



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
 450 N STREET, SACRAMENTO, CALIFORNIA
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
 1-916-274-3350 • FAX 1-916-285-0134
 www.boe.ca.gov

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No. 2018/031

July 5, 2018

TO COUNTY ASSESSORS:

2019-20 INCOME LEVELS FOR THE WELFARE EXEMPTION

Revenue and Taxation Code¹ section 214 provides that the welfare exemption is available for certain rental housing property owned by a qualifying organization, specifically for elderly or handicapped families and lower income households. Under the statutory provisions of section 214(f) and section 214(g), property owned by a qualifying organization that is used exclusively for certain rental housing and occupied by qualified households is eligible for the welfare exemption. Exemption eligibility, in part, is based on the income levels of the occupants. Annually, the California Department of Housing and Community Development (HCD) publishes state income limits for various income categories and numbers of persons residing in the household. The income limits are provided for each county in the state and are developed based on data released by the U.S. Department of Housing and Urban Development (HUD). The 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 2019-20, which corresponds to the January 1, 2019 lien date. The income limits listed are from the "Moderate Income" and "Low Income" categories of the "State Income Limits for 2018," published by HCD on April 26, 2018. The moderate income limits are provided in Attachment A and the lower income limits are provided in Attachment B. Attachment C provides the income limits for households that are above the lower income limits, but do not exceed 140 percent of area median income (AMI)² ("over-income" tenants), as provided for in section 214(g)(2)(A)(iii).³ This is further discussed under the *Welfare Exemption – Low-Income Rental Housing* section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Under section 214(g)(1)(C), low-income housing property owned by an eligible nonprofit corporation may qualify for exemption if 90 percent or more of the occupants of the property are low-income households within the prescribed rent levels of Section 50053 of the Health and Safety Code. The total statewide exemption amount may not exceed *ten million dollars (\$10,000,000) in assessed value* for a single property or multiple properties owned by a nonprofit corporation that is not financed by government loans, as provided in section 214(g)(1)(A), or does not receive low-income housing tax credits, as provided in section 214(g)(1)(B). The exemption provisions under this subdivision do not apply to properties owned by a limited partnership with an eligible managing general partner.

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

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

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

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

Additionally, to verify that the \$10,000,000 assessed value exemption limitation has not been exceeded statewide, all assessors' offices should provide the BOE with a list of properties in their counties that qualified for exemption under section 214(g)(1)(C). The BOE will consolidate and review this information to determine if the limit has been exceeded by any organizations and will contact any affected assessors' offices, so that action can be taken to only grant exemption up to the maximum allowed by statute.

⁹ See LTA No. 2015/018 for details and examples of how to apply partial exemptions.

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

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

In the case of a property eligible for and receiving federal low-income housing tax credits (LIHTC), a unit shall continue to be treated as occupied by a lower income household if the occupants were a lower income household on the lien date in the fiscal year in which occupancy of the unit commenced and the unit continues to be rent restricted, even if the income of the occupants has increased in subsequent years up to 140 percent of AMI, adjusted for family size ("over-income" tenants).¹⁰ Thus, these units may 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

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

Summary

The attached income limits are to be used on supplemental affidavits for fiscal year 2019-20, which corresponds to the January 1, 2019 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, Chief
County-Assessed Properties Division
Property Tax Department

DY:ns
Attachments

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

(To be used for affidavits filed for fiscal year 2019-20)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	87,700	100,250	112,750	125,300	135,300	145,350	155,350	165,400
Alpine	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
Amador	61,800	70,650	79,450	88,300	95,350	102,450	109,500	116,550
Butte	52,550	60,100	67,600	75,100	81,100	87,100	93,100	99,150
Calaveras	60,700	69,400	78,100	86,750	93,700	100,650	107,550	114,500
Colusa	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Contra Costa	87,700	100,250	112,750	125,300	135,300	145,350	155,350	165,400
Del Norte	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
El Dorado	67,250	76,900	86,500	96,100	103,800	111,500	119,150	126,850
Fresno	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
G Glenn	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Humboldt	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Imperial	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Inyo	60,500	69,100	77,750	86,400	93,300	100,200	107,150	114,050
Kern	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Kings	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Lake	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Lassen	58,300	66,650	74,950	83,300	89,950	96,650	103,300	109,950
Los Angeles	58,200	66,500	74,850	83,150	89,800	96,450	103,100	109,750
Madera	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Marin	99,450	113,700	127,900	142,100	153,450	164,850	176,200	187,550
Mariposa	55,000	62,900	70,750	78,600	84,900	91,200	97,450	103,750
Mendocino	50,900	58,150	65,450	72,700	78,500	84,350	90,150	95,950
Merced	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Modoc	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Mono	68,200	77,950	87,700	97,450	105,250	113,050	120,850	128,650
Monterey	58,050	66,300	74,600	82,900	89,550	96,150	102,800	109,450
Napa	76,450	87,350	98,300	109,200	117,950	126,650	135,400	144,150
Nevada	61,750	70,550	79,400	88,200	95,250	102,300	109,350	116,400
Orange	77,900	89,000	100,150	111,250	120,150	129,050	137,950	146,850
Placer	67,250	76,900	86,500	96,100	103,800	111,500	119,150	126,850
Plumas	53,150	60,750	68,350	75,950	82,050	88,100	94,200	100,250
Riverside	55,250	63,150	71,050	78,950	85,250	91,600	97,900	104,200
Sacramento	67,250	76,900	86,500	96,100	103,800	111,500	119,150	126,850
San Benito	68,100	77,850	87,550	97,300	105,100	112,850	120,650	128,450
San Bernardino	55,250	63,150	71,050	78,950	85,250	91,600	97,900	104,200
San Diego	68,700	78,500	88,350	98,150	106,000	113,850	121,700	129,550
San Francisco	99,450	113,700	127,900	142,100	153,450	164,850	176,200	187,550
San Joaquin	55,700	63,650	71,600	79,550	85,900	92,300	98,650	105,000
San Luis Obispo	69,900	79,900	89,850	99,850	107,850	115,850	123,800	131,800
San Mateo	99,450	113,700	127,900	142,100	153,450	164,850	176,200	187,550
Santa Barbara	66,850	76,400	85,950	95,500	103,150	110,800	118,400	126,050
Santa Clara	105,200	120,200	135,250	150,250	162,250	174,300	186,300	198,350
Santa Cruz	73,100	83,500	93,950	104,400	112,750	121,100	129,450	137,800
Shasta	51,900	59,300	66,750	74,150	80,100	86,000	91,950	97,900
Sierra	60,300	68,900	77,550	86,150	93,050	99,950	106,850	113,700
Siskiyou	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Solano	70,300	80,350	90,400	100,450	108,500	116,500	124,550	132,600
Sonoma	70,650	80,700	90,800	100,900	108,950	117,050	125,100	133,200
Stanislaus	52,100	59,500	66,950	74,400	80,350	86,300	92,250	98,200
Sutter	50,400	57,600	64,800	72,000	77,750	83,500	89,300	95,050
Tehama	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Trinity	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Tulare	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Tuolumne	56,050	64,050	72,050	80,050	86,450	92,850	99,250	105,650
Ventura	80,650	92,150	103,700	115,200	124,400	133,650	142,850	152,050
Yolo	71,450	81,700	91,900	102,100	110,250	118,450	126,600	134,750
Yuba	50,400	57,600	64,800	72,000	77,750	83,500	89,300	95,050

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

(To be used with affidavits filed for fiscal year 2019-20)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	62,750	71,700	80,650	89,600	96,800	103,950	111,150	118,300
Alpine	46,100	52,650	59,250	65,800	71,100	76,350	81,600	86,900
Amador	41,250	47,150	53,050	58,900	63,650	68,350	73,050	77,750
Butte	35,100	40,100	45,100	50,100	54,150	58,150	62,150	66,150
Calaveras	40,500	46,300	52,100	57,850	62,500	67,150	71,750	76,400
Colusa	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Contra Costa	62,750	71,700	80,650	89,600	96,800	103,950	111,150	118,300
Del Norte	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
El Dorado	44,900	51,300	57,700	64,100	69,250	74,400	79,500	84,650
Fresno	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Glenn	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Humboldt	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Imperial	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Inyo	40,350	46,100	51,850	57,600	62,250	66,850	71,450	76,050
Kern	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Kings	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Lake	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Lassen	38,850	44,400	49,950	55,500	59,950	64,400	68,850	73,300
Los Angeles	54,250	62,000	69,750	77,500	83,700	89,900	96,100	102,300
Madera	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Marin	82,200	93,950	105,700	117,400	126,800	136,200	145,600	155,000
Mariposa	36,700	41,950	47,200	52,400	56,600	60,800	65,000	69,200
Mendocino	34,100	39,000	43,850	48,700	52,600	56,500	60,400	64,300
Merced	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Modoc	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Mono	44,750	51,150	57,550	63,900	69,050	74,150	79,250	84,350
Monterey	46,800	53,450	60,150	66,800	72,150	77,500	82,850	88,200
Napa	52,150	59,600	67,050	74,500	80,500	86,450	92,400	98,350
Nevada	42,950	49,050	55,200	61,300	66,250	71,150	76,050	80,950
Orange	61,250	70,000	78,750	87,450	94,450	101,450	108,450	115,450
Placer	44,900	51,300	57,700	64,100	69,250	74,400	79,500	84,650
Plumas	35,500	40,550	45,600	50,650	54,750	58,800	62,850	66,900
Riverside	37,750	43,150	48,550	53,900	58,250	62,550	66,850	71,150
Sacramento	44,900	51,300	57,700	64,100	69,250	74,400	79,500	84,650
San Benito	52,200	59,650	67,100	74,550	80,550	86,500	92,450	98,450
San Bernardino	37,750	43,150	48,550	53,900	58,250	62,550	66,850	71,150
San Diego	54,500	62,300	70,100	77,850	84,100	90,350	96,550	102,800
San Francisco	82,200	93,950	105,700	117,400	126,800	136,200	145,600	155,000
San Joaquin	37,150	42,450	47,750	53,050	57,300	61,550	65,800	70,050
San Luis Obispo	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850
San Mateo	82,200	93,950	105,700	117,400	126,800	136,200	145,600	155,000
Santa Barbara	56,250	64,250	72,300	80,300	86,750	93,150	99,600	106,000
Santa Clara	66,150	75,600	85,050	94,450	102,050	109,600	117,150	124,700
Santa Cruz	62,650	71,600	80,550	89,450	96,650	103,800	110,950	118,100
Shasta	34,650	39,600	44,550	49,450	53,450	57,400	61,350	65,300
Sierra	39,400	45,000	50,650	56,250	60,750	65,250	69,750	74,250
Siskiyou	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Solano	46,900	53,600	60,300	66,950	72,350	77,700	83,050	88,400
Sonoma	55,000	62,850	70,700	78,550	84,850	91,150	97,450	103,700
Stanislaus	34,750	39,700	44,650	49,600	53,600	57,550	61,550	65,500
Sutter	33,600	38,400	43,200	48,000	51,850	55,700	59,550	63,400
Tehama	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Trinity	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Tulare	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Tuolumne	37,200	42,500	47,800	53,100	57,350	61,600	65,850	70,100
Ventura	56,800	64,900	73,000	81,100	87,600	94,100	100,600	107,100
Yolo	46,600	53,250	59,900	66,550	71,900	77,200	82,550	87,850
Yuba	33,600	38,400	43,200	48,000	51,850	55,700	59,550	63,400

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

(To be used with affidavits filed for fiscal year 2019-20)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	102,340	116,900	131,530	146,160	157,850	169,540	181,230	192,920
Alpine	93,030	106,260	119,560	132,860	143,500	154,140	164,780	175,350
Amador	72,100	82,460	92,750	103,040	111,300	119,560	127,750	136,010
Butte	61,320	70,140	78,890	87,640	94,640	101,640	108,640	115,710
Calaveras	70,840	80,990	91,070	101,220	109,340	117,390	125,510	133,630
Colusa	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Contra Costa	102,340	116,900	131,530	146,160	157,850	169,540	181,230	192,920
Del Norte	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
El Dorado	78,470	89,740	100,940	112,140	121,100	130,060	139,020	148,050
Fresno	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Glenn	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Humboldt	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Imperial	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Inyo	70,560	80,640	90,720	100,800	108,850	116,900	125,020	133,070
Kern	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Kings	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Lake	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Lassen	68,040	77,700	87,430	97,160	104,930	112,700	120,470	128,240
Los Angeles	67,900	77,630	87,290	97,020	104,790	112,560	120,330	128,100
Madera	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Marin	116,060	132,580	149,170	165,760	178,990	192,290	205,520	218,820
Mariposa	64,190	73,360	82,530	91,700	99,050	106,400	113,680	121,030
Mendocino	59,360	67,900	76,370	84,840	91,630	98,420	105,210	112,000
Merced	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Modoc	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Mono	79,590	90,930	102,340	113,680	122,780	131,880	140,980	150,080
Monterey	67,690	77,420	87,080	96,740	104,510	112,210	119,980	127,680
Napa	89,180	101,920	114,660	127,400	137,620	147,770	157,990	168,140
Nevada	72,030	82,320	92,610	102,900	111,160	119,350	127,610	135,800
Orange	90,860	103,810	116,830	129,780	140,140	150,570	160,930	171,290
Placer	78,470	89,740	100,940	112,140	121,100	130,060	139,020	148,050
Plumas	62,020	70,910	79,730	88,620	95,690	102,830	109,900	116,970
Riverside	64,470	73,710	82,880	92,120	99,470	106,890	114,240	121,590
Sacramento	78,470	89,740	100,940	112,140	121,100	130,060	139,020	148,050
San Benito	79,450	90,860	102,200	113,540	122,640	131,740	140,770	149,870
San Bernardino	64,470	73,710	82,880	92,120	99,470	106,890	114,240	121,590
San Diego	80,150	91,630	103,040	114,520	123,690	132,860	142,030	151,200
San Francisco	116,060	132,580	149,170	165,760	178,990	192,290	205,520	218,820
San Joaquin	64,960	74,270	83,510	92,820	100,240	107,660	115,080	122,500
San Luis Obispo	81,550	93,170	104,860	116,480	125,790	135,100	144,410	153,720
San Mateo	116,060	132,580	149,170	165,760	178,990	192,290	205,520	218,820
Santa Barbara	77,980	89,180	100,310	111,440	120,330	129,290	138,180	147,070
Santa Clara	122,710	140,210	157,780	175,280	189,280	203,350	217,350	231,350
Santa Cruz	85,260	97,440	109,620	121,800	131,530	141,260	151,060	160,790
Shasta	60,550	69,230	77,840	86,520	93,450	100,380	107,310	114,240
Sierra	70,350	80,430	90,440	100,520	108,570	116,620	124,670	132,720
Siskiyou	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Solano	82,040	93,730	105,490	117,180	126,560	135,940	145,320	154,700
Sonoma	82,390	94,220	105,980	117,740	127,190	136,570	146,020	155,400
Stanislaus	60,760	69,440	78,120	86,800	93,730	100,660	107,660	114,590
Sutter	58,800	67,200	75,600	84,000	90,720	97,440	104,160	110,880
Tehama	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Trinity	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Tulare	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Tuolumne	65,380	74,690	84,070	93,380	100,870	108,290	115,780	123,270
Ventura	94,080	107,520	120,960	134,400	145,180	155,890	166,670	177,380
Yolo	83,370	95,340	107,240	119,140	128,660	138,180	147,700	157,290
Yuba	58,800	67,200	75,600	84,000	90,720	97,440	104,160	110,880