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. The State Board of Equalization (BOE) uses income limits published by HCD to calculate and distribute exemption income limits 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 2027-28, which corresponds with the January 1, 2027, lien date. The income limits listed are from the "Low-Income" category of the "2026 State Income Limits" published by HCD on May 29, 2026.

All claimants requesting the Tribal Housing Exemption must annually file for the *Exemption of Low-Income Tribal Housing* (BOE-237), and *Supplemental Affidavit For BOE-237 Housing—Lower-Income Households Eligibility Based On Family Household Income (Yearly Filing)* (BOE-237-A). Claimants are required to submit all of 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.
- Documents establishing that there is a deed restriction, agreement, or other legally binding document requiring that at least 30% 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.

[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.

The County Assessor should insert (preprint) the income limits for its county into the "Maximum Income" column on page one of form BOE-237-A prior to providing the claimant with the form. The 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 form 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 County 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 BOE County-Assessed Properties Division at 916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY: cjs
Attachment

Attachment A
Lower Income Household Income Limits
Tribal Housing Exemption
(To be used for affidavits filed for fiscal year 2027-28)

	Number of Persons in Household							
County	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**
Alameda	95,050	108,600	122,200	135,750	146,650	157,500	168,350	179,200
Alpine	69,900	79,900	89,900	99,850	107,850	115,850	123,850	131,850
Amador	61,900	70,750	79,600	88,400	95,500	102,550	109,650	116,700
Butte	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Calaveras	57,500	65,700	73,900	82,100	88,700	95,250	101,850	108,400
Colusa	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Contra Costa	95,050	108,600	122,200	135,750	146,650	157,500	168,350	179,200
Del Norte	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
El Dorado	73,600	84,100	94,600	105,100	113,550	121,950	130,350	138,750
Fresno	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Glenn	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Humboldt	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Imperial	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Inyo	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Kern	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Kings	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Lake	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Lassen	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Los Angeles	93,300	106,600	119,950	133,250	143,900	154,600	165,250	175,900
Madera	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Marin	117,700	134,500	151,300	168,100	181,550	195,000	208,450	221,900
Mariposa	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Mendocino	55,900	63,900	71,900	79,850	86,250	92,650	99,050	105,450
Merced	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Modoc	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Mono	62,900	71,900	80,900	89,850	97,050	104,250	111,450	118,600
Monterey	87,600	100,100	112,600	125,100	135,150	145,150	155,150	165,150
Napa	98,700	112,800	126,850	140,950	152,250	163,550	174,800	186,100
Nevada	70,050	80,050	90,050	100,100	108,100	116,150	124,100	132,150
Orange	104,200	119,100	134,000	148,850	160,800	172,700	184,600	196,500
Placer	73,600	84,100	94,600	105,100	113,550	121,950	130,350	138,750
Plumas	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Riverside	68,900	78,750	88,600	98,400	106,300	114,150	122,050	129,900
Sacramento	73,600	84,100	94,600	105,100	113,550	121,950	130,350	138,750
San Benito	82,350	94,100	105,850	117,600	127,050	136,450	145,850	155,250
San Bernardino	68,900	78,750	88,600	98,400	106,300	114,150	122,050	129,900
San Diego	97,950	111,950	125,950	139,900	151,100	162,300	173,500	184,700
San Francisco	117,700	134,500	151,300	168,100	181,550	195,000	208,450	221,900
San Joaquin	60,550	69,200	77,850	86,500	93,450	100,350	107,300	114,200
San Luis Obispo	85,700	97,950	110,200	122,400	132,200	142,000	151,800	161,600
San Mateo	117,700	134,500	151,300	168,100	181,550	195,000	208,450	221,900
Santa Barbara	102,000	116,600	131,150	145,700	157,400	169,050	180,700	192,350
Santa Clara	113,700	129,950	146,200	162,400	175,400	188,400	201,400	214,400
Santa Cruz	122,200	139,650	157,100	174,550	188,500	202,500	216,450	230,450
Shasta	54,500	62,300	70,100	77,850	84,100	90,350	96,550	102,800
Sierra	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Siskiyou	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Solano	76,950	87,950	98,950	109,900	118,700	127,500	136,300	145,100
Sonoma	92,300	105,500	118,700	131,850	142,400	152,950	163,500	174,050
Stanislaus	57,400	65,600	73,800	82,000	88,600	95,150	101,700	108,250
Sutter	57,050	65,200	73,350	81,500	88,050	94,550	101,100	107,600
Tehama	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Trinity	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Tulare	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Tuolumne	57,250	65,400	73,600	81,750	88,300	94,850	101,400	107,950
Ventura	87,950	100,500	113,050	125,600	135,650	145,700	155,750	165,800
Yolo	72,600	83,000	93,350	103,700	112,000	120,300	128,600	136,900
Yuba	57,050	65,200	73,350	81,500	88,050	94,550	101,100	107,600