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October 14, 2025

TO COUNTY ASSESSORS:

No. 2025/036

**2026-27 INCOME LEVELS FOR THE WELFARE EXEMPTION –
ATTACHMENT B (CORRECTION)**

This Letter To Assessors (LTA) is a correction to LTA [No. 2025/034](#), *Income Levels for the Welfare Exemption 2026–27*. It has recently come to our attention that the 100 percent Area Median Income (AMI) values in **Attachment B** were incorrect for three counties: **Amador, El Dorado, and Mariposa**.

The California Department of Housing and Community Development (HCD) annually 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 State Board of Equalization (BOE) compiles the income limits published by HCD and provides them to County Assessors to utilize in determining eligibility for the welfare exemption.

HUD Methodology

HUD Public Housing and Section 8 Income Limits begin with the production of median family incomes. HUD uses the Section 8 program's Fair Market Rent (FMR) area definitions in developing median incomes, which means developing median incomes for each metropolitan area, parts of some metropolitan areas, and each non-metropolitan county. HUD calculates income limits for every FMR area with adjustments for family size and for areas with unusually high or low family income or housing-cost-to-income relationships.

There are many exceptions to the arithmetic calculation of income limits. These include adjustments for high housing cost relative to income, the application of state nonmetropolitan income limits in low-income areas, and national maximums in high-income areas.

Statutory Context

Pursuant to Revenue and Taxation Code section 214, subdivision (g)(2)(A)(iii)(II)(ia), a unit shall continue to be treated as occupied by a lower income household if the occupants were lower income households on the lien date in the fiscal year in which their occupancy of the unit commenced and the unit continues to be rent restricted, notwithstanding an increase in the income of the occupants of the unit to 100 percent of AMI, adjusted for family size. However, the unit shall cease to be treated as a lower income unit if the income of the occupants of the unit increases above 100 percent of AMI, adjusted for family size.

The "over-income" tenants (100% AMI) income limits (Attachment B) are calculated as 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.

Correction Identified

The published "over-income" (100% AMI) income limits for **Amador, El Dorado, and Mariposa Counties** did not reflect the "greater-of" calculation required under the methodology. As a result, the household income limits contained in Attachment B for the affected counties were corrected.

All other values in Attachment B remain unaffected.

Summary

The attached corrected income limits supersede those income limits published in LTA No. 2025/034, for "over income" tenants (100% AMI), Attachment B, for Amador, El Dorado, and Mariposa Counties. The corrections have been made to these income limits published on the [open data portal](#). All other income limits published in LTA 2025/034 remain valid and unchanged.

The corrected income limits are to be used for fiscal year 2026–27, which corresponds to the January 1st, 2026 lien date.

If you have questions regarding the adjusted income levels, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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Attachment

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

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

Number of Persons in Household

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