



STATE BOARD OF EQUALIZATION  
 PROPERTY TAX DEPARTMENT  
 PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
 1-916-274-3350 • FAX 1-916-285-0134  
[www.boe.ca.gov](http://www.boe.ca.gov)

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August 16, 2021

TO COUNTY ASSESSORS:

No. 2021/036

### 2022-23 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 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 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 2022-23, which corresponds to the January 1, 2022 lien date. The income limits listed are from the "Moderate Income" and "Low Income" categories of the "State Income Limits for 2021," published by HCD on April 26, 2021. 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) 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>9</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> See Letter To Assessors (LTA) No. 2015/018 for details and examples of how to apply partial exemptions.

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

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

In the case of a property eligible for and receiving federal low-income housing tax credits (LIHTC), 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>10</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>10</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 2022-23, which corresponds to the January 1, 2022 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 with affidavits filed for fiscal year 2022-23)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	105,500	120,550	135,650	150,700	162,750	174,800	186,850	198,900
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	68,650	78,450	88,250	98,050	105,900	113,750	121,600	129,450
Colusa	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Contra Costa	105,500	120,550	135,650	150,700	162,750	174,800	186,850	198,900
Del Norte	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
El Dorado	76,500	87,450	98,350	109,300	118,050	126,800	135,550	144,300
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	60,650	69,300	78,000	86,650	93,600	100,500	107,450	114,400
Los Angeles	67,200	76,800	86,400	96,000	103,700	111,350	119,050	126,700
Madera	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Marin	125,650	143,600	161,550	179,500	193,850	208,200	222,600	236,950
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	89,650	102,450	115,250	128,050	138,300	148,550	158,800	169,050
Placer	76,500	87,450	98,350	109,300	118,050	126,800	135,550	144,300
Plumas	61,400	70,150	78,950	87,700	94,700	101,750	108,750	115,750
Riverside	65,100	74,400	83,700	93,000	100,450	107,900	115,300	122,750
Sacramento	76,500	87,450	98,350	109,300	118,050	126,800	135,550	144,300
San Benito	76,200	87,100	97,950	108,850	117,550	126,250	134,950	143,700
San Bernardino	65,100	74,400	83,700	93,000	100,450	107,900	115,300	122,750
San Diego	79,850	91,300	102,700	114,100	123,250	132,350	141,500	150,600
San Francisco	125,650	143,600	161,550	179,500	193,850	208,200	222,600	236,950
San Joaquin	63,000	72,000	81,000	90,000	97,200	104,400	111,600	118,800
San Luis Obispo	82,150	93,900	105,600	117,350	126,750	136,150	145,500	154,900
San Mateo	125,650	143,600	161,550	179,500	193,850	208,200	222,600	236,950
Santa Barbara	75,650	86,500	97,300	108,100	116,750	125,400	134,050	142,700
Santa Clara	127,100	145,250	163,400	181,550	196,050	210,600	225,100	239,650
Santa Cruz	94,000	107,450	120,850	134,300	145,050	155,800	166,550	177,300
Shasta	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Sierra	71,250	81,400	91,600	101,750	109,900	118,050	126,150	134,300
Siskiyou	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Solano	83,400	95,300	107,250	119,150	128,700	138,200	147,750	157,300
Sonoma	86,750	99,150	111,550	123,950	133,850	143,800	153,700	163,600
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	63,500	72,550	81,650	90,700	97,950	105,200	112,450	119,700
Ventura	83,000	94,850	106,700	118,550	128,050	137,500	147,000	156,500
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 with affidavits filed for fiscal year 2022-23)

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	76,750	87,700	98,650	109,600	118,400	127,150	135,950	144,700
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	45,750	52,300	58,850	65,350	70,600	75,850	81,050	86,300
Colusa	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Contra Costa	76,750	87,700	98,650	109,600	118,400	127,150	135,950	144,700
Del Norte	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
El Dorado	50,750	58,000	65,250	72,500	78,300	84,100	89,900	95,700
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	40,450	46,200	52,000	57,750	62,400	67,000	71,650	76,250
Los Angeles	66,250	75,700	85,150	94,600	102,200	109,750	117,350	124,900
Madera	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Marin	102,450	117,100	131,750	146,350	158,100	169,800	181,500	193,200
Mariposa	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Mendocino	40,500	46,300	52,100	57,850	62,500	67,150	71,750	76,400
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	56,950	65,100	73,250	81,350	87,900	94,400	100,900	107,400
Napa	63,050	72,050	81,050	90,050	97,300	104,500	111,700	118,900
Nevada	50,300	57,500	64,700	71,850	77,600	83,350	89,100	94,850
Orange	75,300	86,050	96,800	107,550	116,200	124,800	133,400	142,000
Placer	50,750	58,000	65,250	72,500	78,300	84,100	89,900	95,700
Plumas	40,950	46,800	52,650	58,500	63,200	67,900	72,550	77,250
Riverside	44,250	50,600	56,900	63,200	68,300	73,350	78,400	83,450
Sacramento	50,750	58,000	65,250	72,500	78,300	84,100	89,900	95,700
San Benito	57,150	65,300	73,450	81,600	88,150	94,700	101,200	107,750
San Bernardino	44,250	50,600	56,900	63,200	68,300	73,350	78,400	83,450
San Diego	67,900	77,600	87,300	97,000	104,800	112,550	120,300	128,050
San Francisco	102,450	117,100	131,750	146,350	158,100	169,800	181,500	193,200
San Joaquin	42,000	48,000	54,000	60,000	64,800	69,600	74,400	79,200
San Luis Obispo	54,800	62,600	70,450	78,250	84,550	90,800	97,050	103,300
San Mateo	102,450	117,100	131,750	146,350	158,100	169,800	181,500	193,200
Santa Barbara	70,050	80,050	90,050	100,050	108,100	116,100	124,100	132,100
Santa Clara	82,450	94,200	106,000	117,750	127,200	136,600	146,050	155,450
Santa Cruz	78,050	89,200	100,350	111,500	120,450	129,350	138,300	147,200
Shasta	39,800	45,450	51,150	56,800	61,350	65,900	70,450	75,000
Sierra	47,350	54,100	60,850	67,600	73,050	78,450	83,850	89,250
Siskiyou	39,150	44,750	50,350	55,900	60,400	64,850	69,350	73,800
Solano	54,350	62,100	69,850	77,600	83,850	90,050	96,250	102,450
Sonoma	65,150	74,450	83,750	93,050	100,500	107,950	115,400	122,850
Stanislaus	39,950	45,650	51,350	57,050	61,650	66,200	70,750	75,350
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	41,650	47,600	53,550	59,500	64,300	69,050	73,800	78,550
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 with affidavits filed for fiscal year 2022-23)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	123,060	140,700	158,270	175,840	189,910	203,980	218,050	232,120
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	80,080	91,490	102,970	114,380	123,550	132,650	141,820	150,990
Colusa	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Contra Costa	123,060	140,700	158,270	175,840	189,910	203,980	218,050	232,120
Del Norte	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
El Dorado	89,250	102,060	114,800	127,540	137,760	147,980	158,130	168,350
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	70,770	80,850	91,000	101,080	109,200	117,250	125,370	133,420
Los Angeles	78,400	89,600	100,800	112,000	120,960	129,920	138,880	147,840
Madera	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Marin	146,580	167,580	188,510	209,440	226,170	242,970	259,700	276,430
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	104,580	119,490	134,470	149,380	161,350	173,250	185,220	197,190
Placer	89,250	102,060	114,800	127,540	137,760	147,980	158,130	168,350
Plumas	71,610	81,900	92,120	102,340	110,530	118,720	126,910	135,100
Riverside	75,950	86,800	97,650	108,500	117,180	125,860	134,540	143,220
Sacramento	89,250	102,060	114,800	127,540	137,760	147,980	158,130	168,350
San Benito	88,900	101,570	114,310	126,980	137,130	147,280	157,430	167,580
San Bernardino	75,950	86,800	97,650	108,500	117,180	125,860	134,540	143,220
San Diego	93,170	106,540	119,840	133,140	143,780	154,420	165,060	175,770
San Francisco	146,580	167,580	188,510	209,440	226,170	242,970	259,700	276,430
San Joaquin	73,500	84,000	94,500	105,000	113,400	121,800	130,200	138,600
San Luis Obispo	95,830	109,550	123,200	136,920	147,840	158,830	169,750	180,740
San Mateo	146,580	167,580	188,510	209,440	226,170	242,970	259,700	276,430
Santa Barbara	88,270	100,940	113,540	126,140	136,220	146,300	156,380	166,530
Santa Clara	148,260	169,470	190,610	211,820	228,760	245,700	262,640	279,580
Santa Cruz	109,690	125,300	140,980	156,660	169,190	181,720	194,250	206,780
Shasta	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Sierra	83,090	94,990	106,820	118,720	128,240	137,690	147,210	156,730
Siskiyou	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Solano	97,300	111,230	125,090	139,020	150,150	161,280	172,410	183,540
Sonoma	101,220	115,710	130,130	144,620	156,170	167,790	179,340	190,890
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	74,060	84,700	95,270	105,840	114,310	122,780	131,250	139,720
Ventura	96,810	110,670	124,460	138,320	149,380	160,440	171,500	182,560
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