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August 19, 2020

TO COUNTY ASSESSORS:

No. 2020/041

## 2021-22 INCOME LEVELS FOR THE WELFARE EXEMPTION

Revenue and Taxation Code<sup>1</sup> section 214 provides that the welfare exemption is available for certain rental housing property owned by a qualifying organization, specifically for elderly or handicapped families and lower income households. Under the statutory provisions of section 214(f) and section 214(g), property owned by a qualifying organization that is used exclusively for certain rental housing and occupied by qualified households is eligible for the welfare exemption. Exemption eligibility, in part, is based on the income levels of the occupants. Annually, the California Department of Housing and Community Development (HCD) publishes state income limits for various income categories and numbers of persons residing in the household. The income limits are provided for each county in the state and are developed based on data released by the U.S. Department of Housing and Urban Development (HUD). The Board of Equalization (BOE) compiles the income limits published by HCD and provides it to county assessors to utilize in determining eligibility for the welfare exemption.

Attached are the lists reflecting the various income limits of households by county to use in determining eligibility for the welfare exemption under section 214(f) and section 214(g). To claim exemption under these sections, certain supplemental affidavits must be submitted along with BOE-267, *Claim For Welfare Exemption (First Filing)*, or BOE-267-A, *20\_\_ Claim For Welfare Exemption (Annual Filing)*. The income limits are to be used on these supplemental affidavits for fiscal year 2021-22, which corresponds to the January 1, 2021 lien date. The income limits listed are from the "Moderate Income" and "Low Income" categories of the "State Income Limits for 2020," published by HCD on April 30, 2020. 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)<sup>2</sup> ("over-income" tenants), as provided for in section 214(g)(2)(A)(iii).<sup>3</sup> This is further discussed under the *Welfare Exemption – Low-Income Rental Housing* section.

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

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

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

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

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

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

1. Supplemental care is provided, such as skilled nursing or convalescent care; or services are provided to residents, such as meals, transportation, and staff on premises available to assist residents.
2. The housing project is financed by, including, but not limited to, the federal government pursuant to sections 202, 231, 236, or 811 of Public Laws.<sup>4</sup>
3. The property is used for housing and related facilities for low- and moderate-income elderly or handicapped families.<sup>5</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>6</sup> Limited partnerships must certify and ensure that use of the property is restricted by a regulatory agreement or recorded deed restriction.<sup>7</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>8</sup>

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

<sup>5</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>6</sup> See Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*, for a definition of "other legal document."

<sup>7</sup> Limited partnerships may not qualify for the exemption though the use of an "other legal document."

<sup>8</sup> See sections 214(g)(1)(C) and 214(g)(2)(A)(i).

Under section 214(g)(1)(C), low-income housing property owned by an eligible nonprofit corporation may qualify for exemption if 90 percent or more of the occupants of the property are low-income households within the prescribed rent levels of Section 50053 of the Health and Safety Code. The total statewide exemption amount may not exceed *twenty million dollars (\$20,000,000)*<sup>9</sup> 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.<sup>10</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.

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<sup>9</sup> As of January 1, 2019, SB 1115 (Stats. 2018, ch. 694) increased the statewide exemption from \$10,000,000 to \$20,000,000.

<sup>10</sup> See LTA No. 2015/018 for details and examples of how to apply partial exemptions.

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

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

In the case of a property eligible for and receiving federal low-income housing tax credits (LIHTC), a unit shall continue to be treated as occupied by a lower income household if the occupants were a lower income household on the lien date in the fiscal year in which occupancy of the unit commenced and the unit continues to be rent restricted, even if the income of the occupants has increased in subsequent years up to 140 percent of AMI, adjusted for family size ("over-income" tenants).<sup>11</sup> 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 under these circumstances and occupied by "over-income" tenants. If exemption is claimed under this provision, the claimant must also adhere to additional reporting requirements by completing BOE-267-L3, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)*, to report information on the units occupied by these households. The assessor should review the household income amount reported by the claimant in Section 2 of BOE-267-L3 to ensure that actual household income for each unit (based on the number of persons in the household) does not exceed 140 percent of AMI.

***Preprint Income Levels***

The assessor should insert (preprint) the income limits for its county in each of the appropriate sections of the supplemental affidavits and income reporting worksheets, as listed below. Additionally, the corresponding year in which the income limits are applicable should be preprinted at the top of page one of the supplemental affidavits.

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

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

***Summary***

The attached income limits are to be used on supplemental affidavits for fiscal year 2021-22, which corresponds to the January 1, 2021 lien date. Determination of qualifying units should be based on the use of the property on the lien date.

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

The tenant income amounts reported for each unit on BOE-267-H, BOE-267-L, and BOE-267-L1 should be reviewed and compared to the attached income limits to determine the portion of the property that is eligible for the welfare exemption. In all cases, the exemption from property tax is available only to the extent that the incomes of families or households do not exceed the specified limits.

If you have questions regarding the attached income levels or questions concerning the exemptions described in this letter, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

DY:dc  
Attachments

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

(To be used for affidavits filed for fiscal year 2021-22)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	100,150	114,450	128,750	143,050	154,500	165,950	177,400	188,850
Alpine	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
Amador	66,100	75,550	85,000	94,450	102,000	109,550	117,100	124,650
Butte	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Calaveras	67,550	77,200	86,850	96,500	104,200	111,950	119,650	127,400
Colusa	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Contra Costa	100,150	114,450	128,750	143,050	154,500	165,950	177,400	188,850
Del Norte	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
El Dorado	72,500	82,850	93,200	103,550	111,850	120,100	128,400	136,700
Fresno	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Glenn	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Humboldt	60,500	69,100	77,750	86,400	93,300	100,200	107,150	114,050
Imperial	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Inyo	63,050	72,100	81,100	90,100	97,300	104,500	111,700	118,950
Kern	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Kings	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Lake	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Lassen	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Los Angeles	64,900	74,200	83,500	92,750	100,150	107,600	115,000	122,450
Madera	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Marin	120,200	137,350	154,550	171,700	185,450	199,150	212,900	226,650
Mariposa	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Mendocino	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Merced	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Modoc	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Mono	68,200	77,950	87,700	97,450	105,250	113,050	120,850	128,650
Monterey	68,550	78,300	88,100	97,900	105,750	113,550	121,400	129,250
Napa	91,750	104,850	117,950	131,050	141,550	152,000	162,500	173,000
Nevada	77,650	88,700	99,800	110,900	119,750	128,650	137,500	146,400
Orange	86,500	98,900	111,250	123,600	133,500	143,400	153,250	163,150
Placer	72,500	82,850	93,200	103,550	111,850	120,100	128,400	136,700
Plumas	60,650	69,300	78,000	86,650	93,600	100,500	107,450	114,400
Riverside	63,250	72,300	81,300	90,350	97,600	104,800	112,050	119,250
Sacramento	72,500	82,850	93,200	103,550	111,850	120,100	128,400	136,700
San Benito	75,350	86,100	96,900	107,650	116,250	124,850	133,500	142,100
San Bernardino	63,250	72,300	81,300	90,350	97,600	104,800	112,050	119,250
San Diego	77,900	89,000	100,150	111,250	120,150	129,050	137,950	146,850
San Francisco	120,200	137,350	154,550	171,700	185,450	199,150	212,900	226,650
San Joaquin	63,000	72,000	81,000	90,000	97,200	104,400	111,600	118,800
San Luis Obispo	81,750	93,400	105,100	116,750	126,100	135,450	144,750	154,100
San Mateo	120,200	137,350	154,550	171,700	185,450	199,150	212,900	226,650
Santa Barbara	73,750	84,300	94,800	105,350	113,800	122,200	130,650	139,050
Santa Clara	118,950	135,900	152,900	169,900	183,500	197,100	210,700	224,250
Santa Cruz	92,400	105,600	118,800	132,000	142,550	153,100	163,700	174,250
Shasta	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Sierra	67,600	77,300	86,950	96,600	104,350	112,050	119,800	127,500
Siskiyou	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Solano	80,150	91,600	103,050	114,500	123,650	132,800	142,000	151,150
Sonoma	86,300	98,600	110,950	123,250	133,100	142,950	152,850	162,700
Stanislaus	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Sutter	63,000	72,000	81,000	90,000	97,200	104,400	111,600	118,800
Tehama	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Trinity	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Tulare	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Tuolumne	60,150	68,700	77,300	85,900	92,750	99,650	106,500	113,400
Ventura	82,150	93,900	105,600	117,350	126,750	136,150	145,500	154,900
Yolo	77,700	88,800	99,900	111,000	119,900	128,750	137,650	146,500
Yuba	63,000	72,000	81,000	90,000	97,200	104,400	111,600	118,800

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

(To be used for affidavits filed for fiscal year 2021-22)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	73,100	83,550	94,000	104,400	112,800	121,150	129,500	137,850
Alpine	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850
Amador	44,100	50,400	56,700	62,950	68,000	73,050	78,100	83,100
Butte	39,600	45,250	50,900	56,550	61,100	65,600	70,150	74,650
Calaveras	45,050	51,450	57,900	64,300	69,450	74,600	79,750	84,900
Colusa	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Contra Costa	73,100	83,550	94,000	104,400	112,800	121,150	129,500	137,850
Del Norte	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
El Dorado	48,350	55,250	62,150	69,050	74,600	80,100	85,650	91,150
Fresno	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Glenn	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Humboldt	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Imperial	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Inyo	42,100	48,100	54,100	60,100	64,950	69,750	74,550	79,350
Kern	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Kings	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Lake	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Lassen	39,600	45,250	50,900	56,550	61,100	65,600	70,150	74,650
Los Angeles	63,100	72,100	81,100	90,100	97,350	104,550	111,750	118,950
Madera	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Marin	97,600	111,550	125,500	139,400	150,600	161,750	172,900	184,050
Mariposa	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Mendocino	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Merced	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Modoc	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Mono	45,300	51,800	58,250	64,700	69,900	75,100	80,250	85,450
Monterey	54,250	62,000	69,750	77,500	83,700	89,900	96,100	102,300
Napa	60,100	68,650	77,250	85,800	92,700	99,550	106,400	113,300
Nevada	48,200	55,050	61,950	68,800	74,350	79,850	85,350	90,850
Orange	71,750	82,000	92,250	102,450	110,650	118,850	127,050	135,250
Placer	48,350	55,250	62,150	69,050	74,600	80,100	85,650	91,150
Plumas	40,450	46,200	52,000	57,750	62,400	67,000	71,650	76,250
Riverside	42,200	48,200	54,250	60,250	65,100	69,900	74,750	79,550
Sacramento	48,350	55,250	62,150	69,050	74,600	80,100	85,650	91,150
San Benito	57,150	65,300	73,450	81,600	88,150	94,700	101,200	107,750
San Bernardino	42,200	48,200	54,250	60,250	65,100	69,900	74,750	79,550
San Diego	64,700	73,950	83,200	92,400	99,800	107,200	114,600	122,000
San Francisco	97,600	111,550	125,500	139,400	150,600	161,750	172,900	184,050
San Joaquin	42,000	48,000	54,000	60,000	64,800	69,600	74,400	79,200
San Luis Obispo	54,350	62,100	69,850	77,600	83,850	90,050	96,250	102,450
San Mateo	97,600	111,550	125,500	139,400	150,600	161,750	172,900	184,050
Santa Barbara	66,750	76,250	85,800	95,300	102,950	110,550	118,200	125,800
Santa Clara	78,550	89,750	100,950	112,150	121,150	130,100	139,100	148,050
Santa Cruz	74,350	85,000	95,600	106,200	114,700	123,200	131,700	140,200
Shasta	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Sierra	45,100	51,550	58,000	64,400	69,600	74,750	79,900	85,050
Siskiyou	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Solano	51,800	59,200	66,600	73,950	79,900	85,800	91,700	97,650
Sonoma	63,650	72,750	81,850	90,900	98,200	105,450	112,750	120,000
Stanislaus	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Sutter	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Tehama	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Trinity	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Tulare	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Tuolumne	39,700	45,400	51,050	56,700	61,250	65,800	70,350	74,850
Ventura	63,250	72,300	81,350	90,350	97,600	104,850	112,050	119,300
Yolo	51,800	59,200	66,600	74,000	79,950	85,850	91,800	97,700
Yuba	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800

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

(To be used for affidavits filed for fiscal year 2021-22)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	116,830	133,490	150,220	166,880	180,250	193,550	206,920	220,290
Alpine	93,030	106,260	119,560	132,860	143,500	154,140	164,780	175,350
Amador	77,140	88,130	99,190	110,180	119,000	127,820	136,640	145,460
Butte	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Calaveras	78,820	90,020	101,290	112,560	121,590	130,550	139,580	148,610
Colusa	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Contra Costa	116,830	133,490	150,220	166,880	180,250	193,550	206,920	220,290
Del Norte	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
El Dorado	84,560	96,670	108,710	120,820	130,480	140,140	149,800	159,460
Fresno	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Glenn	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Humboldt	70,560	80,640	90,720	100,800	108,850	116,900	125,020	133,070
Imperial	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Inyo	73,570	84,140	94,640	105,140	113,540	121,940	130,340	138,810
Kern	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Kings	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Lake	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Lassen	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Los Angeles	75,740	86,590	97,370	108,220	116,900	125,510	134,190	142,870
Madera	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Marin	140,210	160,300	180,320	200,340	216,370	232,400	248,430	264,460
Mariposa	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Mendocino	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Merced	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Modoc	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Mono	79,590	90,930	102,340	113,680	122,780	131,880	140,980	150,080
Monterey	79,940	91,420	102,830	114,240	123,410	132,510	141,680	150,780
Napa	107,030	122,290	137,620	152,880	165,130	177,310	189,560	201,810
Nevada	90,580	103,460	116,410	129,360	139,720	150,080	160,440	170,730
Orange	100,940	115,360	129,780	144,200	155,750	167,300	178,780	190,330
Placer	84,560	96,670	108,710	120,820	130,480	140,140	149,800	159,460
Plumas	70,770	80,850	91,000	101,080	109,200	117,250	125,370	133,420
Riverside	73,780	84,350	94,850	105,420	113,820	122,290	130,690	139,160
Sacramento	84,560	96,670	108,710	120,820	130,480	140,140	149,800	159,460
San Benito	87,920	100,450	113,050	125,580	135,660	145,670	155,750	165,760
San Bernardino	73,780	84,350	94,850	105,420	113,820	122,290	130,690	139,160
San Diego	90,860	103,810	116,830	129,780	140,140	150,570	160,930	171,290
San Francisco	140,210	160,300	180,320	200,340	216,370	232,400	248,430	264,460
San Joaquin	73,500	84,000	94,500	105,000	113,400	121,800	130,200	138,600
San Luis Obispo	95,340	108,990	122,570	136,220	147,140	157,990	168,910	179,830
San Mateo	140,210	160,300	180,320	200,340	216,370	232,400	248,430	264,460
Santa Barbara	86,030	98,350	110,600	122,920	132,720	142,590	152,390	162,260
Santa Clara	138,740	158,620	178,430	198,240	214,130	229,950	245,840	261,660
Santa Cruz	107,800	123,200	138,600	154,000	166,320	178,640	190,960	203,280
Shasta	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Sierra	78,890	90,160	101,430	112,700	121,730	130,760	139,720	148,750
Siskiyou	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Solano	93,520	106,820	120,190	133,560	144,270	154,910	165,620	176,330
Sonoma	100,660	115,010	129,430	143,780	155,260	166,810	178,290	189,770
Stanislaus	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Sutter	73,500	84,000	94,500	105,000	113,400	121,800	130,200	138,600
Tehama	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Trinity	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Tulare	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Tuolumne	70,140	80,220	90,230	100,240	108,290	116,270	124,320	132,300
Ventura	95,830	109,550	123,200	136,920	147,840	158,830	169,750	180,740
Yolo	90,650	103,600	116,550	129,500	139,860	150,220	160,580	170,940
Yuba	73,500	84,000	94,500	105,000	113,400	121,800	130,200	138,600