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December 23, 2024

No. 2024/047

TO COUNTY ASSESSORS:

### **2024-25 INCOME LEVELS FOR THE WELFARE EXEMPTION (CORRECTION)**

This Letter To Assessors (LTA) supersedes LTA No. [2023/026](#), *Income Levels For The Welfare Exemption 2024-25* and LTA No. [2024/024](#), *Income Levels For The Welfare Exemption 2024-25 (Supplemental)*. The California Department of Housing and Community Development (HCD) annually 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.

The BOE has recently become aware of inconsistencies in certain counties that affects the “Over-Income” Household Limits where the low-income limit, as initially published, exceeds the Area Median Income (AMI). This has resulted in some tenants being unable to qualify as over-income tenants. Therefore, we are republishing all of the 2024-25 income levels and have made modifications to the "Elderly and Handicapped Rental Housing" (Attachment A), "Over-Income 140% AMI Tenants" (Attachment C), and "Over-Income 100% AMI Tenants" (Attachment D). Please see the section on Modification to Methodology for further explanation.

#### ***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.<sup>1</sup>

<sup>1</sup> 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).

3. The property is used for housing and related facilities for low- and moderate-income elderly or handicapped families.<sup>2</sup>

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."<sup>3</sup> Qualifying limited partnerships must certify and ensure that use of the property is restricted by a regulatory agreement or recorded deed restriction.<sup>4</sup> 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.<sup>5</sup>

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

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<sup>2</sup> 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.

<sup>3</sup> See Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*, for a definition of "other legal document."

<sup>4</sup> Limited partnerships may not qualify for the exemption through the use of an "other legal document."

<sup>5</sup> See sections 214(g)(1)(C) and 214(g)(2)(A)(i).

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.<sup>6</sup> 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.

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)<sup>7</sup> 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 household<sup>8</sup>, 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

<sup>6</sup> See Letter To Assessors (LTA) No. 2015/018 for details and examples of how to apply partial exemptions.

<sup>7</sup> AB 1193 (Stats. 2017, ch. 756), added section 214(g)(2)(A)(iii)(I), effective fiscal years 2018-19 through 2027-28.

<sup>8</sup> AB 1206 (Stats. 2022, ch 636), added section 214(g)(2)(A)(iv), effective fiscal years 2022-23 through 2027-28.

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 agency<sup>9</sup>, 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 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, 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.

#### ***HUD Methodology***

HUD Public Housing and Section 8 Income Limits begin with the production of median family incomes. HUD uses the Section 8 program's Fair Market Rent (FMR) area definitions in developing median incomes, which means developing median incomes for each metropolitan area, parts of some metropolitan areas, and each non-metropolitan county. HUD calculates Income Limits for every FMR area with adjustments for family size and for areas with unusually high or low family income or housing-cost-to-income relationships.

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. There are many exceptions to the arithmetic calculation of income limits. These include adjustments for high housing costs relative to income, the application of state nonmetropolitan income limits in low-income areas, and national

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<sup>9</sup> 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.

maximums in high-income areas. In certain counties, the magnitude of these adjustments results in the low-income limit exceeding the AMI.

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).

### ***Modification to Methodology***

Previously, the lower-income household income limits (Attachment B of LTA No. 2023/026) and "over-income" household (100% AMI) income limits (Attachment D of LTA No. 2024/024) were published by and obtained from HCD. The "over-income" household (140% AMI) income limits (Attachment C of LTA No. 2023/026) was calculated based on 140 percent of AMI. When determining its "lower income" limit, HCD makes adjustments for high-cost housing areas. As previously stated, this resulted in certain counties having lower income household income limits that are higher than the area median income (100% AMI), which makes some over-income units ineligible for the exemption.

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.

***Summary***

The BOE is republishing all of the 2024-25 income levels and has made modifications to the "Elderly and Handicapped Rental Housing" (Attachment A), "Over-Income 140% AMI Tenants" (Attachment C), and "Over-Income 100% AMI Tenants" (Attachment D). These will supersede the income limits published in LTA No. 2024/024 and LTA No. 2023/026. The income limits in this LTA are to be used on supplemental affidavits for fiscal year 2024-25, which corresponds to the January 1, 2024 lien date.

If you have questions regarding the adjusted income levels, 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 2024-25)

<b>County</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
Alameda	124,260	141,960	159,720	177,480	191,700	205,860	220,080	234,300
Alpine	96,240	110,040	123,780	137,520	148,500	159,540	170,520	181,500
Amador	85,020	97,140	109,320	121,440	131,160	140,880	150,600	160,320
Butte	76,920	87,960	98,940	109,920	118,740	127,500	136,320	145,080
Calaveras	80,820	92,340	103,920	115,440	124,680	133,920	143,160	152,400
Colusa	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Contra Costa	124,260	141,960	159,720	177,480	191,700	205,860	220,080	234,300
Del Norte	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
El Dorado	95,700	109,320	123,000	136,680	147,600	158,520	169,500	180,420
Fresno	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Glenn	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Humboldt	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Imperial	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Inyo	71,775	81,975	92,250	102,480	110,700	118,875	127,080	135,300
Kern	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Kings	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Lake	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Lassen	70,425	80,475	90,525	100,575	108,675	116,700	124,725	132,825
Los Angeles	105,975	121,125	136,275	151,350	163,500	175,575	187,725	199,800
Madera	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Marin	156,600	178,950	201,300	223,650	241,575	259,500	277,350	295,275
Mariposa	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Mendocino	75,360	86,100	96,900	107,640	116,280	124,860	133,500	142,080
Merced	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Modoc	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Mono	80,460	91,980	103,440	114,960	124,140	133,380	142,560	151,740
Monterey	101,175	115,650	130,125	144,525	156,150	167,700	179,250	190,800
Napa	112,050	128,100	144,075	160,050	172,875	185,700	198,525	211,275
Nevada	94,500	108,000	121,500	135,000	145,800	156,600	167,400	178,200
Orange	120,600	137,775	155,025	172,200	186,000	199,800	213,600	227,325
Placer	95,700	109,320	123,000	136,680	147,600	158,520	169,500	180,420
Plumas	70,425	80,475	90,525	100,575	108,675	116,640	124,725	132,825
Riverside	79,380	90,720	102,060	113,400	122,460	131,520	140,640	149,700
Sacramento	95,700	109,320	123,000	136,680	147,600	158,520	169,500	180,420
San Benito	117,780	134,580	151,440	168,240	181,680	195,180	208,620	222,060
San Bernardino	79,380	90,720	102,060	113,400	122,460	131,520	140,640	149,700
San Diego	115,800	132,300	148,875	165,375	178,650	191,850	205,125	218,325
San Francisco	156,600	178,950	201,300	223,650	241,575	259,500	277,350	295,275
San Joaquin	84,240	96,300	108,300	120,360	129,960	139,620	149,220	158,880
San Luis Obispo	97,350	111,225	125,100	138,975	150,150	161,250	172,350	183,450
San Mateo	156,600	178,950	201,300	223,650	241,575	259,500	277,350	295,275
Santa Barbara	124,425	142,200	159,975	177,750	192,000	206,250	220,425	234,675
Santa Clara	152,280	174,060	195,780	217,560	234,960	252,360	269,760	287,160
Santa Cruz	138,750	158,550	178,350	198,150	214,050	229,875	245,775	261,600
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	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Solano	96,075	109,800	123,525	137,250	148,275	159,225	170,250	181,200
Sonoma	107,580	123,000	138,360	153,720	166,020	178,320	190,620	202,920
Stanislaus	77,760	88,920	100,020	111,120	120,000	128,880	137,760	146,700
Sutter	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Tehama	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Trinity	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Tulare	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720
Tuolumne	82,080	93,780	105,540	117,240	126,600	136,020	145,380	154,740
Ventura	111,600	127,500	143,475	159,375	172,125	184,875	197,625	210,375
Yolo	95,760	109,440	123,120	136,800	147,720	158,700	169,620	180,600
Yuba	70,380	80,460	90,480	100,560	108,600	116,640	124,680	132,720

**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

<b>County</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
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)

<b>County</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
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	83,738	95,638	107,625	119,560	129,150	138,688	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	82,163	93,888	105,613	117,338	126,788	136,150	145,513	154,963
Los Angeles	123,638	141,313	158,988	176,575	190,750	204,838	219,013	233,100
Madera	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Marin	182,700	208,775	234,850	260,925	281,838	302,750	323,575	344,488
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	118,038	134,925	151,813	168,613	182,175	195,650	209,125	222,600
Napa	130,725	149,450	168,088	186,725	201,688	216,650	231,613	246,488
Nevada	110,250	126,000	141,750	157,500	170,100	182,700	195,300	207,900
Orange	140,700	160,738	180,863	200,900	217,000	233,100	249,200	265,213
Placer	111,650	127,540	143,500	159,460	172,200	184,940	197,750	210,490
Plumas	82,163	93,888	105,613	117,338	126,788	136,080	145,513	154,963
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	135,100	154,350	173,688	192,938	208,425	223,825	239,313	254,713
San Francisco	182,700	208,775	234,850	260,925	281,838	302,750	323,575	344,488
San Joaquin	98,280	112,350	126,350	140,420	151,620	162,890	174,090	185,360
San Luis Obispo	113,575	129,763	145,950	162,138	175,175	188,125	201,075	214,025
San Mateo	182,700	208,775	234,850	260,925	281,838	302,750	323,575	344,488
Santa Barbara	145,163	165,900	186,638	207,375	224,000	240,625	257,163	273,788
Santa Clara	177,660	203,070	228,410	253,820	274,120	294,420	314,720	335,020
Santa Cruz	161,875	184,975	208,075	231,175	249,725	268,188	286,738	305,200
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	82,110	93,870	105,560	117,320	126,700	136,080	145,460	154,840
Solano	112,088	128,100	144,113	160,125	172,988	185,763	198,625	211,400
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	130,200	148,750	167,388	185,938	200,813	215,688	230,563	245,438
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

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

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

County	1	2	3	4	5	6	7	8
Alameda	103,550	118,300	133,100	147,900	159,750	171,550	183,400	195,250
Alpine	80,200	91,700	103,150	114,600	123,750	132,950	142,100	151,250
Amador	70,850	80,950	91,100	101,200	109,300	117,400	125,500	133,600
Butte	64,100	73,300	82,450	91,600	98,950	106,250	113,600	120,900
Calaveras	67,350	76,950	86,600	96,200	103,900	111,600	119,300	127,000
Colusa	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Contra Costa	103,550	118,300	133,100	147,900	159,750	171,550	183,400	195,250
Del Norte	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
El Dorado	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
Fresno	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Glenn	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Humboldt	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Imperial	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Inyo	59,813	68,313	76,875	85,400	92,250	99,063	105,900	112,750
Kern	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Kings	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Lake	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Lassen	58,688	67,063	75,438	83,813	90,563	97,250	103,938	110,688
Los Angeles	88,313	100,938	113,563	126,125	136,250	146,313	156,438	166,500
Madera	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Marin	130,500	149,125	167,750	186,375	201,313	216,250	231,125	246,063
Mariposa	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Mendocino	62,800	71,750	80,750	89,700	96,900	104,050	111,250	118,400
Merced	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Modoc	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Mono	67,050	76,650	86,200	95,800	103,450	111,150	118,800	126,450
Monterey	84,313	96,375	108,438	120,438	130,125	139,750	149,375	159,000
Napa	93,375	106,750	120,063	133,375	144,063	154,750	165,438	176,063
Nevada	78,750	90,000	101,250	112,500	121,500	130,500	139,500	148,500
Orange	100,500	114,813	129,188	143,500	155,000	166,500	178,000	189,438
Placer	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
Plumas	58,688	67,063	75,438	83,813	90,563	97,200	103,938	110,688
Riverside	66,150	75,600	85,050	94,500	102,050	109,600	117,200	124,750
Sacramento	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
San Benito	98,150	112,150	126,200	140,200	151,400	162,650	173,850	185,050
San Bernardino	66,150	75,600	85,050	94,500	102,050	109,600	117,200	124,750
San Diego	96,500	110,250	124,063	137,813	148,875	159,875	170,938	181,938
San Francisco	130,500	149,125	167,750	186,375	201,313	216,250	231,125	246,063
San Joaquin	70,200	80,250	90,250	100,300	108,300	116,350	124,350	132,400
San Luis Obispo	81,125	92,688	104,250	115,813	125,125	134,375	143,625	152,875
San Mateo	130,500	149,125	167,750	186,375	201,313	216,250	231,125	246,063
Santa Barbara	103,688	118,500	133,313	148,125	160,000	171,875	183,688	195,563
Santa Clara	126,900	145,050	163,150	181,300	195,800	210,300	224,800	239,300
Santa Cruz	115,625	132,125	148,625	165,125	178,375	191,563	204,813	218,000
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	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Solano	80,063	91,500	102,938	114,375	123,563	132,688	141,875	151,000
Sonoma	89,650	102,500	115,300	128,100	138,350	148,600	158,850	169,100
Stanislaus	64,800	74,100	83,350	92,600	100,000	107,400	114,800	122,250
Sutter	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Tehama	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Trinity	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Tulare	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600
Tuolumne	68,400	78,150	87,950	97,700	105,500	113,350	121,150	128,950
Ventura	93,000	106,250	119,563	132,813	143,438	154,063	164,688	175,313
Yolo	79,800	91,200	102,600	114,000	123,100	132,250	141,350	150,500
Yuba	58,650	67,050	75,400	83,800	90,500	97,200	103,900	110,600