



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
 1-916-274-3350 • FAX 1-916-285-0134
 www.boe.ca.gov

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No. 2014/034

July 21, 2014

TO COUNTY ASSESSORS:

2015-2016 INCOME LEVELS FOR TRIBAL HOUSING EXEMPTION

The listings reflecting the various income levels of households to qualify for exemption of leased property used for low-income tribal housing are developed by the California Department of Housing and Community Development (HCD). By statute, HCD obtains certain information from the U.S. Department of Housing and Urban Development (HUD) to compile the household income levels to be used by county assessors.

Revenue and Taxation Code section 237 provides exemption for low-income rental housing owned and operated by an Indian tribe or a housing entity designated by a tribe meeting certain requirements. All claimants requesting the Tribal Housing Exemption must annually file claim form BOE-237, *Exemption of Low-Income Tribal Housing*, and form BOE-237-A, *Supplemental Affidavit for BOE-237, Housing—Lower-Income Households Eligibility Based on Family Income (Yearly Filing)*. Claimants are required to submit the following information with the initial claim:

- 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 the property be used in compliance with section 237(a)(2)(A).

Claimants must also provide a description of the property for which exemption is claimed. If the property includes units that do not qualify for the exemption, the description must list the qualifying and nonqualifying units. Vacant units may qualify for exemption if the units are restricted by a deed, regulatory agreement, or *other legal document*.¹ These documents are required to restrict the property usage to low-income housing by expressly stating that:

The units designated for use by low-income households are continuously available to or occupied by lower income households at rents within the prescribed limits of the statutes or regulatory agreements.

Enclosed is the listing of the *Lower Income Family Household Income Limits for 2014* issued by HCD which are to be used for affidavits filed for the 2015-2016 claim year on leased property used exclusively for tribal owned low-income rental housing as provided in

¹ See Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*, for a definition of *other legal documents*.

section 237. The income levels should be reviewed and compared to the enclosed income limits to determine the portion of the property that is eligible for exemption. Determination of qualifying units should be based on the use of the property on the lien date. In all cases, the exemption from property tax is available only to the extent that household incomes of families do not exceed the specified limits, and the rents are within the prescribed limits in the statute or regulatory agreement. The property is entitled to an exemption amount that is equal to the percentage of the property's total value that is serving low-income households.

If you have questions regarding the enclosed 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/ Benjamin Tang for

Dean R. Kinnee, Chief
County-Assessed Properties Division
Property and Special Taxes Department

DRK:mds
Enclosure

LOWER INCOME HOUSEHOLD INCOME LIMITS FOR 2015
EXEMPTION OF LEASED PROPERTY USED EXCLUSIVELY FOR LOW-INCOME
HOUSING, AND EXEMPTION FOR LOW INCOME TRIBAL HOUSING
 (To be used with Affidavits filed in 2015)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	47350	54100	60850	67600	73050	78450	83850	89250
Alpine	44750	51150	57550	63900	69050	74150	79250	84350
Amador	40500	46300	52100	57850	62500	67150	71750	76400
Butte	32900	37600	42300	46950	50750	54500	58250	62000
Calaveras	39200	44800	50400	56000	60500	65000	69450	73950
Colusa	32450	37050	41700	46300	50050	53750	57450	61150
Contra Costa	47350	54100	60850	67600	73050	78450	83850	89250
Del Norte	32450	37050	41700	46300	50050	53750	57450	61150
El Dorado	42650	48750	54850	60900	65800	70650	75550	80400
Fresno	32450	37050	41700	46300	50050	53750	57450	61150
Glenn	32450	37050	41700	46300	50050	53750	57450	61150
Humboldt	32450	37050	41700	46300	50050	53750	57450	61150
Imperial	32450	37050	41700	46300	50050	53750	57450	61150
Inyo	38650	44200	49700	55200	59650	64050	68450	72900
Kern	32450	37050	41700	46300	50050	53750	57450	61150
Kings	32450	37050	41700	46300	50050	53750	57450	61150
Lake	32450	37050	41700	46300	50050	53750	57450	61150
Lassen	38050	43450	48900	54300	58650	63000	67350	71700
Los Angeles	47850	54650	61500	68300	73800	79250	84700	90200
Madera	32450	37050	41700	46300	50050	53750	57450	61150
Marin	63350	72400	81450	90500	97700	104950	112200	119450
Mariposa	34350	39250	44150	49050	53000	56900	60850	64750
Mendocino	32450	37050	41700	46300	50050	53750	57450	61150
Merced	32450	37050	41700	46300	50050	53750	57450	61150
Modoc	32450	37050	41700	46300	50050	53750	57450	61150
Mono	44750	51150	57550	63900	69050	74150	79250	84350
Monterey	40250	46000	51750	57500	62100	66700	71300	75900
Napa	46150	52750	59350	65900	71200	76450	81750	87000
Nevada	40700	46500	52300	58100	62750	67400	72050	76700
Orange	53950	61650	69350	77050	83250	89400	95550	101750
Placer	42650	48750	54850	60900	65800	70650	75550	80400
Plumas	34750	39700	44650	49600	53600	57550	61550	65500
Riverside	37550	42900	48250	53600	57900	62200	66500	70800
Sacramento	42650	48750	54850	60900	65800	70650	75550	80400
San Benito	45100	51550	58000	64400	69600	74750	79900	85050
San Bernardino	37550	42900	48250	53600	57900	62200	66500	70800
San Diego	46250	52900	59500	66100	71400	76700	81950	87250
San Francisco	63350	72400	81450	90500	97700	104950	112200	119450
San Joaquin	37150	42450	47750	53050	57300	61550	65800	70050
San Luis Obispo	42250	48250	54300	60300	65150	69950	74800	79600
San Mateo	63350	72400	81450	90500	97700	104950	112200	119450
Santa Barbara	44600	51000	57350	63700	68800	73900	79000	84100
Santa Clara	59400	67900	76400	84900	91650	98450	105250	112050
Santa Cruz	56500	64550	72600	80650	87150	93600	100050	106500
Shasta	33050	37800	42500	47200	51000	54800	58550	62350
Sierra	39400	45000	50650	56250	60750	65250	69750	74250
Siskiyou	32450	37050	41700	46300	50050	53750	57450	61150
Solano	45500	52000	58500	65000	70200	75400	80600	85800
Sonoma	45500	52000	58500	65000	70200	75400	80600	85800
Stanislaus	34750	39700	44650	49600	53600	57550	61550	65500
Sutter	33250	38000	42750	47500	51300	55100	58900	62700
Tehama	32450	37050	41700	46300	50050	53750	57450	61150
Trinity	32450	37050	41700	46300	50050	53750	57450	61150
Tulare	32450	37050	41700	46300	50050	53750	57450	61150
Tuolumne	37200	42500	47800	53100	57350	61600	65850	70100
Ventura	49850	57000	64100	71200	76900	82600	88300	94000
Yolo	43050	49200	55350	61500	66450	71350	76300	81200
Yuba	33250	38000	42750	47500	51300	55100	58900	62700