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PROPERTY TAX DEPARTMENT

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No. 2017/054

December 15, 2017

TO COUNTY ASSESSORS:

2018-19 INCOME LEVELS FOR THE WELFARE EXEMPTION

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

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 affidavit claim forms must be submitted along with welfare exemption claim forms 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 2018-19, which corresponds to the January 1, 2018 lien date. The income limits listed are from the "Moderate Income" and "Low Income" categories of the "State Income Limits for 2017," published by HCD on June 9, 2017. The moderate income limits are provided in Attachment A and the lower income limits are provided in Attachment B. In addition, Attachment C is a new attachment that provides the income limits for households that are above the lower income limits, but do not exceed 140 percent of area median income (AMI)² ("over-income" tenants), as provided for in section 214(g)(2)(A)(iii).³ This is further discussed under the *Welfare Exemption – Low-Income Rental Housing* section.

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

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

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

Welfare Exemption – Elderly or Handicapped Rental Housing

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 that 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.⁴
3. The property is used for housing and related facilities for low- and moderate-income elderly or handicapped families.⁵

Property qualifying for exemption under criteria one or two above does not require tenant households to meet any income limit restrictions; therefore, no supplemental affidavit is required when filing the welfare exemption claim form under these criteria. However, if the property is used for housing and related facilities for low- and moderate-income elderly or handicapped families, as provided for in criteria 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. Vacant units, 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

Section 214(g) provides an exemption for property owned and operated by a qualifying organization 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. Low-income housing property owned and operated by a limited partnership that includes for-profit partners may still be eligible for the welfare exemption if the managing general partner is an eligible nonprofit corporation or an eligible limited liability company that meets all the requirements for exemption under section 214(a), and has sufficient management authority and duties in the partnership operations.

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

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

Limited partnerships filing an exemption claim for low-income housing must certify and ensure that there is either an enforceable and verifiable agreement with a public agency (regulatory agreement) or a recorded deed restriction that restricts the property for rental to low-income households. Nonprofit organizations that own and operate low-income housing properties may be restricted with a regulatory agreement, deed restriction, or through the use of an "other legal document."⁶ 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 (regulatory agreement), whichever the case may be.⁷

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 exemption amount may not exceed *ten million dollars (\$10,000,000) in assessed value*⁸ 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 does not apply to properties owned by a limited partnership in which the managing general partner is an eligible nonprofit corporation.

Properties used for rental housing and related facilities that are owned and operated by qualifying organizations are entitled to a partial exemption equal to that percentage of the value of the property that is equal to the percentage that the number of units serving lower income households represents of the total number of residential units. The percentage of exemption should be applied to the property's assessed value, provided the property consists of all residential units. However, if a portion of the property consists of non-exempt commercial space or vacant excess land, the percentage of qualifying units should only be applied to the total assessed value of the residential units.⁹ Vacant units may also qualify for exemption if the unit is restricted by a regulatory agreement, recorded deed restriction, or "other legal document" that restricts the project's usage and provides that the units designated for use by lower income households are continuously available to 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 in which the managing general partner is a non-profit corporation or limited liability company.

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

⁷ See sections 214(g)(1)(C) and 214(g)(2)(A)(i).

⁸ Prior to January 1, 2017, the exemption limit was \$20,000 in tax. Senate Bill 996 (Stats. 2016, ch. 836) amended section 214(g)(1)(C) to provide for an exemption limit of ten million dollars (\$10,000,000) in assessed value, which is equivalent to \$100,000 in tax based on a one percent tax rate. See LTA No. 2017/011.

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

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 this supplemental affidavit to ensure that actual household income for each unit (based on the number of persons in the household) does not exceed the state income limit.

Additionally, to verify that the \$10,000,000 assessed value exemption limitation has not been exceeded statewide, all assessors' offices must provide the BOE with a list of properties in which all or a portion of the exemption limit was applied through the granting of exemption. The BOE will conduct a statewide match by organization name and identification number. The results of the matching process is provided to those assessors' offices where the limit has been exceeded, so that action can be taken to only grant exemption up to the maximum allowed by statute.

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.

Effective October 13, 2017, Assembly Bill 1193¹⁰ provides that in the case of a property eligible for and receiving federal low-income housing tax credits (LIHTC) pursuant to Internal Revenue Code Section 42, 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, notwithstanding an increase in the income of the occupants in subsequent years to 140 percent of AMI, adjusted for family size ("over-income" tenants). However, the unit would cease to be treated as a lower income unit if the income of the occupants, as of lien date, increases above 140 percent of AMI, adjusted for family size. 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 C provides the income limitation at 140 percent of AMI, 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 new 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)*, which is a new form for the 2018 lien date, to report information on the units occupied by these households.¹¹ The assessor should review the household income amount reported by the claimant on the new BOE-267-L3 confidential supplemental affidavit 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.

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

¹¹ See LTA 2017/055, *Welfare Exemption, Modification to Low-Income Rental Housing Income Levels*, for new form BOE-267-L3, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% 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 represent should also be preprinted at the top of page one of the supplemental affidavits.

- BOE-267-H – "Maximum Income" column in Section 3.A
- BOE-267-H-A – "Income Limit" column
- 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

Summary

The attached income limits are to be used on supplemental affidavit claim forms for fiscal year 2018-19, which corresponds to the January 1, 2018 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 those properties that are eligible for and receiving LIHTC under section 214(g)(2)(A)(iii), where the occupant(s) of a unit originally met the lower income threshold, but whose household income has subsequently increased to no more than 140 percent above AMI, adjusted for family size ("over-income" tenants), Attachment C should be used to determine continued exemption eligibility for those units.

The tenant income amounts reported for each unit on claim 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 1-916-274-3350.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:mw
Attachments

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

(To be used for Affidavits filed for fiscal year 2018-19)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	81,850	93,500	105,200	116,900	126,250	135,600	144,950	154,300
Alpine	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
Amador	60,700	69,400	78,100	86,750	93,700	100,650	107,550	114,500
Butte	52,550	60,100	67,600	75,100	81,100	87,100	93,100	99,150
Calaveras	58,950	67,400	75,850	84,250	91,000	97,750	104,450	111,200
Colusa	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Contra Costa	81,850	93,500	105,200	116,900	126,250	135,600	144,950	154,300
Del Norte	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
El Dorado	63,900	73,050	82,150	91,300	98,600	105,900	113,200	120,500
Fresno	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Glenn	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Humboldt	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Imperial	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Inyo	60,500	69,100	77,750	86,400	93,300	100,200	107,150	114,050
Kern	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Kings	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Lake	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Lassen	58,300	66,650	74,950	83,300	89,950	96,650	103,300	109,950
Los Angeles	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Madera	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Marin	96,850	110,700	124,500	138,350	149,400	160,500	171,550	182,600
Mariposa	55,000	62,900	70,750	78,600	84,900	91,200	97,450	103,750
Mendocino	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Merced	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Modoc	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Mono	68,200	77,950	87,700	97,450	105,250	113,050	120,850	128,650
Monterey	57,700	65,950	74,200	82,450	89,050	95,650	102,250	108,850
Napa	76,450	87,350	98,300	109,200	117,950	126,650	135,400	144,150
Nevada	61,750	70,550	79,400	88,200	95,250	102,300	109,350	116,400
Orange	73,900	84,500	95,050	105,600	114,050	122,500	130,950	139,400
Placer	63,900	73,050	82,150	91,300	98,600	105,900	113,200	120,500
Plumas	52,550	60,100	67,600	75,100	81,100	87,100	93,100	99,150
Riverside	54,600	62,400	70,200	78,000	84,250	90,500	96,700	102,950
Sacramento	63,900	73,050	82,150	91,300	98,600	105,900	113,200	120,500
San Benito	68,100	77,850	87,550	97,300	105,100	112,850	120,650	128,450
San Bernardino	54,600	62,400	70,200	78,000	84,250	90,500	96,700	102,950
San Diego	66,600	76,100	85,650	95,150	102,750	110,350	118,000	125,600
San Francisco	96,850	110,700	124,500	138,350	149,400	160,500	171,550	182,600
San Joaquin	55,700	63,650	71,600	79,550	85,900	92,300	98,650	105,000
San Luis Obispo	69,900	79,900	89,850	99,850	107,850	115,850	123,800	131,800
San Mateo	96,850	110,700	124,500	138,350	149,400	160,500	171,550	182,600
Santa Barbara	64,750	74,000	83,250	92,500	99,900	107,300	114,700	122,100
Santa Clara	95,150	108,750	122,350	135,950	146,850	157,700	168,600	179,450
Santa Cruz	73,100	83,500	93,950	104,400	112,750	121,100	129,450	137,800
Shasta	51,900	59,300	66,750	74,150	80,100	86,000	91,950	97,900
Sierra	60,300	68,900	77,550	86,150	93,050	99,950	106,850	113,700
Siskiyou	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Solano	69,350	79,300	89,200	99,100	107,050	114,950	122,900	130,800
Sonoma	70,500	80,550	90,650	100,700	108,750	116,800	124,850	132,900
Stanislaus	52,100	59,500	66,950	74,400	80,350	86,300	92,250	98,200
Sutter	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Tehama	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Trinity	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Tulare	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900
Tuolumne	56,050	64,050	72,050	80,050	86,450	92,850	99,250	105,650
Ventura	75,000	85,700	96,450	107,150	115,700	124,300	132,850	141,450
Yolo	64,600	73,850	83,050	92,300	99,700	107,050	114,450	121,850
Yuba	50,350	57,500	64,700	71,900	77,650	83,400	89,150	94,900

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

(To be used with Affidavits filed for fiscal year 2018-19)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	56,300	64,350	72,400	80,400	86,850	93,300	99,700	106,150
Alpine	46,100	52,650	59,250	65,800	71,100	76,350	81,600	86,900
Amador	40,500	46,300	52,100	57,850	62,500	67,150	71,750	76,400
Butte	35,100	40,100	45,100	50,100	54,150	58,150	62,150	66,150
Calaveras	39,350	44,950	50,550	56,150	60,650	65,150	69,650	74,150
Colusa	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Contra Costa	56,300	64,350	72,400	80,400	86,850	93,300	99,700	106,150
Del Norte	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
El Dorado	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
Fresno	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Glenn	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Humboldt	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Imperial	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Inyo	40,350	46,100	51,850	57,600	62,250	66,850	71,450	76,050
Kern	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Kings	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Lake	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Lassen	38,850	44,400	49,950	55,500	59,950	64,400	68,850	73,300
Los Angeles	50,500	57,700	64,900	72,100	77,900	83,650	89,450	95,200
Madera	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Marin	73,750	84,300	94,850	105,350	113,800	122,250	130,650	139,100
Mariposa	36,700	41,950	47,200	52,400	56,600	60,800	65,000	69,200
Mendocino	34,100	39,000	43,850	48,700	52,600	56,500	60,400	64,300
Merced	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Modoc	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Mono	44,750	51,150	57,550	63,900	69,050	74,150	79,250	84,350
Monterey	45,600	52,100	58,600	65,100	70,350	75,550	80,750	85,950
Napa	52,150	59,600	67,050	74,500	80,500	86,450	92,400	98,350
Nevada	42,950	49,050	55,200	61,300	66,250	71,150	76,050	80,950
Orange	58,450	66,800	75,150	83,450	90,150	96,850	103,500	110,200
Placer	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
Plumas	35,100	40,100	45,100	50,100	54,150	58,150	62,150	66,150
Riverside	37,550	42,900	48,250	53,600	57,900	62,200	66,500	70,800
Sacramento	42,650	48,750	54,850	60,900	65,800	70,650	75,550	80,400
San Benito	46,850	53,550	60,250	66,900	72,300	77,650	83,000	88,350
San Bernardino	37,550	42,900	48,250	53,600	57,900	62,200	66,500	70,800
San Diego	50,950	58,200	65,500	72,750	78,600	84,400	90,250	96,050
San Francisco	73,750	84,300	94,850	105,350	113,800	122,250	130,650	139,100
San Joaquin	37,150	42,450	47,750	53,050	57,300	61,550	65,800	70,050
San Luis Obispo	45,750	52,300	58,850	65,350	70,600	75,850	81,050	86,300
San Mateo	73,750	84,300	94,850	105,350	113,800	122,250	130,650	139,100
Santa Barbara	50,450	57,650	64,850	72,050	77,850	83,600	89,350	95,150
Santa Clara	59,400	67,900	76,400	84,900	91,650	98,450	105,250	112,050
Santa Cruz	56,500	64,550	72,600	80,650	87,150	93,600	100,050	106,500
Shasta	34,650	39,600	44,550	49,450	53,450	57,400	61,350	65,300
Sierra	39,400	45,000	50,650	56,250	60,750	65,250	69,750	74,250
Siskiyou	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Solano	45,500	52,000	58,500	65,000	70,200	75,400	80,600	85,800
Sonoma	49,350	56,400	63,450	70,500	76,150	81,800	87,450	93,100
Stanislaus	34,750	39,700	44,650	49,600	53,600	57,550	61,550	65,500
Sutter	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Tehama	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Trinity	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Tulare	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250
Tuolumne	37,200	42,500	47,800	53,100	57,350	61,600	65,850	70,100
Ventura	55,950	63,950	71,950	79,900	86,300	92,700	99,100	105,500
Yolo	43,050	49,200	55,350	61,500	66,450	71,350	76,300	81,200
Yuba	33,550	38,350	43,150	47,900	51,750	55,600	59,400	63,250

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

(To be used with Affidavits filed for fiscal year 2018-19)

County	Number of Persons in Household							
	1	2	3	4	5	6	7	8
Alameda	95,480	109,060	122,710	136,360	147,280	158,200	169,120	179,970
Alpine	93,030	106,260	119,560	132,860	143,500	154,140	164,780	175,350
Amador	70,840	80,990	91,070	101,220	109,340	117,390	125,510	133,630
Butte	61,320	70,140	78,890	87,640	94,640	101,640	108,640	115,710
Calaveras	68,810	78,610	88,480	98,280	106,120	114,030	121,870	129,710
Colusa	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Contra Costa	95,480	109,060	122,710	136,360	147,280	158,200	169,120	179,970
Del Norte	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
El Dorado	74,550	85,260	95,900	106,540	115,080	123,620	132,090	140,630
Fresno	74,550	85,260	95,900	106,540	115,080	123,620	132,090	140,630
Glenn	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Humboldt	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Imperial	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Inyo	70,560	80,640	90,720	100,800	108,850	116,900	125,020	133,070
Kern	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Kings	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Lake	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Lassen	68,040	77,700	87,430	97,160	104,930	112,700	120,470	128,240
Los Angeles	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Madera	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Marin	112,980	129,150	145,250	161,420	174,300	187,250	200,130	213,080
Mariposa	64,190	73,360	82,530	91,700	99,050	106,400	113,680	121,030
Mendocino	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Merced	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Modoc	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Mono	79,590	90,930	102,340	113,680	122,780	131,880	140,980	150,080
Monterey	67,340	76,930	86,590	96,180	103,880	111,580	119,280	126,980
Napa	89,180	101,920	114,660	127,400	137,620	147,770	157,990	168,140
Nevada	72,030	82,320	92,610	102,900	111,160	119,350	127,610	135,800
Orange	86,240	98,560	110,880	123,200	133,070	142,940	152,740	162,610
Placer	74,550	85,260	95,900	106,540	115,080	123,620	132,090	140,630
Plumas	61,320	70,140	78,890	87,640	94,640	101,640	108,640	115,710
Riverside	63,700	72,800	81,900	91,000	98,280	105,560	112,840	120,120
Sacramento	74,550	85,260	95,900	106,540	115,080	123,620	132,090	140,630
San Benito	79,450	90,860	102,200	113,540	122,640	131,740	140,770	149,870
San Bernardino	63,700	72,800	81,900	91,000	98,280	105,560	112,840	120,120
San Diego	77,700	88,830	99,890	111,020	119,910	128,800	137,690	146,580
San Francisco	112,980	129,150	145,250	161,420	174,300	187,250	200,130	213,080
San Joaquin	64,960	74,270	83,510	92,820	100,240	107,660	115,080	122,500
San Luis Obispo	81,550	93,170	104,860	116,480	125,790	135,100	144,410	153,720
San Mateo	112,980	129,150	145,250	161,420	174,300	187,250	200,130	213,080
Santa Barbara	75,530	86,380	97,160	107,940	116,550	125,230	133,840	142,450
Santa Clara	111,020	126,910	142,730	158,620	171,290	184,030	196,700	209,370
Santa Cruz	85,260	97,440	109,620	121,800	131,530	141,260	151,060	160,790
Shasta	60,550	69,230	77,840	86,520	93,450	100,380	107,310	114,240
Sierra	70,350	80,430	90,440	100,520	108,570	116,620	124,670	132,720
Siskiyou	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Solano	80,920	92,540	104,090	115,640	124,880	134,120	143,360	152,670
Sonoma	82,250	93,940	105,700	117,460	126,840	136,220	145,670	155,050
Stanislaus	60,760	69,440	78,120	86,800	93,730	100,660	107,660	114,590
Sutter	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Tehama	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Trinity	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Tulare	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670
Tuolumne	65,380	74,690	84,070	93,380	100,870	108,290	115,780	123,270
Ventura	87,500	100,030	112,490	125,020	135,030	145,040	155,050	165,060
Yolo	75,390	86,100	96,880	107,660	116,270	124,880	133,490	142,100
Yuba	58,730	67,060	75,460	83,860	90,580	97,300	104,020	110,670