



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
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July 18, 2023

TO COUNTY ASSESSORS:

No. 2023/026

2024-25 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, subdivisions (f) and (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, subdivisions (f) and (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 2024-25, which corresponds to the January 1, 2024 lien date. The income limits listed are from the "Moderate Income" and "Low Income" categories of the "State Income Limits for 2023," published by HCD on June 6, 2023. 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 and section 214(g)(2)(A)(iv).⁴ This is further discussed under the *Welfare Exemption – Low-Income Rental Housing* section.

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

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

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.

⁴ AB 1206 (Stats. 2022, ch 636), added section 214(g)(2)(A)(iv), effective fiscal years 2022-23 through 2027-28.

property is owned 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.⁵
3. The property is used for housing and related facilities for low- and moderate-income elderly or handicapped families.⁶

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."⁷ Qualifying limited partnerships must certify and ensure that use of the property is restricted by a regulatory agreement or recorded deed restriction.⁸ 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.⁹

⁵ Section 202 of Public Law 86-372 (12 U.S.C. Sec. 1701q); section 231 of Public Law 73-479 (12 U.S.C. Sec.1715v); section 236 of Public Law 90-448 (12 U.S.C. Sec. 1715z); section 811 of Public Law 101-625 (42 U.S.C. Sec. 8013).

⁶ 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.

⁷ See Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*, for a definition of "other legal document."

⁸ Limited partnerships may not qualify for the exemption though the use of an "other legal document."

⁹ See sections 214(g)(1)(C) and 214(g)(2)(A)(i).

Under section 214, subdivision (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, subdivision (g)(1)(A), or does not receive low-income housing tax credits, as provided in section 214 subdivision (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.¹⁰ 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, subdivision (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, subdivision (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.

¹⁰ 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)¹¹ or in the case of an owner of property that is a community land trust (CLT) and whose property is leased to a lower income household¹², 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). Thus, these units may be 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 or a CLT whose property is leased to a lower income household 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

¹¹ AB 1193 (Stats. 2017, ch. 756), added section 214(g)(2)(A)(iii), effective fiscal years 2018-19 through 2027-28.

¹² AB 1206 (Stats. 2022, ch 636), added section 214(g)(2)(A)(iv), effective fiscal years 2022-23 through 2027-28.

- "140% AMI Limit" column in Section 2, using Attachment C income limits

Summary

The attached income limits are to be used on supplemental affidavits for fiscal year 2024-25, which corresponds 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 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 or a CLT whose property is leased to a lower income household 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) or section 214(g)(A)(iv) 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 2024-25)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	124,250	142,000	159,750	177,500	191,700	205,900	220,100	234,300
Alpine	96,250	110,000	123,750	137,500	148,500	159,500	170,500	181,500
Amador	85,000	97,150	109,300	121,450	131,150	140,900	150,600	160,300
Butte	76,950	87,900	98,900	109,900	118,700	127,500	136,300	145,050
Calaveras	80,800	92,350	103,900	115,450	124,700	133,900	143,150	152,400
Colusa	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Contra Costa	124,250	142,000	159,750	177,500	191,700	205,900	220,100	234,300
Del Norte	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
El Dorado	95,700	109,350	123,050	136,700	147,650	158,550	169,500	180,450
Fresno	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Glenn	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Humboldt	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Imperial	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Inyo	71,750	82,000	92,250	102,500	110,700	118,900	127,100	135,300
Kern	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Kings	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Lake	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Lassen	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Los Angeles	82,500	94,300	106,050	117,850	127,300	136,700	146,150	155,550
Madera	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Marin	147,000	168,000	189,000	210,000	226,800	243,600	260,400	277,200
Mariposa	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Mendocino	75,350	86,100	96,900	107,650	116,250	124,850	133,500	142,100
Merced	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Modoc	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Mono	80,450	91,950	103,450	114,950	124,150	133,350	142,550	151,750
Monterey	84,350	96,400	108,450	120,500	130,150	139,800	149,400	159,050
Napa	108,850	124,400	139,950	155,500	167,950	180,400	192,800	205,250
Nevada	94,500	108,000	121,500	135,000	145,800	156,600	167,400	178,200
Orange	107,350	122,700	138,000	153,350	165,600	177,900	190,150	202,400
Placer	95,700	109,350	123,050	136,700	147,650	158,550	169,500	180,450
Plumas	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Riverside	79,400	90,700	102,050	113,400	122,450	131,550	140,600	149,700
Sacramento	95,700	109,350	123,050	136,700	147,650	158,550	169,500	180,450
San Benito	117,750	134,600	151,450	168,250	181,700	195,150	208,650	222,100
San Bernardino	79,400	90,700	102,050	113,400	122,450	131,550	140,600	149,700
San Diego	98,100	112,100	126,150	140,150	151,350	162,550	173,800	185,000
San Francisco	147,000	168,000	189,000	210,000	226,800	243,600	260,400	277,200
San Joaquin	84,250	96,300	108,300	120,350	130,000	139,600	149,250	158,850
San Luis Obispo	95,000	108,550	122,150	135,700	146,550	157,400	168,250	179,100
San Mateo	147,000	168,000	189,000	210,000	226,800	243,600	260,400	277,200
Santa Barbara	90,150	103,000	115,900	128,750	139,050	149,350	159,650	169,950
Santa Clara	152,300	174,050	195,800	217,550	234,950	252,350	269,750	287,150
Santa Cruz	111,550	127,500	143,400	159,350	172,100	184,850	197,600	210,350
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	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Solano	94,550	108,100	121,600	135,100	145,900	156,700	167,500	178,350
Sonoma	107,600	122,950	138,350	153,700	166,000	178,300	190,600	202,900
Stanislaus	77,750	88,900	100,000	111,100	120,000	128,900	137,750	146,650
Sutter	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Tehama	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Trinity	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Tulare	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750
Tuolumne	82,100	93,800	105,550	117,250	126,650	136,000	145,400	154,750
Ventura	103,750	118,550	133,400	148,200	160,050	171,900	183,750	195,600
Yolo	95,750	109,450	123,100	136,800	147,750	158,700	169,650	180,600
Yuba	70,400	80,450	90,500	100,550	108,600	116,650	124,700	132,750

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

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

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	78,550	89,750	100,950	112,150	121,150	130,100	139,100	148,050
Alpine	53,850	61,550	69,250	76,900	83,100	89,250	95,400	101,550
Amador	51,350	58,700	66,050	73,350	79,250	85,100	91,000	96,850
Butte	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Calaveras	53,400	61,000	68,650	76,250	82,350	88,450	94,550	100,650
Colusa	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Contra Costa	78,550	89,750	100,950	112,150	121,150	130,100	139,100	148,050
Del Norte	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
El Dorado	60,050	68,600	77,200	85,750	92,650	99,500	106,350	113,200
Fresno	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Glenn	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Humboldt	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Imperial	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Inyo	47,850	54,650	61,500	68,300	73,800	79,250	84,700	90,200
Kern	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Kings	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Lake	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Lassen	46,950	53,650	60,350	67,050	72,450	77,800	83,150	88,550
Los Angeles	70,650	80,750	90,850	100,900	109,000	117,050	125,150	133,200
Madera	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Marin	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
Mariposa	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Mendocino	47,600	54,400	61,200	68,000	73,450	78,900	84,350	89,800
Merced	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Modoc	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Mono	47,600	54,400	61,200	68,000	73,450	78,900	84,350	89,800
Monterey	67,450	77,100	86,750	96,350	104,100	111,800	119,500	127,200
Napa	74,700	85,400	96,050	106,700	115,250	123,800	132,350	140,850
Nevada	58,350	66,700	75,050	83,350	90,050	96,700	103,400	110,050
Orange	80,400	91,850	103,350	114,800	124,000	133,200	142,400	151,550
Placer	60,050	68,600	77,200	85,750	92,650	99,500	106,350	113,200
Plumas	46,950	53,650	60,350	67,050	72,450	77,800	83,150	88,550
Riverside	52,200	59,650	67,100	74,550	80,550	86,500	92,450	98,450
Sacramento	60,050	68,600	77,200	85,750	92,650	99,500	106,350	113,200
San Benito	62,350	71,250	80,150	89,050	96,200	103,300	110,450	117,550
San Bernardino	52,200	59,650	67,100	74,550	80,550	86,500	92,450	98,450
San Diego	77,200	88,200	99,250	110,250	119,100	127,900	136,750	145,550
San Francisco	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
San Joaquin	49,100	56,100	63,100	70,100	75,750	81,350	86,950	92,550
San Luis Obispo	64,900	74,150	83,400	92,650	100,100	107,500	114,900	122,300
San Mateo	104,400	119,300	134,200	149,100	161,050	173,000	184,900	196,850
Santa Barbara	82,950	94,800	106,650	118,500	128,000	137,500	146,950	156,450
Santa Clara	96,000	109,700	123,400	137,100	148,100	159,050	170,050	181,000
Santa Cruz	92,500	105,700	118,900	132,100	142,700	153,250	163,850	174,400
Shasta	47,050	53,800	60,500	67,200	72,600	78,000	83,350	88,750
Sierra	50,400	57,600	64,800	72,000	77,800	83,550	89,300	95,050
Siskiyou	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Solano	64,050	73,200	82,350	91,500	98,850	106,150	113,500	120,800
Sonoma	70,500	80,550	90,600	100,650	108,750	116,800	124,850	132,900
Stanislaus	47,250	54,000	60,750	67,500	72,900	78,300	83,700	89,100
Sutter	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Tehama	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Trinity	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Tulare	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100
Tuolumne	49,350	56,400	63,450	70,450	76,100	81,750	87,400	93,000
Ventura	74,400	85,000	95,650	106,250	114,750	123,250	131,750	140,250
Yolo	58,750	67,150	75,550	83,900	90,650	97,350	104,050	110,750
Yuba	46,200	52,800	59,400	65,950	71,250	76,550	81,800	87,100

**"OVER-INCOME" HOUSEHOLD INCOME LIMITS
WELFARE EXEMPTION – LOW-INCOME HOUSING – 140% 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	144,970	165,620	186,340	207,060	223,650	240,170	256,760	273,350
Alpine	112,280	128,380	144,410	160,440	173,250	186,130	198,940	211,750
Amador	99,190	113,330	127,540	141,680	153,020	164,360	175,700	187,040
Butte	89,740	102,620	115,430	128,240	138,530	148,750	159,040	169,260
Calaveras	94,290	107,730	121,240	134,680	145,460	156,240	167,020	177,800
Colusa	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Contra Costa	144,970	165,620	186,340	207,060	223,650	240,170	256,760	273,350
Del Norte	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
El Dorado	111,650	127,540	143,500	159,460	172,200	184,940	197,750	210,490
Fresno	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Glenn	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Humboldt	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Imperial	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Inyo	83,720	95,620	107,590	119,560	129,150	138,670	148,260	157,850
Kern	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Kings	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Lake	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Lassen	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Los Angeles	96,250	109,970	123,760	137,480	148,470	159,460	170,450	181,440
Madera	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Marin	171,500	196,000	220,500	245,000	264,600	284,200	303,800	323,400
Mariposa	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Mendocino	87,920	100,450	113,050	125,580	135,660	145,670	155,750	165,760
Merced	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Modoc	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Mono	93,870	107,310	120,680	134,120	144,830	155,610	166,320	177,030
Monterey	98,420	112,420	126,490	140,560	151,830	163,030	174,300	185,570
Napa	126,980	145,180	163,310	181,440	195,930	210,490	224,980	239,470
Nevada	110,250	126,000	141,750	157,500	170,100	182,700	195,300	207,900
Orange	125,230	143,150	161,000	178,920	193,200	207,550	221,830	236,180
Placer	111,650	127,540	143,500	159,460	172,200	184,940	197,750	210,490
Plumas	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Riverside	92,610	105,840	119,070	132,300	142,870	153,440	164,080	174,650
Sacramento	111,650	127,540	143,500	159,460	172,200	184,940	197,750	210,490
San Benito	137,410	157,010	176,680	196,280	211,960	227,710	243,390	259,070
San Bernardino	92,610	105,840	119,070	132,300	142,870	153,440	164,080	174,650
San Diego	114,450	130,830	147,140	163,520	176,610	189,700	202,790	215,880
San Francisco	171,500	196,000	220,500	245,000	264,600	284,200	303,800	323,400
San Joaquin	98,280	112,350	126,350	140,420	151,620	162,890	174,090	185,360
San Luis Obispo	110,810	126,700	142,520	158,340	171,010	183,680	196,350	209,020
San Mateo	171,500	196,000	220,500	245,000	264,600	284,200	303,800	323,400
Santa Barbara	105,140	120,190	135,170	150,220	162,260	174,230	186,270	198,310
Santa Clara	177,660	203,070	228,410	253,820	274,120	294,420	314,720	335,020
Santa Cruz	130,130	148,750	167,300	185,920	200,760	215,670	230,510	245,420
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	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Solano	110,320	126,140	141,890	157,640	170,240	182,840	195,440	208,110
Sonoma	125,510	143,500	161,420	179,340	193,690	208,040	222,390	236,740
Stanislaus	90,720	103,740	116,690	129,640	140,000	150,360	160,720	171,150
Sutter	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Tehama	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Trinity	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Tulare	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Tuolumne	95,760	109,410	123,130	136,780	147,700	158,690	169,610	180,530
Ventura	121,030	138,320	155,610	172,900	186,760	200,550	214,410	228,200
Yolo	111,720	127,680	143,640	159,600	172,340	185,150	197,890	210,700
Yuba	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840