

All claimants for the tribal housing exemption must file annually with the county assessor Form BOE-237, *Exemption of Low-Income Tribal Housing*, and Form BOE-237-A, *Supplemental Affidavit for BOE-237 Housing-Lower Income Households*. First time claimants are required to submit forms BOE-237 and BOE-237-A, as well as the following information:

- 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 the property be used in compliance with section 237, subdivision (a), paragraph (2), subparagraph (A).
- A description of the property for which exemption is claimed, including the entire project property and the portion for which the exemption is claimed. If the property includes units that do not qualify for the exemption, the description must list the qualifying and nonqualifying units.

If you have any questions regarding the application of these changes or the use of these forms, please contact Gordon Ferguson of the Exemptions Unit at (916) 322-3815.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:gf
Enclosures