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June 28, 2024

TO COUNTY ASSESSORS:

No. 2024/024

**2024-25 INCOME LEVELS FOR THE WELFARE EXEMPTION
 (SUPPLEMENTAL)**

Effective October 11, 2023, [Assembly Bill \(AB\) 84](#) (Stats. 2023, ch. 734)¹ amends sections 214 and 259.15 of the Revenue and Taxation Code, which relate to the welfare exemption. AB 84 expanded the welfare exemption for the low income rental housing. From the 2024–25 fiscal year through the 2028–29 fiscal year, this bill requires that a unit continue to be treated as occupied by a lower income household if the occupants were lower income households on the lien date in the fiscal year in which their occupancy of the unit commenced and the unit continues to be rent restricted, notwithstanding an increase in the income of the occupants of the unit up to 100% of the area median income (AMI), adjusted for family size.

This Letter To Assessors (LTA) is a supplement to LTA No. [2023/026](#), *Income Levels For The Welfare Exemption 2024-25*, and adds Attachment D which contains income limit information relating to "over-income" tenants (100% AMI).

Welfare Exemption – Low-Income Rental Housing – "Over-Income 100% AMI" Tenants (Attachment D)

In the case of an owner of property² that is subject to an enforceable and verifiable agreement with a public agency³, a unit shall continue to be treated as occupied by a lower income household if the occupants were a lower income household on the lien date in the fiscal year in which occupancy of the unit commenced and the unit continues to be rent restricted, even if the income of the occupants has increased in subsequent years up to 100 percent of AMI, adjusted for family size ("over-income" tenants). Thus, these units may still be included in the number of units serving lower income households, which is to be indicated in BOE-267-L or BOE-267-L1, Section 4, provided the units remain rent-restricted. However, once the household income exceeds 100 percent of AMI, adjusted for family size, as of the lien date, the unit would cease to qualify for property tax exemption. Attachment D provides the income limits for "over-income" tenants, which is to be used *only* for projects that are subject to an enforceable and verifiable agreement with a public agency under these circumstances and occupied by "over-income" tenants. If exemption is claimed under this provision, the claimant must also adhere to additional reporting requirements by completing BOE-267-L4, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (100% AMI)*, to report information on the units occupied by these households. The Assessor should review the

¹ For information about AB 84, please see Letter To Assessors No. [2024/018](#).

² Other than those described in section 214(g)(2)(A)(iii)(I).

³ AB 84 (Stats. 2023, ch. 734), added section 214(g)(2)(A)(iii)(II), effective fiscal years 2024-25 through 2028-29.

household income amount reported by the claimant in Section 2 of BOE-267-L4 to ensure that actual household income for each unit (based on the number of persons in the household) does not exceed 100 percent of AMI.

Print Income Level

The Assessor should insert the income limits for its county in each of the appropriate sections of the supplemental affidavits and income reporting worksheets, as listed below. Additionally, the corresponding year in which the income limits are applicable should be printed at the top of page one of the supplemental affidavits.

- BOE-267-L and BOE-267-L1
 - "100% AMI" column in Section 4.A2, using Attachment D income limits
- BOE-267-L-B
 - "Lower Income Limit" column in Section 2, using Attachment B income limits (*see LTA No. 2023/026*)
 - "100% AMI Limit" column in Section 2, using Attachment D income limits

Summary

The attached income limits are to be used on supplemental affidavits for fiscal year 2024-25, which correspond to the January 1, 2024 lien date. Determination of qualifying units should be based on the use of the property on the lien date. The income limits listed are from the "*State Income Limits for 2023*," published by the California Department of Housing and Community Development (HCD) on June 6, 2023. Attachment D provides the income limits for households that are above the lower income limits, but do not exceed 100 percent of area median income (AMI) ("over-income" tenants), as provided for in section 214(g)(2)(A)(iii)(II).

For low-income housing properties that are subject to an enforceable and verifiable agreement with a public agency and which have units occupied by "over-income" tenants as described previously, the "over-income" household limits, as shown in Attachment D, should be used to determine continued exemption eligibility under section 214(g)(2)(A)(iii)(II) and printed on BOE-267-L and BOE-267-L1.

The tenant income amounts reported for each unit on BOE-267-L and BOE-267-L1 should be reviewed and compared to the attached income limits to determine the portion of the property that is eligible for the welfare exemption. In all cases, the exemption from property tax is available only to the extent that the incomes of families or households do not exceed the specified limits.

In addition, attachments A, B, C, and D will all be included in the upcoming LTA, *Income Levels For The Welfare Exemption fiscal year 2025-26*.

If you have questions regarding the attached income levels or questions concerning the exemptions 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
Attachments

**"OVER-INCOME" HOUSEHOLD INCOME LIMITS
WELFARE EXEMPTION – LOW-INCOME HOUSING – 100% OF AMI**

(To be used with affidavits filed for fiscal year 2024-25)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	103,550	118,300	133,100	147,900	159,750	171,550	183,400	195,250
Alpine	80,200	91,700	103,150	114,600	123,750	132,950	142,100	151,250
Amador	70,850	80,950	91,100	101,200	109,300	117,400	125,500	133,600
Butte	64,100	73,300	82,450	91,600	98,950	106,250	113,600	120,900
Calaveras	67,350	76,950	86,600	96,200	103,900	111,600	119,300	127,000
Colusa	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Contra Costa	103,550	118,300	133,100	147,900	159,750	171,550	183,400	195,250
Del Norte	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
El Dorado	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
Fresno	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Glenn	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Humboldt	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Imperial	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Inyo	59,800	68,300	76,850	85,400	92,250	99,050	105,900	112,750
Kern	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Kings	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Lake	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Lassen	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Los Angeles	68,750	78,550	88,400	98,200	106,050	113,900	121,750	129,600
Madera	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Marin	122,500	140,000	157,500	175,000	189,000	203,000	217,000	231,000
Mariposa	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Mendocino	62,800	71,750	80,750	89,700	96,900	104,050	111,250	118,400
Merced	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Modoc	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Mono	67,050	76,650	86,200	95,800	103,450	111,150	118,800	126,450
Monterey	70,300	80,300	90,350	100,400	108,450	116,450	124,500	132,550
Napa	90,700	103,700	116,650	129,600	139,950	150,350	160,700	171,050
Nevada	78,750	90,000	101,250	112,500	121,500	130,500	139,500	148,500
Orange	89,450	102,250	115,000	127,800	138,000	148,250	158,450	168,700
Placer	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
Plumas	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Riverside	66,150	75,600	85,050	94,500	102,050	109,600	117,200	124,750
Sacramento	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
San Benito	98,150	112,150	126,200	140,200	151,400	162,650	173,850	185,050
San Bernardino	66,150	75,600	85,050	94,500	102,050	109,600	117,200	124,750
San Diego	81,750	93,450	105,100	116,800	126,150	135,500	144,850	154,200
San Francisco	122,500	140,000	157,500	175,000	189,000	203,000	217,000	231,000
San Joaquin	70,200	80,250	90,250	100,300	108,300	116,350	124,350	132,400
San Luis Obispo	79,150	90,500	101,800	113,100	122,150	131,200	140,250	149,300
San Mateo	122,500	140,000	157,500	175,000	189,000	203,000	217,000	231,000
Santa Barbara	75,100	85,850	96,550	107,300	115,900	124,450	133,050	141,650
Santa Clara	126,900	145,050	163,150	181,300	195,800	210,300	224,800	239,300
Santa Cruz	92,950	106,250	119,500	132,800	143,400	154,050	164,650	175,300
Shasta	62,850	71,850	80,800	89,800	97,000	104,150	111,350	118,550
Sierra	63,000	72,000	81,000	90,000	97,200	104,400	111,600	118,800
Siskiyou	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Solano	78,800	90,100	101,350	112,600	121,600	130,600	139,600	148,650
Sonoma	89,650	102,500	115,300	128,100	138,350	148,600	158,850	169,100
Stanislaus	64,800	74,100	83,350	92,600	100,000	107,400	114,800	122,250
Sutter	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Tehama	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Trinity	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Tulare	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Tuolumne	68,400	78,150	87,950	97,700	105,500	113,350	121,150	128,950
Ventura	86,450	98,800	111,150	123,500	133,400	143,250	153,150	163,000
Yolo	79,800	91,200	102,600	114,000	123,100	132,250	141,350	150,500
Yuba	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600