



**Paul Dictos, CPA**  
**Fresno County Assessor-Recorder**  
P. O. Box 1146  
Fresno, CA 93715  
(559) 600-3534  
www.assessor.co.fresno.ca.us

**EXEMPTION OF LOW-INCOME TRIBAL HOUSING**

To receive the full exemption, this claim must be filed with the Assessor by February 15.

State of California, County of \_\_\_\_\_

\_\_\_\_\_  
(name of person making claim)

who is filing this claim as, or on behalf of, the \_\_\_\_\_ of the property described  
herein, states: (tribe or tribally designated housing, owner and/or entity)

1. That as \_\_\_\_\_  
(officer)

2. of the \_\_\_\_\_  
(name of tribe or tribally designated housing entity)

3. the mailing address of which is \_\_\_\_\_ ZIP \_\_\_\_\_  
(give complete mailing address)

4. the location of the property for which exemption is claimed is \_\_\_\_\_ ZIP \_\_\_\_\_  
(give complete address)

5. That this claim for exemption is made for the 20\_\_\_\_ - 20\_\_\_\_ fiscal year on the leased property described above.

6. That at least 30% of the housing are used for rental housing and related facilities for tenants who are persons of low income as defined in section 50079.5 of the Health and Safety Code or applicable federal, state, or local financial assistance agreements and the rents charged do not exceed the limits provided in section 50053 of the Health and Safety Code or applicable federal, state, or local financial assistance agreements. An affidavit by the claimant affirming that the tenants' incomes and rents do not exceed those limits is attached. The exemption cannot be allowed without the income affidavit.

7. That the property is owned and operated by an  owner  operator  owner/operator  
[ ] a federally recognized tribe (documentation required for first time filers)  
[ ] a tribally designated housing entity (documentation required for first time filers) which is nonprofit and no part of those net earnings inure to the benefit of any private shareholder.

8. That there is a deed restriction, agreement, or other legally binding document requiring that at least 30% of the housing units are occupied by or held for occupancy by qualifying low-income tenants.

9. BOE-237-A, Supplemental Affidavit for BOE-237, Housing — Lower-Income Households, is also required to be filed with the Assessor under the provisions of sections 251 and 254 of the Revenue and Taxation Code for those tribes or tribally designated housing entities filing BOE-237, Exemption of Low-Income Tribal Housing.

FOR ASSESSOR'S USE ONLY	
Received by _____ (Assessor's designee)	NAME _____
of _____ (county or city)	ADDRESS (street, city, state, zip code) _____
on _____ (date)	DAYTIME PHONE NUMBER _____ ( )
	EMAIL ADDRESS _____

**Whom should we contact during normal business hours for additional information?**

**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM ▶	TITLE	DATE
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**THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.**

