



STATE BOARD OF EQUALIZATION  
 PROPERTY TAX DEPARTMENT  
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[www.boe.ca.gov](http://www.boe.ca.gov)

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No. 2022/029

July 11, 2022

TO COUNTY ASSESSORS:

### 2023-24 INCOME LEVELS FOR TRIBAL HOUSING EXEMPTION

Revenue and Taxation Code<sup>1</sup> 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 2023-24, which corresponds with the January 1, 2023 lien date. The income limits listed are from the "Low Income" category of the "State Income Limits for 2022" published by HCD on May 13, 2022.

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:<sup>2</sup>

- 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

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

<sup>2</sup> 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 2023-24)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	76,750	87,700	98,650	109,600	118,400	127,150	135,950	144,700
Alpine	50,900	58,150	65,400	72,650	78,500	84,300	90,100	95,900
Amador	48,550	55,450	62,400	69,300	74,850	80,400	85,950	91,500
Butte	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Calaveras	50,400	57,600	64,800	72,000	77,800	83,550	89,300	95,050
Colusa	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Contra Costa	76,750	87,700	98,650	109,600	118,400	127,150	135,950	144,700
Del Norte	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
El Dorado	56,750	64,850	72,950	81,050	87,550	94,050	100,550	107,000
Fresno	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Glenn	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Humboldt	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Imperial	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Inyo	46,350	52,950	59,550	66,150	71,450	76,750	82,050	87,350
Kern	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Kings	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Lake	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Lassen	45,000	51,400	57,850	64,250	69,400	74,550	79,700	84,850
Los Angeles	66,750	76,250	85,800	95,300	102,950	110,550	118,200	125,800
Madera	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Marin	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
Mariposa	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Mendocino	45,000	51,400	57,850	64,250	69,400	74,550	79,700	84,850
Merced	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Modoc	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Mono	45,300	51,800	58,250	64,700	69,900	75,100	80,250	85,450
Monterey	63,700	72,800	81,900	91,000	98,300	105,600	112,850	120,150
Napa	70,550	80,600	90,700	100,750	108,850	116,900	124,950	133,000
Nevada	55,100	63,000	70,850	78,700	85,000	91,300	97,600	103,900
Orange	75,900	86,750	97,600	108,400	117,100	125,750	134,450	143,100
Placer	56,750	64,850	72,950	81,050	87,550	94,050	100,550	107,000
Plumas	45,750	52,300	58,850	65,350	70,600	75,850	81,050	86,300
Riverside	49,300	56,350	63,400	70,400	76,050	81,700	87,300	92,950
Sacramento	56,750	64,850	72,950	81,050	87,550	94,050	100,550	107,000
San Benito	58,900	67,300	75,700	84,100	90,850	97,600	104,300	111,050
San Bernardino	49,300	56,350	63,400	70,400	76,050	81,700	87,300	92,950
San Diego	72,900	83,300	93,700	104,100	112,450	120,800	129,100	137,450
San Francisco	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
San Joaquin	46,350	53,000	59,600	66,200	71,500	76,800	82,100	87,400
San Luis Obispo	61,250	70,000	78,750	87,500	94,500	101,500	108,500	115,500
San Mateo	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
Santa Barbara	78,350	89,550	100,750	111,900	120,900	129,850	138,800	147,750
Santa Clara	92,250	105,400	118,600	131,750	142,300	152,850	163,400	173,950
Santa Cruz	87,350	99,800	112,300	124,750	134,750	144,750	154,700	164,700
Shasta	44,450	50,800	57,150	63,500	68,600	73,700	78,750	83,850
Sierra	50,400	57,600	64,800	72,000	77,800	83,550	89,300	95,050
Siskiyou	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Solano	60,800	69,450	78,150	86,800	93,750	100,700	107,650	114,600
Sonoma	66,550	76,050	85,550	95,050	102,700	110,300	117,900	125,500
Stanislaus	44,650	51,000	57,400	63,750	68,850	73,950	79,050	84,150
Sutter	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Tehama	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Trinity	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Tulare	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Tuolumne	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850
Ventura	70,250	80,300	90,350	100,350	108,400	116,450	124,450	132,500
Yolo	55,550	63,450	71,400	79,300	85,650	92,000	98,350	104,700
Yuba	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250