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December 3, 2024

TO COUNTY ASSESSORS:

No. 2024/043

2025-26 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 (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 (g). To claim an 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 2025-26, which correspond to the January 1, 2025 lien date. The income limits listed are from the "Moderate Income" and "Low Income" categories of the "State Income Limits for 2024," published by HCD on May 9, 2024. 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)(I)³ and section 214(g)(2)(A)(iv).⁴ 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).⁵ This is further discussed under the *Welfare Exemption – Low-Income Rental Housing* section. Please note, the attachments are organized in order according to the effective dates of the legislation.

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)(I), 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.

⁵ AB 84 (Stats. 2023, ch 734), added section 214(g)(2)(A)(iii)(II), effective fiscal years 2024-25 through 2028-29.

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 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.⁶
3. The property is used for housing and related facilities for low- and moderate-income elderly or handicapped families.⁷

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."⁸ Qualifying limited partnerships must certify and ensure that use of the property is restricted by a regulatory agreement or recorded deed restriction.⁹ In all cases, to qualify for exemption, rents

⁶ 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).

⁷ 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.

⁸ See Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*, for a definition of "other legal document."

⁹ Limited partnerships may not qualify for the exemption through the use of an "other legal document."

may not exceed those prescribed by section 50053 of the Health and Safety Code or by the terms of the financing or financial assistance.¹⁰

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.¹¹ 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

¹⁰ See sections 214(g)(1)(C) and 214(g)(2)(A)(i).

¹¹ See Letter To Assessors (LTA) No. 2015/018 for details and examples of how to apply partial exemptions.

contact any affected Assessors' offices, so that action can be taken to only grant exemption up to the maximum allowed by statute.

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 are two exceptions to this definition of eligible units, as described in the following two paragraphs.

Welfare Exemption – Low-Income Rental Housing – "Over-Income 140% AMI" Tenants (Attachment C)

In the case of a property eligible for and receiving federal low-income housing tax credits (LIHTC)¹² 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 household¹³, 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 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 the actual household income for each unit (based on the number of persons in the household) does not exceed 140 percent of AMI.

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

In the case of an owner of property that is subject to an enforceable and verifiable agreement with a public agency¹⁴, 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 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 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,

¹² AB 1193 (Stats. 2017, ch. 756), added section 214(g)(2)(A)(iii)(I), effective fiscal years 2018-19 through 2027-28.

¹³ AB 1206 (Stats. 2022, ch 636), added section 214(g)(2)(A)(iv), effective fiscal years 2022-23 through 2027-28.

¹⁴ Other than those described in section 214(g)(2)(A)(iii)(I); See AB 84 (Stats. 2023, ch 734), added section 214(g)(2)(A)(iii),(II), effective fiscal years 2024-25 through 2028-29.

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 household income amount reported by the claimant in Section 2 of BOE-267-4 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.

Modification to Methodology

HUD annually updates its Public Housing and Section 8 Income Limits to reflect changes in median family income levels for different size households and income limits for extremely low-, very low-, and low-income households. When determining its "lower income" limit, HUD makes adjustments for high cost housing areas, including, for example, the Los Angeles County area. HCD, pursuant to statutory provisions, makes additional revisions to these income limits. This has resulted in certain counties where the lower income household income limits are higher than the median income (100% AMI) making it technically impossible for some tenants to qualify as low-income tenants.

Section 214(f) provides that "low and moderate income" has the same meaning as the term "persons and families of low or moderate income" as defined in Health and Safety Code (HSC) section 50093. HSC section 50093 defines "persons and families of low or moderate income" as persons and families whose income does not exceed 120 percent of area median income, adjusted for family size by the department in accordance with adjustment factors adopted and amended from time to time by the United States Department of Housing and Urban Development pursuant to Section 8 of the United States Housing Act of 1937. Relevant to the Welfare Exemption, HSC section 50093 states, "Persons and families of low or moderate income"... includes lower income households as defined in Section 50079.5...". HSC section 50079.5 provides that "lower income household" means persons and families whose income does not exceed the qualifying limits for lower income families as established and amended from time to time pursuant to Section 8 of the United States Housing Act of 1937.

Whereas section 214(f) refers to Health and Safety Code section 50093 for the definition of "low and moderate income", there is no reference in the statute for the area median income level to be used in determining the 100, 120, 140 percent of area median income for section 214(f), 214(g)(2)(A)(iii)(I)(ia), (g)(2)(A)(iv)(i), and (g)(2)(A)(iii)(II)(ia). For the purpose of the Welfare Exemption, modifications to the calculations for the "over-income" tenants (100% AMI) income limits, moderate income families (120% AMI) income limits, and "over-income" tenants (140% AMI) income limits were made to ensure that tenants in all counties would qualify as low-income tenants, as intended by statute.

The following methodology was used in calculating the income limits for the attachments contained in this LTA and is presented in ascending order by percentage of AMI:

- Attachment B- The lower income household income limits is published by and obtained from HCD.

- Attachment D- "Over-income" tenants (100% AMI) income limits is the greater of either the quotient of the "Low Income" household income limit published by HCD divided by .8 or the "Median Income" household income limit published by HCD.
- Attachment A- "Elderly or Handicapped Rental Housing", moderate income household income limits is 120 percent of the AMI as determined in Attachment D, "over-income" tenants (100% AMI) income limits.
- Attachment C- "Over-income" tenants (140% AMI) income limits is 140 percent of AMI as determined in Attachment D, "over-income" tenants (100% AMI) income limits.

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
 - "100% AMI" or "140% AMI" column in Section 4.A2, using Attachment C or D 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
- BOE-267-L-B
 - "Lower Income Limit" column in Section 2, using Attachment B income limits
 - "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 2025-26, which corresponds to the January 1, 2025 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, BOE-267-L-A, and BOE-267-L-B. 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)(I) or section 214(g)(2)(A)(iv) and preprinted on BOE-267-L and BOE-267-L1. 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 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:cs
Attachments

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

(To be used with affidavits filed for fiscal year 2025-26)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	130,800	149,460	168,180	186,840	201,780	216,720	231,660	246,600
Alpine	100,200	114,540	128,820	143,160	154,620	166,080	177,540	189,000
Amador	85,620	97,800	110,040	122,280	132,060	141,840	151,620	161,400
Butte	81,120	92,760	104,340	115,920	125,220	134,460	143,760	153,000
Calaveras	80,820	92,340	103,920	115,440	124,680	133,920	143,160	152,400
Colusa	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Contra Costa	130,800	149,460	168,180	186,840	201,780	216,720	231,660	246,600
Del Norte	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
El Dorado	99,075	113,175	127,350	141,450	152,775	164,100	175,425	186,750
Fresno	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Glenn	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Humboldt	74,250	84,825	95,400	105,975	114,525	123,000	131,475	139,950
Imperial	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Inyo	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Kern	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Kings	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Lake	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Lassen	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Los Angeles	116,550	133,200	149,850	166,425	179,775	193,125	206,400	219,750
Madera	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Marin	164,550	188,025	211,500	234,975	253,800	272,625	291,375	310,200
Mariposa	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Mendocino	75,975	86,775	97,650	108,480	117,180	125,850	134,550	143,220
Merced	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Modoc	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Mono	88,980	101,640	114,360	127,080	137,220	147,420	157,560	167,760
Monterey	111,225	127,200	143,100	158,925	171,675	184,425	197,100	209,850
Napa	123,225	140,850	158,475	176,025	190,125	204,225	218,325	232,350
Nevada	94,500	108,000	121,500	135,000	145,800	156,600	167,400	178,200
Orange	132,600	151,500	170,475	189,375	204,525	219,675	234,825	249,975
Placer	99,075	113,175	127,350	141,450	152,775	164,100	175,425	186,750
Plumas	77,640	88,680	99,780	110,880	119,760	128,640	137,520	146,340
Riverside	86,100	98,400	110,700	123,000	132,900	142,725	152,475	162,375
Sacramento	99,075	113,175	127,350	141,450	152,775	164,100	175,425	186,750
San Benito	117,780	134,580	151,440	168,240	181,680	195,180	208,620	222,060
San Bernardino	86,100	98,400	110,700	123,000	132,900	142,725	152,475	162,375
San Diego	127,350	145,500	163,725	181,875	196,425	210,975	225,525	240,075
San Francisco	164,550	188,025	211,500	234,975	253,800	272,625	291,375	310,200
San Joaquin	87,180	99,660	112,080	124,560	134,520	144,480	154,440	164,400
San Luis Obispo	107,025	122,325	137,550	152,850	165,150	177,375	189,525	201,750
San Mateo	164,550	188,025	211,500	234,975	253,800	272,625	291,375	310,200
Santa Barbara	136,800	156,375	175,950	195,525	211,200	226,875	242,400	258,075
Santa Clara	154,800	176,940	199,020	221,160	238,860	256,560	274,260	291,960
Santa Cruz	152,625	174,375	196,125	217,950	235,425	252,825	270,300	287,700
Shasta	75,420	86,220	96,960	107,760	116,400	124,980	133,620	142,260
Sierra	75,600	86,400	97,200	108,000	116,700	125,325	133,950	142,575
Siskiyou	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Solano	105,675	120,750	135,825	150,975	163,050	175,125	187,275	199,275
Sonoma	116,250	132,900	149,475	166,050	179,400	192,675	205,950	219,225
Stanislaus	77,760	88,920	100,020	111,120	120,000	128,880	137,760	146,700
Sutter	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Tehama	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Trinity	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Tulare	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260
Tuolumne	82,080	93,780	105,540	117,240	126,600	136,020	145,380	154,740
Ventura	118,200	135,075	151,950	168,825	182,400	195,900	209,400	222,900
Yolo	98,280	112,320	126,360	140,400	151,620	162,840	174,120	185,340
Yuba	73,875	84,375	94,950	105,480	113,940	122,340	130,800	139,260

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

(To be used with affidavits filed for fiscal year 2025-26)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	84,600	96,650	108,750	120,800	130,500	140,150	149,800	159,500
Alpine	59,200	67,650	76,100	84,550	91,350	98,100	104,850	111,650
Amador	56,450	64,550	72,600	80,650	87,150	93,600	100,050	106,500
Butte	50,750	58,000	65,250	72,500	78,300	84,100	89,900	95,700
Calaveras	53,400	61,000	68,650	76,250	82,350	88,450	94,550	100,650
Colusa	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Contra Costa	84,600	96,650	108,750	120,800	130,500	140,150	149,800	159,500
Del Norte	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
El Dorado	66,050	75,450	84,900	94,300	101,850	109,400	116,950	124,500
Fresno	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Glenn	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Humboldt	49,500	56,550	63,600	70,650	76,350	82,000	87,650	93,300
Imperial	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Inyo	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Kern	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Kings	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Lake	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Lassen	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Los Angeles	77,700	88,800	99,900	110,950	119,850	128,750	137,600	146,500
Madera	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Marin	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
Mariposa	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Mendocino	50,650	57,850	65,100	72,300	78,100	83,900	89,700	95,450
Merced	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Modoc	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Mono	52,350	59,800	67,300	74,800	80,750	86,750	92,750	98,750
Monterey	74,150	84,800	95,400	105,950	114,450	122,950	131,400	139,900
Napa	82,150	93,900	105,650	117,350	126,750	136,150	145,550	154,900
Nevada	58,350	66,700	75,050	83,350	90,050	96,700	103,400	110,050
Orange	88,400	101,000	113,650	126,250	136,350	146,450	156,550	166,650
Placer	66,050	75,450	84,900	94,300	101,850	109,400	116,950	124,500
Plumas	51,600	59,000	66,350	73,700	79,600	85,500	91,400	97,300
Riverside	57,400	65,600	73,800	82,000	88,600	95,150	101,650	108,250
Sacramento	66,050	75,450	84,900	94,300	101,850	109,400	116,950	124,500
San Benito	68,550	78,350	88,150	97,950	105,800	113,600	121,450	129,300
San Bernardino	57,400	65,600	73,800	82,000	88,600	95,150	101,650	108,250
San Diego	84,900	97,000	109,150	121,250	130,950	140,650	150,350	160,050
San Francisco	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
San Joaquin	54,000	61,700	69,400	77,100	83,300	89,450	95,600	101,800
San Luis Obispo	71,350	81,550	91,700	101,900	110,100	118,250	126,350	134,500
San Mateo	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
Santa Barbara	91,200	104,250	117,300	130,350	140,800	151,250	161,600	172,050
Santa Clara	102,300	116,900	131,500	146,100	157,800	169,500	181,200	192,900
Santa Cruz	101,750	116,250	130,750	145,300	156,950	168,550	180,200	191,800
Shasta	49,950	57,050	64,200	71,300	77,050	82,750	88,450	94,150
Sierra	50,400	57,600	64,800	72,000	77,800	83,550	89,300	95,050
Siskiyou	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Solano	70,450	80,500	90,550	100,650	108,700	116,750	124,850	132,850
Sonoma	77,500	88,600	99,650	110,700	119,600	128,450	137,300	146,150
Stanislaus	51,050	58,350	65,650	72,900	78,750	84,600	90,400	96,250
Sutter	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Tehama	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Trinity	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Tulare	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Tuolumne	54,250	62,000	69,750	77,450	83,650	89,850	96,050	102,250
Ventura	78,800	90,050	101,300	112,550	121,600	130,600	139,600	148,600
Yolo	64,600	73,800	83,050	92,250	99,650	107,050	114,400	121,800
Yuba	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800

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

(To be used with affidavits filed for fiscal year 2025-26)

Number of Persons in Household								
County	1	2	3	4	5	6	7	8
Alameda	152,600	174,370	196,210	217,980	235,410	252,840	270,270	287,700
Alpine	116,900	133,630	150,290	167,020	180,390	193,760	207,130	220,500
Amador	99,890	114,100	128,380	142,660	154,070	165,480	176,890	188,300
Butte	94,640	108,220	121,730	135,240	146,090	156,870	167,720	178,500
Calaveras	94,290	107,730	121,240	134,680	145,460	156,240	167,020	177,800
Colusa	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Contra Costa	152,600	174,370	196,210	217,980	235,410	252,840	270,270	287,700
Del Norte	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
El Dorado	115,588	132,038	148,575	165,025	178,238	191,450	204,663	217,875
Fresno	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Glenn	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Humboldt	86,625	98,963	111,300	123,638	133,613	143,500	153,388	163,275
Imperial	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Inyo	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Kern	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Kings	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Lake	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Lassen	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Los Angeles	135,975	155,400	174,825	194,163	209,738	225,313	240,800	256,375
Madera	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Marin	191,975	219,363	246,750	274,138	296,100	318,063	339,938	361,900
Mariposa	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Mendocino	88,638	101,238	113,925	126,560	136,710	146,825	156,975	167,090
Merced	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Modoc	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Mono	103,810	118,580	133,420	148,260	160,090	171,990	183,820	195,720
Monterey	129,763	148,400	166,950	185,413	200,288	215,163	229,950	244,825
Napa	143,763	164,325	184,888	205,363	221,813	238,263	254,713	271,075
Nevada	110,250	126,000	141,750	157,500	170,100	182,700	195,300	207,900
Orange	154,700	176,750	198,888	220,938	238,613	256,288	273,963	291,638
Placer	115,588	132,038	148,575	165,025	178,238	191,450	204,663	217,875
Plumas	90,580	103,460	116,410	129,360	139,720	150,080	160,440	170,730
Riverside	100,450	114,800	129,150	143,500	155,050	166,513	177,888	189,438
Sacramento	115,588	132,038	148,575	165,025	178,238	191,450	204,663	217,875
San Benito	137,410	157,010	176,680	196,280	211,960	227,710	243,390	259,070
San Bernardino	100,450	114,800	129,150	143,500	155,050	166,513	177,888	189,438
San Diego	148,575	169,750	191,013	212,188	229,163	246,138	263,113	280,088
San Francisco	191,975	219,363	246,750	274,138	296,100	318,063	339,938	361,900
San Joaquin	101,710	116,270	130,760	145,320	156,940	168,560	180,180	191,800
San Luis Obispo	124,863	142,713	160,475	178,325	192,675	206,938	221,113	235,375
San Mateo	191,975	219,363	246,750	274,138	296,100	318,063	339,938	361,900
Santa Barbara	159,600	182,438	205,275	228,113	246,400	264,688	282,800	301,088
Santa Clara	180,600	206,430	232,190	258,020	278,670	299,320	319,970	340,620
Santa Cruz	178,063	203,438	228,813	254,275	274,663	294,963	315,350	335,650
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	136,150	146,213	156,275	166,338
Siskiyou	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Solano	123,288	140,875	158,463	176,138	190,225	204,313	218,488	232,488
Sonoma	135,625	155,050	174,388	193,725	209,300	224,788	240,275	255,763
Stanislaus	90,720	103,740	116,690	129,640	140,000	150,360	160,720	171,150
Sutter	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Tehama	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Trinity	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Tulare	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470
Tuolumne	95,760	109,410	123,130	136,780	147,700	158,690	169,610	180,530
Ventura	137,900	157,588	177,275	196,963	212,800	228,550	244,300	260,050
Yolo	114,660	131,040	147,420	163,800	176,890	189,980	203,140	216,230
Yuba	86,188	98,438	110,775	123,060	132,930	142,730	152,600	162,470

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

(To be used with affidavits filed for fiscal year 2025-26)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	109,000	124,550	140,150	155,700	168,150	180,600	193,050	205,500
Alpine	83,500	95,450	107,350	119,300	128,850	138,400	147,950	157,500
Amador	71,350	81,500	91,700	101,900	110,050	118,200	126,350	134,500
Butte	67,600	77,300	86,950	96,600	104,350	112,050	119,800	127,500
Calaveras	67,350	76,950	86,600	96,200	103,900	111,600	119,300	127,000
Colusa	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Contra Costa	109,000	124,550	140,150	155,700	168,150	180,600	193,050	205,500
Del Norte	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
El Dorado	82,563	94,313	106,125	117,875	127,313	136,750	146,188	155,625
Fresno	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Glenn	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Humboldt	61,875	70,688	79,500	88,313	75,438	102,500	109,536	116,625
Imperial	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Inyo	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Kern	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Kings	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Lake	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Lassen	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Los Angeles	97,125	111,000	124,875	138,688	149,813	160,938	172,000	183,125
Madera	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Marin	137,125	156,688	176,250	195,813	211,500	227,188	242,813	258,500
Mariposa	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Mendocino	63,313	72,313	81,375	90,400	97,650	104,850	112,100	119,350
Merced	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Modoc	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Mono	74,150	84,700	95,300	105,900	114,350	122,850	131,300	139,800
Monterey	92,688	106,000	119,250	132,438	143,063	153,688	164,250	174,875
Napa	102,688	117,375	132,063	146,688	158,438	170,188	181,938	193,625
Nevada	78,750	90,000	101,250	112,500	121,500	130,500	139,500	148,500
Orange	110,500	126,250	142,063	157,813	170,438	183,063	195,388	208,313
Placer	82,563	94,313	106,125	117,875	127,313	136,750	146,188	155,625
Plumas	64,700	73,900	83,150	92,400	99,800	107,200	114,600	121,950
Riverside	71,750	82,000	92,250	102,500	110,750	118,938	127,063	135,313
Sacramento	82,563	94,313	106,125	117,875	127,313	136,750	146,188	155,625
San Benito	98,150	112,150	126,200	140,200	151,400	162,650	173,850	185,050
San Bernardino	71,750	82,000	92,250	102,500	110,750	118,938	127,063	135,313
San Diego	106,125	121,250	136,438	151,563	163,688	175,813	187,938	200,063
San Francisco	137,125	156,688	176,250	195,813	211,500	227,188	242,813	258,500
San Joaquin	72,650	83,050	93,400	103,800	112,100	120,400	128,700	137,000
San Luis Obispo	89,188	101,938	114,625	127,375	137,625	147,813	157,938	168,125
San Mateo	137,125	156,688	176,250	195,813	211,500	227,188	242,813	258,500
Santa Barbara	114,000	130,313	146,625	162,938	176,000	189,063	202,000	215,063
Santa Clara	129,000	147,450	165,850	184,300	199,050	213,800	228,550	243,300
Santa Cruz	127,188	145,313	163,438	181,625	196,188	210,688	225,250	239,750
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	97,250	104,438	111,625	118,813
Siskiyou	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Solano	88,063	100,625	113,188	125,813	135,875	145,938	156,063	166,063
Sonoma	96,875	110,750	124,563	138,375	149,500	160,563	171,625	182,688
Stanislaus	64,800	74,100	83,350	92,600	100,000	107,400	114,800	122,250
Sutter	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Tehama	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Trinity	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Tulare	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050
Tuolumne	68,400	78,150	87,950	97,700	105,500	113,350	121,150	128,950
Ventura	98,500	112,563	126,625	140,688	152,000	163,250	174,500	185,750
Yolo	81,900	93,600	105,300	117,000	126,350	135,700	145,100	154,450
Yuba	61,563	70,313	79,125	87,900	94,950	101,950	109,000	116,050