STATE OF CALIFORNIA

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

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No. 2026/029

To County Assessors:

2027-28 Income Levels for the Welfare Exemption

Revenue and Taxation Code[1] 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 low-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 occupants' income levels. 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 income limits by county and the number of persons in the household for use in determining eligibility for the Welfare Exemption under Sections 214(f) and 214(g). To claim an exemption under these sections, certain supplemental affidavits must be submitted along with a *Claim for Welfare Exemption (First Filing)* (BOE-267), or *2027 Claim for Welfare Exemption (Annual Filing)* (BOE-267-A). The income limits apply to supplemental affidavits for fiscal year 2027-28, which correspond to the January 1, 2027, lien date. The income limits listed are from the "Low-Income" category of the "2026 State Income Limits," published by HCD on May 29, 2026. The low-income limits are provided in Attachment A. Attachment B provides the income limits for households that are above the low-income limits, but do not exceed 100% of the 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% of AMI) under Section 214(f). Attachment D provides the income limits for households that are above the low-income limits, but do not exceed 140% 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]

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[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 low-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 the property's use is restricted by an enforceable, verifiable agreement with a public agency (a 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% 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 20 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 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 low-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 low-income households.

Claimants requesting exemption for low-income rental housing must complete and submit one of the following supplemental affidavits with the Welfare Exemption claim form:

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

Claimants filing supplemental affidavit form 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 an exemption is claimed under this section, the claimant must also complete a *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households – Tenant Data* (BOE-267-L2) to report information on the units

[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).

occupied by low-income households. The County Assessor should review the household income amount reported by the claimant in section 2 of form 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 low-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 agency[9], a unit shall continue to be treated as occupied by a low-income household if the occupants were a low-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% of AMI, adjusted for family size (over-income tenants). Thus, these units may still be included in the number of units serving low-income households, which is to be indicated in form BOE-267-L or form BOE-267-L1, section 4. However, once the household income exceeds 100% 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 are 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 a *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (100% AMI)* (BOE-267-L4) to report information on the units occupied by these households. The County Assessor should review the household income reported by the claimant in section 2 of form 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% 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.

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]

[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.

[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).

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 the exemption. A *Welfare Exemption Supplemental Affidavit, Housing – Elderly or Handicapped Families* (BOE-267-H) 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. Therefore, a vacant unit 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 low-income household,[13] a unit shall continue to be treated as occupied by a low-income household if the occupants were a low-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% of AMI, adjusted for family size (over-income tenants). Thus, these units may still be included in the number of units serving low-income households, which is to be indicated in form BOE-267-L or form BOE-267-L1, section 4, provided the units remain rent-restricted. However, once the household income exceeds 140% 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 are to be used only for projects that are receiving LIHTC or a CLT whose property is leased to a low-income household 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 a *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)* (BOE-267-L3) to report information on the units occupied by these households. The County Assessor should review the household income amount reported by the claimant in section 2 of form 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% of AMI.

Methodology

HUD annually updates its Public Housing and Section 8 Income Limits to reflect changes in median family income levels for different-sized households and income limits for extremely low-, very low-, and low-income households. When determining its low-income limit, HUD makes adjustments for high-cost housing areas, including, for example, the Los Angeles County area. HCD, pursuant to

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[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.

statutory provisions, makes additional revisions to these income limits. In certain counties, this has resulted in the low-income limit being higher than the 100% median-income limit. In those cases, the median-income limits were adjusted to be greater than the low-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 statute:[14]

- Attachment A – The low-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% 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% of the AMI as determined in Attachment B (the over-income tenants [100% AMI] income limits).

Preprint Income Levels

The County 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.

- Form BOE-267-H
  - "Maximum Income" column in Section 3.A, using Attachment C income limits.
- Form BOE-267-H-A
  - "Income Limit" column, using Attachment C income limits.
- Form BOE-267-L and form 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.
- Form 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.
- Form 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.

[14] See LTA 2024/043 for modified methodology.

Summary

The attached income limits are to be used on supplemental affidavits for fiscal year 2027-28, which corresponds to the January 1, 2027, 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 form BOE-267-L, form BOE-267-L1, form BOE-267-L-A, and form 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 form BOE-267-L and form 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 form BOE-267-H and form 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 low-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 form BOE-267-L and form BOE-267-L1.

The tenant income amounts reported for each unit on forms 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 916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:cjs
Attachments

Attachment A
Lower-Income Household Income Limits
Welfare Exemption - Low-Income Housing
(To be used for affidavits filed for fiscal year 2027-28)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	95,050	108,600	122,200	135,750	146,650	157,500	168,350	179,200
Alpine	69,900	79,900	89,900	99,850	107,850	115,850	123,850	131,850
Amador	61,900	70,750	79,600	88,400	95,500	102,550	109,650	116,700
Butte	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Calaveras	57,500	65,700	73,900	82,100	88,700	95,250	101,850	108,400
Colusa	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Contra Costa	95,050	108,600	122,200	135,750	146,650	157,500	168,350	179,200
Del Norte	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
El Dorado	73,600	84,100	94,600	105,100	113,550	121,950	130,350	138,750
Fresno	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Glenn	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Humboldt	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Imperial	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Inyo	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Kern	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Kings	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Lake	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Lassen	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Los Angeles	93,300	106,600	119,950	133,250	143,900	154,600	165,250	175,900
Madera	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Marin	117,700	134,500	151,300	168,100	181,550	195,000	208,450	221,900
Mariposa	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Mendocino	55,900	63,900	71,900	79,850	86,250	92,650	99,050	105,450
Merced	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Modoc	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Mono	62,900	71,900	80,900	89,850	97,050	104,250	111,450	118,600
Monterey	87,600	100,100	112,600	125,100	135,150	145,150	155,150	165,150
Napa	98,700	112,800	126,850	140,950	152,250	163,550	174,800	186,100
Nevada	70,050	80,050	90,050	100,100	108,100	116,150	124,100	132,150
Orange	104,200	119,100	134,000	148,850	160,800	172,700	184,600	196,500
Placer	73,600	84,100	94,600	105,100	113,550	121,950	130,350	138,750
Plumas	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Riverside	68,900	78,750	88,600	98,400	106,300	114,150	122,050	129,900
Sacramento	73,600	84,100	94,600	105,100	113,550	121,950	130,350	138,750
San Benito	82,350	94,100	105,850	117,600	127,050	136,450	145,850	155,250
San Bernardino	68,900	78,750	88,600	98,400	106,300	114,150	122,050	129,900
San Diego	97,950	111,950	125,950	139,900	151,100	162,300	173,500	184,700
San Francisco	117,700	134,500	151,300	168,100	181,550	195,000	208,450	221,900
San Joaquin	60,550	69,200	77,850	86,500	93,450	100,350	107,300	114,200
San Luis Obispo	85,700	97,950	110,200	122,400	132,200	142,000	151,800	161,600
San Mateo	117,700	134,500	151,300	168,100	181,550	195,000	208,450	221,900
Santa Barbara	102,000	116,600	131,150	145,700	157,400	169,050	180,700	192,350
Santa Clara	113,700	129,950	146,200	162,400	175,400	188,400	201,400	214,400
Santa Cruz	122,200	139,650	157,100	174,550	188,500	202,500	216,450	230,450
Shasta	54,500	62,300	70,100	77,850	84,100	90,350	96,550	102,800
Sierra	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Siskiyou	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Solano	76,950	87,950	98,950	109,900	118,700	127,500	136,300	145,100
Sonoma	92,300	105,500	118,700	131,850	142,400	152,950	163,500	174,050
Stanislaus	57,400	65,600	73,800	82,000	88,600	95,150	101,700	108,250
Sutter	57,050	65,200	73,350	81,500	88,050	94,550	101,100	107,600
Tehama	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Trinity	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Tulare	54,400	62,200	69,950	77,700	83,950	90,150	96,350	102,600
Tuolumne	57,250	65,400	73,600	81,750	88,300	94,850	101,400	107,950
Ventura	87,950	100,500	113,050	125,600	135,650	145,700	155,750	165,800
Yolo	72,600	83,000	93,350	103,700	112,000	120,300	128,600	136,900
Yuba	57,050	65,200	73,350	81,500	88,050	94,550	101,100	107,600

Attachment B
"Over-Income" Household Income Limits
Welfare Exemption - Low-Income Housing - 100% OF AMI
(To be used for affidavits filed for fiscal year 2027-28)

	Number of Persons in Household							
County	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**
Alameda	118,813	135,750	152,750	169,688	183,313	196,875	210,438	224,000
Alpine	90,650	103,600	116,550	129,500	139,850	150,200	160,600	170,950
Amador	77,375	88,438	99,500	110,500	119,375	128,200	137,063	145,875
Butte	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Calaveras	71,875	82,125	92,375	102,625	110,875	119,063	127,313	135,500
Colusa	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Contra Costa	118,813	135,750	152,750	169,688	183,313	196,875	210,438	224,000
Del Norte	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
El Dorado	92,000	105,125	118,250	131,375	141,938	152,438	162,938	173,438
Fresno	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Glenn	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Humboldt	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Imperial	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Inyo	68,050	77,750	87,500	97,200	105,000	112,750	120,550	128,300
Kern	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Kings	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Lake	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Lassen	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Los Angeles	116,625	133,250	149,938	166,563	179,875	193,250	206,563	219,875
Madera	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Marin	147,125	168,125	189,125	210,125	226,938	243,750	260,563	277,375
Mariposa	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Mendocino	69,875	79,875	89,875	99,813	107,813	115,813	123,813	131,813
Merced	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Modoc	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Mono	84,300	96,300	108,350	120,400	130,050	139,650	149,300	158,950
Monterey	109,500	125,125	140,750	156,375	168,938	181,438	193,938	206,438
Napa	123,375	141,000	158,563	176,188	190,313	204,438	218,500	232,625
Nevada	98,300	112,300	126,350	140,400	151,650	162,850	174,100	185,350
Orange	130,250	148,875	167,500	186,063	201,000	215,875	230,750	245,625
Placer	92,000	105,125	118,250	131,375	141,938	152,438	162,938	173,438
Plumas	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Riverside	86,125	98,438	110,750	123,000	132,875	142,688	152,563	162,375
Sacramento	92,000	105,125	118,250	131,375	141,938	152,438	162,938	173,438
San Benito	102,938	117,625	132,313	147,000	158,813	170,563	182,313	194,063
San Bernardino	86,125	98,438	110,750	123,000	132,875	142,688	152,563	162,375
San Diego	122,438	139,938	157,438	174,875	188,875	202,875	216,875	230,875
San Francisco	147,125	168,125	189,125	210,125	226,938	243,750	260,563	277,375
San Joaquin	75,688	86,500	97,313	108,125	116,813	125,438	134,125	142,750
San Luis Obispo	107,125	122,438	137,750	153,000	165,250	177,500	189,750	202,000
San Mateo	147,125	168,125	189,125	210,125	226,938	243,750	260,563	277,375
Santa Barbara	127,500	145,750	163,938	182,125	196,750	211,313	225,875	240,438
Santa Clara	143,850	164,400	184,950	205,500	221,950	238,400	254,800	271,250
Santa Cruz	152,750	174,563	196,375	218,188	235,625	253,125	270,563	288,063
Shasta	71,250	81,450	91,600	101,800	109,950	118,100	126,250	134,400
Sierra	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Siskiyou	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Solano	96,188	109,938	123,688	137,375	148,375	159,375	170,375	181,375
Sonoma	115,375	131,875	148,375	164,813	178,000	191,188	204,375	217,563
Stanislaus	71,750	82,000	92,250	102,500	110,750	118,938	127,125	135,313
Sutter	71,350	81,500	91,700	101,900	110,063	118,200	126,375	134,500
Tehama	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Trinity	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Tulare	68,000	77,750	87,438	97,125	104,938	112,688	120,438	128,250
Tuolumne	71,563	81,750	92,000	102,200	110,400	118,563	126,750	134,938
Ventura	109,938	125,625	141,313	157,000	169,563	182,125	194,688	207,250
Yolo	95,150	108,700	122,300	135,900	146,750	157,650	168,500	179,400
Yuba	71,350	81,500	91,700	101,900	110,063	118,200	126,375	134,500

Attachment C

Moderate-Income Household Income Limits

Welfare Exemption - Elderly Or Handicapped Housing

(To be used for affidavits filed for fiscal year 2027-28)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	142,575	162,900	183,300	203,625	219,975	236,250	252,525	268,800
Alpine	108,780	124,320	139,860	155,400	167,820	180,240	192,720	205,140
Amador	92,850	106,125	119,400	132,600	143,250	153,840	164,475	175,050
Butte	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Calaveras	86,250	98,550	110,850	123,150	133,050	142,875	152,775	162,600
Colusa	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Contra Costa	142,575	162,900	183,300	203,625	219,975	236,250	252,525	268,800
Del Norte	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
El Dorado	110,400	126,150	141,900	157,650	170,325	182,925	195,525	208,125
Fresno	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Glenn	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Humboldt	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Imperial	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Inyo	81,660	93,300	105,000	116,640	126,000	135,300	144,660	153,960
Kern	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Kings	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Lake	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Lassen	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Los Angeles	139,950	159,900	179,925	199,875	215,850	231,900	247,875	263,850
Madera	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Marin	176,550	201,750	226,950	252,150	272,325	292,500	312,675	332,850
Mariposa	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Mendocino	83,850	95,850	107,850	119,775	129,375	138,975	148,575	158,175
Merced	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Modoc	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Mono	101,160	115,560	130,020	144,480	156,060	167,580	179,160	190,740
Monterey	131,400	150,150	168,900	187,650	202,725	217,725	232,725	247,725
Napa	148,050	169,200	190,275	211,425	228,375	245,325	262,200	279,150
Nevada	117,960	134,760	151,620	168,480	181,980	195,420	208,920	222,420
Orange	156,300	178,650	201,000	223,275	241,200	259,050	276,900	294,750
Placer	110,400	126,150	141,900	157,650	170,325	182,925	195,525	208,125
Plumas	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Riverside	103,350	118,125	132,900	147,600	159,450	171,225	183,075	194,850
Sacramento	110,400	126,150	141,900	157,650	170,325	182,925	195,525	208,125
San Benito	123,525	141,150	158,775	176,400	190,575	204,675	218,775	232,875
San Bernardino	103,350	118,125	132,900	147,600	159,450	171,225	183,075	194,850
San Diego	146,925	167,925	188,925	209,850	226,650	243,450	260,250	277,050
San Francisco	176,550	201,750	226,950	252,150	272,325	292,500	312,675	332,850
San Joaquin	90,825	103,800	116,775	129,750	140,175	150,525	160,950	171,300
San Luis Obispo	128,550	146,925	165,300	183,600	198,300	213,000	227,700	242,400
San Mateo	176,550	201,750	226,950	252,150	272,325	292,500	312,675	332,850
Santa Barbara	153,000	174,900	196,725	218,550	236,100	253,575	271,050	288,525
Santa Clara	172,620	197,280	221,940	246,600	266,340	286,080	305,760	325,500
Santa Cruz	183,300	209,475	235,650	261,825	282,750	303,750	324,675	345,675
Shasta	85,500	97,740	109,920	122,160	131,940	141,720	151,500	161,280
Sierra	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Siskiyou	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Solano	115,425	131,925	148,425	164,850	178,050	191,250	204,450	217,650
Sonoma	138,450	158,250	178,050	197,775	213,600	229,425	245,250	261,075
Stanislaus	86,100	98,400	110,700	123,000	132,900	142,725	152,550	162,375
Sutter	85,620	97,800	110,040	122,280	132,075	141,840	151,650	161,400
Tehama	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Trinity	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Tulare	81,600	93,300	104,925	116,550	125,925	135,225	144,525	153,900
Tuolumne	85,875	98,100	110,400	122,640	132,480	142,275	152,100	161,925
Ventura	131,925	150,750	169,575	188,400	203,475	218,550	233,625	248,700
Yolo	114,180	130,440	146,760	163,080	176,100	189,180	202,200	215,280
Yuba	85,620	97,800	110,040	122,280	132,075	141,840	151,650	161,400

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 2027-28)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	166,338	190,050	213,850	237,563	256,638	275,625	294,613	313,600
Alpine	126,910	145,040	163,170	181,300	195,790	210,280	224,840	239,330
Amador	108,325	123,813	139,300	154,700	167,125	179,480	191,888	204,225
Butte	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Calaveras	100,625	114,975	129,325	143,675	155,225	166,688	178,238	189,700
Colusa	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Contra Costa	166,338	190,050	213,850	237,563	256,638	275,625	294,613	313,600
Del Norte	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
El Dorado	128,800	147,175	165,550	183,925	198,713	213,413	228,113	242,813
Fresno	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Glenn	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Humboldt	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Imperial	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Inyo	95,270	108,850	122,500	136,080	147,000	157,850	168,770	179,620
Kern	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Kings	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Lake	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Lassen	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Los Angeles	163,275	186,550	209,913	233,188	251,825	270,550	289,188	307,825
Madera	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Marin	205,975	235,375	264,775	294,175	317,713	341,250	364,788	388,325
Mariposa	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Mendocino	97,825	111,825	125,825	139,738	150,938	162,138	173,338	184,538
Merced	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Modoc	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Mono	118,020	134,820	151,690	168,560	182,070	195,510	209,020	222,530
Monterey	153,300	175,175	197,050	218,925	236,513	254,013	271,513	289,013
Napa	172,725	197,400	221,988	246,663	266,438	286,213	305,900	325,675
Nevada	137,620	157,220	176,890	196,560	212,310	227,990	243,740	259,490
Orange	182,350	208,425	234,500	260,488	281,400	302,225	323,050	343,875
Placer	128,800	147,175	165,550	183,925	198,713	213,413	228,113	242,813
Plumas	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Riverside	120,575	137,813	155,050	172,200	186,025	199,763	213,588	227,325
Sacramento	128,800	147,175	165,550	183,925	198,713	213,413	228,113	242,813
San Benito	144,113	164,675	185,238	205,800	222,338	238,788	255,238	271,688
San Bernardino	120,575	137,813	155,050	172,200	186,025	199,763	213,588	227,325
San Diego	171,413	195,913	220,413	244,825	264,425	284,025	303,625	323,225
San Francisco	205,975	235,375	264,775	294,175	317,713	341,250	364,788	388,325
San Joaquin	105,963	121,100	136,238	151,375	163,538	175,613	187,775	199,850
San Luis Obispo	149,975	171,413	192,850	214,200	231,350	248,500	265,650	282,800
San Mateo	205,975	235,375	264,775	294,175	317,713	341,250	364,788	388,325
Santa Barbara	178,500	204,050	229,513	254,975	275,450	295,838	316,225	336,613
Santa Clara	201,390	230,160	258,930	287,700	310,730	333,760	356,720	379,750
Santa Cruz	213,850	244,388	274,925	305,463	329,875	354,375	378,788	403,288
Shasta	99,750	114,030	128,240	142,520	153,930	165,340	176,750	188,160
Sierra	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Siskiyou	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Solano	134,663	153,913	173,163	192,325	207,725	223,125	238,525	253,925
Sonoma	161,525	184,625	207,725	230,738	249,200	267,663	286,125	304,588
Stanislaus	100,450	114,800	129,150	143,500	155,050	166,513	177,975	189,438
Sutter	99,890	114,100	128,380	142,660	154,088	165,480	176,925	188,300
Tehama	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Trinity	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Tulare	95,200	108,850	122,413	135,975	146,913	157,763	168,613	179,550
Tuolumne	100,188	114,450	128,800	143,080	154,560	165,988	177,450	188,913
Ventura	153,913	175,875	197,838	219,800	237,388	254,975	272,563	290,150
Yolo	133,210	152,180	171,220	190,260	205,450	220,710	235,900	251,160
Yuba	99,890	114,100	128,380	142,660	154,088	165,480	176,925	188,300