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July 11, 2022

TO COUNTY ASSESSORS:

No. 2022/031

2023-24 INCOME LEVELS FOR THE WELFARE EXEMPTION

Revenue and Taxation Code¹ section 214 provides that the welfare exemption is available for certain rental housing property owned by a qualifying organization, specifically for elderly or handicapped families and lower income households. Under the statutory provisions of section 214(f) and section 214(g), property owned by a qualifying organization that is used exclusively for certain rental housing and occupied by qualified households is eligible for the welfare exemption. 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 welfare exemption.

Attached are the lists reflecting the various income limits of households by county to use in determining eligibility for the welfare exemption under section 214(f) and section 214(g). To claim exemption under these sections, certain supplemental affidavits must be submitted along with BOE-267, *Claim For Welfare Exemption (First Filing)*, or BOE-267-A, *20__ Claim For Welfare Exemption (Annual Filing)*. The income limits are to be used on these supplemental affidavits for fiscal year 2023-24, which corresponds to the January 1, 2023 lien date. The income limits listed are from the "Moderate Income" and "Low Income" categories of the "State Income Limits for 2022," published by HCD on May 13, 2022. The moderate income limits are provided in Attachment A and the lower income limits are provided in Attachment B. Attachment C provides the income limits for households that are above the lower income limits, but do not exceed 140 percent of area median income (AMI)² ("over-income" tenants), as provided for in section 214(g)(2)(A)(iii).³ This is further discussed under the *Welfare Exemption – Low-Income Rental Housing* section.

Welfare Exemption – Elderly or Handicapped Rental Housing (Attachment A)

Section 214(f) provides that the welfare exemption is available for property used exclusively for housing and related facilities for elderly or handicapped families provided the property is owned

¹ All statutory references are to the Revenue and Taxation Code, unless otherwise indicated.

² AMI means the median family income of a geographic area estimated by HUD for its Section 8 program.

³ AB 1193 (Stats. 2017, ch. 756), added section 214(g)(2)(A)(iii), effective fiscal years 2018-19 through 2027-28.

and operated by a qualifying organization meeting all the requirements of section 214 under any one of the following three criteria:

1. Supplemental care is provided, such as skilled nursing or convalescent care; or services are provided to residents, such as meals, transportation, and staff on premises available to assist residents.
2. The housing project is financed by, including, but not limited to, the federal government pursuant to sections 202, 231, 236, or 811 of Public Laws.⁴
3. The property is used for housing and related facilities for low- and moderate-income elderly or handicapped families.⁵

Property qualifying for exemption under criteria one or two above does not require tenant households to meet any income limit restrictions; therefore, no supplemental affidavit is required when filing a welfare exemption claim form under these criteria. However, if the property is used as described in criterion three, tenant households must meet the income limits shown in Attachment A in order to qualify for exemption. BOE-267-H, *Welfare Exemption Supplemental Affidavit, Housing – Elderly Or Handicapped Families*, must be submitted with the exemption claim form to document the units that are eligible for exemption.

If portions of property are rented to non-qualified families (those that exceed the maximum income limits), the property is entitled to a partial exemption. The partial exemption is equal to that percentage of the value of the property that is equal to the percentage that the number of low- and moderate-income elderly and handicapped families represents of the total number of families occupying the property. A vacant unit, therefore, may not be counted as a qualifying unit, even if it is held for a household that will meet the income limitation.

Welfare Exemption – Low-Income Rental Housing (Attachment B)

Section 214(g) provides an exemption for property owned and operated by a qualifying organization and used exclusively for rental housing and related facilities serving lower income households. Qualifying organizations include nonprofit funds, foundations, corporations, limited liability companies, and limited partnerships with an eligible managing general partner.

Nonprofit organizations filing an exemption claim for low-income housing must certify and ensure that use of the property is restricted by an enforceable and verifiable agreement with a public agency (regulatory agreement), a recorded deed restriction, or an "other legal document."⁶ Limited partnerships must certify and ensure that use of the property is restricted by a regulatory agreement or recorded deed restriction.⁷ In all cases, to qualify for exemption, rents may not exceed those prescribed by Section 50053 of the Health and Safety Code or by the terms of the financing or financial assistance.⁸

⁴ Section 202 of Public Law 86-372 (U.S.C. Sect. 1701q); section 231 of Public Law 73-479 (12 U.S.C. Sec.1715v); section 236 of Public Law 90-448 (U.S.C. Sec. 1715z); section 811 of Public Law 101-625 (42 U.S.C. Sec. 8013).

⁵ As used in section 214(f), "low and moderate income" has the same meaning as the term "persons and families of low or moderate income" as defined by section 50093 of the Health and Safety Code.

⁶ See Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*, for a definition of "other legal document."

⁷ Limited partnerships may not qualify for the exemption through the use of an "other legal document."

⁸ See sections 214(g)(1)(C) and 214(g)(2)(A)(i).

Under section 214(g)(1)(C), low-income housing property owned by an eligible nonprofit corporation may qualify for exemption if 90 percent or more of the occupants of the property are low-income households within the prescribed rent levels of Section 50053 of the Health and Safety Code. The total statewide exemption amount may not exceed *twenty million dollars (\$20,000,000) in assessed value* for a single property or multiple properties owned by a nonprofit corporation that is not financed by government loans, as provided in section 214(g)(1)(A), or does not receive low-income housing tax credits, as provided in section 214(g)(1)(B). The exemption provisions under this subdivision do not apply to properties owned by a limited partnership with an eligible managing general partner.

Properties used for rental housing and related facilities that are owned and operated by qualifying organizations are entitled to a partial exemption equal to that percentage of the value of the property that is equal to the percentage that the number of units serving lower income households represents of the total number of residential units. The percentage of exemption should be applied to the property's assessed value, provided the property consists of all residential units. However, if a portion of the property consists of non-exempt commercial space or vacant excess land, the percentage of qualifying units should only be applied to the total assessed value of the residential units.⁹ Vacant units may also qualify for exemption if designated for use by lower income households.

Claimants requesting exemption for lower income rental housing must complete and submit one of the following supplemental affidavits with the welfare exemption claim form:

- BOE-267-L, *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households*, if the property is owned by a nonprofit corporation or eligible limited liability company.
- BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Low-Income Housing Property Of Limited Partnership*, if the property is owned by a limited partnership with an eligible managing general partner.

Claimants filing supplemental affidavit BOE-267-L seeking exemption under the provision of section 214(g)(1)(C), where the property does not receive government financing or low-income housing tax credits, are subject to additional reporting requirements. If exemption is claimed under this section, the claimant must also complete BOE-267-L2, *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households – Tenant Data*, to report information on the units occupied by lower income households. The Assessor should review the household income amount reported by the claimant in Section 2 of BOE-267-L2 to ensure that actual household income for each unit (based on the number of persons in the household) does not exceed the applicable income limit.

Additionally, to verify that the \$20,000,000 assessed value exemption limitation has not been exceeded statewide, all Assessors' offices should provide the BOE with a list of properties in their counties that qualified for exemption under section 214(g)(1)(C). The BOE will consolidate and review this information to determine if the limit has been exceeded by any organizations and will contact any affected Assessors' offices, so that action can be taken to only grant exemption up to the maximum allowed by statute.

⁹ See Letter To Assessors (LTA) No. 2015/018 for details and examples of how to apply partial exemptions.

The supplemental affidavits certify that the requirements of section 214(g) are satisfied, as well as provide documentation of the units eligible for the exemption. Eligible units are defined as those units rented within the prescribed rental levels to lower income family households whose annual income does not exceed the maximum income limits, as indicated in Attachment B. However, there is one exception to this definition of eligible units, as described in the following paragraph.

Welfare Exemption – Low-Income Rental Housing – "Over-Income" Tenants (Attachment C)

In the case of a property eligible for and receiving federal low-income housing tax credits (LIHTC), 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 140 percent of AMI, adjusted for family size ("over-income" tenants).¹⁰ 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 140 percent of AMI, adjusted for family size, as of the lien date, the unit would cease to qualify for property tax exemption. Attachment C provides the income limits for "over-income" tenants, which is to be used *only* for projects that are receiving LIHTC 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-L3, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)*, to report information on the units occupied by these households. The Assessor should review the household income amount reported by the claimant in Section 2 of BOE-267-L3 to ensure that actual household income for each unit (based on the number of persons in the household) does not exceed 140 percent of AMI.

Preprint Income Levels

The Assessor should insert (preprint) 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 preprinted at the top of page one of the supplemental affidavits.

- BOE-267-H
 - "Maximum Income" column in Section 3.A, using Attachment A income limits
- BOE-267-H-A
 - "Income Limit" column, using Attachment A income limits
- BOE-267-L and BOE-267-L1
 - "Maximum Income" column in Section 4.A1, using Attachment B income limits
 - "140% AMI" column in Section 4.A2, using Attachment C income limits
- BOE-267-L-A
 - "Lower Income Limit" column in Section 2, using Attachment B income limits
 - "140% AMI Limit" column in Section 2, using Attachment C income limits

¹⁰ AB 1193 (Stats. 2017, ch. 756), added section 214(g)(2)(A)(iii), effective fiscal years 2018-19 through 2027-28.

Summary

The attached income limits are to be used on supplemental affidavits for fiscal year 2023-24, which corresponds to the January 1, 2023 lien date. Determination of qualifying units should be based on the use of the property on the lien date.

The moderate income limits, as shown in Attachment A, should be used to determine eligibility for elderly or handicapped rental housing for the welfare exemption under section 214(f), and preprinted on BOE-267-H and BOE-267-H-A. The lower income limits, as shown in Attachment B, should be used to determine eligibility for low-income rental housing for the welfare exemption under section 214(g), and preprinted on BOE-267-L, BOE-267-L1, and BOE-267-L-A. For low-income housing properties that receive LIHTC and which have units occupied by "over-income" tenants as described previously, the "over-income" household limits, as shown in Attachment C, should be used to determine continued exemption eligibility under section 214(g)(2)(A)(iii) and preprinted on BOE-267-L and BOE-267-L1.

The tenant income amounts reported for each unit on BOE-267-H, 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.

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

**MODERATE INCOME HOUSEHOLD INCOME LIMITS
WELFARE EXEMPTION – ELDERLY OR HANDICAPPED HOUSING**

(To be used with affidavits filed for fiscal year 2023-24)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	119,950	137,100	154,200	171,350	185,050	198,750	212,450	226,200
Alpine	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
Amador	72,750	83,100	93,500	103,900	112,200	120,500	128,850	137,150
Butte	71,400	81,600	91,800	102,000	110,150	118,300	126,500	134,650
Calaveras	75,600	86,400	97,200	108,000	116,650	125,300	133,900	142,550
Colusa	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Contra Costa	119,950	137,100	154,200	171,350	185,050	198,750	212,450	226,200
Del Norte	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
El Dorado	85,850	98,100	110,400	122,650	132,450	142,250	152,100	161,900
Fresno	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Glenn	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Humboldt	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Imperial	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Inyo	69,500	79,400	89,350	99,250	107,200	115,150	123,050	131,000
Kern	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Kings	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Lake	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Lassen	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Los Angeles	76,500	87,450	98,350	109,300	118,050	126,800	135,550	144,300
Madera	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Marin	139,450	159,350	179,300	199,200	215,150	231,050	247,000	262,950
Mariposa	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Mendocino	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Merced	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Modoc	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Mono	68,200	77,950	87,700	97,450	105,250	113,050	120,850	128,650
Monterey	75,650	86,500	97,300	108,100	116,750	125,400	134,050	142,700
Napa	100,300	114,650	128,950	143,300	154,750	166,250	177,700	189,150
Nevada	82,650	94,500	106,300	118,100	127,550	137,000	146,450	155,900
Orange	100,050	114,300	128,600	142,900	154,350	165,750	177,200	188,650
Placer	85,850	98,100	110,400	122,650	132,450	142,250	152,100	161,900
Plumas	69,250	79,100	89,000	98,900	106,800	114,700	122,650	130,550
Riverside	73,450	83,900	94,400	104,900	113,300	121,700	130,100	138,450
Sacramento	85,850	98,100	110,400	122,650	132,450	142,250	152,100	161,900
San Benito	88,250	100,900	113,500	126,100	136,200	146,300	156,350	166,450
San Bernardino	73,450	83,900	94,400	104,900	113,300	121,700	130,100	138,450
San Diego	89,800	102,650	115,450	128,300	138,550	148,850	159,100	169,350
San Francisco	139,450	159,350	179,300	199,200	215,150	231,050	247,000	262,950
San Joaquin	71,400	81,600	91,800	102,000	110,150	118,300	126,500	134,650
San Luis Obispo	91,750	104,850	117,950	131,050	141,550	152,000	162,500	173,000
San Mateo	139,450	159,350	179,300	199,200	215,150	231,050	247,000	262,950
Santa Barbara	84,050	96,100	108,100	120,100	129,700	139,300	148,900	158,550
Santa Clara	141,550	161,750	182,000	202,200	218,400	234,550	250,750	266,900
Santa Cruz	100,200	114,500	128,850	143,150	154,600	166,050	177,500	188,950
Shasta	75,450	86,200	97,000	107,750	116,350	125,000	133,600	142,250
Sierra	75,600	86,400	97,200	108,000	116,650	125,300	133,900	142,550
Siskiyou	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Solano	91,300	104,350	117,400	130,450	140,900	151,300	161,750	172,200
Sonoma	94,750	108,300	121,800	135,350	146,200	157,000	167,850	178,650
Stanislaus	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Sutter	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Tehama	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Trinity	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Tulare	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200
Tuolumne	70,800	80,900	91,050	101,150	109,250	117,350	125,450	133,500
Ventura	96,950	110,800	124,650	138,500	149,600	160,650	171,750	182,800
Yolo	89,550	102,300	115,100	127,900	138,150	148,350	158,600	168,850
Yuba	67,450	77,100	86,700	96,350	104,050	111,750	119,450	127,200

**LOWER INCOME HOUSEHOLD INCOME LIMITS
WELFARE EXEMPTION – LOW-INCOME HOUSING**

(To be used with affidavits filed for fiscal year 2023-24)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	76,750	87,700	98,650	109,600	118,400	127,150	135,950	144,700
Alpine	50,900	58,150	65,400	72,650	78,500	84,300	90,100	95,900
Amador	48,550	55,450	62,400	69,300	74,850	80,400	85,950	91,500
Butte	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Calaveras	50,400	57,600	64,800	72,000	77,800	83,550	89,300	95,050
Colusa	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Contra Costa	76,750	87,700	98,650	109,600	118,400	127,150	135,950	144,700
Del Norte	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
El Dorado	56,750	64,850	72,950	81,050	87,550	94,050	100,550	107,000
Fresno	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Glenn	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Humboldt	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Imperial	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Inyo	46,350	52,950	59,550	66,150	71,450	76,750	82,050	87,350
Kern	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Kings	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Lake	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Lassen	45,000	51,400	57,850	64,250	69,400	74,550	79,700	84,850
Los Angeles	66,750	76,250	85,800	95,300	102,950	110,550	118,200	125,800
Madera	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Marin	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
Mariposa	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Mendocino	45,000	51,400	57,850	64,250	69,400	74,550	79,700	84,850
Merced	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Modoc	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Mono	45,300	51,800	58,250	64,700	69,900	75,100	80,250	85,450
Monterey	63,700	72,800	81,900	91,000	98,300	105,600	112,850	120,150
Napa	70,550	80,600	90,700	100,750	108,850	116,900	124,950	133,000
Nevada	55,100	63,000	70,850	78,700	85,000	91,300	97,600	103,900
Orange	75,900	86,750	97,600	108,400	117,100	125,750	134,450	143,100
Placer	56,750	64,850	72,950	81,050	87,550	94,050	100,550	107,000
Plumas	45,750	52,300	58,850	65,350	70,600	75,850	81,050	86,300
Riverside	49,300	56,350	63,400	70,400	76,050	81,700	87,300	92,950
Sacramento	56,750	64,850	72,950	81,050	87,550	94,050	100,550	107,000
San Benito	58,900	67,300	75,700	84,100	90,850	97,600	104,300	111,050
San Bernardino	49,300	56,350	63,400	70,400	76,050	81,700	87,300	92,950
San Diego	72,900	83,300	93,700	104,100	112,450	120,800	129,100	137,450
San Francisco	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
San Joaquin	46,350	53,000	59,600	66,200	71,500	76,800	82,100	87,400
San Luis Obispo	61,250	70,000	78,750	87,500	94,500	101,500	108,500	115,500
San Mateo	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
Santa Barbara	78,350	89,550	100,750	111,900	120,900	129,850	138,800	147,750
Santa Clara	92,250	105,400	118,600	131,750	142,300	152,850	163,400	173,950
Santa Cruz	87,350	99,800	112,300	124,750	134,750	144,750	154,700	164,700
Shasta	44,450	50,800	57,150	63,500	68,600	73,700	78,750	83,850
Sierra	50,400	57,600	64,800	72,000	77,800	83,550	89,300	95,050
Siskiyou	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Solano	60,800	69,450	78,150	86,800	93,750	100,700	107,650	114,600
Sonoma	66,550	76,050	85,550	95,050	102,700	110,300	117,900	125,500
Stanislaus	44,650	51,000	57,400	63,750	68,850	73,950	79,050	84,150
Sutter	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Tehama	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Trinity	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Tulare	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250
Tuolumne	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850
Ventura	70,250	80,300	90,350	100,350	108,400	116,450	124,450	132,500
Yolo	55,550	63,450	71,400	79,300	85,650	92,000	98,350	104,700
Yuba	43,650	49,850	56,100	62,300	67,300	72,300	77,300	82,250

**"OVER-INCOME" HOUSEHOLD INCOME LIMITS
WELFARE EXEMPTION – LOW-INCOME HOUSING WITH LIHTC – 140% OF AMI**

(To be used with affidavits filed for fiscal year 2023-24)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	139,930	159,950	179,900	199,920	215,880	231,910	247,870	263,900
Alpine	93,030	106,260	119,560	132,860	143,500	154,140	164,780	175,350
Amador	84,840	97,020	109,130	121,240	130,970	140,630	150,360	160,020
Butte	83,300	95,200	107,100	119,000	128,520	138,040	147,560	157,080
Calaveras	88,200	100,800	113,400	126,000	136,080	146,160	156,240	166,320
Colusa	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Contra Costa	139,930	159,950	179,900	199,920	215,880	231,910	247,870	263,900
Del Norte	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
El Dorado	100,170	114,450	128,800	143,080	154,560	165,970	177,450	188,860
Fresno	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Glenn	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Humboldt	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Imperial	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Inyo	81,060	92,610	104,230	115,780	125,020	134,330	143,570	152,810
Kern	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Kings	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Lake	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Lassen	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Los Angeles	89,250	102,060	114,800	127,540	137,760	147,980	158,130	168,350
Madera	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Marin	162,680	185,920	209,160	232,400	251,020	269,570	288,190	306,740
Mariposa	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Mendocino	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Merced	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Modoc	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Mono	79,590	90,930	102,340	113,680	122,780	131,880	140,980	150,080
Monterey	88,270	100,940	113,540	126,140	136,220	146,300	156,380	166,530
Napa	117,040	133,700	150,430	167,160	180,530	193,900	207,270	220,640
Nevada	96,460	110,180	123,970	137,760	148,750	159,810	170,800	181,860
Orange	116,690	133,420	150,080	166,740	180,110	193,410	206,780	220,080
Placer	100,170	114,450	128,800	143,080	154,560	165,970	177,450	188,860
Plumas	80,780	92,260	103,810	115,360	124,600	133,840	143,080	152,250
Riverside	85,680	97,860	110,110	122,360	132,160	141,960	151,760	161,490
Sacramento	100,170	114,450	128,800	143,080	154,560	165,970	177,450	188,860
San Benito	102,970	117,740	132,440	147,140	158,900	170,660	182,420	194,250
San Bernardino	85,680	97,860	110,110	122,360	132,160	141,960	151,760	161,490
San Diego	104,790	119,700	134,680	149,660	161,630	173,600	185,570	197,540
San Francisco	162,680	185,920	209,160	232,400	251,020	269,570	288,190	306,740
San Joaquin	83,300	95,200	107,100	119,000	128,520	138,040	147,560	157,080
San Luis Obispo	107,030	122,290	137,620	152,880	165,130	177,310	189,560	201,810
San Mateo	162,680	185,920	209,160	232,400	251,020	269,570	288,190	306,740
Santa Barbara	98,070	112,140	126,140	140,140	151,340	162,540	173,740	185,010
Santa Clara	165,130	188,720	212,310	235,900	254,800	273,630	292,530	311,360
Santa Cruz	116,900	133,630	150,290	167,020	180,390	193,760	207,130	220,500
Shasta	87,990	100,590	113,120	125,720	135,800	145,810	155,890	165,970
Sierra	88,200	100,800	113,400	126,000	136,080	146,160	156,240	166,320
Siskiyou	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Solano	106,540	121,730	136,990	152,180	164,360	176,540	188,720	200,900
Sonoma	110,530	126,350	142,100	157,920	170,520	183,190	195,790	208,460
Stanislaus	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Sutter	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Tehama	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Trinity	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Tulare	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400
Yuba	82,600	94,430	106,190	118,020	127,470	136,920	146,370	155,820
Ventura	113,120	129,220	145,390	161,560	174,510	187,390	200,340	213,290
Yolo	104,440	119,420	134,330	149,240	161,210	173,110	185,080	196,980
Yuba	78,680	89,950	101,150	112,420	121,380	130,410	139,370	148,400