



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
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September 19, 2024

YVETTE M. STOWERS
 Executive Director

No. 2024/036

TO COUNTY ASSESSORS:

2025-26 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 be used in determining eligibility for the tribal housing exemption and to be used on the claim form for the fiscal year 2025-26, which corresponds with the January 1, 2025 lien date. The income limits listed are from the "Low Income" category of the "State Income Limits for 2024" published by HCD on May 9, 2024.

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 2025-26)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	84,600	96,650	108,750	120,800	130,500	140,150	149,800	159,500
Alpine	59,200	67,650	76,100	84,550	91,350	98,100	104,850	111,650
Amador	56,450	64,550	72,600	80,650	87,150	93,600	100,050	106,500
Butte	50,750	58,000	65,250	72,500	78,300	84,100	89,900	95,700
Calaveras	53,400	61,000	68,650	76,250	82,350	88,450	94,550	100,650
Colusa	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Contra Costa	84,600	96,650	108,750	120,800	130,500	140,150	149,800	159,500
Del Norte	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
El Dorado	66,050	75,450	84,900	94,300	101,850	109,400	116,950	124,500
Fresno	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Glenn	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Humboldt	49,500	56,550	63,600	70,650	76,350	82,000	87,650	93,300
Imperial	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Inyo	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Kern	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Kings	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Lake	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Lassen	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Los Angeles	77,700	88,800	99,900	110,950	119,850	128,750	137,600	146,500
Madera	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Marin	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
Mariposa	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Mendocino	50,650	57,850	65,100	72,300	78,100	83,900	89,700	95,450
Merced	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Modoc	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Mono	52,350	59,800	67,300	74,800	80,750	86,750	92,750	98,750
Monterey	74,150	84,800	95,400	105,950	114,450	122,950	131,400	139,900
Napa	82,150	93,900	105,650	117,350	126,750	136,150	145,550	154,900
Nevada	58,350	66,700	75,050	83,350	90,050	96,700	103,400	110,050
Orange	88,400	101,000	113,650	126,250	136,350	146,450	156,550	166,650
Placer	66,050	75,450	84,900	94,300	101,850	109,400	116,950	124,500
Plumas	51,600	59,000	66,350	73,700	79,600	85,500	91,400	97,300
Riverside	57,400	65,600	73,800	82,000	88,600	95,150	101,650	108,250
Sacramento	66,050	75,450	84,900	94,300	101,850	109,400	116,950	124,500
San Benito	68,550	78,350	88,150	97,950	105,800	113,600	121,450	129,300
San Bernardino	57,400	65,600	73,800	82,000	88,600	95,150	101,650	108,250
San Diego	84,900	97,000	109,150	121,250	130,950	140,650	150,350	160,050
San Francisco	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
San Joaquin	54,000	61,700	69,400	77,100	83,300	89,450	95,600	101,800
San Luis Obispo	71,350	81,550	91,700	101,900	110,100	118,250	126,350	134,500
San Mateo	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
Santa Barbara	91,200	104,250	117,300	130,350	140,800	151,250	161,600	172,050
Santa Clara	102,300	116,900	131,500	146,100	157,800	169,500	181,200	192,900
Santa Cruz	101,750	116,250	130,750	145,300	156,950	168,550	180,200	191,800
Shasta	49,950	57,050	64,200	71,300	77,050	82,750	88,450	94,150
Sierra	50,400	57,600	64,800	72,000	77,800	83,550	89,300	95,050
Siskiyou	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Solano	70,450	80,500	90,550	100,650	108,700	116,750	124,850	132,850
Sonoma	77,500	88,600	99,650	110,700	119,600	128,450	137,300	146,150
Stanislaus	51,050	58,350	65,650	72,900	78,750	84,600	90,400	96,250
Sutter	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Tehama	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Trinity	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Tulare	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Tuolumne	54,250	62,000	69,750	77,450	83,650	89,850	96,050	102,250
Ventura	78,800	90,050	101,300	112,550	121,600	130,600	139,600	148,600
Yolo	64,600	73,800	83,050	92,250	99,650	107,050	114,400	121,800
Yuba	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800