



CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

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Director of Finance

EXECUTIVE DIRECTOR
Mark Stivers

DATE: January 30, 2015
TO: Tax Credit Applicants
FROM: Mark Stivers, Executive Director
RE: Methodology for Determining Rural Status of Project Site

Under California law, the Tax Credit Allocation Committee (TCAC) must set aside twenty percent (20%) of all annual nine percent (9%) federal credits for projects in rural areas (Revenue and Taxation Code 23610.5(j)(5) and Health and Safety Code 50199.20). Additionally, TCAC regulations require that all projects in rural areas compete for credits in this rural set-aside, with certain limited exceptions (CCR Section 10315(c)). Therefore, all applicants for 9% tax credits must document to the Committee's satisfaction the rural or non-rural status of the project.

"Rural area" is defined in State statute, Health and Safety Code Section 50199.21, as an area that satisfies one of three criteria on **January 1 of any calendar year**. There are two methodologies for determining a project's rural status for TCAC applications:

- 1) The project must pass one of the three steps provided in this memo and detailed in Health and Safety Code Section 50199.21:

[Step 1: Non-metropolitan Counties](#)

[Step 2: Rural Housing Service \(RHS\) Eligible Area](#)

[Step 3: Small City Status](#)

- 2) The applicant must provide a current letter from the USDA Rural Housing Services' California State Office that the project is in an RHS Section 515 eligible area (TCAC Regulation Section 10322(h)(31)).

Continue reading for complete instructions on determining rural status via the three steps under the first methodology. Please also see the attached Exhibits:

[Exhibit A: USDA Section 515 Designated Places List](#)

[Exhibit B: Department of Finance 2014 Population Estimates \(as available May 2014\)](#)

[Exhibit C: Health and Safety Code Section 50199.21](#)

Step 1: Non-metropolitan Counties

Projects in non-metropolitan areas are considered rural. Under the current definition of “metropolitan statistical area” established by the US Office of Management and Budget effective in 2010 and still effective as of January 1, 2015, 21 of California’s 58 counties qualify as non-metropolitan. Projects located in the following counties are not required to provide documentation of rural status and will be considered rural applicants:

Alpine	Humboldt	Modoc	Tehama
Amador	Inyo	Mono	Trinity
Calaveras	Lake	Nevada	Tuolumne
Colusa	Lassen	Plumas	
Del Norte	Mariposa	Sierra	
Glenn	Mendocino	Siskiyou	

Step 2: Rural Housing Service (RHS) Eligible Area

Beyond the 21 counties listed above, areas eligible for the RHS Section 515 program are also considered rural.

The USDA Rural Development website has a list of eligible areas known as the “Section 515 Designated Places List.” Per TCAC Regulation Section 10315(c) and in compliance with Health and Safety Code Section 50199.21, an area is eligible under the Section 515 program on January 1 of the calendar year in question if it resides on the Section 515 Designated Places List effective on the prior September 30.

For 2015, the effective list is the 2012 Designated Places List included in Exhibit A of this memo.

Please note, the Designated Places List does not contain every area eligible for Section 515 funding; certain areas not on the list may still be eligible for Section 515 funding. For that reason, TCAC applicants should confirm Section 515 status with the USDA Rural Housing Services’ California State Office directly.

For 2015 TCAC applications, proceed as follows:

- 1) Check your project’s location against locations on the 2012 Designated Places List.
- 2) In Tab 3 of the application, submit a printout of the page in the designated places list with the location of your project highlighted, and evidence of your project’s location within the designated place.
- 3) If your project’s location is not listed on the 2012 Designated Places List, confirm with USDA Rural Housing Services’ California State Office that the area is indeed not eligible for Section 515 funding (contact information listed at end of this memo).

Step 3: Small City Status

If neither Steps 1 or 2 result in a rural determination, a project site may be rural if it is within or adjoining a small city, subject to limitations detailed below:

If the project site is within or adjoins an incorporated city, refer to the State Department of Finance's Report E-1 – January 1, 2013 and 2014 included in **Exhibit B** of this memo. Check the city's latest population estimate. If located in an incorporated city of 40,000 or less, or in the unincorporated area adjoining that small city, the project may be considered rural if the project's census tract is not designated as an "urbanized area" or "part of an urbanized area."

Refer to the 2010 Census Data located at the American FactFinder at the U.S. Census Bureau website to determine whether a census tract is urbanized.

Note: The 2010 Census designates some areas as "urban clusters" (i.e., areas not defined as an "urbanized area" but still demonstrably urban). A proposed project in an "urban cluster" still meets the rural definition under Step 3. Only the census designation "urbanized area" disqualifies a project for the rural set-aside under this step.

Proceed as follows to satisfy Step 3:

- a) Go to the American FactFinder at the US Census Bureau website:
<http://factfinder2.census.gov/main.html>
 - 1) Select "Advanced Search" from the top menu bar.
 - 2) Select "Topics" in the left-hand menu. A pop-up window with a sub-menu will appear.
 - 3) From the pop-up sub-menu, expand "Dataset".
 - 4) Scroll down and select "2010 SF1 100% Data" under "Dataset".
 - 5) From the pop-up sub-menu, expand "Product Type".
 - 6) Select "Detailed Table" under "Product Type".
"2010 SF 1 100% Data" and "Detailed Table" should now be listed as your selections box which is located above the left-hand menu.
 - 7) From the left-hand menu, select "Geographies". A pop-up sub-menu will appear.
 - 8) From the submenu, select the "Address" tab.
 - 9) Type the project's existing/anticipated address in the provided fields and click "GO". A Geography Results table will appear.
 - 10) From the Geography Results table, click the project's "Block", "Census Tract", and "Block Group within Census Tract" to add them to your selections box.
 - 11) From the left-hand menu, select "Topics" again.
 - 12) From the pop-up sub-menu expand "People".
 - 13) From under "People", expand "Basic Count/Estimate".
 - 14) Select "Urban/Rural" under "Basic Count/Estimate".

- b) You should now have 2 line items listed in your search results in the main browser window. H2 refers to the number of housing units in the geography you have specified and P2 refers to population. Click on the P2 line item to view a table that indicates the total population of the census tract, block group, and/or block level. If they are listed as "Inside urban cluster" or "Rural", the site will be considered rural. If the proposed project site meets these

qualifications, print the census tract table and submit it along with the population estimate in Tab 3 of your application.

Technical Assistance:

If you have completed the previous steps and are still unsure as to the rural status of your project, you may also contact both HCD and RHS and request a status determination:

Mario Angel

Division of Housing Policy Development
California Department of Housing
and Community Development
2020 W. El Camino, Suite 500
Sacramento, CA 95833
Phone: 916-263-7453
Fax: 916-263-7442
<http://www.hcd.ca.gov/hpd>
mario.angel@hcd.ca.gov

Debra Moretton

Multifamily Housing Program Specialist
USDA, Rural Development, Auburn Office
251 Auburn Ravine Road, Suite 107
Auburn, CA 95603
Phone: 530-885-6505, ext. 109
Fax: 530-823-5504
www.rurdev.usda.gov/ca
debra.moretton@ca.usda.gov

You may also contact TCAC analyst Daniel Tran at dtran@treasurer.ca.gov for assistance and further information regarding TCAC's rural status requirements.

EXHIBIT A

USDA Section 515 Designated Places List

DESIGNATED PLACES FOR SECTION 515 NEW CONSTRUCTION APPLICATIONS
Fiscal Year 2012

Places on this list are considered equal, with no regard to their order on the list. Inclusion on this list does not indicate that a need or demand for Section 515 has been established.

Applications for Section 515 new construction loans will be accepted for the following places only:

<u>County</u>	<u>Place</u>
Amador	Ione
Amador	Jackson
Amador	Sutter Creek
Calaveras	Angels City (Angels Camp)
Calaveras	Arnold
Calaveras	Murphys (Family Only)
Calaveras	San Andreas (Elderly Only)
Calaveras	West Point
Colusa	Williams (Elderly Only)
Contra Costa	Knightsen
Del Norte	Crescent City
Del Norte	Crescent City North
Del Norte	Klamath
Del Norte	Smith River
El Dorado	Diamond Springs
El Dorado	El Dorado
El Dorado	Georgetown
El Dorado	Placerville
El Dorado	Pollock Pines
Fresno	Huron
Humboldt	Bayside
Humboldt	Garberville
Humboldt	Redway
Humboldt	Rio Dell
Humboldt	Willow Creek
Imperial	Seely
Inyo	Bishop
Inyo	Lone Pine
Kern	Lamont
Kern	Lost Hills
Kern	Taft Heights
Kern	Tehachapi
Lake	Clearlake Oaks
Mendocino	Laytonville
Mendocino	Willits
Merced	Gustine
Mono	Mammoth Lakes
Monterey	Castroville
Monterey	Chualar

Designated Places for Section 515 New Construction Applications for FY 2012 - continued

<u>County</u>	<u>Place</u>
Monterey	Gonzales
Monterey	Las Lomas
Monterey	Salinas
Monterey	San Lucas
Monterey	Soledad
Napa	Calistoga
Napa	St. Helena
Nevada	Grass Valley
Placer	Colfax
Placer	Foresthill
Placer	Newcastle
Placer	Weimar
Plumas	Quincy
Riverside	Cabazon
Riverside	Winchester
Sacramento	Isleton
San Benito	Hollister
San Benito	San Juan Bautista
San Bernardino	Big Bear
San Bernardino	Big Bear Lake
San Bernardino	Lenwood
San Bernardino	Running Springs
San Bernardino	Wrightwood
San Diego	Alpine
San Diego	Borrego Springs
San Diego	Rainbow
San Diego	Valley Center
San Joaquin	Escalon
San Joaquin	Lockeford
San Luis Obispo	Atascadero
San Luis Obispo	Morro Bay
San Luis Obispo	Oceano
Santa Barbara	Guadalupe
Santa Cruz	Ben Lomond
Santa Cruz	Felton
Santa Cruz	Watsonville
Shasta	Cottonwood
Sierra	Loyalton
Siskiyou	Mt. Shasta
Siskiyou	Weed
Siskiyou	Yreka (Elderly Only)
Solano	Rio Vista
Sonoma	Cloverdale

Designated Places for Section 515 New Construction Applications for FY 2012 – continued

<u>County</u>	<u>Place</u>
Sonoma	Guerneville
Sonoma	Monte Rio
Sonoma	Sonoma
Stanislaus	Oakdale
Stanislaus	Patterson (Elderly Only)
Stanislaus	Riverbank
Sutter	Live Oak
Tehama	Red Bluff (Elderly Only)
Trinity	Weaverville
Tuolumne	Columbia
Tuolumne	Jamestown
Tuolumne	Sonora
Tuolumne	Tuolumne
Ventura	Piru
Yolo	Esparto

The following colonias are eligible to compete for the Colonias Set-Aside:

<u>County</u>	<u>Place</u>
Imperial	Ocotillo Colonia
Imperial	Salton Sea Beach Colonia
Imperial	Seeley Colonia
Riverside	Mecca Colonia
Riverside	Thermal Colonia
San Diego	Jacumba Colonia

The following places have been identified as eligible high-need communities for rural rental housing from the FY 2011/2012 Annual Plan supplement to the State of CA, 2010-2015 Consolidated Plan:

<u>County</u>	<u>Place</u>
Amador	Ione
Amador	Jackson
Amador	Plymouth
Amador	Sutter Creek
Calaveras	Angels Camp
Del Norte	Crescent City
El Dorado	Placerville
Fresno	Huron
Humboldt	Rio Dell
Inyo	Bishop
Mendocino	Willits
Merced	Gustine
Mono	Mammoth Lakes
Monterey	Gonzales
Monterey	Soledad
Napa	Calistoga
Napa	St. Helena

Eligible High-Needs Communities for FY 2012 - continued

<u>County</u>	<u>Place</u>
Nevada	Grass Valley
Nevada	Nevada City
Placer	Colfax
Placer	Loomis
San Benito	Hollister
San Benito	San Juan Bautista
San Luis Obispo	Morro Bay
Santa Barbara	Guadalupe
Santa Cruz	Capitola
Santa Cruz	Scotts Valley
Shasta	Anderson
Shasta	Shasta Lake (Elderly Only)
Sierra	Loyalton
Siskiyou	Mount Shasta
Siskiyou	Weed
Siskiyou	Yreka (Elderly Only)
Solano	Rio Vista
Stanislaus	Riverbank
Sutter	Live Oak
Tehama	Red Bluff (Elderly Only)
Tuolumne	Sonora

The following Indian Tribes have been identified as high-need Indian Reservations or communities located within the boundaries of tribal allotted or trust land:

<u>County</u>	<u>Tribe/Reservation</u>
Del Norte	Smith River Rancheria
Del Norte	Yurok Indian Reservation
Humboldt	Hoopa Valley Indian Reservation
Imperial	Fort Yuma Indian Reservation
Inyo	Big Pine Paiute Tribe of the Owens Valley
Inyo	Bishop Reservation
Inyo	Fort Independence Paiute Tribe
Inyo	Lone Pine Paiute-Shoshone Reservation
Inyo	Owens Valley Indian Housing Authority
Riverside	Cabazon Reservation
Riverside	Colorado River Reservation
Riverside	Torres Martinez Indian Reservation
San Bernardino	Chemhuevi Reservation
San Diego	Cuyupaibe
San Diego	Los Coyotes
San Diego	La Posta
San Diego	Manzanita
San Diego	Mesa Grande
San Diego	San Pasqual Reservation
San Diego	Santa Ysabel
Tulare	Tule River Reservation

EXHIBIT B

California Department of Finance 2014 Population Estimates (as available May 2014)

**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
California	37,984,138	38,340,074	0.9
Alameda	1,550,119	1,573,254	1.5
Alameda	75,197	75,988	1.1
Albany	18,446	18,472	0.1
Berkeley	115,814	117,372	1.3
Dublin	49,932	53,462	7.1
Emeryville	10,278	10,491	2.1
Fremont	220,133	223,972	1.7
Hayward	148,895	151,037	1.4
Livermore	83,404	84,852	1.7
Newark	43,383	43,856	1.1
Oakland	399,699	404,355	1.2
Piedmont	10,900	11,023	1.1
Pleasanton	71,939	73,067	1.6
San Leandro	86,748	87,691	1.1
Union City	71,396	72,155	1.1
Balance of County	143,955	145,461	1.0
Alpine	1,078	1,079	0.1
Amador	36,581	36,151	-1.2
Amador	181	179	-1.1
lone	6,811	6,759	-0.8
Jackson	4,592	4,545	-1.0
Plymouth	988	976	-1.2
Sutter Creek	2,472	2,442	-1.2
Balance of County	21,537	21,250	-1.3
Butte	221,127	222,316	0.5
Biggs	1,688	1,684	-0.2
Chico	87,534	88,389	1.0
Gridley	6,712	6,739	0.4
Oroville	15,953	15,980	0.2
Paradise	26,020	26,109	0.3
Balance of County	83,220	83,415	0.2
Calaveras	44,968	44,650	-0.7
Angels City	3,756	3,726	-0.8
Balance of County	41,212	40,924	-0.7
Colusa	21,636	21,660	0.1
Colusa	6,021	6,171	2.5

California Department of Finance - Demographic Research Unit
 phone: 916-323-4086 e-mail: ficalpop@dof.ca.gov

For more information:
<http://www.dof.ca.gov/research/demographic/reports/estimates/e-1/view.php>

**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Williams	5,252	5,363	2.1
Balance of County	10,363	10,126	-2.3
Contra Costa	1,076,429	1,087,008	1.0
Antioch	105,272	106,455	1.1
Brentwood	53,356	54,741	2.6
Clayton	11,109	11,200	0.8
Concord	123,993	124,656	0.5
Danville	42,783	43,146	0.8
El Cerrito	23,945	24,087	0.6
Hercules	24,438	24,572	0.5
Lafayette	24,347	24,659	1.3
Martinez	36,629	36,842	0.6
Moraga	16,260	16,348	0.5
Oakley	37,308	38,075	2.1
Orinda	17,951	18,089	0.8
Pinole	18,692	18,794	0.5
Pittsburg	65,435	66,368	1.4
Pleasant Hill	33,682	33,872	0.6
Richmond	105,715	106,138	0.4
San Pablo	29,309	29,465	0.5
San Ramon	76,429	77,270	1.1
Walnut Creek	65,780	66,183	0.6
Balance of County	163,996	166,048	1.3
Del Norte	28,323	28,131	-0.7
Crescent City	7,234	6,935	-4.1
Balance of County	21,089	21,196	0.5
El Dorado	181,997	182,404	0.2
Placerville	10,426	10,527	1.0
South Lake Tahoe	21,464	21,409	-0.3
Balance of County	150,107	150,468	0.2
Fresno	953,179	964,040	1.1
Clovis	100,091	102,188	2.1
Coalinga	16,742	16,467	-1.6
Firebaugh	7,785	7,809	0.3
Fowler	5,807	5,883	1.3
Fresno	508,994	515,609	1.3
Huron	6,797	6,843	0.7
Kerman	14,241	14,339	0.7
Kingsburg	11,602	11,685	0.7
Mendota	11,190	11,225	0.3

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January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Orange Cove	9,363	9,410	0.5
Parlier	14,888	15,019	0.9
Reedley	24,993	25,122	0.5
Sanger	24,729	24,908	0.7
San Joaquin	4,034	4,056	0.5
Selma	23,825	23,977	0.6
Balance of County	168,098	169,500	0.8
Glenn	28,238	28,353	0.4
Orland	7,597	7,683	1.1
Willows	6,137	6,154	0.3
Balance of County	14,504	14,516	0.1
Humboldt	134,687	134,648	0.0
Arcata	17,774	17,734	-0.2
Blue Lake	1,255	1,251	-0.3
Eureka	26,921	26,914	0.0
Ferndale	1,361	1,357	-0.3
Fortuna	11,838	11,902	0.5
Rio Dell	3,349	3,347	-0.1
Trinidad	363	361	-0.6
Balance of County	71,826	71,782	-0.1
Imperial	179,527	180,672	0.6
Brawley	25,825	25,897	0.3
Calexico	40,367	40,564	0.5
Calipatria	7,122	7,517	5.5
El Centro	44,192	44,311	0.3
Holtville	6,133	6,154	0.3
Imperial	16,097	16,708	3.8
Westmorland	2,302	2,301	0.0
Balance of County	37,489	37,220	-0.7
Inyo	18,627	18,590	-0.2
Bishop	3,889	3,875	-0.4
Balance of County	14,738	14,715	-0.2
Kern	861,164	873,092	1.4
Arvin	20,037	20,226	0.9
Bakersfield	360,633	367,315	1.9
California City	13,197	13,276	0.6
Delano	52,134	52,591	0.9
Maricopa	1,169	1,180	0.9
McFarland	12,624	13,745	8.9

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January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Ridgecrest	28,461	28,638	0.6
Shafter	17,096	17,461	2.1
Taft	8,936	8,942	0.1
Tehachapi	13,348	13,346	0.0
Wasco	25,793	26,159	1.4
Balance of County	307,736	310,213	0.8
Kings	151,127	150,181	-0.6
Avenal	14,164	13,239	-6.5
Corcoran	23,069	22,515	-2.4
Hanford	55,122	55,283	0.3
Lemoore	25,096	25,281	0.7
Balance of County	33,676	33,863	0.6
Lake	64,524	64,699	0.3
Clearlake	15,190	15,194	0.0
Lakeport	4,712	4,807	2.0
Balance of County	44,622	44,698	0.2
Lassen	33,177	32,581	-1.8
Susanville	15,886	15,832	-0.3
Balance of County	17,291	16,749	-3.1
Los Angeles	9,963,811	10,041,797	0.8
Agoura Hills	20,528	20,625	0.5
Alhambra	84,290	84,697	0.5
Arcadia	56,901	57,500	1.1
Artesia	16,692	16,776	0.5
Avalon	3,799	3,820	0.6
Azusa	47,614	48,385	1.6
Baldwin Park	76,362	76,715	0.5
Bell	35,804	35,972	0.5
Bellflower	77,330	77,741	0.5
Bell Gardens	42,463	42,667	0.5
Beverly Hills	34,515	34,677	0.5
Bradbury	1,074	1,082	0.7
Burbank	105,045	105,543	0.5
Calabasas	23,816	23,943	0.5
Carson	92,251	92,636	0.4
Cerritos	49,506	49,741	0.5
Claremont	35,768	35,920	0.4
Commerce	12,942	13,003	0.5
Compton	97,608	98,082	0.5
Covina	48,387	48,619	0.5

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January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Cudahy	24,028	24,142	0.5
Culver City	39,233	39,579	0.9
Diamond Bar	56,133	56,400	0.5
Downey	112,829	113,363	0.5
Duarte	21,567	21,668	0.5
El Monte	114,503	115,064	0.5
El Segundo	16,815	16,897	0.5
Gardena	59,602	60,082	0.8
Glendale	193,769	195,799	1.0
Glendora	50,697	51,290	1.2
Hawaiian Gardens	14,384	14,456	0.5
Hawthorne	85,526	86,644	1.3
Hermosa Beach	19,666	19,750	0.4
Hidden Hills	1,889	1,901	0.6
Huntington Park	58,661	59,033	0.6
Industry	437	438	0.2
Inglewood	111,238	111,795	0.5
Irwindale	1,455	1,466	0.8
La Canada Flintridge	20,452	20,535	0.4
La Habra Heights	5,383	5,420	0.7
Lakewood	80,830	81,224	0.5
La Mirada	48,958	49,178	0.4
Lancaster	158,722	159,878	0.7
La Puente	40,245	40,478	0.6
La Verne	32,059	32,228	0.5
Lawndale	33,077	33,228	0.5
Lomita	20,528	20,630	0.5
Long Beach	467,925	470,292	0.5
Los Angeles	3,866,133	3,904,657	1.0
Lynwood	70,685	70,980	0.4
Malibu	12,774	12,865	0.7
Manhattan Beach	35,445	35,619	0.5
Maywood	27,627	27,758	0.5
Monrovia	36,966	37,162	0.5
Montebello	63,222	63,527	0.5
Monterey Park	61,482	61,777	0.5
Norwalk	106,155	106,630	0.4
Palmdale	154,629	155,657	0.7
Palos Verdes Estates	13,597	13,665	0.5
Paramount	54,657	55,051	0.7
Pasadena	140,102	140,879	0.6
Pico Rivera	63,572	63,873	0.5
Pomona	151,032	151,713	0.5
Rancho Palos Verdes	42,138	42,358	0.5

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**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Redondo Beach	67,437	67,717	0.4
Rolling Hills	1,886	1,895	0.5
Rolling Hills Estates	8,145	8,184	0.5
Rosemead	54,497	54,762	0.5
San Dimas	33,706	34,072	1.1
San Fernando	24,093	24,222	0.5
San Gabriel	40,178	40,313	0.3
San Marino	13,254	13,341	0.7
Santa Clarita	205,075	209,130	2.0
Santa Fe Springs	16,826	17,349	3.1
Santa Monica	91,094	92,185	1.2
Sierra Madre	11,030	11,094	0.6
Signal Hill	11,226	11,411	1.6
South El Monte	20,325	20,426	0.5
South Gate	95,173	96,057	0.9
South Pasadena	25,874	26,011	0.5
Temple City	35,974	36,134	0.4
Torrance	146,949	147,706	0.5
Vernon	121	122	0.8
Walnut	29,966	30,112	0.5
West Covina	107,313	107,828	0.5
West Hollywood	34,875	35,072	0.6
Westlake Village	8,347	8,386	0.5
Whittier	86,144	86,538	0.5
Balance of County	1,040,781	1,046,557	0.6
Madera	152,525	153,897	0.9
Chowchilla	17,446	18,971	8.7
Madera	62,960	63,008	0.1
Balance of County	72,119	71,918	-0.3
Marin	254,696	255,846	0.5
Belvedere	2,091	2,094	0.1
Corte Madera	9,346	9,381	0.4
Fairfax	7,520	7,541	0.3
Larkspur	12,054	12,102	0.4
Mill Valley	14,186	14,257	0.5
Novato	52,699	52,967	0.5
Ross	2,453	2,461	0.3
San Anselmo	12,466	12,514	0.4
San Rafael	58,339	58,566	0.4
Sausalito	7,136	7,175	0.5
Tiburon	9,056	9,090	0.4
Balance of County	67,350	67,698	0.5

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**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Mariposa	18,350	18,467	0.6
Mendocino	88,493	89,029	0.6
Fort Bragg	7,327	7,350	0.3
Point Arena	450	454	0.9
Ukiah	16,101	16,185	0.5
Willits	4,904	4,937	0.7
Balance of County	59,711	60,103	0.7
Merced	262,390	264,922	1.0
Atwater	28,921	29,050	0.4
Dos Palos	5,034	5,050	0.3
Gustine	5,623	5,648	0.4
Livingston	13,537	13,793	1.9
Los Banos	37,004	37,168	0.4
Merced	80,572	81,130	0.7
Balance of County	91,699	93,083	1.5
Modoc	9,377	9,197	-1.9
Alturas	2,710	2,668	-1.5
Balance of County	6,667	6,529	-2.1
Mono	14,301	14,143	-1.1
Mammoth Lakes	8,197	8,098	-1.2
Balance of County	6,104	6,045	-1.0
Monterey	422,754	425,756	0.7
Carmel-by-the-Sea	3,722	3,722	0.0
Del Rey Oaks	1,653	1,665	0.7
Gonzales	8,323	8,383	0.7
Greenfield	16,784	16,919	0.8
King City	13,116	13,211	0.7
Marina	20,137	20,268	0.7
Monterey	28,337	28,381	0.2
Pacific Grove	15,318	15,431	0.7
Salinas	153,713	155,205	1.0
Sand City	339	343	1.2
Seaside	33,419	33,534	0.3
Soledad	25,483	24,997	-1.9
Balance of County	102,410	103,697	1.3
Napa	138,754	139,255	0.4
American Canyon	19,916	20,001	0.4

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**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Calistoga	5,209	5,224	0.3
Napa	78,093	78,358	0.3
St Helena	5,870	5,943	1.2
Yountville	2,989	3,017	0.9
Balance of County	26,677	26,712	0.1
Nevada	97,165	97,225	0.1
Grass Valley	12,675	12,668	-0.1
Nevada City	3,073	3,016	-1.9
Truckee	15,942	15,981	0.2
Balance of County	65,475	65,560	0.1
Orange	3,085,269	3,113,991	0.9
Aliso Viejo	49,533	49,951	0.8
Anaheim	346,553	348,305	0.5
Brea	41,341	42,397	2.6
Buena Park	82,035	82,344	0.4
Costa Mesa	111,482	111,846	0.3
Cypress	48,602	48,886	0.6
Dana Point	33,902	34,037	0.4
Fountain Valley	56,244	56,702	0.8
Fullerton	138,466	140,131	1.2
Garden Grove	173,182	173,953	0.4
Huntington Beach	193,836	195,999	1.1
Irvine	231,363	242,651	4.9
Laguna Beach	23,131	23,225	0.4
Laguna Hills	30,737	30,857	0.4
Laguna Niguel	64,138	64,460	0.5
Laguna Woods	16,519	16,581	0.4
La Habra	61,255	61,717	0.8
Lake Forest	78,723	79,139	0.5
La Palma	15,836	15,896	0.4
Los Alamitos	11,639	11,729	0.8
Mission Viejo	94,799	95,334	0.6
Newport Beach	86,534	86,874	0.4
Orange	138,913	139,279	0.3
Placentia	51,900	52,094	0.4
Rancho Santa Margarita	48,606	48,834	0.5
San Clemente	64,615	64,874	0.4
San Juan Capistrano	35,361	35,900	1.5
Santa Ana	330,407	331,953	0.5
Seal Beach	24,514	24,591	0.3
Stanton	38,808	38,963	0.4
Tustin	78,071	78,360	0.4

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**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Villa Park	5,907	5,935	0.5
Westminster	91,272	91,652	0.4
Yorba Linda	66,512	67,069	0.8
Balance of County	120,533	121,473	0.8
Placer	360,802	366,115	1.5
Auburn	13,570	13,804	1.7
Colfax	1,988	1,998	0.5
Lincoln	44,231	45,206	2.2
Loomis	6,554	6,608	0.8
Rocklin	59,029	59,672	1.1
Roseville	124,673	126,956	1.8
Balance of County	110,757	111,871	1.0
Plumas	19,389	19,140	-1.3
Portola	2,012	1,982	-1.5
Balance of County	17,377	17,158	-1.3
Riverside	2,255,653	2,279,967	1.1
Banning	30,177	30,325	0.5
Beaumont	39,787	40,876	2.7
Blythe	19,609	18,992	-3.1
Calimesa	8,096	8,231	1.7
Canyon Lake	10,771	10,826	0.5
Cathedral City	52,350	52,595	0.5
Coachella	42,795	43,633	2.0
Corona	156,864	159,132	1.4
Desert Hot Springs	27,835	28,001	0.6
Eastvale	57,266	59,185	3.4
Hemet	80,899	81,537	0.8
Indian Wells	5,083	5,137	1.1
Indio	81,415	82,398	1.2
Jurupa Valley	97,272	97,774	0.5
Lake Elsinore	55,444	56,718	2.3
La Quinta	38,412	39,032	1.6
Menifee	82,314	83,716	1.7
Moreno Valley	198,183	199,258	0.5
Murrieta	105,860	106,425	0.5
Norco	26,632	26,582	-0.2
Palm Desert	49,962	50,417	0.9
Palm Springs	45,724	46,135	0.9
Perris	70,983	72,103	1.6
Rancho Mirage	17,643	17,745	0.6
Riverside	312,035	314,034	0.6

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**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
San Jacinto	45,229	45,563	0.7
Temecula	104,907	106,289	1.3
Wildomar	33,182	33,718	1.6
Balance of County	358,924	363,590	1.3
Sacramento	1,442,752	1,454,406	0.8
Citrus Heights	84,166	84,544	0.4
Elk Grove	158,734	160,688	1.2
Folsom	72,150	74,014	2.6
Galt	24,133	24,289	0.6
Isleton	813	815	0.2
Rancho Cordova	66,784	67,839	1.6
Sacramento	472,511	475,122	0.6
Balance of County	563,461	567,095	0.6
San Benito	57,079	57,517	0.8
Hollister	36,370	36,676	0.8
San Juan Bautista	1,894	1,905	0.6
Balance of County	18,815	18,936	0.6
San Bernardino	2,068,610	2,085,669	0.8
Adelanto	31,172	32,511	4.3
Apple Valley	70,173	70,755	0.8
Barstow	23,082	23,292	0.9
Big Bear Lake	5,092	5,121	0.6
Chino	79,598	81,747	2.7
Chino Hills	75,747	76,131	0.5
Colton	52,758	53,057	0.6
Fontana	200,221	202,177	1.0
Grand Terrace	12,224	12,285	0.5
Hesperia	91,057	91,506	0.5
Highland	53,724	54,033	0.6
Loma Linda	23,390	23,614	1.0
Montclair	37,172	37,374	0.5
Needles	4,893	4,908	0.3
Ontario	166,241	167,382	0.7
Rancho Cucamonga	170,427	172,299	1.1
Redlands	69,560	69,882	0.5
Rialto	100,896	101,429	0.5
San Bernardino	211,866	212,721	0.4
Twentynine Palms	25,999	26,576	2.2
Upland	74,628	75,147	0.7
Victorville	119,937	120,590	0.5
Yucaipa	52,354	52,654	0.6

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January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Yucca Valley	20,952	21,053	0.5
Balance of County	295,447	297,425	0.7
San Diego	3,154,574	3,194,362	1.3
Carlsbad	108,401	110,169	1.6
Chula Vista	251,973	256,139	1.7
Coronado	23,201	23,419	0.9
Del Mar	4,205	4,234	0.7
El Cajon	100,602	101,256	0.7
Encinitas	60,568	61,204	1.1
Escondido	146,115	147,102	0.7
Imperial Beach	26,533	26,675	0.5
La Mesa	58,328	58,769	0.8
Lemon Grove	25,590	25,928	1.3
National City	58,915	59,381	0.8
Oceanside	169,593	171,183	0.9
Poway	48,628	48,979	0.7
San Diego	1,328,073	1,345,895	1.3
San Marcos	87,165	90,179	3.5
Santee	55,110	55,806	1.3
Solana Beach	13,006	13,099	0.7
Vista	95,398	96,122	0.8
Balance of County	493,170	498,823	1.1
San Francisco	826,003	836,620	1.3
San Joaquin	701,745	710,731	1.3
Escalon	7,243	7,323	1.1
Lathrop	19,302	19,831	2.7
Lodi	63,233	63,651	0.7
Manteca	71,507	72,880	1.9
Ripon	14,676	14,855	1.2
Stockton	297,757	300,899	1.1
Tracy	84,466	85,146	0.8
Balance of County	143,561	146,146	1.8
San Luis Obispo	272,478	272,357	0.0
Arroyo Grande	17,415	17,334	-0.5
Atascadero	28,720	28,675	-0.2
El Paso de Robles	30,541	30,469	-0.2
Grover Beach	13,226	13,153	-0.6
Morro Bay	10,329	10,276	-0.5
Pismo Beach	7,726	7,705	-0.3
San Luis Obispo	45,593	45,473	-0.3

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**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Balance of County	118,928	119,272	0.3
San Mateo	736,647	745,193	1.2
Atherton	6,900	6,917	0.2
Belmont	26,344	26,559	0.8
Brisbane	4,384	4,431	1.1
Burlingame	29,458	29,685	0.8
Colma	1,459	1,470	0.8
Daly City	103,458	105,076	1.6
East Palo Alto	28,706	28,934	0.8
Foster City	31,154	32,168	3.3
Half Moon Bay	11,593	11,721	1.1
Hillsborough	11,127	11,260	1.2
Menlo Park	32,715	32,896	0.6
Millbrae	22,432	22,605	0.8
Pacifica	37,988	38,292	0.8
Portola Valley	4,453	4,480	0.6
Redwood City	79,159	80,768	2.0
San Bruno	42,874	43,223	0.8
San Carlos	28,962	29,219	0.9
San Mateo	99,167	100,106	0.9
South San Francisco	65,198	65,710	0.8
Woodside	5,446	5,496	0.9
Balance of County	63,670	64,177	0.8
Santa Barbara	429,631	433,398	0.9
Buellton	4,868	4,893	0.5
Carpinteria	13,113	13,442	2.5
Goleta	29,994	30,202	0.7
Guadalupe	7,108	7,144	0.5
Lompoc	42,771	43,314	1.3
Santa Barbara	89,773	90,385	0.7
Santa Maria	100,411	101,103	0.7
Solvang	5,298	5,363	1.2
Balance of County	136,295	137,552	0.9
Santa Clara	1,840,895	1,868,558	1.5
Campbell	40,373	41,993	4.0
Cupertino	59,575	59,946	0.6
Gilroy	51,505	52,413	1.8
Los Altos	29,769	29,969	0.7
Los Altos Hills	8,258	8,354	1.2
Los Gatos	30,225	30,532	1.0
Milpitas	67,845	70,092	3.3

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**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Monte Sereno	3,417	3,450	1.0
Morgan Hill	40,049	41,197	2.9
Mountain View	76,204	76,781	0.8
Palo Alto	66,318	66,861	0.8
San Jose	983,574	1,000,536	1.7
Santa Clara	120,196	121,229	0.9
Saratoga	30,683	30,887	0.7
Sunnyvale	145,864	147,055	0.8
Balance of County	87,040	87,263	0.3
Santa Cruz	268,189	271,595	1.3
Capitola	10,047	10,136	0.9
Santa Cruz	62,686	63,440	1.2
Scotts Valley	11,746	11,954	1.8
Watsonville	51,919	52,508	1.1
Balance of County	131,791	133,557	1.3
Shasta	178,953	179,412	0.3
Anderson	10,287	10,361	0.7
Redding	90,848	91,207	0.4
Shasta Lake	10,120	10,128	0.1
Balance of County	67,698	67,716	0.0
Sierra	3,115	3,089	-0.8
Loyalton	734	729	-0.7
Balance of County	2,381	2,360	-0.9
Siskiyou	44,965	45,231	0.6
Dorris	933	938	0.5
Dunsmuir	1,637	1,645	0.5
Etna	734	738	0.5
Fort Jones	711	715	0.6
Montague	1,433	1,440	0.5
Mount Shasta	3,373	3,392	0.6
Tulelake	1,004	1,011	0.7
Weed	2,975	2,956	-0.6
Yreka	7,800	7,840	0.5
Balance of County	24,365	24,556	0.8
Solano	420,339	424,233	0.9
Benicia	27,293	27,454	0.6
Dixon	18,538	19,005	2.5
Fairfield	108,714	110,018	1.2
Rio Vista	7,636	7,934	3.9

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**E-1: City/County Population Estimates with Annual Percent Change
January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Suisun City	28,369	28,549	0.6
Vacaville	93,089	93,613	0.6
Vallejo	117,664	118,470	0.7
Balance of County	19,036	19,190	0.8
Sonoma	488,580	490,486	0.4
Cloverdale	8,636	8,641	0.1
Cotati	7,282	7,288	0.1
Healdsburg	11,465	11,541	0.7
Petaluma	58,581	59,000	0.7
Rohnert Park	40,700	40,722	0.1
Santa Rosa	169,452	170,236	0.5
Sebastopol	7,417	7,440	0.3
Sonoma	10,691	10,801	1.0
Windsor	27,028	27,104	0.3
Balance of County	147,328	147,713	0.3
Stanislaus	523,038	526,042	0.6
Ceres	46,223	46,463	0.5
Hughson	6,965	7,118	2.2
Modesto	205,562	206,785	0.6
Newman	10,622	10,668	0.4
Oakdale	21,190	21,442	1.2
Patterson	20,802	20,922	0.6
Riverbank	23,100	23,243	0.6
Turlock	69,744	70,132	0.6
Waterford	8,579	8,619	0.5
Balance of County	110,251	110,650	0.4
Sutter	95,302	95,733	0.5
Live Oak	8,293	8,481	2.3
Yuba City	65,464	65,677	0.3
Balance of County	21,545	21,575	0.1
Tehama	63,522	63,717	0.3
Corning	7,599	7,598	0.0
Red Bluff	14,132	14,131	0.0
Tehama	417	417	0.0
Balance of County	41,374	41,571	0.5
Trinity	13,391	13,389	0.0
Tulare	456,037	459,446	0.7
Dinuba	23,096	23,666	2.5

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January 1, 2013 and 2014**

State/County/City	Total Population		Percent Change
	1/1/2013	1/1/2014	
Exeter	10,495	10,539	0.4
Farmersville	10,893	10,932	0.4
Lindsay	12,533	12,650	0.9
Porterville	55,526	55,697	0.3
Tulare	61,238	61,857	1.0
Visalia	128,525	129,582	0.8
Woodlake	7,671	7,711	0.5
Balance of County	146,060	146,812	0.5
Tuolumne	53,672	53,604	-0.1
Sonora	4,784	4,789	0.1
Balance of County	48,888	48,815	-0.1
Ventura	836,153	842,967	0.8
Camarillo	66,485	66,752	0.4
Fillmore	15,188	15,339	1.0
Moorpark	34,934	35,172	0.7
Ojai	7,554	7,594	0.5
Oxnard	201,029	203,645	1.3
Port Hueneme	22,043	22,399	1.6
San Buenaventura	108,387	108,961	0.5
Santa Paula	29,979	30,448	1.6
Simi Valley	125,667	126,305	0.5
Thousand Oaks	128,252	129,039	0.6
Balance of County	96,635	97,313	0.7
Yolo	204,953	206,381	0.7
Davis	66,125	66,656	0.8
West Sacramento	50,195	50,836	1.3
Winters	6,938	6,979	0.6
Woodland	56,610	57,223	1.1
Balance of County	25,085	24,687	-1.6
Yuba	73,278	73,682	0.6
Marysville	12,224	12,266	0.3
Wheatland	3,485	3,495	0.3
Balance of County	57,569	57,921	0.6

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EXHIBIT C

Health and Safety Code
Sections 50199.20 and 50199.21

Health and Safety Code

Sections 50199.20 and 50199.21

50199.20.

(a) Not less than 20 percent of the federal ceiling on low-income housing tax credits shall be set aside for allocation to rural areas as defined in Section 50199.21. Any amount of credit set aside for rural areas remaining after the ranking of credits in the final cycle of any calendar year shall be available for allocation to any eligible project.

(b) Up to 2 percent of the low-income housing tax credit available under this chapter and Sections 12206, 17058, and 23610.5 of the Revenue and Taxation Code may be set aside for small developments as determined by the committee. Any amount of credit set aside for small developments remaining after the ranking of projects in the final cycle of any calendar year shall be available for allocation to any eligible project.

(c) Not less than the amount specified in paragraph (4) of subdivision (g) of Sections 12206, 17058, and 23610.5 of the Revenue and Taxation Code shall be set aside to provide farmworker housing, as defined in subdivision (h) of Section 50199.7 of the Health and Safety Code.

50199.21.

"Rural area" for the purpose of this chapter and Sections 17058 and 23610.5 of the Revenue and Taxation Code, means an area, which, on January 1 of any calendar year satisfies any of the following criteria:

(a) The area is eligible for financing under the Section 515 program, or successor program, of the Rural Development Administration of the United States Department of Agriculture.

(b) The area is located in a nonmetropolitan area as defined in Section 50090.

(c) The area is either (1) an incorporated city having a population of 40,000 or less as identified in the most recent Report E-1 published by the Demographic Research Unit of the Department of Finance, or (2) an unincorporated area which adjoins a city having a population of 40,000 or less, provided that the city and its adjoining unincorporated area are not located within a census tract designated as an urbanized area by the United States Census Bureau. The department shall assist in determinations of eligibility pursuant to this subdivision upon request. With respect to areas eligible under subdivision (b) and this subdivision, the committee may rely upon the recommendations made by the department. Any inconsistencies between areas eligible under subdivisions (a) and (b), and this subdivision, shall be resolved in favor of considering the area a rural area. Eligible and ineligible areas need not be established by regulation.