

# 2022 CPA INCOME GUIDELINES FOR EXEMPTION QUALIFICATIONS FOR LOW TO MODERATE INCOME SENIORS AND LOW INCOME PERSONS

<u>Low to Moderate Income Senior Limits</u> (property owned and occupied by a senior 60 or older)								
Household Size: 1	Household Size: 2	Household Size: 3	Household Size: 4	Household Size: 5	Household Size: 6	Household Size: 7	Household Size: 8	
\$64,470	\$73,680	\$82,890	\$92,100	\$99,468	\$106,836	\$114,204	\$121,572	

<u>Low Income Limits</u> (property owned and occupied by a non-senior)								
Household Size: 1	Household Size: 2	Household Size: 3	Household Size: 4	Household Size: 5	Household Size: 6	Household Size: 7	Household Size: 8	
\$51,576	\$58,944	\$66,312	\$73,680	\$79,574	\$85,469	\$91,363	\$97,258	

Please Note: Moderate Income is 100% of the HUD Areawide Median Income of \$92,100 for a family of four.

Due to the definition of "Low Income Housing" in the CPA Statute, these Low Income Limits are different from HUD's Low Income figures.

Low Income for a Family of Four is \$73,680 which is 80% of HUD's Area wide Median Family Income of \$92,100

If your annual household income is less than the amount in your applicable category and household size, you may qualify for an exemption from the CPA surcharge. Complete State Tax Form CP-4 and return it to the Assessor's Office between October 1 and April 2. Copies of the prior year federal and state income tax returns may be requested to verify income reported for each household member and owner.