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No. 2019/024

September 11, 2019

TO COUNTY ASSESSORS:

### 2020-21 INCOME LEVELS FOR THE WELFARE EXEMPTION

Revenue and Taxation Code<sup>1</sup> section 214 provides that the welfare exemption is available for certain rental housing property owned by a qualifying organization, specifically for elderly or handicapped families and lower income households. Under the statutory provisions of section 214(f) and section 214(g), property owned by a qualifying organization that is used exclusively for certain rental housing and occupied by qualified households is eligible for the welfare exemption. Exemption eligibility, in part, is based on the income levels of the occupants. Annually, the California Department of Housing and Community Development (HCD) publishes state income limits for various income categories and numbers of persons residing in the household. The income limits are provided for each county in the state and are developed based on data released by the U.S. Department of Housing and Urban Development (HUD). The Board of Equalization (BOE) compiles the income limits published by HCD and provides it to county assessors to utilize in determining eligibility for the welfare exemption.

Attached are the lists reflecting the various income limits of households by county to use in determining eligibility for the welfare exemption under section 214(f) and section 214(g). To claim exemption under these sections, certain supplemental affidavits must be submitted along with BOE-267, *Claim For Welfare Exemption (First Filing)*, or BOE-267-A, *20\_\_ Claim For Welfare Exemption (Annual Filing)*. The income limits are to be used on these supplemental affidavits for fiscal year 2020-21, which corresponds to the January 1, 2020 lien date. The income limits listed are from the "Moderate Income" and "Low Income" categories of the "State Income Limits for 2019," published by HCD on May 6, 2019. The moderate income limits are provided in Attachment A and the lower income limits are provided in Attachment B. Attachment C provides the income limits for households that are above the lower income limits, but do not exceed 140 percent of area median income (AMI)<sup>2</sup> ("over-income" tenants), as provided for in section 214(g)(2)(A)(iii).<sup>3</sup> This is further discussed under the *Welfare Exemption – Low-Income Rental Housing* section.

#### ***Welfare Exemption – Elderly or Handicapped Rental Housing (Attachment A)***

Section 214(f) provides that the welfare exemption is available for property used exclusively for housing and related facilities for elderly or handicapped families provided the property is owned

<sup>1</sup> All statutory references are to the Revenue and Taxation Code, unless otherwise indicated.

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

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

and operated by a qualifying organization meeting all the requirements of section 214 under any one of the following three criteria:

1. Supplemental care is provided, such as skilled nursing or convalescent care; or services are provided to residents, such as meals, transportation, and staff on premises available to assist residents.
2. The housing project is financed by, including, but not limited to, the federal government pursuant to sections 202, 231, 236, or 811 of Public Laws.<sup>4</sup>
3. The property is used for housing and related facilities for low- and moderate-income elderly or handicapped families.<sup>5</sup>

Property qualifying for exemption under criteria one or two above does not require tenant households to meet any income limit restrictions; therefore, no supplemental affidavit is required when filing a welfare exemption claim form under these criteria. However, if the property is used as described in criterion three, tenant households must meet the income limits shown in Attachment A in order to qualify for exemption. BOE-267-H, *Welfare Exemption Supplemental Affidavit, Housing – Elderly Or Handicapped Families*, must be submitted with the exemption claim form to document the units that are eligible for exemption.

If portions of property are rented to non-qualified families (those that exceed the maximum income limits), the property is entitled to a partial exemption. The partial exemption is equal to that percentage of the value of the property that is equal to the percentage that the number of low- and moderate-income elderly and handicapped families represents of the total number of families occupying the property. A vacant unit, therefore, may not be counted as a qualifying unit, even if it is held for a household that will meet the income limitation.

### ***Welfare Exemption – Low-Income Rental Housing (Attachment B)***

Section 214(g) provides an exemption for property owned and operated by a qualifying organization and used exclusively for rental housing and related facilities serving lower income households. Qualifying organizations include nonprofit funds, foundations, corporations, limited liability companies, and limited partnerships with an eligible managing general partner.

Nonprofit organizations filing an exemption claim for low-income housing must certify and ensure that use of the property is restricted by an enforceable and verifiable agreement with a public agency (regulatory agreement), a recorded deed restriction, or an "other legal document."<sup>6</sup> Limited partnerships must certify and ensure that use of the property is restricted by a regulatory agreement or recorded deed restriction.<sup>7</sup> In all cases, to qualify for exemption, rents may not exceed those prescribed by Section 50053 of the Health and Safety Code or by the terms of the financing or financial assistance.<sup>8</sup>

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

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

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

<sup>7</sup> Limited partnerships may not qualify for the exemption though the use of an "other legal document."

<sup>8</sup> See sections 214(g)(1)(C) and 214(g)(2)(A)(i).

Under section 214(g)(1)(C), low-income housing property owned by an eligible nonprofit corporation may qualify for exemption if 90 percent or more of the occupants of the property are low-income households within the prescribed rent levels of Section 50053 of the Health and Safety Code. The total statewide exemption amount may not exceed *twenty million dollars (\$20,000,000)*<sup>9</sup> in assessed value for a single property or multiple properties owned by a nonprofit corporation that is not financed by government loans, as provided in section 214(g)(1)(A), or does not receive low-income housing tax credits, as provided in section 214(g)(1)(B). The exemption provisions under this subdivision do not apply to properties owned by a limited partnership with an eligible managing general partner.

Properties used for rental housing and related facilities that are owned and operated by qualifying organizations are entitled to a partial exemption equal to that percentage of the value of the property that is equal to the percentage that the number of units serving lower income households represents of the total number of residential units. The percentage of exemption should be applied to the property's assessed value, provided the property consists of all residential units. However, if a portion of the property consists of non-exempt commercial space or vacant excess land, the percentage of qualifying units should only be applied to the total assessed value of the residential units.<sup>10</sup> Vacant units may also qualify for exemption if designated for use by lower income households.

Claimants requesting exemption for lower income rental housing must complete and submit one of the following supplemental affidavits with the welfare exemption claim form:

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

Claimants filing supplemental affidavit BOE-267-L seeking exemption under the provision of section 214(g)(1)(C), where the property does not receive government financing or low-income housing tax credits, are subject to additional reporting requirements. If exemption is claimed under this section, the claimant must also complete BOE-267-L2, *Welfare Exemption Supplemental Affidavit, Housing – Lower Income Households – Tenant Data*, to report information on the units occupied by lower income households. The assessor should review the household income amount reported by the claimant in Section 2 of BOE-267-L2 to ensure that actual household income for each unit (based on the number of persons in the household) does not exceed the applicable income limit.

Additionally, to verify that the \$20,000,000 assessed value exemption limitation has not been exceeded statewide, all assessors' offices should provide the BOE with a list of properties in their counties that qualified for exemption under section 214(g)(1)(C). The BOE will consolidate and review this information to determine if the limit has been exceeded by any organizations and will contact any affected assessors' offices, so that action can be taken to only grant exemption up to the maximum allowed by statute.

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<sup>9</sup> As of January 1, 2019, the statewide exemption amount was increased from \$10,000,000 to \$20,000,000 per SB 1115 (Stats. 2018, ch. 694).

<sup>10</sup> See LTA No. 2015/018 for details and examples of how to apply partial exemptions.

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

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

In the case of a property eligible for and receiving federal low-income housing tax credits (LIHTC), a unit shall continue to be treated as occupied by a lower income household if the occupants were a lower income household on the lien date in the fiscal year in which occupancy of the unit commenced and the unit continues to be rent restricted, even if the income of the occupants has increased in subsequent years up to 140 percent of AMI, adjusted for family size ("over-income" tenants).<sup>11</sup> Thus, these units may be still be included in the number of units serving lower income households, which is to be indicated in BOE-267-L or BOE-267-L1, Section 4, provided the units remain rent-restricted. However, once the household income exceeds 140 percent of AMI, adjusted for family size, as of the lien date, the unit would cease to qualify for property tax exemption. Attachment C provides the income limits for "over-income" tenants, which is to be used *only* for projects that are receiving LIHTC under these circumstances and occupied by "over-income" tenants. If exemption is claimed under this provision, the claimant must also adhere to additional reporting requirements by completing BOE-267-L3, *Welfare Exemption Supplemental Affidavit, Households Exceeding Low-Income Limits – "Over-Income" Tenant Data (140% AMI)*, to report information on the units occupied by these households. The assessor should review the household income amount reported by the claimant in Section 2 of BOE-267-L3 to ensure that actual household income for each unit (based on the number of persons in the household) does not exceed 140 percent of AMI.

***Preprint Income Levels***

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

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

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<sup>11</sup> AB 1193 (Stats. 2017, ch. 756), added section 214(g)(2)(A)(iii), effective fiscal years 2018-19 through 2027-28.

***Summary***

The attached income limits are to be used on supplemental affidavits for fiscal year 2020-21, which corresponds to the January 1, 2020 lien date. Determination of qualifying units should be based on the use of the property on the lien date.

The moderate income limits, as shown in Attachment A, should be used to determine eligibility for elderly or handicapped rental housing for the welfare exemption under section 214(f), and preprinted on BOE-267-H and BOE-267-H-A. The lower income limits, as shown in Attachment B, should be used to determine eligibility for low-income rental housing for the welfare exemption under section 214(g), and preprinted on BOE-267-L, BOE-267-L1, and BOE-267-L-A. For low-income housing properties that receive LIHTC and which have units occupied by "over-income" tenants as described previously, the "over-income" household limits, as shown in Attachment C, should be used to determine continued exemption eligibility under section 214(g)(2)(A)(iii) and preprinted on BOE-267-L and BOE-267-L1.

The tenant income amounts reported for each unit on BOE-267-H, BOE-267-L, and BOE-267-L1 should be reviewed and compared to the attached income limits to determine the portion of the property that is eligible for the welfare exemption. In all cases, the exemption from property tax is available only to the extent that the incomes of families or households do not exceed the specified limits.

If you have questions regarding the attached income levels or questions concerning the exemptions described in this letter, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

DY:pl  
Attachments

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

(To be used for affidavits filed for fiscal year 2020-21)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	93,850	107,250	120,650	134,050	144,750	155,500	166,200	176,950
Alpine	79,750	91,100	102,500	113,900	123,000	132,100	141,250	150,350
Amador	61,800	70,650	79,450	88,300	95,350	102,450	109,500	116,550
Butte	55,850	63,850	71,800	79,800	86,200	92,550	98,950	105,350
Calaveras	63,250	72,300	81,300	90,350	97,600	104,800	112,050	119,250
Colusa	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Contra Costa	93,850	107,250	120,650	134,050	144,750	155,500	166,200	176,950
Del Norte	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
El Dorado	70,200	80,250	90,250	100,300	108,300	116,350	124,350	132,400
Fresno	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Glenn	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Humboldt	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Imperial	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Inyo	61,050	69,800	78,550	87,250	94,250	101,200	108,200	115,150
Kern	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Kings	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Lake	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Lassen	58,300	66,650	74,950	83,300	89,950	96,650	103,300	109,950
Los Angeles	61,400	70,150	78,950	87,700	94,700	101,750	108,750	115,750
Madera	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Marin	114,900	131,300	147,750	164,150	177,300	190,400	203,550	216,700
Mariposa	55,000	62,900	70,750	78,600	84,900	91,200	97,450	103,750
Mendocino	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Merced	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Modoc	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Mono	68,200	77,950	87,700	97,450	105,250	113,050	120,850	128,650
Monterey	62,250	71,100	80,000	88,900	96,000	103,100	110,250	117,350
Napa	84,350	96,400	108,450	120,500	130,150	139,800	149,400	159,050
Nevada	71,450	81,700	91,900	102,100	110,250	118,450	126,600	134,750
Orange	82,250	94,000	105,750	117,500	126,900	136,300	145,700	155,100
Placer	70,200	80,250	90,250	100,300	108,300	116,350	124,350	132,400
Plumas	59,400	67,900	76,350	84,850	91,650	98,450	105,200	112,000
Riverside	58,550	66,900	75,300	83,650	90,350	97,050	103,750	110,400
Sacramento	70,200	80,250	90,250	100,300	108,300	116,350	124,350	132,400
San Benito	71,000	81,100	91,250	101,400	109,500	117,600	125,750	133,850
San Bernardino	58,550	66,900	75,300	83,650	90,350	97,050	103,750	110,400
San Diego	72,500	82,850	93,200	103,550	111,850	120,100	128,400	136,700
San Francisco	114,900	131,300	147,750	164,150	177,300	190,400	203,550	216,700
San Joaquin	60,000	68,550	77,150	85,700	92,550	99,400	106,250	113,100
San Luis Obispo	73,500	84,000	94,500	105,000	113,400	121,800	130,200	138,600
San Mateo	114,900	131,300	147,750	164,150	177,300	190,400	203,550	216,700
Santa Barbara	66,850	76,400	85,950	95,500	103,150	110,800	118,400	126,050
Santa Clara	110,400	126,150	141,950	157,700	170,300	182,950	195,550	208,150
Santa Cruz	82,300	94,100	105,850	117,600	127,000	136,400	145,800	155,250
Shasta	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Sierra	60,300	68,900	77,550	86,150	93,050	99,950	106,850	113,700
Siskiyou	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Solano	72,000	82,300	92,550	102,850	111,100	119,300	127,550	135,750
Sonoma	78,350	89,550	100,750	111,950	120,900	129,850	138,800	147,750
Stanislaus	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Sutter	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Tehama	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Trinity	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Tulare	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650
Tuolumne	56,050	64,050	72,050	80,050	86,450	92,850	99,250	105,650
Ventura	82,150	93,900	105,600	117,350	126,750	136,150	145,500	154,900
Yolo	73,850	84,400	94,950	105,500	113,950	122,400	130,800	139,250
Yuba	54,450	62,200	70,000	77,750	83,950	90,200	96,400	102,650

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

(To be used with affidavits filed for fiscal year 2020-21)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	69,000	78,850	88,700	98,550	106,450	114,350	122,250	130,100
Alpine	46,100	52,650	59,250	65,800	71,100	76,350	81,600	86,900
Amador	41,250	47,150	53,050	58,900	63,650	68,350	73,050	77,750
Butte	37,250	42,600	47,900	53,200	57,500	61,750	66,000	70,250
Calaveras	42,200	48,200	54,250	60,250	65,100	69,900	74,750	79,550
Colusa	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Contra Costa	69,000	78,850	88,700	98,550	106,450	114,350	122,250	130,100
Del Norte	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
El Dorado	46,850	53,550	60,250	66,900	72,300	77,650	83,000	88,350
Fresno	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Glenn	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Humboldt	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Imperial	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Inyo	40,750	46,550	52,350	58,150	62,850	67,500	72,150	76,800
Kern	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Kings	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Lake	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Lassen	38,850	44,400	49,950	55,500	59,950	64,400	68,850	73,300
Los Angeles	58,450	66,800	75,150	83,500	90,200	96,900	103,550	110,250
Madera	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Marin	90,450	103,350	116,250	129,150	139,500	149,850	160,150	170,500
Mariposa	36,700	41,950	47,200	52,400	56,600	60,800	65,000	69,200
Mendocino	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Merced	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Modoc	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Mono	44,750	51,150	57,550	63,900	69,050	74,150	79,250	84,350
Monterey	50,300	57,500	64,700	71,850	77,600	83,350	89,100	94,850
Napa	55,650	63,600	71,550	79,500	85,900	92,250	98,600	104,950
Nevada	44,650	51,000	57,400	63,750	68,850	73,950	79,050	84,150
Orange	66,500	76,000	85,500	94,950	102,550	110,150	117,750	125,350
Placer	46,850	53,550	60,250	66,900	72,300	77,650	83,000	88,350
Plumas	39,000	44,600	50,150	55,700	60,200	64,650	69,100	73,550
Riverside	40,250	46,000	51,750	57,450	62,050	66,650	71,250	75,850
Sacramento	46,850	53,550	60,250	66,900	72,300	77,650	83,000	88,350
San Benito	57,150	65,300	73,450	81,600	88,150	94,700	101,200	107,750
San Bernardino	40,250	46,000	51,750	57,450	62,050	66,650	71,250	75,850
San Diego	59,950	68,500	77,050	85,600	92,450	99,300	106,150	113,000
San Francisco	90,450	103,350	116,250	129,150	139,500	149,850	160,150	170,500
San Joaquin	39,200	44,800	50,400	56,000	60,500	65,000	69,450	73,950
San Luis Obispo	50,350	57,550	64,750	71,900	77,700	83,450	89,200	94,950
San Mateo	90,450	103,350	116,250	129,150	139,500	149,850	160,150	170,500
Santa Barbara	61,850	70,650	79,500	88,300	95,400	102,450	109,500	116,600
Santa Clara	72,750	83,150	93,550	103,900	112,250	120,550	128,850	137,150
Santa Cruz	68,900	78,750	88,600	98,400	106,300	114,150	122,050	129,900
Shasta	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Sierra	42,250	48,250	54,300	60,300	65,150	69,950	74,800	79,600
Siskiyou	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Solano	48,000	54,850	61,700	68,550	74,050	79,550	85,050	90,500
Sonoma	60,500	69,150	77,800	86,450	93,350	100,250	107,150	114,050
Stanislaus	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Sutter	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Tehama	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Trinity	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Tulare	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450
Tuolumne	37,200	42,500	47,800	53,100	57,350	61,600	65,850	70,100
Ventura	58,600	67,000	75,350	83,700	90,400	97,100	103,800	110,500
Yolo	49,250	56,250	63,300	70,300	75,950	81,550	87,200	92,800
Yuba	36,300	41,500	46,700	51,850	56,000	60,150	64,300	68,450

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

(To be used with affidavits filed for fiscal year 2020-21)

Number of Persons in Household

County	1	2	3	4	5	6	7	8
Alameda	109,480	125,090	140,770	156,380	168,910	181,370	193,900	206,430
Alpine	93,030	106,260	119,560	132,860	143,500	154,140	164,780	175,350
Amador	72,100	82,460	92,750	103,040	111,300	119,560	127,750	136,010
Butte	65,170	74,480	83,790	93,100	100,520	108,010	115,430	122,920
Calaveras	73,780	84,350	94,850	105,420	113,820	122,290	130,690	139,160
Colusa	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Contra Costa	109,480	125,090	140,770	156,380	168,910	181,370	193,900	206,430
Del Norte	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
El Dorado	81,900	93,660	105,350	117,040	126,420	135,800	145,110	154,490
Fresno	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Glenn	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Humboldt	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Imperial	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Inyo	71,260	81,410	91,630	101,780	109,900	118,090	126,210	134,330
Kern	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Kings	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Lake	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Lassen	68,040	77,700	87,430	97,160	104,930	112,700	120,470	128,240
Los Angeles	71,610	81,900	92,120	102,340	110,530	118,720	126,910	135,100
Madera	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Marin	134,050	153,230	172,340	191,520	206,850	222,180	237,510	252,840
Mariposa	64,190	73,360	82,530	91,700	99,050	106,400	113,680	121,030
Mendocino	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Merced	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Modoc	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Mono	79,590	90,930	102,340	113,680	122,780	131,880	140,980	150,080
Monterey	72,590	83,020	93,380	103,740	112,070	120,330	128,660	136,920
Napa	98,420	112,420	126,490	140,560	151,830	163,030	174,300	185,570
Nevada	83,370	95,340	107,240	119,140	128,660	138,180	147,700	157,290
Orange	95,970	109,620	123,340	137,060	148,050	158,970	169,960	180,950
Placer	81,900	93,660	105,350	117,040	126,420	135,800	145,110	154,490
Plumas	69,300	79,170	89,110	98,980	106,890	114,800	122,710	130,620
Riverside	68,320	78,050	87,850	97,580	105,420	113,190	121,030	128,800
Sacramento	81,900	93,660	105,350	117,040	126,420	135,800	145,110	154,490
San Benito	82,810	94,640	106,470	118,300	127,750	137,200	146,720	156,170
San Bernardino	68,320	78,050	87,850	97,580	105,420	113,190	121,030	128,800
San Diego	84,560	96,670	108,710	120,820	130,480	140,140	149,800	159,460
San Francisco	134,050	153,230	172,340	191,520	206,850	222,180	237,510	252,840
San Joaquin	70,000	79,940	89,950	99,960	107,940	115,920	123,970	131,950
San Luis Obispo	85,750	98,000	110,250	122,500	132,300	142,100	151,900	161,700
San Mateo	134,050	153,230	172,340	191,520	206,850	222,180	237,510	252,840
Santa Barbara	77,980	89,180	100,310	111,440	120,330	129,290	138,180	147,070
Santa Clara	128,800	147,140	165,550	183,960	198,660	213,360	228,130	242,830
Santa Cruz	96,040	109,760	123,480	137,200	148,190	159,180	170,100	181,090
Shasta	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Sierra	70,350	80,430	90,440	100,520	108,570	116,620	124,670	132,720
Siskiyou	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Solano	84,000	95,970	108,010	119,980	129,570	139,160	148,750	158,340
Sonoma	91,420	104,510	117,530	130,620	141,050	151,550	161,980	172,410
Stanislaus	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Sutter	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Tehama	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Trinity	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Tulare	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770
Tuolumne	65,380	74,690	84,070	93,380	100,870	108,290	115,780	123,270
Ventura	95,830	109,550	123,200	136,920	147,840	158,830	169,750	180,740
Yolo	86,170	98,420	110,740	123,060	132,930	142,730	152,600	162,470
Yuba	63,490	72,590	81,620	90,720	98,000	105,210	112,490	119,770