



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
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August 19, 2020

TO COUNTY ASSESSORS:

No. 2020/040

### 2021-22 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 2021-22, which corresponds with the January 1, 2021 lien date. The income limits listed are from the "Low Income" category of the "State Income Limits for 2020" published by HCD on April 30, 2020.

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 2021-22)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	73,100	83,550	94,000	104,400	112,800	121,150	129,500	137,850
Alpine	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850
Amador	44,100	50,400	56,700	62,950	68,000	73,050	78,100	83,100
Butte	39,600	45,250	50,900	56,550	61,100	65,600	70,150	74,650
Calaveras	45,050	51,450	57,900	64,300	69,450	74,600	79,750	84,900
Colusa	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Contra Costa	73,100	83,550	94,000	104,400	112,800	121,150	129,500	137,850
Del Norte	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
El Dorado	48,350	55,250	62,150	69,050	74,600	80,100	85,650	91,150
Fresno	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Glenn	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Humboldt	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Imperial	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Inyo	42,100	48,100	54,100	60,100	64,950	69,750	74,550	79,350
Kern	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Kings	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Lake	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Lassen	39,600	45,250	50,900	56,550	61,100	65,600	70,150	74,650
Los Angeles	63,100	72,100	81,100	90,100	97,350	104,550	111,750	118,950
Madera	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Marin	97,600	111,550	125,500	139,400	150,600	161,750	172,900	184,050
Mariposa	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Mendocino	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Merced	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Modoc	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Mono	45,300	51,800	58,250	64,700	69,900	75,100	80,250	85,450
Monterey	54,250	62,000	69,750	77,500	83,700	89,900	96,100	102,300
Napa	60,100	68,650	77,250	85,800	92,700	99,550	106,400	113,300
Nevada	48,200	55,050	61,950	68,800	74,350	79,850	85,350	90,850
Orange	71,750	82,000	92,250	102,450	110,650	118,850	127,050	135,250
Placer	48,350	55,250	62,150	69,050	74,600	80,100	85,650	91,150
Plumas	40,450	46,200	52,000	57,750	62,400	67,000	71,650	76,250
Riverside	42,200	48,200	54,250	60,250	65,100	69,900	74,750	79,550
Sacramento	48,350	55,250	62,150	69,050	74,600	80,100	85,650	91,150
San Benito	57,150	65,300	73,450	81,600	88,150	94,700	101,200	107,750
San Bernardino	42,200	48,200	54,250	60,250	65,100	69,900	74,750	79,550
San Diego	64,700	73,950	83,200	92,400	99,800	107,200	114,600	122,000
San Francisco	97,600	111,550	125,500	139,400	150,600	161,750	172,900	184,050
San Joaquin	42,000	48,000	54,000	60,000	64,800	69,600	74,400	79,200
San Luis Obispo	54,350	62,100	69,850	77,600	83,850	90,050	96,250	102,450
San Mateo	97,600	111,550	125,500	139,400	150,600	161,750	172,900	184,050
Santa Barbara	66,750	76,250	85,800	95,300	102,950	110,550	118,200	125,800
Santa Clara	78,550	89,750	100,950	112,150	121,150	130,100	139,100	148,050
Santa Cruz	74,350	85,000	95,600	106,200	114,700	123,200	131,700	140,200
Shasta	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Sierra	45,100	51,550	58,000	64,400	69,600	74,750	79,900	85,050
Siskiyou	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Solano	51,800	59,200	66,600	73,950	79,900	85,800	91,700	97,650
Sonoma	63,650	72,750	81,850	90,900	98,200	105,450	112,750	120,000
Stanislaus	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Sutter	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Tehama	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Trinity	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Tulare	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Tuolumne	39,700	45,400	51,050	56,700	61,250	65,800	70,350	74,850
Ventura	63,250	72,300	81,350	90,350	97,600	104,850	112,050	119,300
Yolo	51,800	59,200	66,600	74,000	79,950	85,850	91,800	97,700
Yuba	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800