



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2025/032

September 29, 2025

TO COUNTY ASSESSORS:

2026-27 INCOME LEVELS FOR TRIBAL HOUSING EXEMPTION

Revenue and Taxation Code¹ section 237 provides an 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 them 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 2026-27, which corresponds with the January 1, 2026 lien date. The income limits listed are from the "Low Income" category of the "State Income Limits for 2025" published by HCD on April 23, 2025.

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

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Attachment

**LOWER INCOME HOUSEHOLD INCOME LIMITS
TRIAL HOUSING EXEMPTION**

(To be used for affidavits filed for fiscal year 2026-27)

Number of Persons in Household								
County	1	2	3	4	5	6	7	8
Alameda	87,550	100,050	112,550	125,050	135,100	145,100	155,100	165,100
Alpine	64,650	73,850	83,100	92,300	99,700	107,100	114,500	121,850
Amador	61,550	70,350	79,150	87,900	94,950	102,000	109,000	116,050
Butte	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Calaveras	56,850	65,000	73,100	81,200	87,700	94,200	100,700	107,200
Colusa	53,750	61,400	69,100	76,750	82,900	89,050	95,200	101,350
Contra Costa	87,550	100,050	112,550	125,050	135,100	145,100	155,100	165,100
Del Norte	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
El Dorado	72,050	82,350	92,650	102,900	111,150	119,400	127,600	135,850
Fresno	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Glenn	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Humboldt	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Imperial	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Inyo	53,750	61,400	69,100	76,750	82,900	89,050	95,200	101,350
Kern	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Kings	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Lake	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Lassen	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Los Angeles	84,850	96,950	109,050	121,150	130,850	140,550	150,250	159,950
Madera	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Marin	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
Mariposa	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Mendocino	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Merced	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Modoc	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Mono	57,200	65,400	73,550	81,700	88,250	94,800	101,350	107,850
Monterey	81,000	92,600	104,150	115,700	125,000	134,250	143,500	152,750
Napa	89,750	102,550	115,350	128,150	138,450	148,700	158,950	169,200
Nevada	63,700	72,800	81,900	91,000	98,300	105,600	112,850	120,150
Orange	94,750	108,300	121,850	135,350	146,200	157,050	167,850	178,700
Placer	72,050	82,350	92,650	102,900	111,150	119,400	127,600	135,850
Plumas	53,400	61,000	68,650	76,250	82,350	88,450	94,550	100,650
Riverside	62,650	71,600	80,550	89,500	96,700	103,850	111,000	118,150
Sacramento	72,050	82,350	92,650	102,900	111,150	119,400	127,600	135,850
San Benito	74,900	85,600	96,300	106,950	115,550	124,100	132,650	141,200
San Bernardino	62,650	71,600	80,550	89,500	96,700	103,850	111,000	118,150
San Diego	92,700	105,950	119,200	132,400	143,000	153,600	164,200	174,800
San Francisco	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
San Joaquin	58,600	67,000	75,350	83,700	90,400	97,100	103,800	110,500
San Luis Obispo	77,950	89,050	100,200	111,300	120,250	129,150	138,050	146,950
San Mateo	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
Santa Barbara	98,850	113,000	127,100	141,200	152,500	163,800	175,100	186,400
Santa Clara	111,700	127,650	143,600	159,550	172,350	185,100	197,850	210,650
Santa Cruz	111,100	127,000	142,850	158,700	171,400	184,100	196,800	209,500
Shasta	54,500	62,300	70,100	77,850	84,100	90,350	96,550	102,800
Sierra	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Siskiyou	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Solano	76,950	87,950	98,950	109,900	118,700	127,500	136,300	145,100
Sonoma	84,650	96,750	108,850	120,900	130,600	140,250	149,950	159,600
Stanislaus	55,200	63,050	70,950	78,800	85,150	91,450	97,750	104,050
Sutter	53,750	61,400	69,100	76,750	82,900	89,050	95,200	101,350
Tehama	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Trinity	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Tulare	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Tuolumne	56,950	65,050	73,200	81,300	87,850	94,350	100,850	107,350
Ventura	83,850	95,800	107,800	119,750	129,350	138,950	148,500	158,100
Yolo	70,500	80,600	90,650	100,700	108,800	116,850	124,900	132,950
Yuba	53,750	61,400	69,100	76,750	82,900	89,050	95,200	101,350