



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2019/025

September 11, 2019

TO COUNTY ASSESSORS:

2020-21 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 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 2020-21, which corresponds with the January 1, 2020 lien date. The income limits listed are from the "Low Income" category of the "State Income Limits for 2019" published by HCD on May 6, 2019.

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.

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 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 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:pl
Attachment

LOWER INCOME HOUSEHOLD INCOME LIMITS
TRIBAL HOUSING EXEMPTION

(To be used with affidavits filed for fiscal year 2020-21)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	69,000	78,850	88,700	98,550	106,450	114,350	122,250	130,100
Alpine	46,100	52,650	59,250	65,800	71,100	76,350	81,600	86,900
Amador	41,250	47,150	53,050	58,900	63,650	68,350	73,050	77,750
Butte	37,250	42,600	47,900	53,200	57,500	61,750	66,000	70,250
Calaveras	42,200	48,200	54,250	60,250	65,100	69,900	74,750	79,550
Colusa	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Contra Costa	69,000	78,850	88,700	98,550	106,450	114,350	122,250	130,100
Del Norte	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
El Dorado	46,850	53,550	60,250	66,900	72,300	77,650	83,000	88,350
Fresno	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Glenn	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Humboldt	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Imperial	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Inyo	40,750	46,550	52,350	58,150	62,850	67,500	72,150	76,800
Kern	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Kings	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Lake	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Lassen	38,850	44,400	49,950	55,500	59,950	64,400	68,850	73,300
Los Angeles	58,450	66,800	75,150	83,500	90,200	96,900	103,550	110,250
Madera	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Marin	90,450	103,350	116,250	129,150	139,500	149,850	160,150	170,500
Mariposa	36,700	41,950	47,200	52,400	56,600	60,800	65,000	69,200
Mendocino	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Merced	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Modoc	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Mono	44,750	51,150	57,550	63,900	69,050	74,150	79,250	84,350
Monterey	50,300	57,500	64,700	71,850	77,600	83,350	89,100	94,850
Napa	55,650	63,600	71,550	79,500	85,900	92,250	98,600	104,950
Nevada	44,650	51,000	57,400	63,750	68,850	73,950	79,050	84,150
Orange	66,500	76,000	85,500	94,950	102,550	110,150	117,750	125,350
Placer	46,850	53,550	60,250	66,900	72,300	77,650	83,000	88,350
Plumas	39,000	44,600	50,150	55,700	60,200	64,650	69,100	73,550
Riverside	40,250	46,000	51,750	57,450	62,050	66,650	71,250	75,850
Sacramento	46,850	53,550	60,250	66,900	72,300	77,650	83,000	88,350
San Benito	57,150	65,300	73,450	81,600	88,150	94,700	101,200	107,750
San Bernardino	40,250	46,000	51,750	57,450	62,050	66,650	71,250	75,850
San Diego	59,950	68,500	77,050	85,600	92,450	99,300	106,150	113,000
San Francisco	90,450	103,350	116,250	129,150	139,500	149,850	160,150	170,500
San Joaquin	39,200	44,800	50,400	56,000	60,500	65,000	69,450	73,950
San Luis Obispo	50,350	57,550	64,750	71,900	77,700	83,450	89,200	94,950
San Mateo	90,450	103,350	116,250	129,150	139,500	149,850	160,150	170,500
Santa Barbara	61,850	70,650	79,500	88,300	95,400	102,450	109,500	116,600
Santa Clara	72,750	83,150	93,550	103,900	112,250	120,550	128,850	137,150
Santa Cruz	68,900	78,750	88,600	98,400	106,300	114,150	122,050	129,900
Shasta	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Sierra	42,250	48,250	54,300	60,300	65,150	69,950	74,800	79,600
Siskiyou	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Solano	48,000	54,850	61,700	68,550	74,050	79,550	85,050	90,500
Sonoma	60,500	69,150	77,800	86,400	93,350	100,250	107,150	114,050
Stanislaus	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Sutter	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Tehama	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Trinity	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Tulare	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Tuolumne	37,200	42,500	47,800	53,100	57,350	61,600	65,850	70,100
Ventura	58,600	67,000	75,350	83,700	90,400	97,100	103,800	110,500
Yolo	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Yuba	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450