



STATE BOARD OF EQUALIZATION

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March 18, 2002

JAMES E. SPEED  
Executive Director

No. 2002/018

TO COUNTY ASSESSORS:

WELFARE EXEMPTION  
INCOME LEVELS FOR  
HOMES FOR THE ELDERLY/HANDICAPPED  
AND LOWER INCOME HOUSING

Enclosed for your information is a copy of the moderate income family household income limits (Attachment A) and lower income family household income limits (Attachment B) provided by the California Department of Housing and Community Development. The moderate income limits should be used for the homes for the elderly/handicapped welfare exemption as provided for in Revenue and Taxation Code section 214(f). The lower income limits should be used for the low-income housing welfare exemption as provided for in Revenue and Taxation Code sections 214(g), 236, and 237.

Please refer to Letters To Assessors Numbers 93/29 and 93/30, both dated June 9, 1993, and 2000/87, dated December 27, 2000, for the forms and procedures to be used in the administration of the welfare exemption pursuant to sections 214(f) and 214(g). Reference Letter To Assessors No. 92/54 for requirements of section 236.

If you have any questions concerning these income levels or the procedures, please contact our Exemption Unit at (916) 445-4982.

Sincerely,

/s / David J. Gau

David J. Gau  
Deputy Director  
Property Taxes Department

DJG:cd  
Enclosures

MODERATE INCOME FAMILY HOUSEHOLD INCOME LIMITS FOR 2001  
WELFARE EXEMPTION – HOMES FOR THE ELDERLY/HANDICAPPED  
(To Be Used For Affidavits To Be Filed In 2002)

NUMBER OF PERSON IN FAMILY

COUNTY	1	2	3	4	5	6	7	8
Alameda	62600	71500	80450	89400	96550	103700	110850	118000
Alpine	32950	37650	42350	47050	50800	54600	58350	62100
Amador	35700	40800	45900	51000	55100	59150	63250	67300
Butte	32950	37650	42350	47050	50800	54600	58350	62100
Calaveras	32950	37650	42350	47050	50800	54600	58350	62100
Colusa	32950	37650	42350	47050	50800	54600	58350	62100
Contra Costa	62600	71500	80450	89400	96550	103700	110850	118000
Del Norte	32950	37650	42350	47050	50800	54600	58350	62100
El Dorado	48150	55000	61900	68750	74250	79750	85250	90750
Fresno	33850	38700	43500	48350	52200	56100	59950	63800
Glenn	33800	38600	43450	48250	52100	55950	59850	63700
Humboldt	32950	37650	42350	47050	50800	54600	58350	62100
Imperial	32950	37650	42350	47050	50800	54600	58350	62100
Inyo	35350	40400	45450	50500	54550	58600	62600	66650
Kern	33850	38700	43500	48350	52200	56100	59950	63800
Kings	32950	37650	42350	47050	50800	54600	58350	62100
Lake	32950	37650	42350	47050	50800	54600	58350	62100
Lassen	34500	39450	44350	49300	53250	57200	61150	65100
Los Angeles	46250	52900	59500	66100	71400	76700	81950	87250
Madera	33850	38700	43500	48350	52200	56100	59950	63800
Marin	72300	82650	92950	103300	111550	119850	128100	136350
Mariposa	36050	41200	46350	51500	55600	59750	63850	68000
Mendocino	34850	39850	44800	49800	53800	57750	61750	65750
Merced	33100	37850	42550	47300	51100	54850	58650	62450
Modoc	32950	37650	42350	47050	50800	54600	58350	62100
Mono	38650	44150	49700	55200	59600	64050	68450	72850
Monterey	45200	51650	58100	64550	69700	74900	80050	85200
Napa	48050	54900	61800	68650	74150	79650	85150	90600
Nevada	42900	49050	55150	61300	66200	71100	76000	80900
Orange	63500	72550	81650	90700	97950	105200	112450	119700
Placer	48150	55000	61900	68750	74250	79750	85250	90750
Plumas	33600	38400	43200	48000	51850	55700	59500	63350
Riverside	42250	48300	54300	60350	65200	70000	74850	79650
Sacramento	48150	55000	61900	68750	74250	79750	85250	90750
San Benito	51150	58500	65800	73100	78950	84800	90650	96500
San Bernardino	42250	48300	54300	60350	65200	70000	74850	79650
San Diego	50450	57700	64900	72100	77850	83650	89400	95150
San Francisco	72300	82650	92950	103300	111550	119850	128100	136350
San Joaquin	39900	45600	51300	57000	61550	66100	70700	75250
San Luis Obispo	42250	48300	54300	60350	65200	70000	74850	79650
San Mateo	72300	82650	92950	103300	111550	119850	128100	136350
Santa Barbara	47700	54500	61350	68150	73600	79050	84500	89950
Santa Clara	80650	92150	103700	115200	124400	133650	142850	152050
Santa Cruz	57950	66250	74500	82800	89400	96050	102650	109300
Shasta	32950	37650	42350	47050	50800	54600	58350	62100
Sierra	33450	38200	43000	47750	51550	55400	59200	63050
Siskiyou	32950	37650	42350	47050	50800	54600	58350	62100
Solano	48050	54900	61800	68650	74150	79650	85150	90600
Sonoma	53250	60900	68500	76100	82200	88300	94350	100450
Stanislaus	39050	44650	50200	55800	60250	64750	69200	73650
Sutter	33000	37700	42450	47150	50900	54700	58450	62250
Tehama	32950	37650	42350	47050	50800	54600	58350	62100
Trinity	32950	37650	42350	47050	50800	54600	58350	62100
Tulare	32950	37650	42350	47050	50800	54600	58350	62100
Tuolumne	34700	39650	44600	49550	53500	57500	61450	65400
Ventura	62750	71700	80700	89650	96800	104000	111150	118350
Yolo	47900	54700	61550	68400	73850	79350	84800	90300
Yuba	33000	37700	42450	47150	50900	54700	58450	62250

LOWER INCOME FAMILY HOUSEHOLD INCOME LIMITS FOR 2001  
WELFARE EXEMPTION—LOW-INCOME HOUSING  
(To Be Used For Affidavits To Be Filed In 2002)

NUMBER OF PERSONS IN FAMILY

COUNTY	1	2	3	4	5	6	7	8
Alameda	40600	46400	52200	58000	62650	67300	71900	76550
Alpine	21950	25100	28200	31350	33850	36400	38900	41400
Amador	23800	27200	30600	34000	36700	39450	42150	44900
Butte	21950	25100	28200	31350	33850	36400	38900	41400
Calaveras	21950	25100	28200	31350	33850	36400	38900	41400
Colusa	21950	25100	28200	31350	33850	36400	38900	41400
Contra Costa	40600	46400	52200	58000	62650	67300	71900	76550
Del Norte	21950	25100	28200	31350	33850	36400	38900	41400
El Dorado	32100	36650	41250	45850	49500	53150	56850	60500
Fresno	22550	25800	29000	32250	34800	37400	40000	42550
Glenn	22500	25750	28950	32150	34750	37300	39900	42450
Humboldt	21950	25100	28200	31350	33850	36400	38900	41400
Imperial	21950	25100	28200	31350	33850	36400	38900	41400
Inyo	23600	26950	30300	33700	36350	39050	41750	44450
Kern	22550	25800	29000	32250	34800	37400	40000	42550
Kings	21950	25100	28200	31350	33850	36400	38900	41400
Lake	21950	25100	28200	31350	33850	36400	38900	41400
Lassen	23000	26300	29600	32900	35500	38150	40750	43400
Los Angeles	30850	35250	39650	44100	47600	51150	54650	58200
Madera	22550	25800	29000	32250	34800	37400	40000	42550
Marin	57000	65150	73300	81450	87950	94450	101000	107500
Mariposa	24000	27450	30900	34300	37050	39800	42550	45300
Mendocino	23250	26550	29900	33200	35850	38500	41150	43800
Merced	22050	25200	28350	31500	34050	36550	39100	41600
Modoc	21950	25100	28200	31350	33850	36400	38900	41400
Mono	25750	29450	33100	36800	39750	42700	45650	48550
Monterey	30150	34450	38750	43050	46500	49950	53350	56800
Napa	32050	36600	41200	45750	49400	53100	56750	60400
Nevada	28600	32700	36800	40900	44150	47400	50700	53950
Orange	38100	43500	48950	54400	58750	63100	67450	71800
Placer	32100	36650	41250	45850	49500	53150	56850	60500
Plumas	22400	25600	28800	32000	34550	37100	39700	42250
Riverside	28150	32200	36200	40250	43450	46700	49900	53100
Sacramento	32100	36650	41250	45850	49500	53150	56850	60500
San Benito	34100	39000	43850	48700	52600	56500	60400	64300
San Bernardino	28150	32200	36200	40250	43450	46700	49900	53100
San Diego	33650	38450	43250	48100	51950	55750	59600	63450
San Francisco	57000	65150	73300	81450	87950	94450	101000	107500
San Joaquin	26600	30400	34200	38000	41050	44100	47100	50150
San Luis Obispo	28150	32200	36200	40250	43450	46700	49900	53100
San Mateo	57000	65150	73300	81450	87950	94450	101000	107500
Santa Barbara	31800	36350	40900	45450	49050	52700	56350	60000
Santa Clara	51950	59400	66800	74250	80200	86100	92050	98000
Santa Cruz	38350	43850	49300	54800	59200	63550	67950	72350
Shasta	21950	25100	28200	31350	33850	36400	38900	41400
Sierra	22300	25450	28650	31850	34400	36950	39500	42050
Siskiyou	21950	25100	28200	31350	33850	36400	38900	41400
Solano	32050	36600	41200	45750	49400	53100	56750	60400
Sonoma	35500	40600	45650	50700	54800	58850	62900	66950
Stanislaus	26050	29750	33500	37200	40150	43150	46150	49100
Sutter	22000	25150	28300	31450	33950	36450	39000	41500
Tehama	21950	25100	28200	31350	33850	36400	38900	41400
Trinity	21950	25100	28200	31350	33850	36400	38900	41400
Tulare	21950	25100	28200	31350	33850	36400	38900	41400
Tuolumne	23150	26450	29750	33050	35700	38350	40950	43600
Ventura	38100	43500	48950	54400	58750	63100	67450	71800
Yolo	31900	36500	41050	45600	49250	52900	56550	60200
Yuba	22000	25150	28300	31450	33950	36450	39000	41500