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September 29, 2025

TO COUNTY ASSESSORS:

No. 2025/034

2026-27 INCOME LEVELS FOR THE WELFARE EXEMPTION

Revenue and Taxation Code¹ Section 214 provides that the welfare exemption is available for certain rental housing property owned by a qualifying organization, specifically for elderly or handicapped families and lower income households. Under the statutory provisions of Section 214(f) and (g), property owned by a qualifying organization that is used exclusively for certain rental housing and occupied by qualified households is eligible for the welfare exemption. Exemption eligibility, in part, is based on the income levels of the occupants. Annually, the California Department of Housing and Community Development (HCD) publishes state income limits for various income categories and numbers of persons residing in the household. The income limits are provided for each county and are developed based on data released by the U.S. Department of Housing and Urban Development (HUD). The State Board of Equalization (BOE) uses the income limits published by HCD to calculate and distribute the welfare exemption income limits to County Assessors to utilize in determining eligibility for the welfare exemption.

The attachments list various income limits by county and the number of persons in the household to use in determining eligibility for the welfare exemption under Section 214(f) and (g). To claim an exemption under these sections, certain supplemental affidavits must be submitted along with BOE-267, *Claim for Welfare Exemption (First Filing)*, or BOE-267-A, *2026 Claim for Welfare Exemption (Annual Filing)*. The income limits are to be used on these supplemental affidavits for fiscal year 2026-27, which correspond to the January 1, 2026 lien date. The income limits listed are from the "Low Income" category of the "State Income Limits for 2025," published by HCD on April 23, 2025. The lower income limits are provided in Attachment A. Attachment B provides the income limits for households that are above the lower income limits, but do not exceed 100 percent of area median income (AMI)² ("over-income" tenants), as provided for in section 214(g)(2)(A)(iii)(II)³. Attachment C provides the moderate income limits for elderly or handicapped housing (120 percent of AMI) under Section 214(f). Attachment D provides the income limits for households that are above the lower income limits, but do not exceed 140 percent of the AMI ("over-income" tenants), as provided for in Section 214(g)(2)(A)(iii)(I)⁴ and Section 214(g)(2)(A)(iv).⁵ Please note that the attachments in this letter have been reordered from previous years and are now organized in ascending order by income limit category (from lowest to highest).

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

⁴ AB 1193 (Stats. 2017, ch. 756), added section 214(g)(2)(A)(iii)(I), effective fiscal years 2018-19 through 2027-28.

⁵ AB 1206 (Stats. 2022, ch 636), added section 214(g)(2)(A)(iv), effective fiscal years 2022-23 through 2027-28.

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

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 Qualifying 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

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. 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

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 through the use of an "other legal document."

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

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 the actual household income for each unit (based on the number of persons in the household) does not exceed the applicable income limit.

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 households whose annual income does not exceed the maximum income limits, as indicated in Attachment A. However, there are two exceptions to this definition of eligible units, as described in the over-income limit sections for Attachment B and Attachment D.

Welfare Exemption – Low-Income Rental Housing – “Over-Income 100% AMI” Tenants (Attachment B)

In the case of an owner of property that is subject to an enforceable and verifiable agreement with a public agency⁹, 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. 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 B 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 the 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-L4 to ensure that the actual household income for each unit (based on the number of persons in the household) does not exceed 100 percent of AMI.

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

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.

⁹ Other than those described in section 214(g)(2)(A)(iii)(I); See AB 84 (Stats. 2023, ch 734), which added section 214(g)(2)(A)(iii)(II), effective fiscal years 2024-25 through 2028-29.

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.¹⁰
3. The property is used for housing and related facilities for low- and moderate-income elderly or handicapped families.¹¹

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 C 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 a 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 – “Over-Income 140% AMI” Tenants (Attachment D)

In the case of a property eligible for and receiving federal low-income housing tax credits (LIHTC)¹² or in the case of an owner of property that is a community land trust (CLT) and whose property is leased to a lower income household¹³, a unit shall continue to be treated as occupied by a lower income household if the occupants were a lower income household on the lien date in the fiscal year in which occupancy of the unit commenced and the unit continues to be rent restricted, even if the income of the occupants has increased in subsequent years up to 140 percent of AMI, adjusted for family size (“over-income” tenants). Thus, these units may still be included in the number of units serving lower income households, which is to be indicated in BOE-267-L or BOE-267-L1, Section 4, provided the units remain rent-restricted. However, once the household income exceeds 140 percent of AMI, adjusted for family size, as of the lien date, the unit would cease to qualify for property tax exemption. Attachment D 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.

¹⁰ 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).

¹¹ 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.

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

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

Methodology

HUD annually updates its Public Housing and Section 8 Income Limits to reflect changes in median family income levels for different size households and income limits for extremely low-, very low-, and low-income households. When determining its “lower income” limit, HUD makes adjustments for high cost housing areas, including, for example, the Los Angeles County area. HCD, pursuant to statutory provisions, makes additional revisions to these income limits. In certain counties, this has resulted in the lower income limit being higher than the 100% median income limit. In those cases, the median income limits were adjusted to be greater than the lower income limits.

The following methodology was used in calculating the income limits for the attachments contained in this LTA to ensure that tenants in all counties would qualify as low-income tenants, as intended by statute¹⁴:

- Attachment A – The lower income household income limits are published by and obtained from HCD.
- Attachment B – “Over-income” tenants (100% AMI) income limits are the greater of either the quotient of the “Low Income” household income limit published by HCD divided by 0.8 or the “Median Income” household income limit published by HCD.
- Attachment C – “Elderly or Handicapped Rental Housing” moderate income household income limits are 120 percent of the AMI as determined in Attachment B (the “over-income” tenants (100% AMI) income limits).
- Attachment D – “Over-income” tenants (140% AMI) income limits are 140 percent of the AMI as determined in Attachment B (the “over-income” tenants (100% AMI) income limits).

Preprint Income Levels

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

- BOE-267-H
 - “Maximum Income” column in Section 3.A, using Attachment C income limits.
- BOE-267-H-A
 - “Income Limit” column, using Attachment C income limits.
- BOE-267-L and BOE-267-L1
 - “Maximum Income” column in Section 4.A1, using Attachment A income limits.
 - “100% AMI” or “140% AMI” column in Section 4.A2, using Attachment B or Attachment D income limits.
- BOE-267-L-A
 - “Lower Income Limit” column in Section 2, using Attachment A income limits.
 - “140% AMI Limit” column in Section 2, using Attachment D income limits.

¹⁴ See LTA 2024/043 for modified methodology.

- BOE-267-L-B
 - “Lower Income Limit” column in Section 2, using Attachment A income limits.
 - “100% AMI Limit” column in Section 2, using Attachment B income limits.

Summary

The attached income limits are to be used on supplemental affidavits for fiscal year 2026-27, which corresponds to the January 1, 2026 lien date. Determination of qualifying units should be based on the use of the property on the lien date.

Attachment A, should be used to determine eligibility for low-income rental housing for the welfare exemption under section 214(g), and should be preprinted on BOE-267-L, BOE-267-L1, BOE-267-L-A, and BOE-267-L-B. For low-income housing properties that have units occupied by “over-income” tenants as described previously and are subject to an enforceable and verifiable agreement with a public agency, the “over-income” household limits, as shown in Attachment B, should be used to determine continued exemption eligibility under Section 214(g)(2)(A)(iii)(II), and should be preprinted on BOE-267-L and BOE-267-L1. The moderate income limits, as shown in Attachment C, should be used to determine eligibility for elderly or handicapped rental housing for the welfare exemption under section 214(f), and should be preprinted on BOE-267-H and BOE-267-H-A. For low-income housing properties that have units occupied by “over-income” tenants as described previously and are receiving LIHTC or where the property is a CLT leased to a lower income household, the “over-income” household limits, as shown in Attachment D, should be used to determine continued exemption eligibility under section 214(g)(2)(A)(iii)(I) or section 214(g)(2)(A)(iv), and should be 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

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Attachments

Attachment A

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

(To be used for affidavits filed for fiscal year 2026-27)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	87,550	100,050	112,550	125,050	135,100	145,100	155,100	165,100
Alpine	64,650	73,850	83,100	92,300	99,700	107,100	114,500	121,850
Amador	61,550	70,350	79,150	87,900	94,950	102,000	109,000	116,050
Butte	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Calaveras	56,850	65,000	73,100	81,200	87,700	94,200	100,700	107,200
Colusa	53,750	61,400	69,100	76,750	82,900	89,050	95,200	101,350
Contra Costa	87,550	100,050	112,550	125,050	135,100	145,100	155,100	165,100
Del Norte	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
El Dorado	72,050	82,350	92,650	102,900	111,150	119,400	127,600	135,850
Fresno	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Glenn	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Humboldt	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Imperial	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Inyo	53,750	61,400	69,100	76,750	82,900	89,050	95,200	101,350
Kern	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Kings	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Lake	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Lassen	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Los Angeles	84,850	96,950	109,050	121,150	130,850	140,550	150,250	159,950
Madera	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Marin	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
Mariposa	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Mendocino	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Merced	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Modoc	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Mono	57,200	65,400	73,550	81,700	88,250	94,800	101,350	107,850
Monterey	81,000	92,600	104,150	115,700	125,000	134,250	143,500	152,750
Napa	89,750	102,550	115,350	128,150	138,450	148,700	158,950	169,200
Nevada	63,700	72,800	81,900	91,000	98,300	105,600	112,850	120,150
Orange	94,750	108,300	121,850	135,350	146,200	157,050	167,850	178,700
Placer	72,050	82,350	92,650	102,900	111,150	119,400	127,600	135,850
Plumas	53,400	61,000	68,650	76,250	82,350	88,450	94,550	100,650
Riverside	62,650	71,600	80,550	89,500	96,700	103,850	111,000	118,150
Sacramento	72,050	82,350	92,650	102,900	111,150	119,400	127,600	135,850
San Benito	74,900	85,600	96,300	106,950	115,550	124,100	132,650	141,200
San Bernardino	62,650	71,600	80,550	89,500	96,700	103,850	111,000	118,150
San Diego	92,700	105,950	119,200	132,400	143,000	153,600	164,200	174,800
San Francisco	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
San Joaquin	58,600	67,000	75,350	83,700	90,400	97,100	103,800	110,500
San Luis Obispo	77,950	89,050	100,200	111,300	120,250	129,150	138,050	146,950
San Mateo	109,700	125,350	141,000	156,650	169,200	181,750	194,250	206,800
Santa Barbara	98,850	113,000	127,100	141,200	152,500	163,800	175,100	186,400
Santa Clara	111,700	127,650	143,600	159,550	172,350	185,100	197,850	210,650
Santa Cruz	111,100	127,000	142,850	158,700	171,400	184,100	196,800	209,500
Shasta	54,500	62,300	70,100	77,850	84,100	90,350	96,550	102,800
Sierra	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Siskiyou	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Solano	76,950	87,950	98,950	109,900	118,700	127,500	136,300	145,100
Sonoma	84,650	96,750	108,850	120,900	130,600	140,250	149,950	159,600
Stanislaus	55,200	63,050	70,950	78,800	85,150	91,450	97,750	104,050
Sutter	53,750	61,400	69,100	76,750	82,900	89,050	95,200	101,350
Tehama	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Trinity	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Tulare	52,600	60,100	67,600	75,100	81,150	87,150	93,150	99,150
Tuolumne	56,950	65,050	73,200	81,300	87,850	94,350	100,850	107,350
Ventura	83,850	95,800	107,800	119,750	129,350	138,950	148,500	158,100
Yolo	70,500	80,600	90,650	100,700	108,800	116,850	124,900	132,950
Yuba	53,750	61,400	69,100	76,750	82,900	89,050	95,200	101,350

Attachment B

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

(To be used for affidavits filed for fiscal year 2026-27)

Number of Persons in Household								
County	1	2	3	4	5	6	7	8
Alameda	111,850	127,850	143,800	159,800	172,600	185,350	198,150	210,950
Alpine	90,650	103,600	116,550	129,500	139,850	150,200	160,600	170,950
Amador	76,950	87,900	98,900	109,900	118,700	127,500	136,300	145,050
Butte	67,600	77,300	86,950	96,600	104,350	112,050	119,800	127,500
Calaveras	71,063	81,250	91,375	101,500	109,625	117,750	125,875	134,000
Colusa	67,500	77,100	86,750	96,400	104,100	111,800	119,550	127,250
Contra Costa	111,850	127,850	143,800	159,800	172,600	185,350	198,150	210,950
Del Norte	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
El Dorado	90,063	96,650	108,700	120,800	130,450	140,150	149,800	159,450
Fresno	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Glenn	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Humboldt	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Imperial	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Inyo	68,050	77,750	87,500	97,200	105,000	112,750	120,550	128,300
Kern	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Kings	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Lake	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Lassen	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Los Angeles	106,063	121,188	136,313	151,438	163,563	175,688	187,813	199,938
Madera	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Marin	137,125	156,688	176,250	195,813	211,500	227,188	242,813	258,500
Mariposa	65,750	75,100	84,500	93,900	101,400	108,900	116,450	123,950
Mendocino	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Merced	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Modoc	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Mono	82,950	94,800	106,650	118,500	128,000	137,450	146,950	156,400
Monterey	101,250	115,750	130,188	144,625	156,250	167,813	179,375	190,938
Napa	112,188	128,188	144,188	160,188	173,063	185,875	198,688	211,500
Nevada	87,200	99,700	112,150	124,600	134,550	144,550	154,500	164,450
Orange	118,438	135,375	152,313	169,188	182,750	196,313	209,813	223,375
Placer	90,063	102,938	115,813	128,625	138,938	149,250	159,500	169,813
Plumas	66,750	76,250	85,813	95,313	102,938	110,563	118,188	125,813
Riverside	78,313	89,500	100,688	111,875	120,875	129,813	138,750	147,688
Sacramento	90,063	102,938	115,813	128,625	138,938	149,250	159,500	169,813
San Benito	98,150	112,150	126,200	140,200	151,400	162,650	173,850	185,050
San Bernardino	78,313	89,500	100,688	111,875	120,875	129,813	138,750	147,688
San Diego	115,875	132,438	149,000	165,500	178,750	192,000	205,250	218,500
San Francisco	137,125	156,688	176,250	195,813	211,500	227,188	242,813	258,500
San Joaquin	73,250	83,750	94,188	104,625	113,000	121,375	129,750	138,125
San Luis Obispo	97,438	111,313	125,250	139,125	150,313	161,438	172,563	183,688
San Mateo	137,125	156,688	176,250	195,813	211,500	227,188	242,813	258,500
Santa Barbara	123,563	141,250	158,875	176,500	190,625	204,750	218,875	233,000
Santa Clara	139,625	159,563	179,500	199,438	215,438	231,375	247,313	263,313
Santa Cruz	138,875	158,750	178,563	198,375	214,250	230,125	246,000	261,875
Shasta	71,250	81,450	91,600	101,800	109,950	118,100	126,250	134,400
Sierra	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Siskiyou	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Solano	96,188	109,938	123,688	137,375	148,375	159,375	170,375	181,375
Sonoma	105,813	120,938	136,063	151,125	163,250	175,313	187,438	199,500
Stanislaus	69,000	78,813	88,688	98,500	106,438	114,313	122,188	130,063
Sutter	69,250	79,100	89,000	98,900	106,800	114,700	122,650	130,550
Tehama	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Trinity	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Tulare	65,750	75,125	84,500	93,900	101,438	108,938	116,450	123,950
Tuolumne	71,188	81,313	91,500	101,625	109,813	117,938	126,063	134,188
Ventura	104,813	119,750	134,750	149,688	161,688	173,688	185,625	197,625
Yolo	95,150	108,700	122,300	135,900	146,750	157,650	168,500	179,400
Yuba	69,250	79,100	89,000	98,900	106,800	114,700	122,650	130,550

Attachment C

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

(To be used for affidavits filed for fiscal year 2026-27)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	134,220	153,420	172,560	191,760	207,120	222,420	237,780	253,140
Alpine	108,780	124,320	139,860	155,400	167,820	180,240	192,720	205,140
Amador	92,340	105,525	118,725	131,880	142,440	153,000	163,560	174,075
Butte	81,120	92,760	104,340	115,920	125,220	134,460	143,760	153,000
Calaveras	85,275	97,500	109,650	121,800	131,550	141,300	151,050	160,800
Colusa	81,000	92,520	104,100	115,680	124,920	134,160	143,460	152,700
Contra Costa	134,220	153,420	172,560	191,760	207,120	222,420	237,780	253,140
Del Norte	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
El Dorado	108,075	123,525	138,975	154,350	166,725	179,100	191,400	203,775
Fresno	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Glenn	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Humboldt	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Imperial	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Inyo	81,660	93,300	105,000	116,640	126,000	135,300	144,660	153,960
Kern	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Kings	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Lake	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Lassen	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Los Angeles	127,275	145,425	163,575	181,725	196,275	210,825	225,375	239,925
Madera	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Marin	164,550	188,025	211,500	234,975	253,800	272,625	291,375	310,200
Mariposa	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Mendocino	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Merced	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Modoc	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Mono	99,540	113,760	127,980	142,200	153,600	164,940	176,340	187,680
Monterey	121,500	138,900	156,225	173,550	187,500	201,375	215,250	229,125
Napa	134,625	153,825	173,025	192,225	207,675	223,050	238,425	253,800
Nevada	104,640	119,640	134,580	149,520	161,460	173,460	185,400	197,340
Orange	142,125	162,450	182,775	203,025	219,300	235,575	251,775	268,050
Placer	108,075	123,525	138,975	154,350	166,725	179,100	191,400	203,775
Plumas	80,100	91,500	102,975	114,375	123,525	132,675	141,825	150,975
Riverside	93,975	107,400	120,825	134,250	145,050	155,775	166,500	177,225
Sacramento	108,075	123,525	138,975	154,350	166,725	179,100	191,400	203,775
San Benito	117,780	134,580	151,440	168,240	181,680	195,180	208,620	222,060
San Bernardino	93,975	107,400	120,825	134,250	145,050	155,775	166,500	177,225
San Diego	139,050	158,925	178,800	198,600	214,500	230,400	246,300	262,200
San Francisco	164,550	188,025	211,500	234,975	253,800	272,625	291,375	310,200
San Joaquin	87,900	100,500	113,025	125,550	135,600	145,650	155,700	165,750
San Luis Obispo	116,925	133,575	150,300	166,950	180,375	193,725	207,075	220,425
San Mateo	164,550	188,025	211,500	234,975	253,800	272,625	291,375	310,200
Santa Barbara	148,275	169,500	190,650	211,800	228,750	245,700	262,650	279,600
Santa Clara	167,550	191,475	215,400	239,325	258,525	277,650	296,775	315,975
Santa Cruz	166,650	190,500	214,275	238,050	257,100	276,150	295,200	314,250
Shasta	85,500	97,740	109,920	122,160	131,940	141,720	151,500	161,280
Sierra	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Siskiyou	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Solano	115,425	131,925	148,425	164,850	178,050	191,250	204,450	217,650
Sonoma	126,975	145,125	163,275	181,350	195,900	210,375	224,925	239,400
Stanislaus	82,800	94,575	106,425	118,200	127,725	137,175	146,625	156,075
Sutter	83,100	94,920	106,800	118,680	128,160	137,640	147,180	156,660
Tehama	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Trinity	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Tulare	78,900	90,150	101,400	112,680	121,725	130,725	139,740	148,740
Tuolumne	85,425	97,575	109,800	121,950	131,775	141,525	151,275	161,025
Ventura	125,775	143,700	161,700	179,625	194,025	208,425	222,750	237,150
Yolo	114,180	130,440	146,760	163,080	176,100	189,180	202,200	215,280
Yuba	83,100	94,920	106,800	118,680	128,160	137,640	147,180	156,660

Attachment D

"OVER-INCOME" HOUSEHOLD INCOME LIMITS WELFARE EXEMPTION - LOW-INCOME HOUSING WITH LIHTC - 140% OF AMI (To be used for affidavits filed for fiscal year 2026-27)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	156,590	178,990	201,320	223,720	241,640	259,490	277,410	295,330
Alpine	126,910	145,040	163,170	181,300	195,790	210,280	224,840	239,330
Amador	107,730	123,113	138,513	153,860	166,180	178,500	190,820	203,088
Butte	94,640	108,220	121,730	135,240	146,090	156,870	167,720	178,500
Calaveras	99,488	113,750	127,925	142,100	153,475	164,850	176,225	187,600
Colusa	94,500	107,940	121,450	134,960	145,740	156,520	167,370	178,150
Contra Costa	156,590	178,990	201,320	223,720	241,640	259,490	277,410	295,330
Del Norte	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
El Dorado	126,088	144,113	162,138	180,075	194,513	208,950	223,300	237,738
Fresno	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Glenn	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Humboldt	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Imperial	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Inyo	95,270	108,850	122,500	136,080	147,000	157,850	168,770	179,620
Kern	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Kings	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Lake	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Lassen	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Los Angeles	148,488	169,663	190,838	212,013	228,988	245,963	262,938	279,913
Madera	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Marin	191,975	219,363	246,750	274,138	296,100	318,063	339,938	361,900
Mariposa	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Mendocino	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Merced	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Modoc	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Mono	116,130	132,720	149,310	165,900	179,200	192,430	205,730	218,960
Monterey	141,750	162,050	182,263	202,475	218,750	234,938	251,125	267,313
Napa	157,063	179,463	201,863	224,263	242,288	260,225	278,163	296,100
Nevada	122,080	139,580	157,010	174,440	188,370	202,370	216,300	230,230
Orange	165,813	189,525	213,238	236,863	255,850	274,838	293,738	312,725
Placer	126,088	144,113	162,138	180,075	194,513	208,950	223,300	237,738
Plumas	93,450	106,750	120,138	133,438	144,113	154,788	165,463	176,138
Riverside	109,638	125,300	140,963	156,625	169,225	181,738	194,250	206,763
Sacramento	126,088	144,113	162,138	180,075	194,513	208,950	223,300	237,738
San Benito	137,410	157,010	176,680	196,280	211,960	227,710	243,390	259,070
San Bernardino	109,638	125,300	140,963	156,625	169,225	181,738	194,250	206,763
San Diego	162,225	185,413	208,600	231,700	250,250	268,800	287,350	305,900
San Francisco	191,975	219,363	246,750	274,138	296,100	318,063	339,938	361,900
San Joaquin	102,550	117,250	131,863	146,475	158,200	169,925	181,650	193,375
San Luis Obispo	136,413	155,838	175,350	194,775	210,438	226,013	241,588	257,163
San Mateo	191,975	219,363	246,750	274,138	296,100	318,063	339,938	361,900
Santa Barbara	172,988	197,750	222,425	247,100	266,875	286,650	306,425	326,200
Santa Clara	195,475	223,388	251,300	279,213	301,613	323,925	346,238	368,638
Santa Cruz	194,425	222,250	249,988	277,725	299,950	322,175	344,400	366,625
Shasta	99,750	114,030	128,240	142,520	153,930	165,340	176,750	188,160
Sierra	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Siskiyou	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Solano	134,663	153,913	173,163	192,325	207,725	223,125	238,525	253,925
Sonoma	148,138	169,313	190,488	211,575	228,550	245,438	262,413	279,300
Stanislaus	96,600	110,338	124,163	137,900	149,013	160,038	171,063	182,088
Sutter	96,950	110,740	124,600	138,460	149,520	160,580	171,710	182,770
Tehama	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Trinity	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Tulare	92,050	105,175	118,300	131,460	142,013	152,513	163,030	173,530
Tuolumne	99,663	113,838	128,100	142,275	153,738	165,113	176,488	187,863
Ventura	146,738	167,650	188,650	209,563	226,363	243,163	259,875	276,675
Yolo	133,210	152,180	171,220	190,260	205,450	220,710	235,900	251,160
Yuba	96,950	110,740	124,600	138,460	149,520	160,580	171,710	182,770